

**231st
ANNUAL REPORT**

***TOWN of WARREN
CONNECTICUT***

Fiscal Year 2018-2019

www.warrenct.org



Photo by Craig Nelson

231st ANNUAL REPORT
TOWN OF WARREN, CONNECTICUT
YEAR ENDING JUNE 30, 2019
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**BOARD OF FINANCE
TOWN OF WARREN
50 Cemetery Rd.
Warren, CT 06754**

**ANNUAL REPORT
FISCAL YEAR 2018/2019**

To the Voters and Taxpayers of the Town of Warren:

The Board of Finance presents herein highlights of the Auditor's Report by Charles Heaven & Co., Certified Public Accountants, and the Annual Reports received from various town offices, boards and commissions for the Fiscal Year ending June 30, 2019. A full copy of the Auditor's Report is available in the Town Clerk's office.

At Town Meeting held May 16, 2019 voters approved the budget for the Fiscal Year 2019/2020 as summarized below:

EXPENSES

Education	\$3,296,652
Other Town Expenses	\$2,368,299
Total Estimated Expenses	\$5,664,951

INCOME

Total Anticipated (non-tax) Income	\$218,294
Amount to be raised from taxes	\$5,446,657
Total Estimated Income	\$5,664,951

This budget resulted in a mill rate of 14.25 mills. Copies of the completed budget are available from the Town Clerk.

Susan Haxo, Chair
David C. Robinson

James Richardson
Robyn Kasler

Eric Schoenfeld
Luke Tanner

BOARD OF SELECTMEN- REPORT FY 2018/2019

2018-19 was a great year for the Town with help from all the employees and volunteers who help make Warren a great place to live.

- The Selectmen's budget was passed at the May town meeting resulting in the third lowest mill rate in the state. At the same time The Yankee Institute for Public Policy named The Town of Warren the third most fiscally responsible in Connecticut.
- We installed security cameras at the town garage and replaced rusting gas and diesel fuel tanks at the town garage that are used by both the Fire department and the town crew.
- At Warren Woods security cameras were installed and the driveway was replaced. In addition new concrete padding was installed to increase accessibility to the restroom building and the kitchen area.
- We replaced a failing water filter system which supplies water to the Fire House, Community Center, and Town Garage.
- At the Library we replaced the fire escape and door that were unusable due to rotten wood, and we paid for the last removal of asbestos from the building.
- Working with the Warren Land Trust, Weantinoge Heritage, and Lake Waramaug Task Force, the town received an agriculture viability grant from The Connecticut Department of Agriculture to catalog farm assets in town and help farmers with future grants.
- We negotiated a new contract with U. S. A. hauling who had purchased Copes, for five years with no increase the first year.
- The Town worked with NWCOG and received a grant for an economic pop up hub at the town center. At the same time we helped to create a Warren Business Association.
- We worked with the Warren Affordable Housing Corporation to lease them land near the Town Hall for the future construction of two buildings with a total of ten units. A lease was also signed with Home Land Tower for the possible placement of a cell tower between Carter and Laurel Mountain Rd.

We would like to thank the residents for their support of the Warren/Washington Food Bank.

We thank the town crew for all they do taking care of the roads and other properties.

The Board would lastly like to thank the employees at the town hall for all they do for the town that goes unnoticed.

Respectfully,

Craig B. Nelson
Calvin Tanner
Stephen Warsaw

OFFICE OF THE TOWN CLERK

ANNUAL REPORT

JULY 1, 2018 - JUNE 30, 2019

Office Hours:

Monday	9:00 AM - 1:00 PM
Tuesday	9:00 AM - 4:00 PM
Wednesday	9:00 AM - 4:00 PM
Thursday	9:00 AM - 1:00 PM
Friday	CLOSED

The following reflects volume of records processed in fiscal year 2018/2019:

LAND RECORDS	VITAL RECORDS RECORDED	LICENSES ISSUED
255 Documents	9 Births	32 Sports
9 Survey Maps	7 Deaths	174 Dogs
9 Certificates of Trade Name	15 Marriages	15 Marriages
<hr/> 273 Total	<hr/> 31 Total	<hr/> 221 Total

A Historic Documents Preservation Grant of \$4,500 was received. The funds were used to scan and organize minutes from Planning & Zoning, Inland/Wetlands/Conservation and Zoning Board of Appeals going back as far as 1967. Minutes were printed on archival paper and into minutes books. In addition pdf files were loaded onto the computer making searching of the documents by word a possibility. Also a locking file cabinet was purchased for the Town Treasurer's files. The cabinet matches our existing furniture.

Joanne C. Tiedmann
Town Clerk

TOWN OF WARREN
Assessor's Office
50 Cemetery Road
Warren, Connecticut 06754

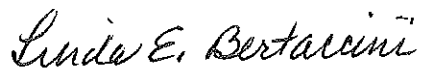
Assessor's Report

The 2017 Grand List for the Town of Warren is reflected in the 2018/2019 Fiscal Year. The Taxable Net Grand List for 2017, after the Board of Assessment Appeals changes, is as follows:

Real Estate	355227630
Personal Property	4434940
Motor Vehicle	14227620
 Taxable Net Grand List	 373890190

The Real Estate Taxable Net Grand List reflects the values set for the 2017 Revaluation. The next Scheduled Revaluation is for the 2022 Grand List.

Respectfully submitted,



Linda E. Bertaccini
Assessor

BOARD OF ASSESSMENT APPEALS
WARREN TOWN HALL
50 Cemetery Road
WARREN CONNECTICUT 06754

ANNUAL REPORT
2018-2019

The Warren Board of Assessment Appeals held a public meeting on September 13, 2018 to hear appeals on motor vehicles and other personal property on the Grand list of October 1, 2017; one application was received. Applicant was appealing prior year assessments – application was denied because the appeal was not for the proper year.

The Board approved the following hearing and meeting dates for the 2019 calendar year:
A) Meeting date of February 21, 2019 B) the hearing dates for March will be set according to the number of applications received in February C) A motor vehicle hearing date of September 12, 2019.

Election of officers was held at the February meeting, electing R King as the chairman and C Frisbie as the recording secretary. Applications received at the February 21, 2019 included (2) two real estate, (1) one personal property and (1) one motor vehicle Hearings were scheduled for March 9, 2019 starting at 9:00 am. One applicant was not able to attend the March 9th hearing, so he was granted at March 25th hearing.

The Committee approved (1) one motor vehicle, denied (2) two real estate and (1) one personal property applications.

Respectfully Submitted,
Board of Assessment Appeals
Richard King, Chairman
Joseph Manley
Colleen Frisbie

PLANNING AND ZONING COMMISSION

Annual Report

July 1, 2018 – June 30, 2019

The Town of Warren Planning & Zoning Commission wrestles each month with sensitive land use applications, issues, and topics. They work hard to protect and preserve the rural character of Warren while at the same time being sensitive to the rights of property owners to develop their land and to the economic development of the Town.

The Planning & Zoning Commission is made up of 8 regular members and 3 alternate members:

Regular Members: Susan Bates, Chair; Chris Brodhead, Vice-Chair; Bob Bolte; Phil Good; Adam Crane, John Papp, Howard Lethbridge

Alternate Members: Ruth Schnell; 2 VACANCIES

The Commission meets the 2nd Tuesday of the month at 7:30PM at Town Hall, with additional special meetings as needed. There is currently an alternate vacancy on the Commission; if you are interested in assisting the Town by serving in this capacity, please contact the First Selectmen's Office.

Fiscal Year 2018-2019 was a very busy year, with the Commission holding 7 of 12 regularly scheduled meetings. The Commission held three public hearings for special exception applications; 2 requested permits were granted, one was withdrawn by the applicant. The approved applications pertained to operation of home-based businesses and a patio greater than 100 square feet within the shoreline setback area. The Commission also issued 29 zoning permit approvals during the year which included: one for a new single family home, 1 Barn, 3 Garages, 2 docks, 3 sheds and 1 Yoga Studio. The Commission also worked on and held a Public Hearing on text amendments and definitions to the Zoning Regulations which pertained to Home-Based Businesses, which was not adopted and tabled for 2020. The Zoning Enforcement Officer issued several violations of the Zoning Regulations, those were investigated and addressed.

Additionally, the Commission created a subcommittee made up of four P&Z members to work on the update of the Town's Plan of Conservation and Development, which was required to be completed prior to April 9, 2019 and officially adopted at a Public Hearing on May 21, 2019.

The Land Use Office is open between 9AM and 1PM Mondays and Wednesdays, and Thursdays by appointment. The ZEO can be reached at (860) 868-7881 x 117 or at landuse@warrenct.org. If you are planning a project, please contact the Zoning Enforcement Officer early on so that they can review the proposal with you and help you through the permitting process.

Respectfully submitted,

Brenda Zampaglione
Land Use Clerical Assistant

CONSERVATION & INLAND WETLANDS COMMISSION

Annual Report

July 1, 2018 – June 30, 2019

The Inland Wetlands Commission is charged with protecting the inland wetlands and watercourses within the Town of Warren. The inland wetlands and watercourses of Warren are an indispensable and irreplaceable but fragile natural resource. The wetlands and watercourses are an interrelated web of nature essential to:

- an adequate supply of surface and underground water;
- hydrological stability and control of flooding and erosion;
- the recharging and purification of groundwater; and
- the existence of many forms of animal, aquatic, and plant life.

The preservation and protection of the wetlands and watercourses from random, unnecessary, undesirable, and unregulated uses, disturbance or destruction is in the public interest and is essential to the health, welfare, and safety of the citizens.*

The Conservation and Inland Wetlands Commission is made up of 5 regular members and 2 alternate members:

Regular Members

Keith Jewell, Chairman
Cindy Shook, Vice Chairman
Nancy Binns
John Favreau
Nora Hulton

Alternate Members

Tom Caldwell
Darin Willenbrock

The Inland Wetlands Commission meets the 4th Thursday of the month at the Town Hall at 7:00PM. The Commission met for 9 of their 11 regularly scheduled meetings and held one Show Cause Hearing. Five declaratory rulings were issued for activities considered permitted uses as of right.

The Land Use Office is open between 9AM and 1PM Mondays and Wednesdays. The Land Use Office can be reached at (860) 868-7881 x 115 or at landuse@warrenct.org. If you are planning a project, please contact the Land Use Office early on so that a review of the proposal can be done with you to help you through the permitting process.

*contains content from the Inland Wetlands Regulations, adopted from DEP 4th model.

Respectfully submitted,

Brenda Zampaglione
Land Use Clerical Assistant

ZONING BOARD OF APPEALS

Annual Report

July 1, 2018 – June 30, 2019

The responsibilities of the ZBA include granting variances from the Zoning Regulations, hearing appeals from the Zoning Enforcement Officer's decisions, and granting Motor Vehicle License Approvals. The most common applications to the Zoning Board of Appeals are requests for variances to the Zoning Regulations. In order to grant a variance, the Board must make the following findings:

- A) There are special conditions or circumstances affecting the lot but not affecting, in general, the zoning district in which the lot is situated. These conditions or circumstances are related solely to: (i) the unusual shape or topography of the land; or (ii) the condition or location of an existing structure. These special conditions or circumstances shall not be related to the personal conditions or circumstances of the applicant.
- B) The exceptional difficulty or unusual hardship claimed by the applicant is not due to the actions either of the current property owner, a previous property owner, or the applicant.
- C) The strict application of the Zoning Regulations would deprive the property owner of all reasonable use of the property.
- D) The exceptional difficulty or unusual hardship is not merely financial.
- E) The relief granted is the minimum necessary to provide a reasonable use of the property.
- F) The relief granted will not adversely affect the surrounding properties or be otherwise harmful to the public welfare.

The Zoning Board of Appeals meets the 4th Wednesday of the month in the Town Hall at 7:30PM provided there is an application to consider or other business pending. This past year, the Board held three regular meetings and two special meetings. The Board heard one requests for variance of the Zoning Regulations; one request was withdrawn by the applicant. During this fiscal year, the Board heard no applications for Motor Vehicle License location approval.

The Zoning Board of Appeals is comprised of 5 regular members and 3 alternates:

Regular Members

Rick Valine, Chair
Ray Furse, Vice-Chair
George Githens
William Hopkins
Richelle Hodza

Alternate Members

Vacancy
Robin Ploch
Tom Paul

Rick Valine was elected Chair and Ray Furse as Vice Chair. Tricia Barry resigned from the Board as an Alternate member. Richelle Hodza became a Regular member by appointment at the 11/20/19 Board of Selectman's meeting to fill a vacancy.

Variance applications and the required fee should be received in the Land Use Office at least three weeks prior to the meeting date in order to ensure adequate time for required legal notices to be published. Generally site visits are made by the board members on each application prior to the public hearing. The Land Use Office, is available to assist applicants on Mondays and Wednesdays from 9AM-1PM. The Land Sue Office can be reached at (860) 868-7881 x 115 or at landuse@warrenct.org.

Respectfully submitted,

Brenda Zampaglione
Land Use Clerical Assistant



Town of Warren

*Social Services
50 Cemetery Rd
Warren CT 06754
860-868-7881*

ANNUAL REPORT FISCAL YEAR 2018-2019

Warren Social Services supports local residents through advocacy; referral to local, state and federal assistance programs; short-term financial assistance; linking with employment opportunities and career support services; and short-term counseling. The mission of this department is to assist the residents of Warren in developing the skills and knowledge necessary to seek services and support through self-advocacy.

A total of 26 Warren households were assisted by the Social Services director utilizing a variety of local, State and Federal resources. This assistance totaled **\$15,467.97**:

\$ 8387.42	State of CT/Federal Energy Assistance Program CEAP (12 Households)
\$ 1060.63	Berkshire Taconic Community Foundation (Neighbor to Neighbor and Blue Horizons)
\$ 4221.92	Good Neighborhood Fund
\$ 1398.00	Northwest CT Fuel Bank
\$ 400.00	North West Connecticut Community Foundation Grant funds

Warren social services receives funds for our programs through donations from local businesses, families and individuals as well as grants like The Marion Wm. & Alice Edwards Fund from the Northwest Connecticut Community Foundation. Three Warren children received new backpacks filled with school supplies and a gift card to purchase back to school clothing through the United Way Back to School Program. Connecticut State Police Troop L, and local donors provided Thanksgiving baskets for six Warren Families. Twelve households including 19 children received December holiday gifts, food, and gift cards through the support of Region 6 School District holiday gift drive, The Community Foundation of Northwest Connecticut's year-end critical needs/holidays' grant, Connecticut State Police Troop L and many, many individuals and families of Warren who generously donated and/or participated in our Holiday programs. Warren social services also continues to work to stock the shelves of the Warren/Washington Food Pantry through the help of many local donors and volunteer efforts. This fiscal year social services utilized \$ 727.68 in funds specifically donated to the food pantry to purchase foods and essential home items.

Respectfully Submitted,

Melissa Woodward, MSW
Warren Social Services

Town of Warren
Building Department
50 Cemetery Road
Warren, CT 06754
Tel/Fax (860) 868-7881, Ext. 111

ANNUAL REPORT
FISCAL YEAR 2018 - 2019

The following is a three-year comparison of total construction activity in the town of Warren:

Fiscal Year	16-17	17-18	18-19
No. Permits	259	229	226
New Dwellings	0	0	1
Construction Value	\$11,983,341	\$8,044,997	\$9,008,906
Fee Value	\$102,203	\$69,886	\$77,399

Overall construction value was up from the previous fiscal year. Permit numbers stayed the same.

There was one permit issued for a new single family dwelling. However, there were two permits issued for complete demolition and reconstruction

What's coming up:

At least one new single family dwelling.

One complete demolition and reconstruction.

Respectfully Submitted,

Joseph E. Manley
Building Official

Warren Parks and Recreation Department

The Warren Parks and Recreation Department continues to provide quality recreation programs for all Town residents. The Department encourages a healthy lifestyle through the many opportunities for active and passive recreation. The Department is most grateful to the Town of Warren for facilities as well as the volunteers who make the many special events available to residents of Warren. Our parks are critical to the vitality of the Warren Community by providing a gathering place for many activities. Our parks are Warren's backyard; allowing families to spend time together, people to socialize, a venue for special events and to allow residents to be ONE with nature.

Some of our popular programs include adult fitness, karate, kid kicks karate, after school skiing, open gym, mommy & baby yoga, Sip and Paint, American Red Cross Babysitting Course, k-2 basketball and soccer programs and our soccer tots program. We continue to offer open skate days using the rinks at the Gunnery and Rumsey Hall School. Residents were also provided the opportunity to take advantage of open skate offered by the Kent and Washington Recreation Department. This collaborative effort also allowed our residents to participate in figure skating classes at the Kent School through the Kent Recreation Department. Our winter snowshoeing activity was also well received.

The Holiday on the Hill has become a true town wide special event that now includes the efforts of all the town organizations. The Holiday on the Hill is becoming more magical each year! The Annual Warren Cider Run was held in October and the proceeds continue to fund the Warren Parks and Recreation Scholarship with the Connecticut Community Foundation. The Annual Town Wide Tag Sale which is held the Saturday of Labor Day weekend continues to be very popular.

The department's primary way of communicating information about its programs and town wide events continues to be its email system. The newsletter email format is well received as measured by the high percentage of open and click rates. The department also provides information about its programs and opportunities through the town wide print newsletters which are mailed to every household in town. Also the department continues to post information about programs and activities on the town website, the town's FACEBOOK and print posters.

The Warren Town Beach continues to be a popular spot for recreational swimming and picnicking. The beach facility is in constant use during the summer months and continues to run smoothly. Weekly training under the supervision and direction from Patrick Bonis, beach manager, was provided to all guards. This ongoing training is a main safety initiative that aids in the development of our town beach staff. All gate guards and lifeguards are certified.

The department is committed to providing cultural opportunities through our Summer Concert Series which is partially funded by the Connecticut Community Foundation. The concerts offer an opportunity for Warren Woods Park to be the “community’s backyard”. It allows the community to gather and enjoy music while enjoying family and friends. The community enjoyed the sounds provided by The Tradesmen, GUNSMOKE, NightShift, and Beatles Forever. The concerts provided a venue to collaborate with the Warren Congregational Church as they held their Annual Chicken Barbeque at the GUNSMOKE Concert. The department expanded entertainment opportunities with a new program called Summer Sounds at Warren Town Beach. At the beach, Pete Miserendino an acoustic guitar player performed twice; Russ Preston a singer songwriter; Vincent Avallone Productions and The Loft band all entertained at the beach.

Many senior trips utilizing the services of the Northwest Transit took place. Some of the day trips included the following: Connecticut Flower and Garden Show, Riverview Theater, Thrift Store Tour, XMAS Tree Shop and More, Elizabeth Park Rose Garden, Port Jefferson NY, Thimble Islands, and Cross Sound Ferry Lighthouse Cruise, Hammonasset Beach State Park, CT Wine Trail, Fall Foliage Ride, Sharon Playhouse and IKEA

Our senior Lunch and Learn series is an event that features an interesting speaker, event or topic and of course lunch. The program is sometimes a catered event, pot luck or brown bag event. The program is always free and all are encouraged to attend. Lunch and Learn programs included presentations from the AARP Fraud Watch Network, Floral Arrangements, AARP – Real Possibilities – Living Longer, Living Smarter, Cathy in the Garden, A Fascinating Look at Self-Portraits of Famous Artists, Fire Safety presented by Warren Volunteer Fire Company.

The seniors continued to enjoy the Tai-Chi program that is offered each spring. The course is a six week program that is designed on the Tai Chi principles which includes warm ups, movement and discussion. The gentle flowing motions are to strengthen the body, relax the mind and reduce the risk of falls. The annual class is taught by a representative of the Northwest VNA.

We are pleased to report our Senior Luncheons have been well received throughout the year. Our event gatherings include St Patrick’s Day, Morris Town Beach in September, Halloween Party in October and a Holiday Lunch in December. These event luncheons are all catered and entertainment was provided as part of the program. We also had two events at the Hopkins Inn in May and in October. We continue to collaborate with our friends from the Morris Senior Center to add to our fellowship and to enhance the activity for the day. Entertainment is always provided at the events.

Our annual "Tea with Brit Ladies" continues to be enjoyed by many families as we held our Annual Event the Saturday before Mother's Day. One thing for sure, the Brits know their tea and presented a true old fashioned high tea with delicious tea sandwiches and desserts presented in tiered trays, tea presented in your own tea pots and only the best of china was used for the event.

Other trips that used a motor coach bus included some of the following: NY Botanical Gardens, Bronx Zoo, James Taylor Concert at Tanglewood, Whale Watch in Boston, Yankees vs Red Sox, Mets vs Dodgers, Yankees vs Astros, Big E in Springfield, MA, Christmas in Newport, and Radio City to see the Christmas Spectacular in New York City.

The Sunday OPEN GYM program at the Community Center allowed participants to utilize the gym during the winter months. Basketball was the main activity in the gym.

In order to service the wide range of Warren citizens, we have converged our recreational offering by collaborating with neighboring towns. This collaboration has also allowed many trips to take place and most importantly at a cost effective rate.

The Warren Parks and Recreation meets in Warren Town Hall's Conference Room at 6:30 pm on the fourth Monday of every month, except in December when no meeting is held. Meetings are open to the public and comments and suggestions are welcome at the start of the meeting.

Respectfully submitted,

Don Murphy – Director

Commission Members

Brian Calhoun

Sarah Churyk

Zack Githens

Loreen Lethbridge

Kirby Mullins

Dave Schneiderbeck

2019 ANNUAL REPORT: The Warren Land Trust

The Warren Land Trust is a conservation organization dedicated to the preservation of the rural character of Warren. Its mission is to preserve farmland, open space, natural and endangered resources such as wetlands, forests and wildlife habitats, to encourage outright gifting of land for permanent protection and the use of conservation easements to preserve open space.

The WLT fulfills its mission by protecting land with high conservation value (criteria for which are determined by Warren's POCD and the national Land Trust Alliance), and through responsible stewardship of our properties. We also work to increase awareness of land conservation's importance through communications outreach and programming. We seek support for our mission through occasional fundraising events and an annual appeal letter.

2019 – our 30th anniversary year – was exceptionally productive for the Warren Land Trust. As the year began, we had just acquired a 15-acre conservation easement high on a hillside above Lake Waramaug. The easement is within the lake's view-shed and watershed, and the property features streams and vernal pools. It is located within the Mohawk Forest block, identified as an Important Bird Area by the Connecticut Audubon Society. Like all conservation easements, this parcel remains private property, but its preservation helps protect the overall rural beauty of Warren's lakeside.

"Public access, public benefit" was our anniversary year theme, and we worked to realize it in many ways. We constructed a wheelchair-accessible viewing platform at our Eel Pond preserve, extended the trail on the Dorothy Maier Preserve, re-blazed and cleared our trails with the help of an Americorps team and summer interns, and prepared a series of trail maps. A next step is a trail steward program for volunteers; first steps were taken in 2019 and we hope to roll the program out more substantively in 2020.

Acting on priorities articulated by the community in the preparation of the 2019-2029 Town Plan of Conservation and Development (to which we were pleased to substantially contribute), WLT began working more systematically in 2019 to support agriculture and farmland preservation in Warren. The Warren's Farming Future (WFF) project, undertaken in conjunction with the Town, the Lake Waramaug Task Force, Weantinoge Heritage Land Trust, and the Northwest Hills Council of Governments and funded by a grant from the state Department of Agriculture, is an important step in that direction. WFF includes research (farm mapping, soils mapping and testing, a farmer and farmland-owner survey) in service of Warren farms' economic viability and environmental sustainability. Results and recommendations will be shared at a meeting open to the community in late winter/early spring 2020.

Activity was equally constant in 2019 in the area of outreach and programming. The WLT website received a fresh look in 2019 – more user-friendly and optimized for use on a variety of devices. Please check it out: www.warrenlandtrust.org. Programming included partnerships with other local organizations: the April Town Clean-Up and September Cider Run with Parks & Rec, an Earth Day Enviro-magic show for families in which we collaborated for the first time with the Warren Public Library, and the Autumn Housatonic Heritage Walk with the Warren Historical Society. We hosted a June Trails Day Hike exploring an especially beautiful part of the Mattatuck/Blue-blazed trail; we participated in the October Fall Festival; we held our annual meeting in November, which included an inspiring presentation on the economic benefits of land preservation; and we provided refreshments during the Town's December Holiday on the Hill festivities.

The highlight of the 2019 events calendar, however, was our 30th anniversary celebration, held on a beautiful early September day at the Hopkins Vineyard. Friends and neighbors from all walks of Warren life were there, including founding members and former board members, as were friends from land conservation organizations outside Warren. All enjoyed a barbecue lunch, local libations, toe-tapping music, and wonderful company. There could have been no better way to honor 30 years of working to preserve Warren's rural character: surrounded by the town's hills, forests, fields and water-bodies, sharing the celebration with the whole community.

Financially speaking, WLT remains on sound footing. The November 2019 annual appeal letter continues to draw an excellent response, and our participation in the April 2019 CT Community Foundation's Give Local campaign was the most productive ever. We sought to raise funds for the Eel Pond viewing platform, and our friends and neighbors were generously supportive. We plan an Earth-Day program at the platform in 2020.

In administration and governance, 2019 saw WLT submit an application for renewal of accreditation by the Land Trust Alliance. We expect follow up questions in early February, and a decision sometime this Spring. We were also fortunate to add a new board member last year. John Barrett serves on our Land Acquisition & Stewardship and Outreach & Development committees, and is already adding value to our organization.

2019 was a productive year for the Warren Land Trust, and we look forward with great anticipation to more of the same in 2020. Please direct any questions to Rebecca Neary at info@warrenlandtrust.org.

GOOD NEIGHBOR FUND

2018 - 2019 ANNUAL REPORT

A committee was formed in Warren in 1977 to assist any resident of Warren whose temporary financial situation was considered overwhelming. The GNF is funded by grants and individual donations which are considered tax-deductible contributions. Funds are held in a town account in the custody of the town treasurer. Individuals for the committee are appointed by the selectmen's office.

Warren families seeking assistance are requested to make an appointment with the town's Social Service Director, who screens the applications. The Social Service Director brings the request to the GNF chairperson who sets up a meeting with the committee. Once a decision is made the application is filled out by the chairperson and is sent back to Social Services. If the application is approved, the Director sends it to the town treasurer to write a check to pay the bill directly to the company. All information is coded and at no time is any personal information including names given to the committee, treasurer or anyone else. Our work is strictly confidential.

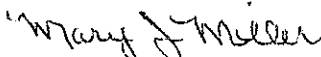
Our Social Service Director is helpful in finding other resources to help individuals. The GNF served 1 family since the last annual report. Recipients are not obligated to repay although some people have done so by subsequent donation or service to the town.

Beginning Balance 6/30/18	\$ 19,659.22
Assistance	- 4,221.92
Interest earned (May & June)	43.75
Interest earned (July – May)	301.58
Donations	1,950.00
End of fiscal year 2018/2019 balance	\$ 17,732.63

2018-2019 Board

Margie Field	Marty Carlson	Keith Layman	Ellen Prindle, secretary	Craig Nelson, selectman, ex officio
Susan Haxo	Joyce Keith		Linda Kennedy	Colleen Frisbie, treas, ex officio
Michael Deveau	Kirby Mullen, vice		Mary Miller, chair	Missy Woodward, Dir of SS

Respectfully Submitted,


Mary J Miller, Chairperson

ANIMAL CONTROL

This department responded to approximately 500 calls during the fiscal year July 2018 through June 2019.

The majority of calls were for lost, strayed and roaming dogs and cats, as well as a few farm animals. Most of the dogs and cats reported lost were found. Unfortunately, a few were hit by cars and did not survive. Wildlife is suspect in the disappearance of some.

Coyote sightings are on the rise and they are not traveling alone. Use caution with cats and small dogs.

Also, a strange sight is bobcats who have been seen with collars on. DEEP is tracking them and several have been reported to me in Warren.

Bears have been a common site in Warren for many years. As with all wildlife, use caution.

Any dangerous situations with wildlife call DEEP - 860 424 3333

Dog licenses are purchased every June from the Town Clerk. You must present a rabies vaccine certificate in order to do so. Also, if your dog is spayed or neutered the license is \$11.00 less. Bring that form with you as well.

Failure to license your dog - state fine is \$75.00
Failure to vaccinate for rabies is \$136.00

Any concerns or questions call 860 868 2870

Respectfully submitted,

Cyndy Brissett
Animal Control



THE WARREN PUBLIC LIBRARY. INC.

The Warren Public Library seeks to enrich the community by promoting reading, lifelong learning, and the exploration of ideas in a positive and supportive environment.

November 2019

In the last fiscal year, July 2018 through June 2019, the library had 3,054 visitors. We circulated over 7,000 books, audios, and DVDs to our patrons. This includes 507 items borrowed from other state libraries as requested by our patrons. We in turn lent 542 books to other libraries/patrons statewide.

It is noteworthy to mention that our patrons are enjoying a number of digital options offered exclusively to our Warren patrons through the library website, www.warrenctlibrary.org.

The combined databases of Newsbank, Overdrive, and Hoopla have provided 1,971 ebooks, magazines and newspapers to Warren Public Library members. Our patrons have also downloaded 324 audio books to their mobile devices.

As for our programs, we offered 195 this past fiscal year, with a combined attendance of 2,320. The Library reinstated our class visits with the Warren Elementary School and we are very happy to say that the students visit monthly and most have been issued library cards.

Our operating budget for FY 2018-19 was \$64,613. We are extremely grateful to the Town of Warren for our annual appropriation of \$29,000. The Library has a number of revenue streams for fund raising, namely our Annual Appeal, the Fall Festival Book Sale, a Warren Library fund raising party, Give Local, and the Civic Family Services Grant (for summer reading), Interest from our investment accounts brings that total to over \$35,000.

This year the Library is moving forward with a renovation project that will provide many improvements to our building. In addition to providing for a new ramp entrance and public bathrooms, we will be upgrading our electrical system and mechanicals to provide for reliable heating and cooling throughout the building. To this end, we have applied for (and received) a grant from the Edwin M. Stone and Edith H. Stone Fund, a fund of the Northwest Connecticut Community Foundation, Inc. We have applied as well to the State of CT Division of Library Development for help with our project.

We apologize in advance for any inconvenience that may occur during the coming year due to closings in relation to the renovation project. We will be posting and sending out updates as our plans move forward.

We thank you for your support of the Warren Public Library.

Respectfully submitted,

Louise J. Manteuffel
Library Director

Board of Directors

Jane Manley, Chairman, Thomas Paul, Vice-Chairman
Joanne Tiedmann, Treasurer
Eric Schoenfeld
Marylyn Hendricks
James Newton
Elizabeth Carlson
David Kramer



The Warren Historical Society discovers, celebrates and preserves Warren's history through its collections, programs and exhibits.

The Warren Historical Society fulfilled its mission in many ways during 2019. We offered a number of programs to engage the community in local history, many around our 2019 theme: Made by Hand.

2019 at a Glance

Open Hours: 156

Number of visitors exclusive of program attendance: 48

Number of programs: 11

Program attendance: 462

Number of inquiries: 19

Accessions: 221

January: "Marty Poskoch" presented his new book, *Connecticut 169 Club*

March: The Warren Historical Society and Joseph Jude Brien of Lost Arts Workshops presented an in-house drama in the style of a radio play highlighting a typical day in early 19th Century Warren. Joe brought tools and household items which everyone would have employed at that time and gave participants an opportunity to try them.

April: Joseph Brien of Lost Arts Workshops gave three informational sessions to students at the Warren School in preparation for the May 7th hands-on workshops on early American skills.

May: Warren Education Day this year was led by Joe Brien from Lost Arts Workshops. Joe conducted four sessions with the Warren School at the Community Center. The pre-school and Kindergarten made wooden mallets. The First and Second Graders made wooden toys with wheels. The Third and Fourth Graders made hand rakes and the Fifth and Sixth Graders made hand trowels.

June: The 2019 Warren Historical Society Scholarships were awarded to Erik Ulrichsen and Amelia Pecha. Erik contributed substantially to the mapping of interments in the Old Warren Cemetery. He will attend Flathead College in Montana in the fall. Amelia created a photo essay on the Warren Congregational Church. She will attend Gordon College in Massachusetts.

July: Our Independence Day Bell Ringing was preceded by a story time and bell craft co-sponsored by the Warren Public Library. The presenter of the Preamble to the Declaration of Independence was April Knowles. 26 attended.

September: The Warren Land Trust and the Warren Historical Society led its 7th Housatonic Heritage Walk to a charcoal pit behind Town Hall. 21 attended.

October: Our Annual Meeting finished our theme of "Made-by-Hand" with a program by Joe Brien of Lost Arts Workshops.

Halloween Program with Warren Day Care and the Warren School Pre-School.

December: Holiday of the Hill: our display covered the celebration of Christmas through Warren's history. Our table provided samplings of Smoking Bishop, a traditional favorite and a cookie exchange.

Warren Historical Society
50 Cemetery Rd.
Warren, CT 06754



The Warren Historical Society discovers, celebrates and preserves Warren's history through its collections, programs and exhibits.

Collection: To date WHS has accessioned 221 items into its collection. Some items of interest: in March we were fortunate enough to place the winning bid for a collection of Civil War letters written by and about Lucien Rouse, a Warren veteran of the 19th CT Volunteers. The Swift family also contributed an assortment of farm implements and David MacKenzie donated computer files of the *Warren Observer* from 1995 to 2003. Susan Bates contributed several journals, an early 19th Century deed and other ephemera from her ancestor Erastus Bates. Beth Schober donated image rights to a number of photographs taken of the Hopkins Inn in the mid-20th Century.

Treasurer's Report: The Warren Historical Society's financial status for fiscal year 2018-19 remains very secure. We raised \$23,000 through a combination of grants, individual contributions and participation in the Northwest Connecticut Community.

Projects:

Old Warren Center Cemetery: In late November a schematic of the Old Warren Center Cemetery was finalized and the inscriptions on all monuments was collected into a database. Photographs of many but not all of the monuments were taken or collected. The results were passed onto Stacy Deming of the Housatonic Valley Association for digitizing. In early 2020 we hope to have the digitized map available on our website.

The Brick School: In September Stacey Vairo from the Connecticut Trust for Historic Preservation visited the Brick School to advise on preservation strategies. She was later able to confirm that the building is on the Connecticut Register of Historic Places. It may be eligible for inclusion on the Nation Register. Since October we have solicited the advice and price bids on several preservation tasks, notably roof replacement and ventilation to reduce the moisture problem in the interior. Once we have secured competitive bids we will proceed with grant applications and a capital campaign.

Warren Historical Society
50 Cemetery Rd.
Warren, CT 06754

LAKE WARAMAUG AUTHORITY ANNUAL REPORT 2019

The Lake Waramaug Authority was established by ordinances of the towns of Washington, Warren, and Kent under State of Connecticut statute. Its primary purpose is to ensure year round safety for all who enjoy the lake's numerous recreational activities. The Lake Authority patrols the lake during the summer months, and monitors other safety issues including, but not limited to dock, buoy and float placement, as well as permits and safety patrols for the many rowing regattas. The Towns of Washington and Warren each pay 40 % and the Town of Kent pays 20% of the costs to financially support the work of the Lake Waramaug Authority.

Under the direction of Washington Officer Pat Kessler, the marine staff patrols the lake from early spring until the mid-autumn months. In addition, during the spring the Authority provides police and rescue divers for all high school rowing regattas. This season, there were a total of 14 patrol shifts incorporating 66 officer hours on the lake. There were 10 safety checks, 7 verbal warnings and 2 stranded/disabled vessels needing water rescues. The patrol also conducted educational boating safety discussions at the Lake Waramaug Country Club and the Washington Club.

The volume of non-motor craft, particularly kayaks and canoes has increased again this year complicated by the rental of kayaks and canoes by Clark Outdoors to visitors who are sometimes non-swimmers.

This is the fifth summer that motorboats were regulated by a slow no wake zone in the northern section of the state park. This has provided a safer environment for the many paddlers using that area of the lake. There were no violations within the slow no wake zone.

The town ordinances that were passed in 2016 in Washington, Warren and Kent prohibiting the landing of an aircraft of any type on Lake Waramaug has been successful with the exception of one plane, which was duly fined, landing in September.

A new concern of many residents and users of Lake Waramaug is the large increase in the number of wake board boats. Although these boats travel at slow speeds, they produce very large wakes that are both a safety and environmental concern for non-motorized crafts, residents on their docks and damage to the shoreline. The Authority in collaboration with the Lake Waramaug Association will continue to try and educate owners of these boats. In addition, The Authority is working with the Lake Waramaug Task Force to determine the environmental issues.

Access to Lake Waramaug via the boat launch at the New Preston site continues to operate smoothly. All boats entering the water are carefully checked in an effort to continue to keep the lake free of invasive species. The Lake Waramaug Authority is pleased to report that the boat inspection program had another successful year with the cooperation of resident and day boaters alike. Car top craft also require inspection and with the addition of the sign at the State Park, we are hopeful that all boats entering the lake are inspected. Dowler's Garage in New Preston continues to inspect car top craft that wish to launch when the boat ramp is not open.

During the winter months the Authority conducts emergency ice rescue drills to ensure that all rescue volunteers are up to date with their training and are familiar with the operation of the airboat. The new faster launch system for the airboat is fully operational. Most importantly, Officer Kessler has formed a team of more than 12 individuals who are trained to perform under water and under ice rescue and the team has been equipped with new and better rescue gear.

This is the ninth year the patrol boat has been in operation. Specifications and quotes for a new patrol boat are being finalized and will be submitted to the three towns soon. All marine officers have been fully trained and are qualified to operate the boat for patrols and emergencies.

Members of the Lake Authority represent the three surrounding towns. They include Chairman Ed Berner of Warren; Secretary Sandy Papsin of Washington; Treasurer Sal Lilienthal of Kent and representatives Kevin Brady and Chris Garrity of Kent, Bill Hopkins and Rebecca Holmes of Warren, Dean Sarjeant and Ed Matthews of Washington.

Continued thanks are extended to all the town residents who have patiently cooperated with the boat inspections and understand the importance of protecting our lake for today, tomorrow and all future generations.

Respectfully Submitted,

Sandy Papsin

Sandy Papsin
Secretary, Lake Waramaug Authority

NORTHWEST HILLS COUNCIL OF GOVERNMENTS

The Northwest Hills Council of Governments (COG) consists of the Mayors and First Selectmen from 21 member towns in the northwest corner. It is one of the nine Councils of Governments that have been established in Connecticut.

The COG meets on a monthly basis to discuss issues of municipal concern, oversee COG projects, and explore new opportunities for regional cooperation. The COG's work program includes activities in three focus areas: regional planning, grant writing and administration, and regional service delivery. Activities in each of these three focus areas are summarized below. More information on these and other COG activities is available at: www.northwesthillscog.org.

Focus Area One: Regional planning activities in 2019 focused on implementing the COG's Comprehensive Economic Development Strategy (CEDS) for the Region. Major strategies in the CEDS include expanding access to high speed fiber optic broadband, promoting tourism/arts/culture, supporting local farms, strengthening manufacturing, and encouraging entrepreneurs/innovation. The COG also pursued implementation of our updated Regional Plan of Conservation and Development this year, and developed a Resiliency Vision and Toolkit for the Northwest Hills. With technical assistance from the Housatonic Valley Association, the NHCOG also continued to promote the on-line Interactive Regional Trail Map that was developed to enhance access to information on the public access trails in the region. The NHCOG also coordinated the preparation of a Regional Transportation Safety Plan this year with the assistance of a consultant.

Focus Area Two: Grant writing and administration activities in 2019 focused on administering grant funds awarded for 1) a rural broadband and mobile enhancement study, 2) coordination of a regional food hub, 3) implementation of the CEDS, 4) the design of a regional animal shelter to serve the Torrington area, and 5) implementation of the Rural Independent Transportation Service. In addition the COG is allocated about \$2M each year from ConnDOT for priority local road improvements, and serves as the oversight agent for about \$350,000 in Homeland Security Grant funding each year for our regional area.

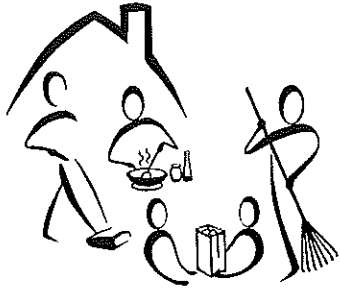
Focus Area Three: Regional service delivery activities in 2019 included on-going coordination of a number of popular programs such as our household hazardous waste collection days, a prescription assistance program in cooperation with the Foundation for Community Health, a Neighbor-to-Neighbor program in cooperation with the Berkshire Taconic Community Foundation, a fuel bank program, the Northwest Hills Public Works Equipment Cooperative, and the region's cooperative purchasing program.

A variety of issues of regional significance were discussed at the monthly meetings of the COG this year including transportation safety planning, economic development priorities, broadband service, GIS service, the opioid epidemic, legislative priorities, cyber security, recycling and disposal of municipal solid waste, housing issues, and demographic changes in the region.

The COG also provides assistance to a number of organizations in the region including the Regional Housing Council, Northwest Hills Road Supervisors Association, Public Safety Task Force, Recycling Advisory Committee, and the Housatonic River Commission. In addition, the COG hosts a quarterly “5th Thursday” forum for area Planning, Zoning, and Conservation Commission members to meet and discuss items of mutual interest, hear guest speakers, and provide input on regional plans.

Serving as officers of the COG in FY 2018-2019 were Bruce Adams, Chairman; Leo Paul, Vice Chairman; Bob Valentine, Secretary; and Don Stein, Treasurer. COG member towns include Barkhamsted, Burlington, Canaan (Falls Village), Colebrook, Cornwall, Goshen, Hartland, Harwinton, Kent, Litchfield, Morris, New Hartford, Norfolk, North Canaan, Roxbury, Salisbury, Sharon, Torrington, Warren, Washington, and Winchester.

Respectfully submitted,
Rick Lynn, AICP
Executive Director



Litchfield Hills Chore Service

Serving Goshen, Litchfield, Morris, Roxbury, Warren & Washington

P. O. Box 294, Litchfield, CT 06759

Phone: 860-567-6121 • Cell: 860-806-0954

Fax: 860-567-6122 • Web Site – ChoreServiceLH.org

Litchfield Hills Chore Service Annual Report October, 2018 – September, 2019

The Litchfield Hills Chore Service is a 501(c)(3) tax deductible charitable organization. Our goal is to help individuals over the age of 60 living in Litchfield, Goshen, Morris, Roxbury, Warren and Washington who need a little extra help to remain in their own homes as independent members of the community for as long as possible. The Chore Service provides local workers to help with housekeeping tasks, transportation to shopping and medical appointments, gardening and outside chores.

The Litchfield Hills Chore Service's Board of Directors is comprised of the First Selectman of each member town, plus at least one additional member from each town as follows: Philip D. Birkett, President; Leo Paul, Litchfield, Vice President; Robert Valentine, Goshen, Secretary; Jerrilynn Tiso, Treasurer; Craig Nelson, Warren; Thomas Weik, Morris; Mark Lyon, Washington; Barbara Henry, Roxbury; Coleen Frisbie, Pamela Collins, and Patricia Jennings. During the Fiscal Year beginning October 1, 2018 and ending September 30, 2019, the Chore Service provided a total of 5283 hours of service to 107 seniors. 4731 Hours or 90% of these service hours went to help seniors living at or near the poverty level most on social security, some with an additional small pension. 30% of the funding for this portion of the program comes from a federal grant through the Western Connecticut Area Agency on Aging (WCAAA). These seniors which numbered 100 are not charged for their services but are asked to give a donation based on their ability to pay. However, no one in this category is denied service whether or not they can pay, and we average approximately \$6.62 an hour from this group. An additional 221 service hours or 4% were for driving time taking seniors to shopping and medical appointments and are funded by other monies raised by grants and donations. 330 or 6% of our service hours were provided to seniors with a higher income and considered "private clients." These elderly paid the full rate requested of \$24 per hour. The cost of providing services for all seniors is approximately \$24 per hour.

Income for the Chore Service totaled \$132,131 for the fiscal year beginning October 1, 2018 and concluding September 30, 2019, and comes from the following sources: The Western Connecticut Area Agency on Aging (WCAAA) Grant of \$40,041, and grants applied for and received came from the Connecticut Community Foundation in the amount of \$10,000, the Marian Isabell Coe Fund of \$10,000, the Community Foundation of Northwest CT for \$900 and Kent Presents or \$1750. Our Fund Drive in December brought in \$14,390 from 125 donors with expenses of \$644 for a net of \$13,746. Letters were mailed to previous contributors in the region. The Torrington Savings Bank contributed \$1500 and 4 private donors contributed \$1000 each toward this initiative. We also had the help of a volunteer consultant, Anne Green from the

Connecticut Community Foundation who helped write our Fund Drive letter and guide the program. We also participated in the "Give Local" on-line giving initiative in April sponsored by the Connecticut Community Foundation and raised \$2968 additional dollars. Other monies came from private pay clients of \$4450, and Chore client donations totaling \$32,471, plus some in-kind and miscellaneous monies.

Town Assessments of \$15,000 were received as the participating towns were asked to each pay an assessment based on a percentage of the hours of service provided in their respective towns with the goal of providing \$15,000 in total funding to the Chore Service. The towns also set up a reserve fund of \$10,000 to be used and replaced by the Chore Service when we have cash flow problems. This worked very well this year and at present the Chore Service does not owe the Reserve Fund any money.

Expenses for operations and payroll totaled \$127,874 with the majority of expenses going to payroll totaling \$91,310. This money goes back into our communities as chore workers are local people most working in or near the town where they live. Payroll taxes totaled \$8617, insurance \$6250, mileage reimbursement to workers \$5201, and the balance going to supplies, printing postage, bookkeeping, etc.

The Litchfield Hills Chore Service is constantly seeking additional sources of funds to support its operations and gratefully accepts donations. The major challenge is having enough operating funds to keep pace with the services requested from an aging population. The six member towns have an average age of 50 years old with a senior population over the age of 70 in the neighborhood of 5300 people. Seniors are living longer healthier lives and this program keeps many of them living independently in their own homes in a safe, clean environment and ensures that they have the services they need to continue to be active and productive members of the community. The average age of Chore Service clients is late 70's to early 90's, however we serve any senior age 60 and over who requests help.

A town by town analysis of the services is as follows:

- Litchfield had total service hours of 2667 for 50 Seniors, 2316 hours in the WCAAA program, 127 for driving time, and 224 for private clients. Wages for Litchfield chore workers totaled \$35,214.
- Goshen had total service hours of 283 for 12 Seniors, 225 hours in the WCAAA program and 58 for private clients. Wages for chore workers totaled \$3737.
- Morris had total service hours of 760 for 16 Seniors, 694 hours in the WCAAA program, 50 driving hours, and 16 for private clients. Wages for chore workers totaled \$10,030.
- Roxbury had total service hours of 798 for 13 Seniors, 753 hours in the WCAAA program, 33 driving hours, and 12 for private clients. Wages for chore workers totaled \$10,539.
- Warren had total service hours of 133 for 4 Seniors, 122 the WCAAA program and 11 for a Private client. Wages for chore workers totaled \$1762.
- Washington had total service hours of 415 for 12 Seniors, 409 in the WCAAA program, 3 driving hours, and 3 for Private Clients. Wages for chore workers totaled \$5480.

Respectfully submitted,
Sally Irwin, Coordinator
November 4, 2019

LITCHFIELD HILLS PROBATE DISTRICT, #24

*Serving Canaan (Falls Village), Cornwall, Harwinton, Kent, Litchfield, Morris,
Norfolk, North Canaan, Salisbury, Sharon, Thomaston and Warren
www.litchfieldprobate.org*

The Honorable Diane S. Blick, Judge

Litchfield Location

Linda F. Riiska, *Chief Clerk*
Dawn W. Pratt, *Clerk*
Tanya M. Matulis, *Asst. Clerk*
860-567-8065

Kent Location

Judge Blick – Tuesdays Mornings
860-927-3729

Canaan Location

Beth L. McGuire, *Clerk*
Megan M. Williams, *Asst. Clerk*
860-824-7012

It is with great pleasure that I report to the residents of the Litchfield Hills Probate District the activity of the Probate Court for fiscal year July 1, 2018 through June 30, 2019 and request this report be included in the Town's next published Annual Report.

<u>Type of Matter</u>	<u>2017 – 2018 FY Number of Matters</u>	<u>2018 – 2019 FY Number of Matters</u>
Fee Waivers	105	55
Decedent's Estates	1,168	1,219
Trusts	248	223
Conservators	221	201
Name Changes	18	30
Guardian of the Person & Estate	123	96
Guardian of Persons with Intellectual Disabilities	150	94
Children's Matters:		
Adoptions/Termination of Parental Rights and Emancipation of a Minor/Determine Paternity	14	12
Power of Attorney Accounting Matters		5
Total probate matters handled	2,047	1,935
Passports processed	135	131

Overall, the number of probate matters handled by the Court decreased by approximately 5 1/2% compared with the number of matters handled the previous year.

The category Fee Waivers represents the number of matters which were handled by the Court for which no probate filing fee is collected due to the fact that the Petitioner is indigent.

There are decreases in the case work handled for Trusts, Guardian of Persons with Intellectual Disabilities and Children's Matters. In each of the Trust, Guardian of Persons with Intellectual Disabilities and Conservatorship categories, unless specific hearings are requested to address a current issue, those categories only require formal reviews every three years.

The Court's location in the Litchfield Town Hall is open Monday through Friday 8:30 am to 4:30 pm. The Court's location in the North Canaan Town Hall is open Monday through Thursday 9:00 am to 4:00 pm. I continue to be available in the Kent Town Hall on Tuesdays 9:00 am to 11:00 am.

The Court Staff joins me in extending our sincerest appreciation to the town leaders, residents and professionals who utilize the services of the Probate Court for your continued support.

Respectfully submitted,

Diane S. Blick

Diane S. Blick
Judge of Probate

July 29, 2019

VNA Northwest, Inc. Services Activities Detail for the Town of Warren, CT FY 2019
By Business Unit

HOME HEALTH CARE:

<u>Visit Type</u>	<u>Subtype</u>	<u>Count</u>
AID	Routine Visit	11
	Telehealth	1
	Total	12
OT	Eval Visit	5
	Routine Visit	17
	Discharge from agency	1
	Discipline Discharge	3
	Total	26
PT	Admission Visit	1
	Eval Visit	12
	Routine Visit	45
	Discharge from agency	2
	Discipline Discharge	8
	HG- Bend & Stretch Billable	1
	HG- Bend & Stretch Non-bill	1
	Total	70
SN	Admission Visit	15
	Routine Visit	122
	On-Call Visit	2
	Recertification Visit	8
	Return to Facility	2
	Discharge from agency	7
	Discipline Discharge	1
	HG Blood Pressure Clinic	10
	Health Guidance Visit	6
	Patient Telephone Call	7
	Discharge No Visit	1
	Total	181
SW	Eval Visit	2
	Total	2
Town Total Services, Home Health		= 291

HOSPICE CARE:

<u>Visit Type</u>	<u>Subtype</u>	<u>Count</u>
SN	Initial Visit	1
	Routine Visit	6
	On-Call Visit	1
	Total	8
SW	Bereavement Visit	2
	Initial Visit	1
	Total	3
Town Total Services, Hospice		= 11

NURSING REGISTRY:

<u>Visit Type</u>	<u>Subtype</u>	<u>Count</u>
Private Duty Care Specialist		78
Town Total Services, Registry		= 78

TORRINGTON AREA HEALTH DISTRICT
ANNUAL REPORT: JULY 1, 2018 – JUNE 30, 2019

The TAHD served over 133,000 people in twenty boroughs, cities and towns covering 611 square miles.

The TAHD **Community Health Program** partnered with DPH and FoodCore to investigate: **2** cryptosporidium, **9** giardiasis, **19** campylobacteriosis, **17** salmonellosis, and **4** shiga toxin producing organisms. TAHD conducted a contact investigation for **1** case of tuberculosis. TAHD provided guidance to school nurses, daycares and community members on a variety of health issues. TAHD nurses administered **549** doses of flu vaccine to local residents. TAHD consulted with **28** residents regarding potential rabies exposures which resulted in TAHD submitting **14** bats to the State of CT Laboratory for rabies testing. Guidance on post exposure prophylaxis was provided as well. Ticks brought in by **51** residents were sent to the Connecticut Agricultural Experiment Station for Lyme disease bacteria testing.

TAHD is a member of **Fit Together**, a Northwest Connecticut Healthy Eating and Active Living Initiative. Fit Together recognized 10 sites (7 childcare facilities, 3 pediatric practices) as Gold Partners for their positive impact on children's health. **9** minigrants were awarded to the following NWCT organizations for projects that align with Fit Together's mission: Torrington Kids Marathon, Café Yum, Torrington Middle School Fitness trail, Sensory hallways for Torrington and Forbes Schools, Gilbert School Fitness room, Winsted Senior Center, Torrington Community Garden and the Torrington Police Activities League. Fit Together also initiated a Bike Rack Sponsorship Program (20 bike racks were purchased to be placed throughout Torrington and Winsted).

The TAHD continues to be an active member of the **Litchfield County Opiate Task Force (LCOTF)**. This task force continues to work on strategies and solutions to the heroin/opiate addiction and overdose epidemic. LCOTF is working on asset mapping (list of available programs and providers), website development and harm reduction practices. The task force received a grant and was able to hire a Network Coordinator. Additional grant funding was secured to conduct sober home research and develop best practices.

TAHD is in year 2 of the **Strategic Prevention Framework for Prescription Drugs (SPF Rx) grant**; a comprehensive prevention strategy to raise community awareness and bring prescription drug abuse prevention activities and education to communities. TAHD uses the CT state wide "*Change the Script*" campaign to promote this awareness. In year two, TAHD provided education to 1) prescribers with the goal of increasing the use of the CT Prescription Monitoring & Reporting System (CPMRS) to reduce prescription drug misuse, overdose, and death; 2) communities at large, real estate agents, veterinarians, and pharmacies on proper home disposal of medications and the importance of securing medication. TAHD partnered with community members/leaders and distributed more than 120 Narcan kits.

The TAHD-**Medical Reserve Corps (MRC) Program** supported regional efforts around the opioid epidemic with its Project Mitigate trainings. TAHD MRC engaged youth through a peer drug use awareness program called Project Apprise. MRC members became certified in "Stop the Bleed," a nationally recognized program designed to help civilians to survive mass casualty events and give them the skills necessary to help others. MRC members assisted the TAHD at multiple clinics to provide vaccinations to IV drug users and persons who are homeless (a CT Department of Public Health Hepatitis A initiative). MRC members also participated in a TAHD Flu Clinic Drill.

The TAHD **Emergency Preparedness Program** worked with local and regional community partners on emergency protocols and plans. TAHD also participated in many local and regional drills (e.g. Point of Dispensing, Communication, Hospital emergencies). TAHD implemented a new rapid emergency communication system "Rave". TAHD conducted Hepatitis A and influenza clinics in response to the Commissioner of Public Health's initiatives.

The TAHD **Childhood Lead Poisoning Prevention Program** provided case management for more than 68 children with blood lead levels ($\geq 5\mu\text{dI}$) as well as provided educational information to more than 100 families. Abatement / Remediation Orders were issued for 3 properties. Three properties completed abatement. Currently 13 properties have open environmental cases. TAHD continues to focus on prevention services: healthy home assessments, providing cleaning supplies and home teaching of the “3 bucket” system of cleaning (6 teachings) to decrease blood lead levels. TAHD **Healthy Homes Program** conducted 25 initial home inspections and 6 re-inspections.

The TAHD **Immunization Action Program (IAP)** continued to work with local providers and hospitals to ensure compliance with immunization laws for the infants and young children population. TAHD had an outstanding rate of 100% for referrals and children who were updated successfully in CT WiZ, the new CT Immunization Information System implemented in September of 2018. The focus for this year was to onboard providers to using the new system. Charlotte Hungerford Hospital received the Hepatitis B honor roll of 93.3% for administered Hepatitis B vaccine within 24 hours of birth.

The TAHD partners with Phoenix Labs for its **Water Testing Program**. Phoenix Labs, a full-service lab located in Manchester, CT offers a wide range of testing of drinking water. This partnership allows TAHD to offer a local option for water testing to its member towns. In addition, TAHD offers free technical advice on private drinking water wells, sampling procedures, and water testing results.

TAHD worked with partner agencies to provide the following evidence-based programing:

MATTER OF BALANCE:

This program has a proven record of increasing personal activity levels and managing falls.

TAHD, together with Farmington Valley Health District (FVHD) provided an opportunity for staff from area Assisted Living Facilities to become certified in the Matter of Balance Training Program. 8 individuals were trained.

CHRONIC DISEASE SELF-MANAGEMENT PROGRAM:

This program helps people with chronic health conditions (e.g. diabetes, depression, heart disease, arthritis, chronic pain or anxiety) manage their symptoms and improve their quality of life.

Two six-week Workshops were offered. 23 individuals received certificates for completion.

DIABETES SELF-MANAGEMENT PROGRAM:

Participants learn strategies to manage diabetes and live healthier lives.

One six-week workshop was held. 12 individuals received certificates for completing the workshop.

WALK WITH EASE:

The Arthritis Foundation’s six-week program helps people with arthritis reduce pain, increase balance and improve overall health. It is offered as a self-guided course or in a community setting. One community program (ongoing) offered this past year.

TAHD **Environmental Health Program** resulted in the following inspections/licenses/permits: **1514** food inspections, **872** temporary food permits, **81** new septic systems, **268** repaired septic systems, **130** private well permits, **62** private pool permits, **150** beauty salons & barber shops inspections, **459** house addition permits, **218** soil tests, **22** subdivision lots, **57** public pools and beaches were inspected, and **31** daycare centers inspected. Records show that approximately **373** samples were submitted to the state lab for testing of drinking water, beach and pool water, lead in water, soil, and dust, and stool samples for pathogens. Sanitarians investigated **236** complaints of various public health concerns; **19** legal orders/voluntary compliances were issued for enforcement purposes.

Northwest Connecticut Regional Housing Council *Annual Report*

Submitted: September 2019

Providing housing options that are affordable for young adults, young families, seniors, and those who work in our towns is critically important to many Northwest Corner towns. Creating these housing options is the sole focus of the Northwest Connecticut Regional Housing Council.

We have a new website with resources for our local housing organizations and people looking for information about affordable housing in Northwest Connecticut! The site contains links to all the housing organizations in our region, frequently asked questions, photos of the affordable housing in our region and stories from employers and residents about the importance of affordable housing options in our towns. Check it out at: www.nwcthousing.org

The Council is made up of representatives from each town's local housing organization who meet quarterly to report upon and gain valuable information for their town-specific planning and housing development. At meetings, we learn from each other as we share the progress and current hurdles we are encountering in our varied town housing initiatives. Questions raised and hands-on ideas and resources cause attendees to leave the meetings with possible next steps, support, and resources.

This year Housing Council representatives went to Hartford to meet with legislators and the new Connecticut Department of Housing Commissioner to advocate for the funding resources critically needed by our local housing organizations to build affordable housing in our towns. The Council also hosted a meeting and tour of affordable housing in our region with the Commissioner. We appreciate the information offered by Jocelyn Ayer from the Northwest Hills Council of Governments (NHCOG), David Berto of Housing Enterprises Inc., and Lesley Higgins-Biddle from LISC at our meetings.

We thank our member towns for their financial support and NHCOG for hosting our meetings and organizing speakers. Our towns' \$100 annual dues are a cost effective investment in our area's future. For more information on the Regional Housing Council or the local housing organizations which are members, visit www.nwcthousing.org.

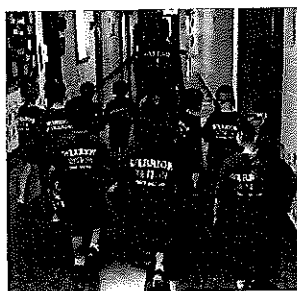
Respectfully submitted,

Jill Groody Musselman, Chair

Annual Report - Regional School District No. 6

Regional School District No. 6 is located in the rural northwest corner of Connecticut and is comprised of the Towns of Warren, Morris, and Goshen, Connecticut. The District was initially organized as a grades 7-12 regional district in 1955; grades kindergarten through 6 were incorporated into the region in 1970 thereby creating a full K-12 regional school district.

The District consists of three elementary schools, each inclusive of grades pre-kindergarten through grade 6, and one high school housing grades 7 through 12. An elected nine member Board of Education, whose powers and duties are specified by Connecticut General Statutes, provides policy oversight and direction to school and district administrators.



Board of Education Members

Heather Connor-Chairman	Morris	hconnor@rsd6.org
Christine Lauretano-Vice Chairman	Morris	clauretano@rsd6.org
Richard Rebusmen-Treasurer	Warren	rrebusmen@rsd6.org
Barbara DiNicola-Secretary	Warren	bdinicola@rsd6.org
Margaret Groht	Morris	mgroht@rsd6.org
Emily Cole	Goshen	emcole@rsd6.org
Chris Sanders	Goshen	csanders@rsd6.org
Michael Bergin	Goshen	bdinicola@rsd6.org
Douglas Winkel	Warren	mbergin@rsd6.org

Our Mission

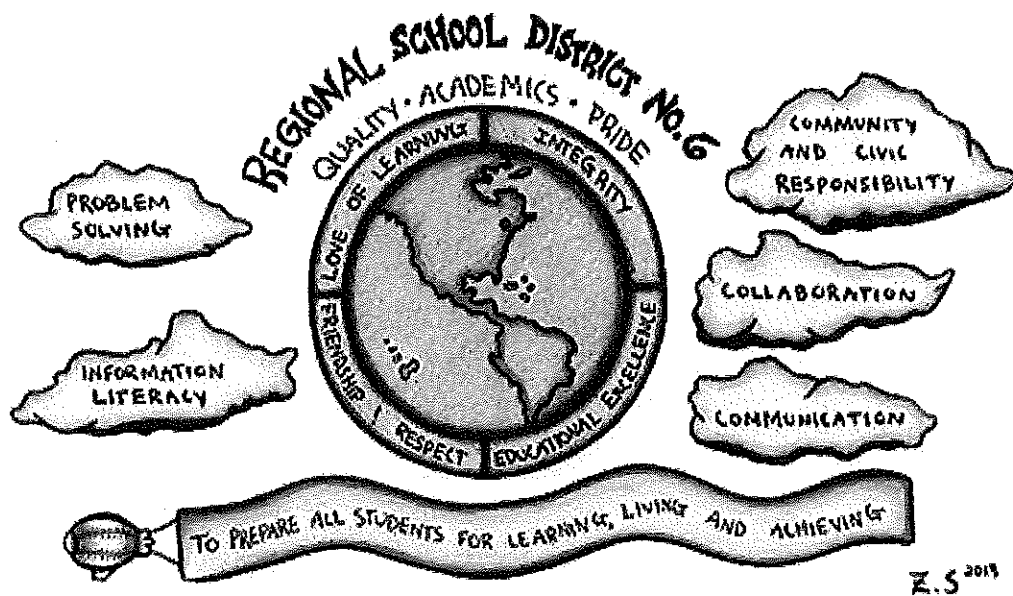
To Prepare All Students for Learning, Living and Achieving

Our Learning Expectations

Community and Civic Responsibility ~ Collaboration
Communication ~ Problem Solving ~ Information Literacy

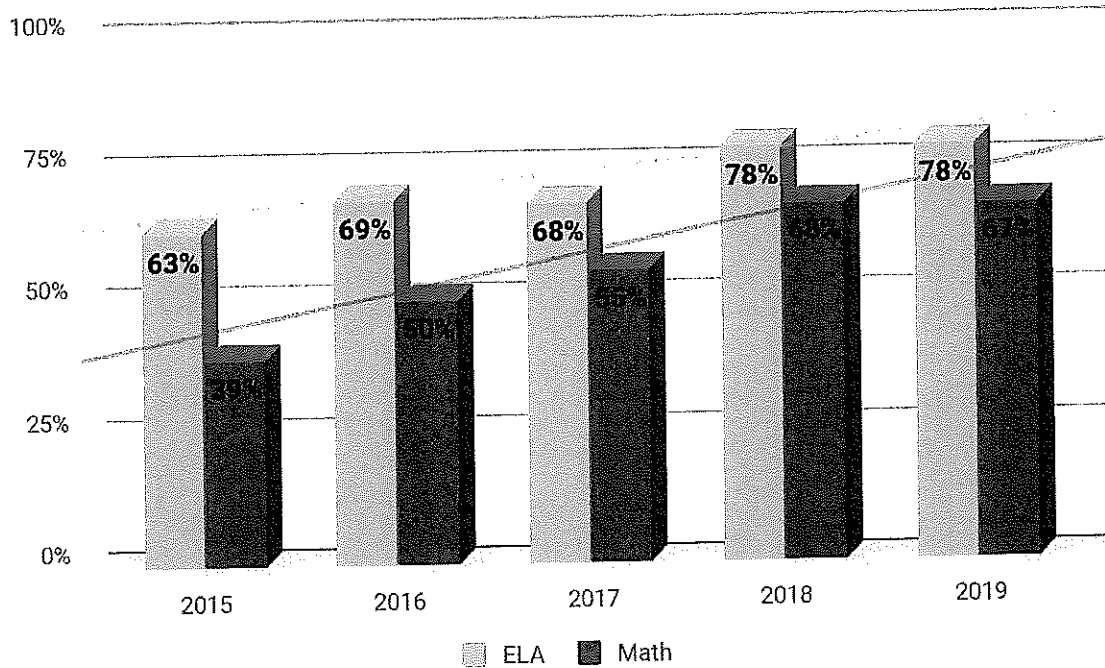
Our Motto

Quality, Academics, Pride



Student Performance -Smarter Balanced Assessment Grades 3-8

5 Year Trend: Percentage of Students Meeting the State Benchmark



2018-19 Smarter Balanced Assessment English Language Arts			
Region 6 Schools	Below State Benchmark	Meeting State Benchmark	Exceeding State Benchmark
Warren	*	39.5%	39.5%
Morris	*	31.0%	43.1%
Goshen	23.1%	28.4%	48.4%
Wamogo	20.0%	46.0%	34.0%
District	22.3%	36.4%	41.2%

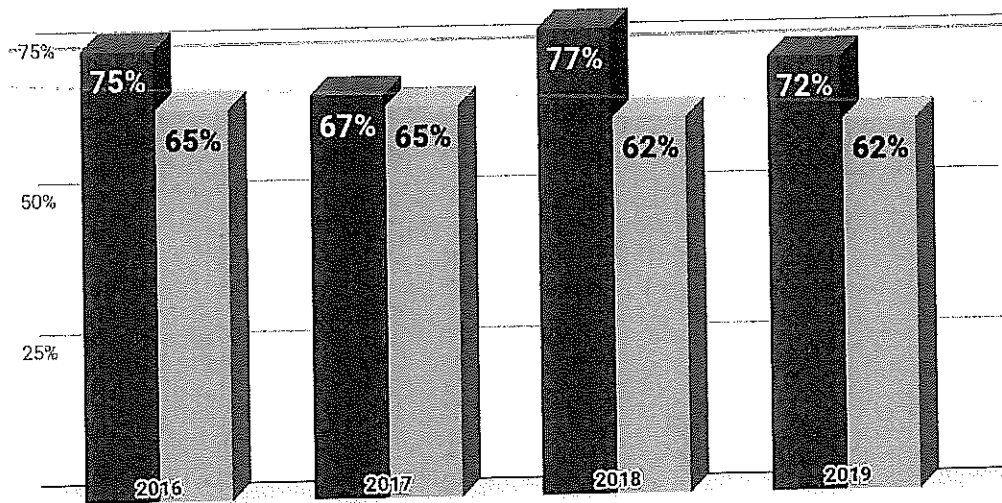
2018-19 Smarter Balanced Assessment Mathematics			
Region 6 Schools	Below State Benchmark	Meeting State Benchmark	Exceeding State Benchmark
Warren	28.9%	39.5%	*
Morris	32.8%	27.6%	39.7%
Goshen	*	25.3%	46.3%
Wamogo	35.0%	24.0%	41.0%
District	33.4%	27.1%	39.5%

Student Performance - CT SAT DAY

CT SAT DAY ERW

Percentage of Students Meeting Benchmark

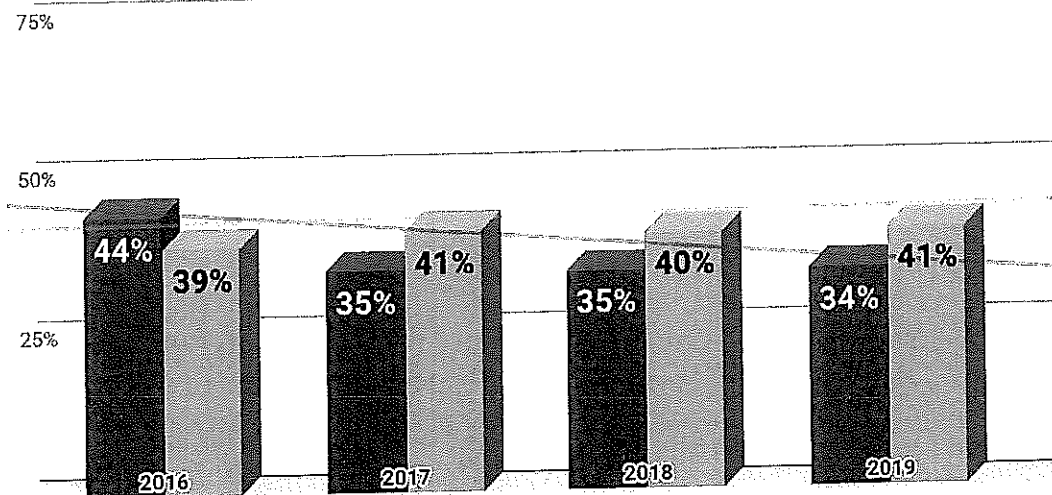
■ WAMOGO ■ STATE



CT SAT DAY Math

Percentage of Students Meeting Benchmark

■ WAMOGO ■ STATE



School Board Goals – 2019-2020

I. Improve Student Learning and Outcomes

The Board will monitor a set of district-wide K-12 skills and competencies that impact student performance and preparation for life, citizenship, learning, and work beyond school.

- Common Core Standards/21st Century Digital Learning Crosswalk
- Analyze and Construct Evidence
- Critical and Creative Problem Solving
- Meaningful and Purposeful Communication
- Digital Literacy & Information Fluency

II. Evaluation

The Board will evaluate the Superintendent of Schools by June 30, 2020.

III. Assessment

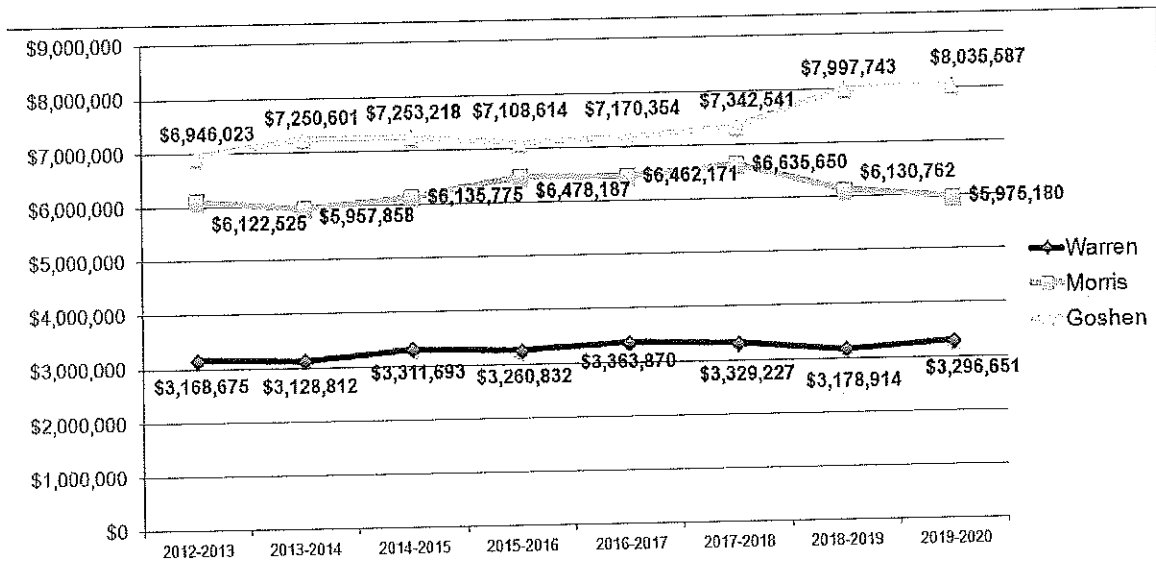
The Board will regularly review Academic Performance results including STAR, SBAC, CMT-Science, CAPT-Science, PSAT, SAT, and Advanced Placement.

IV. Fiscal

The Board will adopt a 0% increase for the 2019-2020 budget.

Finance and Budget

The graphs below show the enrollment and local budget changes over the past five years. The student enrollment, across all three towns, decreased from 2013 – 2015 before holding relatively flat for the 2015 - 2019.



Local Assessment Changes (2012-2019)

The tables show the approved 2018-2019 (FY19) and 2019-2020 (FY20) budget.

FY2018-2019			
Town	Enrollment K-12	%	Approved Budget Contribution
Warren	126	18.37%	\$3,178,914
Morris	243	35.42%	\$6,130,762
Goshen	317	44.21%	\$7,997,742
Total	686	100.00%	\$17,307,418

FY2019-2020				
Town	Enrollment K-12	%	Approved Budget Contribution	Annual Change
Warren	128	19.05%	\$3,296,651.05	3.7%
Morris	232	34.52%	\$5,975,180.02	-2.54%
Goshen	312	46.43%	\$8,035,586.93	0.47%
Total	672	100.00%	\$17,307,418	0.00%

Budget, Staffing, and Enrollment

Region 6 has responded to the economic environment with lower than average annual budget increases. A summary of the budget, staffing, and enrollment for the last five years is as follows:

Fiscal Year	Local Budget Amount	Budget Change	Staffing – Full-time Equivalents (FTE)	Student Enrollment	Student to Staff Enrollment Ratio
2014-15	\$16,700,686	1.02% increase	164.52	971	6.32
2015-16	\$16,847,633	0.88% increase	160.92	986	6.12
2016-17	\$16,996,395	1.82% increase	158.1	975	6.16
2017-18	\$17,307,418	0% increase	162.4	919	5.66
2018-19	\$17,307,418	0% increase	149.7	912	6.09

Region 6 is grateful to the communities of Warren, Morris and Goshen for their continuing support of their schools.



Charles Heaven & Co.
Certified Public Accountants

**TOWN OF WARREN
AUDITED FINANCIAL STATEMENTS
AND
SUPPLEMENTAL FINANCIAL DATA
JUNE 30, 2019**

**HIGHLIGHTS OF REPORT ONLY. THE FULL REPORT IS AVAILABLE IN
THE TOWN CLERK'S OFFICE.**



Charles Heaven & Co.
Certified Public Accountants
Waterbury, Connecticut

INDEPENDENT AUDITOR'S REPORT

To the Board of Finance
Town of Warren, Connecticut

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Warren, Connecticut, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town of Warren, Connecticut's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The Town of Warren, Connecticut's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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 Warren, Connecticut, as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on Pages 3-9 and 36-40, the Schedule of changes in net pension liability and related ratios on Page 41, the Schedule of employer contributions on Page 42, and Schedule of investment returns on Page 43 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Warren, Connecticut's basic financial statements. The combining and individual nonmajor fund financial statements, and supplemental 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 supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2019, on our consideration of the Town of Warren, Connecticut's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Warren, Connecticut's internal control over financial reporting and compliance.

Charles Blum, CPTA
November 13, 2019

**Town of Warren
Management's Discussion and Analysis
June 30, 2019**

This discussion is intended to provide readers a narrative overview and analysis of the financial activities of the Town of Warren, Connecticut (the "Town") for the fiscal year ended June 30, 2019. The information presented here should be considered in conjunction with the Town's basic financial statements that follow.

FINANCIAL HIGHLIGHTS

- On a government-wide basis, the Town's assets and deferred outflows of resources of \$10,305,479 at June 30, 2019 exceeded the sum of its liabilities and deferred inflows of resources of \$2,261,493 resulting in net position of \$8,043,986. Of this amount, \$4,789,669 was invested in capital assets, net of related debt, while \$306,201 was restricted for road maintenance, and \$34,196 was restricted for social services. The remaining net position of \$2,913,920 was available to meet the Town's ongoing obligations to its citizens and creditors.
- At the close of the fiscal year, the Town's governmental funds reported, on a current financial resources basis, combined ending fund balances of \$3,565,310, an increase of \$374,699 from last fiscal year. The total fund balance of the General Fund of \$2,392,761 represented 42.24% of fiscal year 2019-2020 budgeted appropriations of \$5,664,951. The unassigned fund balance of \$2,280,524, available for spending at the Town's discretion, represented 40.26% of the 2019-2020 budgeted appropriations.
- The final amended General Fund budget provided for the \$78,362 use of fund balance to finance approved appropriations. However, actual revenues were \$164,887 greater than budgetary projections, while expenditures and other financing uses were \$148,131 less than approved appropriations, resulting in an actual increase of fund balance of \$234,656 and a positive budgetary variance of \$313,018.
- The Town's long-term debt at June 30, 2019 consisted of its general obligation bond of \$1,500,000 and pension plan liability of \$386,968.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business. The statement of net position and the statement of activities, which are the government-wide statements, report information about the Town finances as a whole and about its activities in a way that helps the reader determine whether the Town is better or worse off as a result of the year's activities.

The statement of net position reflects all of the Town's assets and deferred outflows of resources, and all of its liabilities and deferred inflows of resources, the net result of which is reported as net position. Over time, increases or decreases in net position may serve as a useful indicator as to whether the Town's financial position is improving or deteriorating. However, significant changes in net position can also occur from year to year due to changes in accounting standards issued by the Governmental Accounting Standards Board (GASB). To assess the overall financial condition of the Town other nonfinancial factors such as the property tax base and the condition of the Town's infrastructure also need to be considered.

Town of Warren
Management's Discussion and Analysis
June 30, 2019

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses, such as uncollected property taxes that will result in cash flows in future fiscal periods are reported in this statement.

The government-wide financial statements distinguish functions of the Town that are principally supported by tax revenues, grants and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Town include: general government, employee benefits, health services, agencies, education, town building, town fire department, highways/public works/maintenance, other, town property, and interest. The Town does not report any funds that carry on business-type activities.

The basic government-wide financial statements can be found on pages 10 and 11 of this report.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The financial statements of the Town report governmental funds and fiduciary funds.

Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements, that is to say the Town's most basic services. However, unlike the government-wide financial statements, governmental fund financial statements focus on cash and other financial resources that can be readily converted to cash flow in and out, and balances left at year-end that are available for spending. Consequently, the governmental fund financial statements provide a near or short-term view of the Town's finances that may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison.

The Town maintains nine individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Town Aid Road Fund, Capital Non-Recurring Fund, and Equipment Replacement Fund, each of which is considered to be a major fund. The remaining five funds are combined into a single aggregated presentation in the financial statements. Individual fund data for each of these nonmajor funds is reported as supplementary information to the financial statements.

The Town adopts an annual appropriated budget for its General Fund. Budgetary comparison schedules have been included as required supplementary information for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 12 and 14 of this report.

Town of Warren
Management's Discussion and Analysis
June 30, 2019

Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. This includes the pension trust fund. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town of Warren's own programs.

The basic fiduciary fund financial statements can be found on pages 16 and 17 of this report.

Notes to the Financial Statements and Other Information

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. They also provide required supplementary information regarding the Town's progress in funding its obligations to provide pension benefits to its employees. In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the Town's net pension liability and General Fund budget information.

The notes to the basic financial statements can be found on pages 18 to 35 of this report. Required supplementary information and supplemental schedules can be found on pages 36 to 43 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve as a useful indicator of a government's financial position. The Town's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$8,043,986 at the close of the fiscal year.

Town of Warren
Net Position

	2018	2019
Assets		
Current assets	\$ 3,506,700	\$ 3,782,878
Noncurrent assets	6,426,283	6,439,669
Total Assets	9,932,983	10,222,547
Deferred Outflows of Resources	32,283	82,932
Liabilities		
Current liabilities	456,086	357,261
Long-term liabilities	1,989,475	1,886,968
Total Liabilities	2,445,561	2,244,229
Deferred Inflows of Resources	-	17,264
Net Position		
Net investment in capital assets	4,626,283	4,789,669
Restricted	322,102	340,397
Unrestricted	2,571,320	2,913,920
Total Net Position	\$ 7,519,705	\$ 8,043,986

Town of Warren
Management's Discussion and Analysis
June 30, 2019

The largest portion of the Town's net position \$4,789,669 (59.5%) reflects its net investment in capital assets (e.g. land, buildings, machinery and equipment, and infrastructure assets such as roads and bridges). The Town uses these assets to provide services to its citizens; consequently, these assets are not available for spending. Of the Town's remaining net position, \$2,913,920 (36.2%) is unrestricted and may be used to meet the Town's ongoing obligations to citizens and creditors. The Town's net position increased \$524,281 during the fiscal year.

Town of Warren
Changes in Net Position

	2018		2019	
	\$	% to Total	\$	% to Total
Revenues:				
Program:				
Charges for services	\$ 282,664	4.84%	\$ 246,118	4.16%
Operating grants and contributions	32,680	0.56%	37,011	0.63%
Capital grants and contributions	181,632	3.11%	181,598	3.07%
General:				
Property taxes, interest, and lien fees	5,273,034	90.26%	5,351,030	90.44%
Investment earnings	60,062	1.03%	91,599	1.55%
Grants, contributions and fines not restricted to specific programs	12,164	0.21%	9,289	0.16%
Total revenues	<u>5,842,236</u>	<u>100.00%</u>	<u>5,916,645</u>	<u>100.00%</u>
Expenses:				
General government	627,116	10.99%	605,467	11.23%
Employee benefits	200,716	3.52%	226,779	4.21%
Health services	20,145	0.35%	23,117	0.43%
Agencies	64,209	1.13%	64,216	1.19%
Education	3,326,649	58.32%	3,159,674	58.60%
Town building	210,356	3.69%	213,596	3.96%
Town fire department	48,627	0.85%	55,969	1.04%
Highways, public works, and maintenance	938,737	16.46%	789,946	14.65%
Other	189,816	3.33%	171,141	3.17%
Town property	6,147	0.11%	16,896	0.31%
Interest	71,563	1.25%	65,563	1.22%
Total expenses	<u>5,704,081</u>	<u>100.00%</u>	<u>5,392,364</u>	<u>100.00%</u>
Change in Net Position	138,155		524,281	
Net position, beginning of year	<u>7,381,550</u>		<u>7,519,705</u>	
Net position, end of year	<u><u>\$ 7,519,705</u></u>		<u><u>\$ 8,043,986</u></u>	

**Town of Warren
Management's Discussion and Analysis
June 30, 2019**

The following is an analysis of significant changes in activity from the prior year:

- The decrease in charges for services is primarily due to: (1) decrease in real estate and conveyance fees, and (2) decrease in program fees related to the park and recreation fund.
- The increase in property tax revenue, including interest and liens, is mainly due to an increase in assessments greater than the decrease in the property tax mil rate from 14.50 to 14.25 mills.
- The increase in investment earnings is primarily due to a better economic market.
- The decrease in the general government expenditures is primarily due to revaluation and zoning board of appeal costs increased in the FYE 2017/2018 and not in the current year.
- The increase in employee benefits is related to increased insurance and retirement benefit costs.
- The decrease in education expenditures is attributable to a decrease in education costs, as assessed by Regional School District # 6 (determined by a separate approved taxpayer budget), net with the refund received from the prior year.
- The increase in town fire department expenditures is related to additional fire truck maintenance costs incurred in the current year.
- The decrease in highways, public works, and maintenance is mainly due to decreased road maintenance costs.
- The changes in the other and town property lines are related to activity related to capitalized costs vs. maintenance.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

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

At the close of the fiscal year, the Town's governmental funds reported, on a current financial resources basis, combined ending fund balances of \$3,565,310. Of this amount, \$9,206 was nonspendable used for prepayments, \$88,892 was committed to the subsequent year's budgeted deficit, \$306,201 was restricted to the improvement to unimproved/improved roads, \$34,196 was restricted for social services, \$119,389 was committed to capital projects, \$80,958 was committed to parks and recreation, \$124,519 was committed to the cemetery operation, \$466,191 was committed to equipment replacements, \$41,095 was committed for waste disposal, \$3,427 was committed to revaluation, and \$10,712 was assigned for the maintenance of Warren Woods. The \$2,280,524 unassigned fund balance of the General Fund was available for spending at the Town's discretion.

The General Fund is the chief operating fund of the Town. The fund balance of the General Fund increased \$234,656 during the fiscal year. During the fiscal year, the fund balance of the Town Aid Road Fund increased \$12,996 due to less road improvements, the fund balance of the Capital Non-Recurring Fund increased by \$26,788, the fund balance of the Equipment Replacement Fund increased by \$83,205, due to decreased capital outlay, and the combined fund balances of all nonmajor funds increased \$17,054 during the fiscal year.

**Town of Warren
Management's Discussion and Analysis
June 30, 2019**

GENERAL FUND BUDGETARY HIGHLIGHTS

The Original Budget approved the use of \$36,167 from the Town's fund balance. Continuing appropriations and activity for revaluation added \$3,427 to the original approved budget. Additional transfers from fund balance of \$38,768 include: \$7,000 to Town Fire Department: truck maintenance line item, and \$31,768 to Miscellaneous: special appropriations. Of the \$31,768, \$20,000 is for the Lake Waramaug dam valve, \$10,000 for a trailer, and \$1,768 for unexpected employee benefits. The final budget approved the use of \$78,362 from fund balance for the year ended June 30, 2019.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2019, the Town's investment in capital assets, net of depreciation, was \$6,439,669, an increase of \$13,386 from the previous fiscal year. Capital asset additions totaled \$346,277, including capital improvements to the library renovation, buildings, equipment, and infrastructure; depreciation expense was \$332,891. Details of the Town's net investment in capital assets, is as follows:

	2018	2019
Land	\$ 1,313,371	\$ 1,313,371
Construction in Progress - Library	-	17,417
Land Improvements	14,823	14,006
Buildings & Improvements	3,473,572	3,358,362
Machinery, Equipment, & Vehicles	782,030	717,089
Infrastructure	842,487	1,019,424
	<u>\$ 6,426,283</u>	<u>\$ 6,439,669</u>

Additional information on the Town's capital assets can be found in Note 7 on pages 28-29 of this report.

Debt

The Town's long-term debt at June 30, 2019 consisted of a net pension liability of \$386,968 and a general obligation bond of \$1,500,000. An additional amount of \$150,000 of the general obligation bond is treated as short-term debt, totaling \$1,650,000. Detail on the general obligation bond is below:

Fiscal Year Ended June 30,	Principal	Interest
2020	\$ 150,000	\$ 59,812
2021	150,000	55,312
2022	150,000	50,625
2023	150,000	45,750
2024	150,000	40,688
2025	150,000	35,438
2026	150,000	30,000
2027	150,000	24,000
2028	150,000	18,000
2029	150,000	12,000
2030	150,000	6,000
Total	<u>\$ 1,650,000</u>	<u>\$ 377,625</u>

**Town of Warren
Management's Discussion and Analysis
June 30, 2019**

The Town is also contingently liable for its pro rata share of the Regional School District No. 6's debt. At June 30, 2019, the Town's pro rata share (18.37%) was \$400,807.

Additional information on the Town's debt can be found in Note 8 on page 29 of this report and the Statement of Debt Limitation on page 47.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Economic factors affecting the Town, including those that were considered in preparing the Town's General Fund budget for the 2019-2020 fiscal year, and those that will affect future budgets are as follows:

The Town's Mil rate has remained constant at 14.25 mills.

The \$5,664,951, 2019-2020 General Fund expenditure budget increased \$174,847 from the prior fiscal year's original budget. The increase is mainly due to a cost of living adjustment and an increase in the following line items: Town Building and Waste Removal (for expected increases in waste removal costs), Highways and General Operations (for additional costs related to the removal of ash trees), and Education.

At the end of the FY 2018-2019 fiscal year, the General Fund balance was \$2,392,761. Of the General Fund balance, \$88,892 was assigned for the FY 2019-2020 operations to help moderate any tax impact from the higher expenditures.

It is expected that general State financial aid will remain level, at best.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Warren's finances for all those with an interest in the government's operations. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Office of the First Selectman, Town of Warren, 50 Cemetery Road, Warren, CT 06754.

Town of Warren
Statement of Net Position
June 30, 2019

	Governmental Activities
Assets	
Current Assets	
Cash and cash equivalents	\$ 3,730,907
Property taxes, interest, & liens receivable	18,236
Prepaid expenses	9,206
Grant receivable	10,500
Other receivables	14,029
Total Current Assets	<u>3,782,878</u>
Noncurrent Assets	
Capital assets:	
Assets not being depreciated	1,330,788
Assets being depreciated, net of depreciation of \$7,876,660	5,108,881
Total Noncurrent Assets	<u>6,439,669</u>
Total Assets	<u>10,222,547</u>
Deferred Outflows of Resources	
Difference between projected and actual earnings on pension plan investments	12,697
Difference of assumption changes or inputs for pensions	70,235
Total Deferred Outflows of Resources	<u>82,932</u>
Liabilities	
Current Liabilities:	
Accounts payable	108,560
Performance bonds held	95,337
Due to State of Connecticut	872
Accrued interest	2,492
General obligation bond, due within one year	150,000
Total Current Liabilities	<u>357,261</u>
Noncurrent Liabilities:	
General obligation bond	1,500,000
Net pension liability	386,968
Total Noncurrent Liabilities	<u>1,886,968</u>
Total Liabilities	<u>2,244,229</u>
Deferred Inflows of Resources	
Difference between expected and actual experience on pension plan investments	17,264
Net Position	
Net investment in capital assets	4,789,669
Restricted for:	
Road maintenance	306,201
Social services	34,196
Unrestricted	2,913,920
Total Net Position	<u>\$ 8,043,986</u>

Town of Warren
Statement of Activities
Year Ended June 30, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
General government	\$ 605,467	\$ 226,429	\$ -	\$ -	\$ (379,038)
Employee benefits	226,779	-	-	-	(226,779)
Health services	23,117	-	-	-	(23,117)
Agencies	64,216	-	-	-	(64,216)
Education	3,159,674	-	37,011	-	(3,122,663)
Town building	213,596	6,750	-	-	(206,846)
Town fire department	55,969	-	-	-	(55,969)
Highways, public works and maintenance	789,946	-	-	181,598	(608,348)
Other	171,141	12,939	-	-	(158,202)
Town property	16,896	-	-	-	(16,896)
Interest	65,563	-	-	-	(65,563)
Total governmental activities	\$ 5,392,364	\$ 246,118	\$ 37,011	\$ 181,598	(4,927,637)

General revenues:

Property taxes, interest, and lien fees	5,351,030
Investment earnings	91,599
Grants, contributions and fines not restricted to specific programs	9,289
Total general revenues	5,451,918

Change in net position 524,281

Net position - July 1, 2018	7,519,705
Net position - June 30, 2019	\$ 8,043,986

Town of Warren
Balance Sheet
Governmental Funds
June 30, 2019

	Major Funds					
	General Fund	Town Aid Road Fund	Capital Non-Recurring	Project Fund Equipment Replacement	Other Governmental Funds	Total Governmental Funds
ASSETS:						
Cash and cash equivalents	\$ 3,123,026	\$ 78,218	\$ 79,536	\$ 311,791	\$ 138,336	\$ 3,730,907
Property taxes, interest, & liens receivable	18,236	-	-	-	-	18,236
Prepaid expenses	9,206	-	-	-	-	9,206
Grant receivable	10,500	-	-	-	-	10,500
Other receivables	14,029	-	-	-	-	14,029
Due from other funds	-	227,983	39,853	154,400	142,432	564,668
Total Assets	\$ 3,174,997	\$ 306,201	\$ 119,389	\$ 466,191	\$ 280,768	\$ 4,347,546
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:						
Liabilities:						
Accounts payable	\$ 99,982	\$ -	\$ -	\$ -	\$ -	\$ 99,982
Woods security fee & other payables	7,029	-	-	-	-	7,029
Due to other funds	564,668	-	-	-	-	564,668
Overpaid Property Taxes	1,549	-	-	-	-	1,549
Due to State of Connecticut	872	-	-	-	-	872
Performance bonds payable	95,337	-	-	-	-	95,337
Total Liabilities	769,437	-	-	-	-	769,437
Deferred Inflows of Resources:						
Unavailable revenue - property tax	12,799	-	-	-	-	12,799
Fund Balances:						
Nonspendable:						
Prepayments	9,206	-	-	-	-	9,206
Restricted for:						
Improvement to unimproved / improved roads	-	306,201	-	-	-	306,201
Social services	-	-	-	-	34,196	34,196
Committed to:						
Subsequent year budgeted deficit	88,892	-	-	-	-	88,892
Capital projects	-	-	119,389	-	-	119,389
Parks and recreation	-	-	-	-	80,958	80,958
Cemetery operation	-	-	-	-	124,519	124,519
Equipment replacements	-	-	-	466,191	-	466,191
Waste disposal	-	-	-	-	41,095	41,095
Revaluation	3,427	-	-	-	-	3,427
Assigned for:						
Warren Woods maintenance	10,712	-	-	-	-	10,712
Unassigned	2,280,524	-	-	-	-	2,280,524
Total Fund Balances	2,392,761	306,201	119,389	466,191	280,768	3,565,310
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 3,174,997	\$ 306,201	\$ 119,389	\$ 466,191	\$ 280,768	\$ 4,347,546

Town of Warren
Reconciliation of the Balance Sheet to the Statement of Net Position - Governmental Funds
June 30, 2019

Total net position reported for governmental activities in the Statement of Net Position
is different from the governmental fund Balance Sheet due to the following:

Total Fund Balances for Governmental Funds	\$	3,565,310
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Governmental capital assets	\$ 14,316,329	
Less accumulated depreciation	<u>7,876,660</u>	
Net capital assets		6,439,669
Other long-term assets are not available to pay for current period expenditures and, therefore, are not recorded in the funds:		
Property taxes, interest, and liens receivable	\$ 12,799	
Deferred outflow of resources related to pensions:		
Difference between projected and actual earnings on pension plan investments	12,697	
Difference of assumption changes or inputs	<u>70,235</u>	95,731
Other Long-term liabilities, including bonds payable are not due and payable in the current period, and therefore, are not reported in the governmental funds.		
Accrued interest payable	\$ (2,492)	
General obligation bond	(1,650,000)	
Net pension liability	(386,968)	
Deferred inflow of resources related to pensions:		
Difference between expected and actual experience on pension plan investments	<u>(17,264)</u>	(2,056,724)
Total Net Position of Governmental Activities	\$	<u>8,043,986</u>

Town of Warren
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2019

	Major Funds					
	General Fund	Town Aid Road Fund	Capital Project Fund		Other Governmental Funds	Total Governmental Funds
			Capital Non-Recurring	Equipment Replacement		
Revenues:						
Property taxes	\$ 5,327,578	\$ -	\$ -	\$ -	\$ -	\$ 5,327,578
Interest and lien fees on property taxes	18,579	-	-	-	-	18,579
Intergovernmental	45,800	181,598	-	-	-	227,398
Investment income	77,932	1,759	1,788	7,010	3,110	91,599
Licenses, permits and other fees	160,548	-	-	-	-	160,548
Program fees and other receipts	-	-	-	1,737	89,152	90,889
Total Revenues	5,630,437	183,357	1,788	8,747	92,262	5,916,591
Expenditures:						
Current:						
General government	456,630	-	-	-	-	456,630
Employee benefits	212,671	-	-	-	-	212,671
Health services	23,117	-	-	-	-	23,117
Agencies	64,115	-	-	-	-	64,115
Education	3,159,674	-	-	-	-	3,159,674
Town buildings	239,901	-	-	-	-	239,901
Town fire department	55,969	-	-	-	-	55,969
Highway and general operations	680,451	-	-	-	-	680,451
Town Insurance	55,410	-	-	-	-	55,410
Other	38,317	-	-	-	117,025	155,342
Town property	16,896	-	-	-	-	16,896
Debt service	215,813	-	-	-	-	215,813
Capital outlay	-	170,361	-	35,542	-	205,903
Total Expenditures	5,218,964	170,361	-	35,542	117,025	5,541,892
Excess (Deficiency) of Revenues Over Expenditures	411,473	12,996	1,788	(26,795)	(24,763)	374,699
Other Financing Sources (Uses):						
Operating transfers	(176,817)	-	25,000	110,000	41,817	-
Total other financing sources (uses)	(176,817)	-	25,000	110,000	41,817	-
Net Change in Fund Balances	234,656	12,996	26,788	83,205	17,054	374,699
Fund Balance - beginning of year	2,158,105	293,205	92,601	382,986	263,714	3,190,611
Fund Balance - end of year	\$ 2,392,761	\$ 306,201	\$ 119,389	\$ 466,191	\$ 280,768	\$ 3,565,310

Town of Warren
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
June 30, 2019

Amounts reported for governmental activities in the Statement of Activities are difference due to the following:

Net Change in Fund Balances - Total Governmental Funds **\$ 374,699**

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense as follows:

Total capital outlay	\$ 346,277	
Less depreciation expense	<u>(332,891)</u>	13,386

Some revenues in the Statement of Activities that do not provide current financial resources are not reported as revenue in the governmental funds.

Change in accrued property taxes, net	\$ 54	
Change in deferred outflow of resources related to pensions:		
Difference between projected and actual earnings on pension plan investments	3,172	
Difference of assumption changes or inputs	<u>68,236</u>	71,462

The issuance of long-term debt (bonds and leases) provide current financial resources to the governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. Neither transactions, however, has any effect on net position. Also, governmental funds report the effect of issuance costs and premiums when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. The net effect of these differences in the treatment of long-term debt and related items is as follows:

Bond principal repayments	\$ 150,000	
Change in accrued interest payable	<u>250</u>	150,250

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 the governmental funds.

Change in net pension liability	\$ (47,493)	
Deferred inflow of resources related to pensions:		
Difference between expected and actual experience on pension plan investments	<u>(38,023)</u>	(85,516)

Change in Net Position of Governmental Activities **\$ 524,281**

Town of Warren
Statement of Fiduciary Net Position
Pension Trust Fund
June 30, 2019

Assets:

Cash and cash equivalents	\$ 21,246
Investments - at fair value	<u>528,717</u>
Total Assets	<u><u>549,963</u></u>

Net Position:

Assets held in trust for pension benefits	\$ <u><u>549,963</u></u>
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Town of Warren
Statement of Changes in Fiduciary Net Position
Pension Trust Fund
Year Ended June 30, 2019

Additions:		
Employer contributions	\$	58,800
Investment income:		
Change in fair value of investments		1,725
Interest and dividends		16,804
Less: investment expense		<u>3,578</u>
Net investment income		<u>14,951</u>
Total Additions		73,751
Deductions:		
Pension benefits		<u>57,309</u>
Total Deductions		<u>57,309</u>
Increase in Net Position		16,442
Assets Held In Trust For Pension Benefits:		
Net Position - Beginning of year		<u>533,521</u>
Net Position - End of year	\$	<u><u>549,963</u></u>

Town of Warren
Required Supplementary Information
Schedule of Revenues, Expenditures and Changes in Fund Balance
General Fund Budget and Actual (Non - GAAP Budgetary Basis)
Year Ended June 30, 2019

	Original and Final Budget	Actual	Variance With Final Budget Over (Under)
Revenues:			
Property taxes	\$ 5,327,935	\$ 5,353,186	\$ 25,251
Interest and liens fees on property taxes	15,000	18,579	3,579
Telephone access tax	4,800	4,819	19
State of Connecticut - Grants:			
Veterans tax relief	500	1,596	1,096
Historic document preservation	---	4,500	4,500
State property (PILOT)	1	2,084	2,083
Mashantucket Pequot	1	4,369	4,368
Education grants	---	32,511	32,511
Judicial fines	---	420	420
Other grants	---	320	320
Contributions in lieu of taxes	500	500	---
Investment income	25,000	77,932	52,932
Other fees and receipts:			
Building permits	40,000	77,221	37,221
Building permits - Excess revenue	---	(37,221)	(37,221)
over budget offsets expenditures	---		
Planning, zoning and conservation	4,000	5,484	1,484
Conveyance tax	15,000	36,896	21,896
Dog fees	1,000	1,544	544
Recording and map fees	8,000	8,938	938
Rent of town buildings	3,600	6,150	2,550
Library rent	600	600	---
Photocopies and other miscellaneous fees	7,000	17,017	10,017
Recycling rebate	1,000	1,379	379
Amounts available for appropriation	\$ 5,453,937	\$ 5,618,824	\$ 164,887

Town of Warren
Required Supplementary Information
Schedule of Revenues, Expenditures and Changes in Fund Balance
General Fund Budget and Actual (Non - GAAP Budgetary Basis)
Year Ended June 30, 2019

	Original Budget	Transfers and Additional Appropriations	Final Budget	Actual	Variance With Final Budget Over (Under)
Expenditures:					
General Government					
First Selectman - salary	\$ 54,261	\$ ---	\$ 54,261	\$ 54,261	\$ ---
First Selectman - Administrative Assistant	35,147	---	35,147	34,783	(364)
First Selectman - Clerical	9,955	---	9,955	6,013	(3,942)
Board of Selectman - expenses	6,500	---	6,500	6,320	(180)
Second Selectman	3,825	---	3,825	3,825	---
Third Selectman	3,825	---	3,825	3,825	---
Treasurer - salary	6,607	---	6,607	6,607	---
Treasurer - expenses	1,500	---	1,500	1,078	(422)
Town clerk - salary	37,664	---	37,664	37,664	---
Town clerk - expenses	15,700	---	15,700	13,859	(1,841)
Deputy town clerk	3,680	---	3,680	399	(3,281)
Computer management	10,000	---	10,000	4,981	(5,019)
Tax collector - salary	12,081	---	12,081	11,956	(125)
Tax collector - expenses	10,175	---	10,175	6,439	(3,736)
Assessor- salary	26,628	---	26,628	26,628	---
Assessor- expenses	13,750	---	13,750	13,104	(646)
Park and recreation director - salary	33,853	---	33,853	36,091	2,238
Social services director - salary	11,000	---	11,000	7,161	(3,839)
Social services - expenses	1,000	---	1,000	1,178	178
Zoning /Inlands officer - salary	19,039	---	19,039	16,587	(2,452)
Clerical: Land Use Department	8,295	---	8,295	6,671	(1,624)
Custodian - salary	14,058	---	14,058	11,425	(2,633)
Fire Marshall	4,100	---	4,100	3,132	(968)
Building inspector	35,000	---	35,000	68,041	33,041
Building department - Excess revenue over budget	---	---	---	(37,221)	(37,221)
Dog warden - salary	6,666	---	6,666	6,666	---
Dog warden - expenses	850	---	850	600	(250)
Animal shelter	1,400	---	1,400	1,350	(50)
Police	500	---	500	360	(140)
Office equipment	6,000	---	6,000	292	(5,708)
Town engineer	2,500	---	2,500	---	(2,500)
Legal counsel	5,000	---	5,000	---	(5,000)
Auditor	19,500	---	19,500	19,500	---
GASB # 34 Compliance	1,000	---	1,000	1,000	---
Probate court	2,717	---	2,717	2,717	---
Elections - salary	10,575	---	10,575	8,988	(1,587)
Elections - expenses	8,000	---	8,000	8,156	156
Board of Assessment Appeals	750	---	750	608	(142)
Board of Finance	700	---	700	425	(275)
Planning and Zoning Commission	22,000	---	22,000	16,869	(5,131)
Zoning Board of Appeals	5,000	---	5,000	1,288	(3,712)
Conservation Commission	3,820	---	3,820	1,206	(2,614)
Historical document preservation	---	---	---	4,577	4,577
Revaluation - Continuing and additional appropriations	---	3,427	3,427	---	(3,427)
Total General Government	474,621	3,427	478,048	419,409	(58,639)

Town of Warren
Required Supplementary Information
Schedule of Revenues, Expenditures and Changes in Fund Balance
General Fund Budget and Actual (Non - GAAP Budgetary Basis)
Year Ended June 30, 2019

Expenditures (continued):	Original Budget	Transfers and Additional Appropriations	Final Budget	Actual	Variance With Final Budget Over (Under)
Employee Benefits					
Insurance benefits	\$ 97,400	\$ ---	\$ 97,400	\$ 85,518	\$ (11,882)
Retirement fund contribution and fees	87,735	---	87,735	86,276	(1,459)
Social security/medicare	43,200	---	43,200	40,877	(2,323)
Total Employee Benefits	228,335	---	228,335	212,671	(15,664)
Health services					
Torrington area health district	8,820	---	8,820	8,820	---
Visiting nurses Northwes & NM	5,000	---	5,000	1,625	(3,375)
Paramedic intercept	12,672	---	12,672	12,672	---
Total Health Services	26,492	---	26,492	23,117	(3,375)
Agencies					
Lake Waramaug Authority	5,600	---	5,600	2,838	(2,762)
Inter-local commission	9,485	---	9,485	9,524	39
NW CT Regional Council of Governments	1,127	---	1,127	1,126	(1)
Library	29,000	---	29,000	29,000	---
Civil Defense - town communication	1,000	---	1,000	---	(1,000)
Litchfield County Dispatch	16,115	---	16,115	16,065	(50)
Regional non-profit agencies	2,020	---	2,020	2,080	60
Litchfield County soil conservation	600	---	600	600	---
Elderly bus	1,115	---	1,115	1,115	---
Council of Small Towns	1,767	---	1,767	1,767	---
Total Agencies	67,829	---	67,829	64,115	(3,714)
Town Property					
Improving town property	15,000	---	15,000	15,000	---
Street lighting	2,600	---	2,600	1,896	(704)
Total Town Property	17,600	---	17,600	16,896	(704)
Town Buildings & Waste Removal					
Operations	80,000	---	80,000	84,948	4,948
Waste collection and hauling	98,000	---	98,000	91,707	(6,293)
Recycling	500	---	500	---	(500)
Energy improvements	1,500	---	1,500	503	(997)
Capital improvements	30,000	---	30,000	30,000	---
Covanta	35,000	---	35,000	30,611	(4,389)
Household hazardous waste	2,500	---	2,500	2,132	(368)
Total Town Buildings & Waste Removal	247,500	---	247,500	239,901	(7,599)
Highways and General Operations					
Highway labor	258,500	---	258,500	255,329	(3,171)
Highway department operations	120,000	---	120,000	110,670	(9,330)
Snow removal	90,000	---	90,000	82,997	(7,003)
Town garage	19,000	---	19,000	17,657	(1,343)
Maintenance town equipment	35,000	---	35,000	35,025	25
Gas, fuel, oil	35,000	---	35,000	34,754	(246)
Road Fund	140,000	---	140,000	140,000	---
Uniforms	3,200	---	3,200	4,019	819
Total Highways and General operations	700,700	---	700,700	680,451	(20,249)

Town of Warren
Required Supplementary Information
Schedule of Revenues, Expenditures and Changes in Fund Balance
General Fund Budget and Actual (Non - GAAP Budgetary Basis)
Year Ended June 30, 2019

Expenditures (continued):	Original Budget	Transfers and Additional Appropriations	Final Budget	Actual	Variance With Final Budget Over (Under)
Town Fire Department					
Fire department insurance	\$ 17,500	\$ ---	\$ 17,500	\$ 16,977	\$ (523)
Workmans compensation	8,000	---	8,000	8,057	57
Gas and diesel fuel	4,000	---	4,000	4,077	77
Truck maintenance	19,000	7,000	26,000	26,858	858
Tax abatement	30,000	---	30,000	25,608	(4,392)
Total Fire Department	<u>78,500</u>	<u>7,000</u>	<u>85,500</u>	<u>81,577</u>	<u>(3,923)</u>
Town Insurance					
Town Insurance	62,000	---	62,000	55,410	(6,590)
Miscellaneous					
State dog fees	2,300	---	2,300	872	(1,428)
Website/Email services	2,500	---	2,500	2,470	(30)
Newsletter expenses	3,500	---	3,500	3,257	(243)
Miscellaneous	3,000	---	3,000	886	(2,114)
Special appropriations - dam valve & trailer	---	31,768	31,768	30,832	(936)
Total Miscellaneous	<u>11,300</u>	<u>31,768</u>	<u>43,068</u>	<u>38,317</u>	<u>(4,751)</u>
Education					
Wamogo Regional School District	3,178,914	---	3,178,914	3,159,674	(19,240)
Debt Service					
Interest & principal	215,813	---	215,813	215,813	---
Other Financing Uses:					
Operating transfers out					
Fire truck replacement fund	50,000	---	50,000	50,000	---
Park and recreation fund	32,000	---	32,000	28,317	(3,683)
Non-recurring capital expenditure fund	25,000	---	25,000	25,000	---
Cemeteries	13,500	---	13,500	13,500	---
Equipment fund	60,000	---	60,000	60,000	---
Total operating transfers	<u>180,500</u>	<u>---</u>	<u>180,500</u>	<u>176,817</u>	<u>(3,683)</u>
Total Expenditures and Other Financing Uses	<u>5,490,104</u>	<u>42,195</u>	<u>5,532,299</u>	<u>5,384,168</u>	<u>(148,131)</u>
Excess (deficiency) of revenues over Expenditure and other uses	(36,167)	(42,195)	(78,362)	234,656	313,018
Fund Balance at beginning of year	<u>36,167</u>	<u>42,195</u>	<u>78,362</u>	<u>2,158,105</u>	<u>2,079,743</u>
Fund Balance at end of year	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ 2,392,761</u>	<u>\$ 2,392,761</u>

Town of Warren
Notes to Required Supplementary Information –
Schedule of Revenues, Expenditures and Changes in Fund Balance
General Fund Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended June 30, 2019

Basis:

The Schedule of Revenues, Expenditures and Changes in Fund Balance of the General Fund Budget and Actual (Non-GAAP Budgetary Basis) presents a comparison of the original and the final legally adopted budget with actual data on a budgetary basis.

Reconciliation between Budgetary Basis and Generally Accepted Accounting Principles (GAAP) Basis:

The budget for the General Fund has been prepared substantially on the cash basis, whereas actual revenues and expenditures were determined on the modified accrual basis. The budget comparison was not adjusted to the cash basis because the differences were not significant. Expenditures in excess of appropriations in budget line items are primarily due to the addition of accruals at year end.

Volunteer tax credits are reported as expenditures in the fire department line item for budgetary purposes; whereas, under GAAP, it is reported as a reduction of tax revenue.

Additionally, for budget purposes, the Town recognizes building inspection fees up to the budgeted revenue and any excess is offset against the respective expenditure since the expenditure is based on the percentage of revenue. For GAAP purposes, the gross revenue and expenditures are recognized, resulting in the adjustment shown below.

The difference between GAAP and the budgeting basis for the General Fund is as follows:

	<u>Total Revenues</u>	<u>Total Expenditures and Transfers</u>	<u>Fund Balance</u>
Actual - NonGAAP Budgetary Basis Statement - June 30, 2019	\$ 5,618,824	\$ 5,384,168	\$ 2,392,761
Volunteer tax credits – tax abatement	(25,608)	(25,608)	---
To gross up revenue and expenditures – Building department	<u>37,221</u>	<u>37,221</u>	<u>---</u>
Actual GAAP - June 30, 2018	<u>\$ 5,630,437</u>	<u>\$ 5,395,781</u>	<u>\$ 2,392,761</u>

Town of Warren
Nonmajor Government Funds
Combining Balance Sheet
June 30, 2019

Special Revenue Funds

	Park and Recreation Fund	Warren Cemetery Commission	Good Neighbor Fund	Force Majeure Fund	Social Service Special Project Fund	Total
Assets:						
Cash and cash equivalents	\$ ---	\$ 123,622	\$ 14,714	\$ ---	\$ ---	138,336
Prepaid expenses	---	---	---	---	---	---
Due from other funds	80,958	897	3,048	41,095	16,434	142,432
Total Assets	<u>\$ 80,958</u>	<u>\$ 124,519</u>	<u>\$ 17,762</u>	<u>\$ 41,095</u>	<u>\$ 16,434</u>	<u>280,768</u>
Fund balances:						
Restricted for:						
Social services	---	---	17,762	---	16,434	34,196
Committed to:						
Parks and recreation	80,958	---	---	---	---	80,958
Cemetery operations	---	124,519	---	---	---	124,519
Waste disposal	---	---	---	41,095	---	41,095
Total Fund Balances	<u>80,958</u>	<u>124,519</u>	<u>17,762</u>	<u>41,095</u>	<u>16,434</u>	<u>280,768</u>
Total Liabilities and Fund Balances	<u>\$ 80,958</u>	<u>\$ 124,519</u>	<u>\$ 17,762</u>	<u>\$ 41,095</u>	<u>\$ 16,434</u>	<u>280,768</u>

Town of Warren
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended June 30, 2019

	Special Revenue Funds					Totals
	Park and Recreation Fund	Warren Cemetery Commission	Good Neighbor Fund	Force Majeure Fund	Social Service Special Project Fund	
Revenues:						
Investment income	\$ ---	\$ 2,779	\$ 331	\$ ---	\$ ---	\$ 3,110
Program fees and other receipts	77,950	500	1,950	76	8,676	89,152
Total Revenues	<u>77,950</u>	<u>3,279</u>	<u>2,281</u>	<u>76</u>	<u>8,676</u>	<u>92,262</u>
Expenditures:						
Cemetery expenditures	---	14,223	---	---	---	14,223
Programs and Activities	97,144	---	4,222	---	1,436	102,802
Total Expenditures	<u>97,144</u>	<u>14,223</u>	<u>4,222</u>	<u>---</u>	<u>1,436</u>	<u>117,025</u>
Excess (Deficiency) of revenues over expenditures	(19,194)	(10,944)	(1,941)	76	7,240	(24,763)
Other Financing Sources:						
Operating transfers in	28,317	13,500	---	---	---	41,817
Excess (Deficiency) of Revenues and Other Sources over Expenditures	9,123	2,556	(1,941)	76	7,240	17,054
Fund Balance - beginning of year	<u>71,835</u>	<u>121,963</u>	<u>19,703</u>	<u>41,019</u>	<u>9,194</u>	<u>263,714</u>
Fund Balance - end of year	<u>\$ 80,958</u>	<u>\$ 124,519</u>	<u>\$ 17,762</u>	<u>\$ 41,095</u>	<u>\$ 16,434</u>	<u>\$ 280,768</u>

Town of Warren
Schedule of Property Taxes Levied, Collected and Outstanding (Report of the Tax Collector)
Year Ended June 30, 2019

	Taxes Receivable July 1, 2018	Assessor's Lawful Corrections Additions	Reductions	Suspense Transfers	Adjusted Taxes Receivable	Collections			Total Net Collections	Taxes Receivable June 30, 2019
						Taxes	Interest & Liens	Refunds and Adjustments		
Grand List:										
October 1,										
2017 \$	5,319,986 \$	18,294 \$	(9,725) \$	---	5,328,555 \$	5,315,145 \$	15,325 \$	(406) \$	5,330,064 \$	13,816
2016	12,890	111	(751)	(2,843)	9,407	7,646	1,679	409	9,734	1,352
2015	---	---	---	---	---	---	---	(101)	(101)	101
Suspense collections	---	---	---	1,718	1,718	1,718	772	---	2,490	---
Totals	\$ 5,332,876 \$	18,405 \$	(10,476) \$	(1,125) \$	5,339,680 \$	5,324,509 \$	17,776 \$	(98) \$	5,342,187 \$	15,269

Town of Warren
Statement of Debt Limitation
Connecticut General Statutes, Section 7-374 (b)
Year Ended June 30, 2019

Tax collections (including interest and lien fees) for the year ended June 30, 2019 \$ 5,342,187

Reimbursement for revenue loss on:

Tax relief for elderly - (CGS 12-129d) -

Total tax collections (including interest and lien fees) for the year ended June 30, 2019 \$ 5,342,187

	General Purposes	Schools	Sewers	Urban Renewal	Pension Deficit
Debt Limitation:					
2 1/4 times Base	\$ 12,019,921	\$ -	\$ -	\$ -	\$ -
4 1/2 times Base	-	24,039,842	-	-	-
3 3/4 times Base	-	-	20,033,201	-	-
3 1/4 times Base	-	-	-	17,362,108	-
3 times Base	-	-	-	-	16,026,561
Total Debt Limitation	<u>12,019,921</u>	<u>24,039,842</u>	<u>20,033,201</u>	<u>17,362,108</u>	<u>16,026,561</u>
Indebtedness:					
General Obligation Bonds - Issued June 15, 2010	1,650,000	-	-	-	-
Wamogo Regional School District #6					
Towns share 18.37%					
General Obligation Bonds Issued 2017 -\$2,045,000	-	375,667	-	-	-
Bank Loan Issued December 2016 -\$137,185	-	25,201	-	-	-
Total Indebtedness	<u>1,650,000</u>	<u>400,867</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Limitation In Excess Of					
Outstanding and Authorized Debt	<u>\$ 10,369,921</u>	<u>\$ 23,638,974</u>	<u>\$ 20,033,201</u>	<u>\$ 17,362,108</u>	<u>\$ 16,026,561</u>



Charles Heaven & Co.
Certified Public Accountants
Waterbury, Connecticut

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FIANNCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Finance
Town of Warren
Warren, Connecticut

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Warren, Connecticut as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town of Warren, Connecticut's basic financial statements, and have issued our report thereon dated November 13, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Warren, Connecticut's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Warren, Connecticut's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Warren, Connecticut's internal control.

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

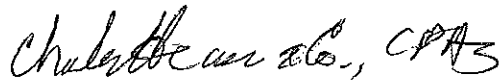
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Charles Heaven & Co.
Waterbury, Connecticut

November 13, 2019