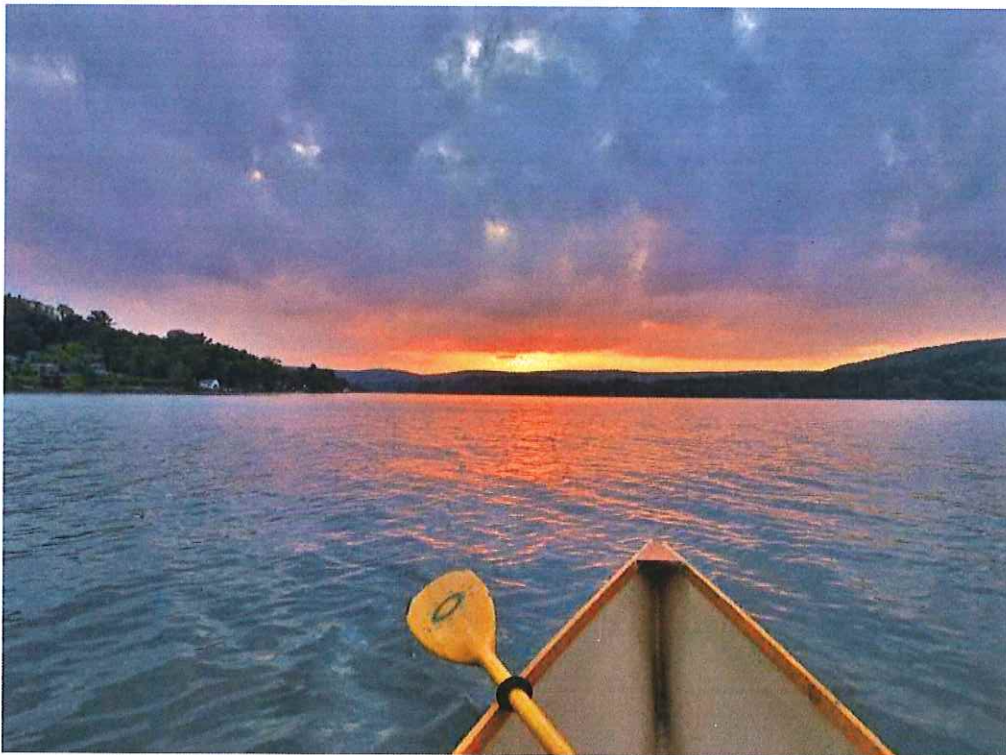


228th  
ANNUAL REPORT

*TOWN of WARREN*  
*CONNECTICUT*

Fiscal Year 2015-2016

[www.warrenct.org](http://www.warrenct.org)



*Photo by Bill Abrams*

228<sup>th</sup> ANNUAL REPORT  
TOWN OF WARREN, CONNECTICUT  
YEAR ENDING JUNE 30, 2016  
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**BOARD OF FINANCE  
TOWN OF WARREN  
50 Cemetery Rd.  
Warren, CT 06754**

**ANNUAL REPORT  
FISCAL YEAR 2015/2016**

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, 2016. A full copy of the Auditor's Report is available in the Town Clerk's office.

At Town Meeting held May 19, 2016 voters approved the budget for the Fiscal Year 2016-2017 as summarized below:

**EXPENSES**

Education	\$3,363,870
Other Town Expenses	\$2,062,460
Total Estimated Expenses	\$5,426,330

**INCOME**

Total Anticipated (non-tax) Income	\$300,242
Amount to be raised	\$5,126,088
Total Estimated Income	\$5,426,330

This budget resulted in a mill rate of 14.35 mills. Copies of the completed budget are available from the Town Clerk.

Jack E. Travers, Chair	James Richardson	Susan Haxo
David C. Robinson	Robyn Kasler	Luke Tanner

## SELECTMEN'S REPORT FY 2015/2016

Like all years, fiscal year 2015/2016 focused on maintaining town buildings and assets. That and other highlights of the year include:

- At the town garage new roofs were installed on both the sand shed and the garage itself. The burned out oil evaporator in the garage was removed and oil separator tanks were placed in the ground behind the building. This will be a long-term money saver for the town.
- We began housing the new street sweeper purchased by NWCOG. The town receives a discount on the hourly use of the machine. This is part of the equipment cooperation between the towns in the NWCOG.
- At Warren Woods the flooring of the band stand stage was replaced as well as rotten siding on the main hall. The exterior of the main hall was painted.
- At Town Hall a Verizon booster for cell service was installed. A large format printer was purchased and resides in the town clerk's office. The new machine has proven extremely useful for printing out full sized maps and plans as well as scanning.
- We had two new hires: A new clerical assistant position was created to work in the land use office and as well as back up for the town clerk. Richelle Hodza, a new resident in town was hired for this position. Brian Capuano was hired to fill a vacant position on the town crew.
- The board approved the Affordable Housing Corporation's request to use part of the land next to the Town Hall for possible affordable and elderly housing. We also approved the library's use of the space vacated by the NWCOG.
- In February 2016 the trash and recycling pick up was awarded to Copes Waste Solutions of Watertown.
- Two new appointments were made to our boards and commissions-John Favreau to Inland/Wetlands/Conservation and Kelly Tobin to Planning and Zoning.

On behalf of the Board of Selectmen I personally would like to thank the staff at the Town Hall as well as the Road Crew for all the great work they do. Their service to the Town makes the job as First Selectmen a lot easier.

Respectfully submitted,

Craig B. Nelson-First Selectman

Calvin Tanner-Selectman

Stephen Warshaw-Selectman

OFFICE OF THE TOWN CLERK

*ANNUAL REPORT*

*JULY 1, 2015 - JUNE 30, 2016*

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 2015/2016:

LAND RECORDS	VITAL RECORDS RECORDED	LICENSES ISSUED
383 Documents	7 Births	115 Sports
8 Survey Maps	13 Deaths	179 Dogs
8 Certificates of <u>Trade Name</u>	22 Marriages	18 Marriages
399 Total	42 Total	312 Total

A Historic Documents Preservation Grant of \$3,000 was received. The funds were used to digitize older index books and to standardize a series of printed indexes.

Joanne C. Tiedmann  
Town Clerk

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

Assessor's Report

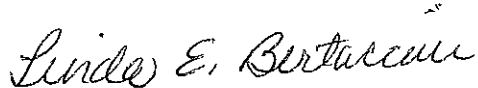
The 2014 Grand List for the Town of Warren is reflected in the 2015/2016 Fiscal Year. The Taxable Net Grand List for 2014 is as follows:

Real Estate	335881880
Personal Property	3925150
Motor Vehicle	13759800
Taxable Net Grand List	353566830

Preparation for the 2017 Revaluation began with sending out Data Mailers. Tyler O'Hazo has been contracted to measure and inspect the exterior of all buildings and to take photos. The Board of Selectman and Board of Finance have awarded the Revaluation contract to eQuality Valuation Services, LLC.

Thank you to everyone who returned their Data Mailer.

Respectfully submitted,



Linda E. Bertaccini  
Assessor

# BOARD OF ASSESSMENT APPEALS

WARREN TOWN HALL  
50 Cemetery Road  
WARREN CONNECTICUT 06754

## ANNUAL REPORT 2015-16

The Warren Board of Assessment Appeals held a public meeting on September 12, 2015 to hear appeals on motor vehicles and other personal property on the Grand list of October 1, 2014; no applications were received. The Board approved the following hearing and meeting dates for the 2016 calendar year: Meeting date of February 18, 2016 and hearing dates of March 5, 2016 and September 10, 2016.

The Warren Board of Assessment Appeals held a meeting on February 18, 2016 to review (1) one application and to schedule a hearing on March 5, 2016. The application was reviewed for completeness and to make arrangements for a site visit.

The hearing meeting scheduled for March 5, 2016 was cancelled per request of the applicant who withdrew their application of appeal.

Respectfully Submitted,  
Board of Assessment Appeals  
Joseph Manley, Chairman  
Paul S. Taltaval  
Colleen Frisbie



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

**ANNUAL REPORT**  
**FISCAL YEAR 2015 - 2016**

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

<b>Fiscal Year</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>
No. Permits	164	175	202
New Dwellings	3	0	2
Construction Value	\$9,686,025	\$7,726,815	\$9,340,934
Fee Value	\$82,199	\$66,025	\$78,428

Overall construction value was up by 18% this fiscal year. There were two permits issued for single family dwellings. There was a slight increase in the number of permits issued for the year.

Just a reminder that the State of Connecticut Building Code is adopted and required by Town Ordinance. Any building project, electrical, plumbing and heating repairs, wood stoves, solar systems, swimming pools (in ground and above ground), reroofing and siding, require the filing for a permit from the Building Official.

I would like to thank all departments, commissions and the residents of the Town of Warren for their help and cooperation.

Respectfully Submitted,



Joseph E. Manley  
Building Official

## CONSERVATION & INLAND WETLANDS COMMISSION

### Annual Report

July 1, 2015 – June 30, 2016

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 3 alternate members:

#### **Regular Members**

Keith Jewell, Chairman  
Cindy Shook, Vice Chairman  
Nancy Binns  
Dawn Blocker  
Nora Hulton

#### **Alternate Members**

Tom Caldwell  
John Favreau  
Darin Willenbrock

The Inland Wetlands Commission meets the 4<sup>th</sup> Thursday of the month at the Town Hall at 7:00PM.

The Inland Wetlands Commission met for 10 of their 12 regularly scheduled meetings and held 5 special meetings. This fiscal year proved to be a busy one for the Commission, with 15 Inland Wetlands Permits granted, two of which having previously been determined to be significant activities. Two public hearings were also held subsequent to petitions to amend the Inland Wetlands Map for the Town of Warren; both amendments were adopted. One Show Cause Hearing was also held, at which time the Commission upheld the enforcement actions of the Inland Wetlands Enforcement Officer. Several previously approved permits were also transferred and or modified.

Stacey Sefcik, the Inland Wetlands Enforcement Officer, under Section 12 of the Inland Wetlands and Watercourse regulations, has the authority to approve a permit for an activity that is not located in a wetland or watercourse when such agent finds that the conduct of such activity would result in no greater than a minimal impact on any wetlands or watercourses. Ms. Sefcik issued 4 such permits this year.

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

\*contains content from the Inland Wetlands Regulations, adopted from DEP 4<sup>th</sup> model.

**Respectfully submitted,**

**Stacey M. Sefcik  
Inland Wetlands Enforcement Officer**

## **PLANNING AND ZONING COMMISSION**

### **Annual Report**

July 1, 2015 – June 30, 2016

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**

Bob Bolte, Chairman  
Chris Brodhead, Vice Chairman  
Susan Bates  
Phil Good  
Robyn Kasler  
Howard Lethbridge  
John Miller  
Kelly Tobin

#### **Alternate Members**

Brian Coyle  
Darin Willenbrock  
VACANT

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. The Commission meets the 2<sup>nd</sup> Tuesday of the month at 7:30PM at Town Hall, with additional special meetings as needed.

Fiscal Year 2015-2016 was a busy year, with the Commission holding all 12 regularly scheduled meetings and one special meeting. The Commission held two public hearings for special exception applications; one application was approved and one was ultimately withdrawn. The approved application pertained to the demolition and reconstruction of a single family home within the shoreline setback area. The Commission also issued 9 zoning permit approvals during the year; five for new single family homes and four for demolition & reconstruction of single family homes.

The Commission also adopted an amendment to Section 17.3 of the Zoning Regulations in order to permit by special exception approval second story additions to nonconforming structures providing the extension does not extend beyond the building's existing footprint, does not create any additional dwelling units, and is no higher than the maximum height of the existing building.

Stacey Sefcik, the Zoning Enforcement Officer, issued 30 zoning permits for various applications. These included several barns, additions, garages, pools, tennis courts, decks, and sheds. Several violations of the Zoning Regulations were investigated and addressed.

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](mailto:landuse@warrenct.org). If you are planning a project, please contact Stacey early on so that she can review the proposal with you and help you through the permitting process.

**Respectfully submitted,**

**Stacey M. Sefcik, CZET**  
**Zoning Enforcement Officer**

## **ZONING BOARD OF APPEALS**

### **Annual Report**

July 1, 2015 – June 30, 2016

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 4<sup>th</sup> Wednesday of the month in the Town Hall at 7:30 PM provided there is an application to consider or other business pending. This past year, the Board held two regular meetings and four special meetings to consider six requests for variance of the Zoning Regulations; three requests were approved and three were denied. The approved requests pertained to a larger and longer dock than permitted under the regulations, a roofed front porch within the front yard setback, and a 2<sup>nd</sup> story addition within the shoreline setback area. Two applications for several variances in order to facilitate a free split of property were denied, as was a request to construct a detached garage within the side yard setback. During this fiscal year, the Board heard no appeals from the Zoning Enforcement Officer's decisions or applications for Motor Vehicle License location approval.

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

#### **Regular Members**

Jon Garvey, Chairman  
Trisha Barry, Vice Chairman  
George Githens  
William Hopkins  
Rick Valine

#### **Alternate Members**

Peter Brodhead  
Nancy Florio  
Ray Furse

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 Zoning Enforcement Officer, Stacey Sefcik, is available to assist applicants on Mondays and Wednesdays from 9AM-1PM, and Thursdays by appointment. She can be reached at (860) 868-7881 x 117 or at [landuse@warrenct.org](mailto:landuse@warrenct.org).

**Respectfully submitted,**

**Stacey M. Sefcik, CZET**  
**Zoning Enforcement Officer**



# *Town of Warren*

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

## **ANNUAL REPORT FISCAL YEAR 2015 – 2016**

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 32 Warren households were assisted by the Social Services director utilizing a variety of local, State and Federal resources. This assistance totaled **\$ 12,520.81:**

\$ 5,979.84	State of CT/Federal Energy Assistance Program (10 households)
\$ 2,703.84	Berkshire Taconic Community Foundation
\$ 1,334.74	Good Neighbor Fund
\$ 2,123.39	Northwest CT Fuel Bank
\$ 379.00	Operation Fuel

Nine Warren children received new backpacks filled with school supplies, clothing, shoes and winter coats through the United Way Back to School Program and generous donations from local residents. Warren Girl Scouts, Connecticut State Police Troop L, and local donors provided Thanksgiving baskets for six Warren Families. Eight households, 14 children, and 13 seniors received December holiday gifts, food, and gift cards through the support of the Junior Women's Club of Litchfield Hills, Region 6 School District holiday gift drive, The Community Foundation of Northwest Connecticut's year-end critical needs/holidays' grant, Warren's Stuff-a-Truck gift drive, Connecticut State Police Troop L, and local individual sponsors.

Respectively Submitted,

Leah Pullaro, LMSW  
Warren Social Services

## **Warren Park 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 recreation course offerings. The Department is most grateful to the Town of Warren for facilities as well as the many volunteers who make the many special event opportunities available to residents of Warren.

Many of our popular programs include adult fitness, yoga, karate, kid kicks karate and after school skiing. Residents also were provided the opportunity to take advantage of open skate dates provided 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 new after school Lego program, winter snowshoeing activity and the kayaking & paddle board clinics were well received.

The Annual Trick or Trunk event and Holiday on the Hill are two special events that continue to be popular family events. The Holiday on the Hill which includes the tree lighting and caroling is always well received as a community event especially with all the other activities that are part of the event. The Annual Warren Cider Run was held in October and proceeds continue to fund the Warren Parks and Recreation Scholarship with the Connecticut Community Foundation.

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 continues to be well received as measured by the high percentage of open and click rates. The department also sent information out via a postcard mailing and continues to collaborate with other town departments in coordinating the town wide newsletter which is mailed to every household in the town.

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. Three new large planters were filled with beautiful plantings to improve the overall aesthetics. Many enjoyed the showing of the movie Jungle Book, which was played on a large outdoor screen.

The department is committed to provide cultural opportunities through our Summer Concert Series. The concerts provided an opportunity for Warren Woods Park to be the "community's backyard". It has allowed the community to gather and enjoy music while enjoying family and friends. The community enjoyed the sounds provided by Coyote River Band, Truck Stop Troubadours, Time Rider and Ticket to Ride. The concerts provided a venue to collaborate with different town organizations. The Warren Congregational Church held their Annual Chicken Barbeque at the Truck Stop Troubadours Concert. The Warren Veteran's Memorial Committee provided "Good Eats for Sale" at two of the concerts and the Warren Historical Society held their first ever Scavenger Hunt with the final destination at Warren Woods, just in time for the start of the Time Rider concert.

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, Connecticut Old State House, Bushnell Theater, Yale Center for British Art, Elizabeth Park Rose Garden, Port Jefferson NY, Thimble Islands, Lighthouse Tour by Cross Sound Ferry, Holiday Light Fantasia at Goodwin Park in Hartford and a UCONN Women's Basketball game

We are pleased to report our Senior Luncheons have been well received throughout the year. There are now six luncheon events. Our event gatherings include St Patrick's Day, Warren Woods in June; Morris Town Beach in September and a Holiday Lunch in December. These four event luncheons are all catered. 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.

Other trips that used a motor coach bus included the following: Museum Mile – New York City, Dress Parade at West Point, Yankees vs Sox, Mets vs Dodgers, Ellis Island/Liberty Island, Tampa Bay vs Red Sox, Tour of Brooklyn – Italian Style, Oktoberfest at Hunter Mountain, Lion King on Broadway 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 especially 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

Kim Lawrence - Commission Chair

Carla Angevine

Sarah Churyk

Dan Dacey

Kit Lundberg

Loreen Lethbridge

Dave Schneiderbeck

Zack Githens

## GOOD NEIGHBOR FUND

### 2015 – 2016 ANNUAL REPORT

In 1977 a committee was formed in Warren 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 Leah Pullaro, the town's Social Service Director, who screens the applications. Leah brings the request to GNF committee members to see whether we need to convene or poll the members by phone. Once a decision is made an application goes 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 confidential.

Due to the mild winter of 2015, and the help of Social Service Director in finding other resources, the GNF served 2 families 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 6/30/15	\$ 22,248.89
Assistance	- 1,334.74
Interest earned (as of 5/31/16)	31.69
<u>Donations</u>	<u>1,850.00</u>
End of fiscal year 2015/2016 balance	\$ 22,795.84

#### 2015-2016 Board

Lois Abrams	Kathy Newton	Pastor Gary Kitchin	Ellen Prindle, secretary
Susan Haxo	Joyce Keith	Linda Kennedy	Colleen Frisbie, treas, ex officio
Leah Smith	Lois Abrams	Joanne Tiedmann, vice	Leah Pullarol, Dir of SS, ex officio

Respectfully Submitted,  
Mary J Miller, Chairperson





## THE WARREN PUBLIC LIBRARY, INC.

15 Sackett Hill Road  
Warren, Connecticut 06754  
860-868-2195  
[Warrenpl@optonline.net](mailto:Warrenpl@optonline.net)  
[www.warrenctlibrary.org](http://www.warrenctlibrary.org)

### MISSION STATEMENT

The Warren Public Library seeks to meet and anticipate the community's intellectual and social needs while at the same time providing a place for the discovery and exploration of ideas. The library is a source of materials and programs that enrich the community through the promotion of reading and lifelong learning in a positive and supportive environment.

*Written and adopted 2/4/99*

February, 2017

### Moving Forward

Warren Public Library continues its online presence through our association with the Bibliomation, Overdrive and Newsbank services. Bibliomation enables our library to circulate books to and from over 70 other libraries in the state. Overdrive offers a selection of audio books and e-books available to nearly every type of device. Newsbank brings access to 5000 newspapers and 30 magazines from across the country and offers the students and residents of Warren a current resource for online reference.

We anticipate upgrading our current web presence by adding more online books. Meanwhile we continue to add books to our shelves monthly as well as contributing to our exceptional collection of DVD's in all genres.

We recently hired a new Children's Librarian who will advance the use of the library by our growing population of new, young readers.

We are in the process of moving forward. With the formation of a Building Committee we are working toward improving our aging building. We are off to a great start. In 2016 the lighting was upgraded with the assistance of Eversource. The rooms are bright, our future is bright. We have updated and redone the conference room, adding paint, carpet and a new projector to enhance our programs and movie presentations.

We thank the representatives of the Town of Warren and all residents for your support and encouragement.

See you at the library.  
Respectfully submitted,

Martha Winkel  
Library Director

#### Board of Directors

Jane Manley, Chairman  
Marylyn Hendricks, Vice-Chairman  
Joanne Tiedmann, Treasurer  
Constance Burks, Secretary

Brad Hoar  
Thomas Paul  
Eric Schoenfeld  
Kelly Tobin

## **ANNUAL REPORT: THE WARREN HISTORICAL SOCIETY**

The Warren Historical Society's mission is to discover, celebrate and preserve Warren's history through its collections, programs and exhibits.

The WHS has worked diligently to fulfill its mission in 2016. We have been particularly active in the area of programming. This spring we hosted a well-attended Open House featuring items from the collection focused on this year's theme of education; at that event we also awarded two scholarships to local students. Along with the Warren School, we organized a "History Day" to teach about early settlement in our town. During the summer months, we held our traditional July 4<sup>th</sup> bell-ringing, as well as a town-wide scavenger hunt. Fall is always a busy time for WHS, and this year is no exception. We launched the season with a Heritage Walk in conjunction with the Warren Land Trust, combining local history with autumn scenery. Our Fall Festival booth was visited by numerous supporters old and new, many of whom we hope to see at our Annual Meeting, which will feature a panel discussion on Warren's schools. We will close out the year with a lecture by local historian Peter Vermilyea, who will relay tales from his new book, "Wicked Litchfield County."

In the area of governance and finance, our organization remains sound and reliable. We participated in the CT Community Foundation's Give Local campaign, and were gratified by the support shown by the community. Our annual appeal has been mailed, and we are confident that the response will bolster our already solid financial footing. We are also pleased to announce the receipt of a grant from the Northwest CT Council for the Arts/CT Office of the Arts, which will fund an arts heritage project in the Spring of 2017. We have added new directors to our board, all members of which contribute their time to our endeavors.

Finally, the WHS serves as an ongoing resource for information on local history. Our display case in Town Hall showcases items from our collection, most recently regarding elections in Warren. We continue to augment and protect that collection; a recent acquisition of large-scale local maps, and a flat file for storage are key examples. Finally, we are pleased to announce that we now have open hours on Mondays from 9am to noon, as well as by appointment.

Please contact WHS Curator Ellen Paul with questions:  
warrenhistorian@hotmail.com.

## ANIMAL CONTROL

This department answered approximately 600 calls during the 2015-2016 fiscal year. Again, the majority of calls were roaming and nuisance dog complaints. Wildlife calls came in second. Only 3 dogs were impounded as all other dogs found had up to date licenses and were able to be returned home immediately. Of the 48 dogs and cats reported missing all dogs were found, but not all cats.

Please keep in mind the wildlife population is increasing each year and they live in our backyards.

Please check all fencing for livestock periodically as there have been several incidents where large animals have managed to get out and into the road as well as causing other problems, some serious.

Low cost Rabies Clinics will be offered this Spring, watch the papers and the Warren web site for dates. All dogs must have an up to date rabies vaccine in order to purchase a license which must be renewed each June through the town clerk's office.

Any questions or concerns please call 860 868-2870

Cyndy Brissett  
Animal Control

**Save the Earth. It's the only planet that has chocolate.**

## **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.

In 2016, the WLT pursued its mission through stewardship of our fee properties and easements; raising and safeguarding funds for stewardship and for future land acquisition; and increasing awareness of the importance of land conservation through communications outreach and programming.

With the help of a stewardship consultant, we continue to inspect and maintain our fee properties and easements. With an eye to conducting some inspections ourselves, board members engaged in hands-on stewardship training at a Spring workshop on using smart-phone GPS technology to inspect properties and cut trails, which was run by UConn's Center for Land Use Education and Research. We recently restored the trail on the Dorothy Maier preserve and cut a trail on our newest parcel, the Strong Preserve.

WLT finances remain very sound, and we continue to pursue funding for ongoing programming and organizational expenses, as well as to build our acquisition and stewardship reserves. In May we participated for the second time in the Connecticut Community Foundation's "Give Local" fundraising campaign. We raised over 50% more dollars from over 50% more donors than we did in 2015. Our annual appeal letter will reach mailboxes in mid-to-late November. Finally, we formally designated a stewardship and defense fund in accordance with Land Trust Alliance recommendations, and updated our investment policy.

In 2015 we began updating our website, a process which is moving closer to completion as we head into 2017. We continue to send out email blasts when there is news to impart, and update our Facebook page regularly. Also in the realm of community outreach, we have engaged a consultant to help us update our logo. The original logo dates from our early years and served us well, but does not reproduce well electronically, among other considerations. We were fortunate to receive a \$7000 grant from the Ellen Knowles Harcourt Foundation toward the logo redesign project, as well as to create a clear, highly recognizable and easy-to-access portal to our organization's resources online and on the ground. Accordingly, the grant will also fund new property signage and trail markers, as well as brochures and maps highlighting WLT's resources and how we serve the community.

In addition to communications, the WLT engaged the community through programming in 2016. Along with Warren Parks & Rec, we observed Earth Day by means of the annual Town Clean Up. In June, the WLT commemorated CT Trails Day with a hike around Fiddlers Pond, and in September collaborated with the Warren

Historical Society on a “heritage hike” through our Coords Preserve, which combined local history with outdoor lore. Other Fall events included the Cider Run 5k, which we co-sponsored along with Warren Parks & Rec, and our customary participation in the Warren Fall Festival. Our final event for 2016 will be our November 19th annual meeting which, for the first time, will include a program as well as a business meeting; town historian Ellen Paul will give a brief presentation on the Strong Preserve and its history; following the presentation, attendees will walk the newly-blazed trail on the preserve.

A final area of endeavor is the WLT’s ongoing collaboration with other local conservation organizations. These include neighboring land trusts, the Lake Waramaug Task Force and Association, and umbrella organizations such as the Litchfield Hills Greenprint Collaborative and SALT. We attended the CT Land Conservation Council’s annual conference in March, as well as a “Conservation Celebration” hosted by CLCC in February to commend local land trusts’ work.

2016 was a productive year for the Warren Land Trust; we look forward to continuing our land conservation work in the year to come. Please direct any questions to Rebecca Neary at [info@warrenlandtrust.org](mailto:info@warrenlandtrust.org).

## LAKE WARAMAUG AUTHORITY ANNUAL REPORT 2016

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 continued direction of Stephen Sordi, Resident State trooper for the Town of Washington, and Director of the Marine Patrol, the marine staff patrols the Lake from early spring until the mid autumn months. This season, there were a total of 18 patrol shifts incorporating 135 Officer hours on the Lake. There were 10 safety checks conducted, 2 warnings issued, 4 overturned canoes resulting in water rescues and 5 stranded vessel assists. The volume of non-motor craft, particularly kayaks and canoes has increased again this year complicated by the rental of kayaks and canoes to visitors who are occasionally non-swimmers.

This is the second 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 most important new development the Authority has to report is a town ordinance that was passed in Washington, Warren and Kent prohibiting the landing of an aircraft of any type on Lake Waramaug.

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. A new faster launch system for the airboat has been purchased installed and is fully operational. Trooper Sordi has formed a team of more than 12 individuals who are trained to perform under water and under ice rescue.

Members of the Lake Authority represent the three surrounding towns. They include Chairman Ed Berner of Warren; Secretary Sandy Papsin of Washington; Treasurer Gary Davis 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.

This is the sixth season for the boat. All marine officers have been fully trained and are qualified to operate the boat for patrols and emergencies.

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

**TORRINGTON AREA HEALTH DISTRICT**  
**ANNUAL REPORT: JULY 1, 2015 – JUNE 30, 2016**

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

The TAHD **Community Health Program** investigated the following communicable diseases: **26** Campylobacteriosis, and **15** Giardiasis. TAHD partnered with DPH and FoodCore to investigate **17 cases of** Salmonellosis. TAHD conducted 2 contact investigations for suspected tuberculosis disease (resulted in 1 case of tuberculosis). TAHD provided guidance to school nurses, daycares and community members on a variety of health issues. TAHD nurses administered **504** doses of flu vaccine to local residents. TAHD consulted with 42 residents regarding potential rabies exposures which resulted in TAHD submitting **35** raccoons, bats, and other animals to the State of CT Laboratory for rabies testing. Guidance on post exposure prophylaxis was provided as well. Ticks brought in by **89** residents were sent to the Connecticut Agricultural Experiment Station for Lyme disease bacteria testing.

The TAHD is a member of Fit Together, a Northwest Connecticut Healthy Eating and Active Living Initiative. Fit Together continues to promote the “Let’s Go -5210” In 2015, the program was introduced to daycares and pediatrician offices. Fit Together supported the KIDSMARATHON Final Mile program. Fit Together has promoted workplace wellness programs to a number of businesses in Litchfield County.

The TAHD continues to be an active member of the Litchfield County Opiate Task Force. This task force continues to work on strategies and solutions to the heroin/opiate addiction and overdose epidemic. The task force focuses on intervention, prevention, and community education.

The TAHD **Childhood Lead Poisoning Prevention Program** provided case management for more than 38 children with blood lead levels ( $\geq 5\mu\text{l}$ ) as well as provided educational information to more than 100 families. TAHD collaborated with the **Connecticut Children’s Healthy Housing Program** (CCHHP formerly the LAMPP Program) to assist property owners with lead abatement of their properties. Abatement / Remediation Orders were issued for 10 properties. Of these, 3 completed abatements. 4 other properties under old outstanding orders also completed abatement. Lead Poisoning Prevention materials were distributed to daycares, health centers, etc. TAHD **Healthy Homes Program** conducted a total of **12** home inspections. TAHD ran a pilot project focused on raising awareness regarding the EPA Renovation, Repair and Painting Program. 120 contractors and/or homeowners were notified about lead safe training required when working on homes built before 1978.

The TAHD **Immunization Action Program** (IAP) continues to work with local providers and hospitals to ensure compliance with immunization laws for the infants and young children population. The focus for this year’s site visits has been on vaccine handling and storage, calibration thermometers, and proper documentation for eligibility criteria.

The TAHD **Emergency Preparedness Program** worked with community partners to develop and implement emergency protocols and plans. In April, TAHD participated in the statewide “Medical Countermeasures Exercise” by opening a regional point of dispensing clinic at the Torrington Middle School. This was a full scale exercise that allowed TAHD to test the effectiveness of the TAHD emergency response plan, including communications, resource allocation, and overall coordination, in the event of an infectious disease outbreak. TAHD together with community partners distributed “simulated antibiotic pills” to 250 clients in less than 2 hours.

The TAHD-**Medical Reserve Corps (MRC) Program** garnered a 15,000 NACCHO Capacity Award that funded a train-the-trainer for Opioid Harm Reduction. The program is titled Project Mitigate and was held June 17- 19, 2016. The trainers will then be tasked with running a series of community workshops dealing with opioid harm reduction techniques in the Torrington area in the coming year.

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, wastewater, groundwater/landfills, storm water, soil and more. TAHD collects samples when requested, and offers free technical advice on water testing results.

TAHD **Environmental Health Program** resulted in the following inspections/licenses/permits: **1798** food inspections, **753** temporary food permits, **73** new septic systems, **191** repaired septic systems, **179** private well permits, **84** private pool permits, **152** beauty salons & barber shops inspections, **545** house addition permits, **258** soil tests, **22** subdivision lots, **60** public pools and beaches were inspected, and **31** daycare centers inspected. Records show that approximately **600** samples were submitted to the state lab for testing of drinking water, beach and pool water, lead in water and paint, asbestos, food, sewage and volatile organic compounds and pesticides in water. Sanitarians investigated **352** complaints of various public health concerns; **56** legal orders/voluntary compliances were issued for enforcement purposes.

Robert Rubbo, MPH, Director of Health



## 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](http://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*  
Heath B. Prentis, *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, 2015 through June 30, 2016 and request this report be included in the Town's Annual Report.

<u>Type of Matter</u>	<u>2015 – 2016 FY Number of Matters</u>	<u>2014 – 2015 FY Number of Matters</u>
Fee Waivers	67	38
Decedent's Estates	1,187	1,081
Trusts	200	162
Conservators	259	173
Name Changes	27	32
Guardian of the Person	40	57
Guardian of the Estate	56	30
Guardian of Person with Intellectual Disabilities	135	116
Children's Matters:		
Adoptions/Termination of Parental Rights and		
Emancipation of a Minor	16	3
Adult Commitments	0	1
<b>Total probate matters handled</b>	<b>1,987</b>	<b>1,693</b>
Passports processed	169	156

Overall, the number of probate matters handled by the Court increased by 8.5%. Estates, Trusts, Conservatorships, Guardian of the Person, Children's Matters and Guardianship of the Intellectually Disabled saw marked increases in activity. The category Fee Waivers represents the number of matters which were handled by the Court in which no probate filing fee is collected due to the fact that the Petitioner is indigent.

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

*August 24, 2016*

Regional School District No. 6  
Annual Report 2015-2016  
Prepared by: Edward Drapp, Superintendent

By all measures, the 2015-2016 school year in Region 6 can be categorized as a success.

Entering the year, the district had four goals:

1. Identify and pursue a small set of High Leverage Skills that will have the greatest impact on student performance and preparation for life, learning and preparation beyond school.
2. Continuously improve teaching and learning.
3. Improve the quality and alignment of how the district will measure student achievement.
4. Prepare a comprehensive long-range plan that addresses the future needs of the district, including facilities and budgeting.

Each of these goals was met.

For instance, using the STAR results:

- Eighty percent (80%) of Region 6 students in grades 2 through 6 and sixty-seven percent (67%) of students in grades 7 through 9 outperformed their grade-level peers across the country in reading.
- In mathematics, eighty-three percent (83%) of students in grades 1 through 6 and sixty-six percent (66%) of students in grades 7 through 9 outperformed their grade-level peers.

Also, the teacher evaluators in the district continued to receive high-quality training in effective evaluation techniques through multiple training sessions. This targeted training will assist in growing and developing the skills of the teachers which, in turn, will result in improved student performance.

The Region was also focused on expanding cultural awareness and diversity with the revival of the Spanish instruction program in grades Prekindergarten through grade 6 and other cultural experiences including an African drumming performance and Deacon Arthur Miller of Hartford delivering a powerful message on bullying to the high school students.

In May, the three communities passed the 2016-2017 budget that increased the three towns' collective assessment by less than 1% while still provided additional programs and services to meet the needs of our students including a Talented and Gifted program and more on-site college credit classes at Wamogo. The Region is proud of its fiscal restraint while continually adding to the value of a Region 6 education for its students.

I say with confidence that even though we continue to experience academic growth and improvement every year, the windshield and not the rearview mirror serves as our compass and Region 6's best days still lie ahead.

## NORTHWEST HILLS COUNCIL OF GOVERNMENTS

The Northwest Hills Council of Governments (COG) is the state-designated regional planning organization for the northwest corner of Connecticut. The activities of the COG are directed by the Mayors and First Selectmen from the 21 member towns. The group 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 both regional land use planning and regional service delivery.

Planning activities this year focused on the preparation of a Regional Transportation Plan, Natural Hazard Mitigation Plans, and regional food hub planning. The COG also began outreach and data collection work on a new 21-town Regional Plan of Conservation and Development and worked with member communities to implement village center revitalization strategies. More information on these and other COG activities is available on our website: [www.northwesthillscog.org](http://www.northwesthillscog.org).

The COG secured over \$750,000 in grant funds this year to benefit member towns. These included grant funds for 1) design and engineering of a Regional Animal Shelter to serve the Torrington regional area, 2) a rural broadband and mobile enhancement study, 3) a water/wastewater study in West Cornwall, 4) an alignment study of a section of the HouBike trail in Kent and Cornwall, 5) development of a low-impact development guidebook, 6) development of a food hub feasibility study, 7) preparation of an economic impact study of the Naugatuck River Greenway, and 8) purchase of two material screeners, a sweeper, and a catch basin cleaner for the region's public works equipment cooperative.

The COG also worked with the NWCT Economic Development Corporation and the NWCT Chamber of Commerce this year to 1) implement the region's Comprehensive Economic Development Strategy (CEDS), and 2) gain formal State and Federal Economic Development District designation for our 21-town region to enhance opportunities for economic development funds.

A variety of issues of regional significance were discussed at the monthly meetings of the COG this year including transportation improvement priorities, recycling and disposal of municipal solid waste, addressing the needs of our aging population, opportunities for a regional food hub to support farm businesses, enhancing broadband and cellular services in the region, responding to a hostile intruder in public buildings, housing trends, and a variety of legislative issues of local concern.

The COG continues to coordinate a number of popular regional service delivery programs including household hazardous waste collection days, a prescription assistance program, a fuel bank program, the Northwest Hills Public Works Equipment Cooperative, and the region's cooperative purchasing program. 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 "5<sup>th</sup> Thursday" forum for area Planning and Zoning Commission

members to meet and discuss items of mutual interest, hear guest speakers, and provide input on regional plans.

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. Serving as officers of the COG in FY 2015-2016 were Don Stein, Chairman; Mark Lyon, Vice Chairman; Sue Dyer, Secretary; and Bruce Adams, Treasurer.

Respectfully submitted,  
Rick Lynn, AICP  
Executive Director



NEW MILFORD  
VISITING NURSE ASSOCIATION

68 Park Lane Road  
New Milford, Connecticut 06776  
860 354 2216  
fax 860 350 2852  
www.newmilfordvna.org

January 30, 2017

Mr. Craig Nelson  
First Selectman  
Town Hall  
Warren, CT 06754

Dear Mr. Nelson,

The following are numbers of home health visits provided to residents of the Town of Warren during the past fiscal year (July 2015 – June 2016).

Skilled Nursing	20
Health Promotion	10
Physical Therapy	<u>20</u>
Total	50

Our blood pressure clinics in Kent and New Milford are always open to town residents.

Our Medicare certified Hospice program, which has been in existence for thirty-five years, is also available to residents and their families. The Hospice volunteers from the Town of Warren are an asset to this program. We also host Camp Jonathan, a program for bereaved children which is held each summer.

We appreciate the opportunity to serve the residents of your town and hope to continue to expand our services in the future.

Thank you for your assistance in helping us to provide home health services and community programs to the residents of Warren.

Sincerely yours,

Andrea S. Wilson  
Executive Director



**VNA NORTHWEST, INC.**

*607 Bantam Road, Unit F*

*Bantam, Connecticut 06750-1635*

*860-567-6000 . [www.vnanw.org](http://www.vnanw.org)*

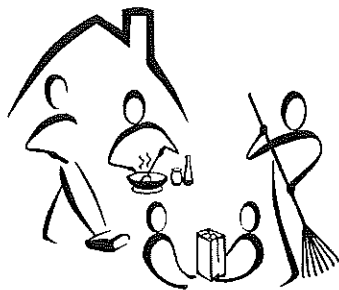
**Fiscal Year July 1, 2015 - June 30, 2016**

VNA Northwest, Inc. provided a variety of health services to Warren residents during the past year, including skilled nursing, physical therapy, home health aide and health guidance visits to frail elderly residents.

Blood pressure screening sessions were held at Warren Prime Time House. These sessions have been found to be invaluable in early detection of a wide range of health problems.

VNA Northwest sponsored a flu & pneumonia clinic at Town Hall in the fall of 2015. Residents participated in one Bend & Stretch fall prevention clinics sponsored by the town. The Bend & Stretch program is known to build muscle strength, improve balance and help to prevent falls.

<u>Services Paid for by:</u>		
<u>Service</u>	<u>Town/ Grant</u>	<u>Other Payor</u>
Blood Pressure Screening Sessions	10	
Flu Clinic		1
Skilled Nursing Visits		148
Adult Health Guidance Visits	9	25
Physical Therapy Visits		65
Occupational Therapy Visits		15
Medical Social Worker Visits		6
Speech Therapy Visits		-
Home Health Aide Visits		172
Bend & Stretch Sessions	1	



# ***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](http://ChoreServiceLH.org)

## **Litchfield Hills Chore Service Annual Report 2015-2016**

The Litchfield Hills Chore Service is a 501(c)(3) tax deductible charitable organization. Our mission is to help our elderly residents, ages 60 and older, stay independently in their own homes in 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.

Serving the towns of Litchfield, Goshen, Morris, Roxbury, Warren and Washington, 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. During the Fiscal Year beginning October 1, 2015 and ending September 30, 2016, the Chore Service provided a total of 7135 hours of service to over 118 seniors. 5724 or 80% of these service hours went to help people at or near the poverty level with 27% of funding for this portion of the program coming from a federal grant through the Western Connecticut Area Agency on Aging (WCAAA). These seniors which number about 104 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 \$6.00 an hour from this group. 388 of these service hours were for driving time taking seniors to shopping and medical appointments. 454 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 balance of the service hours, 957 or 13% went to seniors in the Connecticut Community Care (CCCC) program and we are paid an hourly rate by the State of CT of \$16.32. The cost of providing services to all seniors is approximately \$24 per hour.

Income for the Chore Service totaled \$159,013 for the fiscal year beginning October 15, 2015 and concluding September 30, 2016, and comes from the following sources: The Western Connecticut Area Agency on Aging (WCAAA) Grant of \$43,032, and grants applied for and received came from the Connecticut Community Foundation in the amount of \$8,000, the Marian Isabell Coe Fund of \$7000, the Union Savings Bank for \$5200 and the Community Foundation of Northwest CT for \$500. Our Fund Drive in December brought in \$17,566 from 205 donors. Letters were mailed to every home in the region. In addition, the Torrington Savings Bank contributed \$1500 and a private donor contributed \$1000 toward this initiative. We also had the help of a consultant, Anne Green from the Non-profit Alliance Initiative from the Connecticut Community Foundation who helped write the letter and guide the program. We also participated in the "Give Local" on-line fund raising initiative sponsored by the Connecticut Community Foundation and raised \$2272 additional dollars.

Additional monies came from private pay clients of \$5894, CCCI client reimbursements of \$13,100, and Chore client donations totaled \$34,276, 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 town with the goal of providing \$15,000 in funding to the Chore Service.

Expenses for operations and payroll totaled 162,637 with the majority of expenses going to payroll totaling \$113,205. This money goes back into the community as chore workers are local people most working in or near their own home. Payroll taxes totaled \$11,368, insurance \$8,410, mileage reimbursement to workers \$6127, 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 65 in the neighborhood of 5300 people. Seniors are living longer healthier lives and this program keeps 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.

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

- Litchfield had total service hours of 3681, 2975 in the WCAAA program, 43.5 for private clients and 762 for CCCI clients. Wages for Litchfield chore workers totaled \$45,133.
- Goshen had total service hours of 372, 335 in the WCAAA program and 42 for private clients. Wages for chore workers totaled \$4498.
- Morris had total service hours of 1625, 1383 in the WCAAA program and 59 for private clients and 183 for CCCI clients. Wages for chore workers totaled \$18,752.
- Roxbury had total service hours of 745, 460 in the WCAAA program and 285 for private clients. Wages for chore workers totaled \$9495.
- Warren had total service hours of 145, 142 in the WCAAA program and 3 for private clients. Wages for chore workers totaled \$1854.
- Washington had total service hours of 550, 522 in the WCAAA program, and 28 for private clients. Wages for chore workers totaled \$7012.

Respectfully submitted,

Sally Irwin, Coordinator



## **NORTHWEST CONSERVATION DISTRICT**

1185 New Litchfield Street \* Torrington, CT 06790 \* 860 626 7222 \* [www.conservect.org](http://www.conservect.org)

The Northwest Conservation District (NCD) is a local environmental non-profit organization serving 34 municipalities in northwestern Connecticut. Our mission is to promote the conservation and wise use of natural resources through education and technical assistance services.

### **TECHNICAL SERVICES AND PROJECTS IN SUPPORT OF OUR MISSION**

We partnered with your town's land use commissions and staff on site development reviews and field inspections for land use types ranging from residential and agricultural to commercial and urban settings. Each time we review and make recommendations on any proposed land use change, we balance development with protection of water, soil and other sensitive natural resources. We provide practical science based solutions using the latest technologies, including Low Impact Development (LID), to ensure that projects work with the landscape instead of against it. Our GIS Center provides mapping for a broad range of land use projects tailored to the individual needs of the client.

### **EDUCATIONAL SERVICES AND PROJECTS IN SUPPORT OF OUR MISSION**

NCD provided many environmental education workshops on topics including "How and Why it is Important to adopt LID Regulations" and a Fracking Waste Forum to educate residents on its potential impacts to Connecticut. We provided educational tours of installed LID projects to the public and the design build community to promote their incorporation into future re-development projects. These tours included the Torrington Porous Paver System Parking Lot, a Gravel Wetland in Morris and a Constructed Wetland in Thomaston. We also partnered with the Northwestern CT Community College (NCCC) and the Farmington River Watershed Association to construct a bioswale on the NCCC campus.

### **EDUCATION AT AN EARLY AGE LEADS TO ENVIRONMENTAL PROTECTION IN THE FUTURE**

Our support for the CT Envirothon Program helps provide hands-on science for high school aged students. This year, as part of this natural resource based curriculum and field day completion, each team explored an invasive species. The statewide Field Day competition held at Indian Rock Nature Preserve in Bristol saw teams from local schools, Housatonic Valley Regional, Marvelwood, Northwest Regional 7, Nonnewaug and Wamogo excel with Housatonic Valley Agriscience placing first overall and going on to represent our state in the North American Envirothon in Ontario. Visit [www.ctenvirothon.org](http://www.ctenvirothon.org) for more information.

### **EARTH DAY PLANT SALE, FISH AND PONDS**

This year marked the 34<sup>th</sup> anniversary of our Annual Earth Day Plant Sale. Thanks to the efforts of many loyal and energetic volunteers, our three day annual event at the Goshen Fairgrounds resulted in thousands of native shrubs, trees, edibles and perennials being planted in our 34 towns and far beyond. Our wide selection of plants was chosen to provide habitat, food sources and shelter for native creatures including pollinators and to create and enhance streamside buffers for water quality protection. We continued our Trout Stocking programs for the renewal of appropriate aquatic resources in local ponds and streams.

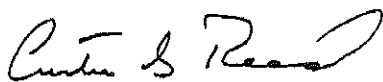
### **OUR OUTREACH AND WEBSITE ---**

The District publishes the "Voice of Conservation" newsletter bi-annually and is working to increase our ability to communicate with our members electronically through our website, [conservect.org/northwest](http://conservect.org/northwest), and Facebook, thus further conserving our valuable natural resources.

### **THANKS TO YOU!**

The Northwest Conservation District is very grateful for the ongoing support and partnership of the 34 municipalities that we serve and the generous contributions of local individuals, our funders and many faithful volunteers.

Dated this 30<sup>th</sup> day of August, 2016



Curtis S Read, Chairman

**NORTHWEST CONSERVATION DISTRICT**

**Northwest Connecticut Regional Housing Council**  
**Annual Report**  
*September 2016*

Affordable housing is on the agenda of many Northwest Corner towns. It is indeed the focus of the Northwest Regional Housing Council with its town representatives who meet quarterly to report upon and gain valuable information for their town specific planning.

Our first meeting in the last year was held at Carriage Maker Place, newly opened for occupancy by the Winchester Housing Development Corporation. We also brought to our meetings statewide practitioners to discuss best practices with us—among them leaders of the Connecticut Housing Coalition, the Housing Development Fund, LISC and Housing Enterprises, Inc. We make connections at these meetings that we can then carry back to our member towns.

Anchoring this solid organization is Jocelyn Ayer, Community and Economic Development Director at the Northwest Hills Council of Governments (NHCOG). We thank Jocelyn for the energy and housing experience she brings to our group, for setting up our meetings and inviting guests, for keeping records of our gatherings, and disseminating housing information to us and to the towns on NHCOG's website, [www.northwesthillscog.org](http://www.northwesthillscog.org).

We thank our member towns for their financial support. Their \$100 annual dues continue to be a cost effective investment in our area's future.

Respectfully submitted,

William Bachrach, Chairman



**Charles Heaven & Co.**  
Certified Public Accountants

**TOWN OF WARREN  
AUDITED FINANCIAL STATEMENTS  
AND  
SUPPLEMENTAL FINANCIAL DATA  
JUNE 30, 2016**

**HIGHLIGHTS OF REPORT ONLY. THE FULL REPORT IS  
AVAILABLE FOR VIEWING 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, 2016, 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***

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, 2016, 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 37-41 the Schedule of changes in net pension liability and related ratios on Page 42, the Schedule of employer contributions on Page 43, and Schedule of investment returns on Page 44 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 January 19, 2017, 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 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 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 Accon 16, CPA*  
January 19, 2017

**Town of Warren  
Management's Discussion and Analysis  
June 30, 2016**

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, 2016. 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 \$9,729,646 at June 30, 2016 exceeded the sum of its liabilities and deferred inflows of resources of \$2,609,012 resulting in net position of \$7,120,634. Of this amount, \$4,622,284 was invested in capital assets, while \$109,506 was restricted for road maintenance, and \$23,347 was restricted for social services. The remaining net position of \$2,365,497 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 \$2,791,305, an increase of \$40,403 from last fiscal year. The total fund balance of the General Fund of \$2,059,126 represented 37.95% of fiscal year 2016-2017 budgeted appropriations of \$5,426,330. The unassigned fund balance of \$1,963,034, available for spending at the Town's discretion, represented 36.18% of the 2016-2017 budgeted appropriations.
- The final amended General Fund budget provided for the \$33,347 use of fund balance to finance approved appropriations. However, actual revenues were \$163,222 greater than budgetary projections, while expenditures and other financing uses were \$118,905 less than approved appropriations, resulting in an actual source of fund balance of \$248,780 and a positive budgetary variance of \$282,127.
- The Town's long-term debt at June 30, 2016 consisted of its general obligation bond of \$1,950,000 and pension plan liability of \$332,790.

**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, 2016**

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. In the governmental fund financial statements, the General Fund transferred out \$175,500 to the following funds: \$25,000 Capital Non-recurring Fund, \$90,000 Equipment Replacement Fund, \$48,000 Park and Recreation Fund, and \$12,500 to the Warren Cemetery Commission Fund.

**Town of Warren  
Management's Discussion and Analysis  
June 30, 2016**

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

**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 36 of this report. Required supplementary information and supplemental schedules can be found on pages 37 to 44 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 \$7,120,634 at the close of the fiscal year.

**Town of Warren  
Net Position**

	<u>2015</u>	<u>2016</u>
<b>Assets</b>		
Current assets	\$ 3,067,799	\$ 2,959,184
Noncurrent assets	6,519,751	6,722,284
Total Assets	<u>9,587,550</u>	<u>9,681,468</u>
<b>Deferred Outflows of Resources</b>	<u>73,481</u>	<u>48,178</u>
<b>Liabilities</b>		
Current liabilities	237,780	306,027
Long-term liabilities	2,469,822	2,282,790
Total Liabilities	<u>2,707,602</u>	<u>2,588,817</u>
<b>Deferred Inflows of Resources</b>	<u>136,662</u>	<u>20,195</u>
<b>Net Position</b>		
Net investment in capital assets	4,269,751	4,622,284
Restricted	250,282	132,853
Unrestricted	2,296,734	2,365,497
Total Net Position	<u>\$ 6,816,767</u>	<u>\$ 7,120,634</u>



**Town of Warren  
Management's Discussion and Analysis  
June 30, 2016**

The largest portion of the Town's net position \$4,622,284 (64.9%) 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, \$2,365,497 (33.2%) is unrestricted and may be used to meet the Town's ongoing obligations to citizens and creditors. The Town's net position increased \$303,867 during the fiscal year.

**Town of Warren  
Changes in Net Position**

	<b>2015</b>		<b>2016</b>	
	<b>\$</b>	<b>% to Total</b>	<b>\$</b>	<b>% to Total</b>
<b>Revenues:</b>				
<b>Program:</b>				
Charges for services	\$ 246,854	4.47%	\$ 284,601	5.06%
Operating grants and contributions	104,777	1.90%	91,775	1.63%
Capital grants and contributions	181,621	3.29%	181,741	3.23%
<b>General:</b>				
Property taxes, interest, and lien fees	4,947,466	89.60%	5,037,355	89.53%
Investment earnings	6,442	0.12%	11,608	0.21%
Grants, contributions and fines not restricted to specific programs	34,472	0.62%	19,625	0.35%
<b>Total revenues</b>	<b>5,521,632</b>	<b>100.00%</b>	<b>5,626,705</b>	<b>100.00%</b>
<b>Expenses:</b>				
General government	515,593 *	9.73%	566,754	10.65%
Employee benefits	141,966	2.68%	148,710	2.79%
Health services	21,659	0.41%	18,634	0.35%
Agencies	58,615	1.11%	64,473	1.21%
Education	3,311,693	62.47%	3,260,832	61.26%
Town building	223,210	4.21%	229,836	4.32%
Town fire department	46,153	0.87%	46,118	0.87%
Highways, public works, and maintenance	771,682	14.56%	745,536	14.01%
Other	120,300	2.27%	150,280	2.82%
Town property	6,746	0.13%	12,508	0.23%
Interest	83,381	1.57%	79,157	1.49%
<b>Total expenses</b>	<b>5,300,998</b>	<b>100.00%</b>	<b>5,322,838</b>	<b>100.00%</b>
<b>Change in Net Position</b>	<b>220,634</b>		<b>303,867</b>	
<b>Net position, beginning of year</b>	<b>6,596,133</b>		<b>6,816,767</b>	
<b>Net position, end of year</b>	<b>\$ 6,816,767</b>		<b>\$ 7,120,634</b>	

\* Reclassed \$63,002 from boards and commissions to general government, for proper program comparison.

**Town of Warren  
Management's Discussion and Analysis  
June 30, 2016**

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

- The increase in charges for services is primarily due to an increase in BRRFOC rebates in the Recycling Fund and in increase in activity fees in the Park and Recreation Fund.
- The increase in property tax revenue, including interest and liens, is mainly due to an increase in property tax revenue collection.
- The increase in the general government expenditures is partially due to the increase in building inspector activity expenditures and an increase in depreciation expense.
- 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).
- The decrease in highways, public works, and maintenance is mainly due to the capitalization of costs out of the expenditure line item and into fixed assets, including road infrastructure and the town garage roof.
- The increase in other expenses is primarily due to the increase in activity expenditures in the Park and Recreation Fund.

## **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 \$2,791,305. Of this amount, \$2,350 was nonspendable for prepayments, \$84,365 was committed to the subsequent year's budgeted deficit, \$109,506 was restricted to the improvement to unimproved/improved roads, \$23,347 was restricted for social services, \$41,070 was committed to capital projects, \$44,129 was committed to parks and recreation, \$117,936 was committed to the cemetery operation, \$354,702 was committed to equipment replacements, \$39,139 was committed for waste disposal, \$3,427 was committed to revaluation, and \$8,300 was assigned for the maintenance of Warren Woods. The \$1,963,034 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 \$248,780 during the fiscal year. During the fiscal year, the fund balance of the Town Aid Road Fund decreased \$118,127 due to increased road improvements, the fund balance of the Capital Non-Recurring Fund decreased by \$204,279 due to replacing roofs on two buildings, the fund balance of the Equipment Replacement Fund increased by \$85,017, and the combined fund balances of all nonmajor funds increased \$29,012 during the fiscal year.

**Town of Warren  
Management's Discussion and Analysis  
June 30, 2016**

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The final amended General Fund budget provided for the \$33,347 use of fund balance to finance approved appropriations. However, actual revenues were \$163,222 greater than budgetary projections, while expenditures and other financing uses were \$118,905 less than approved appropriations, resulting in an actual source of fund balance of \$248,780 and a positive budgetary variance of \$282,127.

Continuing appropriations for revaluation added \$3,427 to the original approved budget.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

At June 30, 2016, the Town's investment in capital assets, net of depreciation, was \$6,722,284, an increase of \$202,533 from the previous fiscal year. Capital asset additions totaled \$568,054, including capital improvements to buildings and infrastructure, while depreciation expense was \$365,521, resulting in the aforementioned increase. Details of the Town's net investment in capital assets is as follows:

	<u>2015</u>	<u>2016</u>
Land	\$ 1,313,371	\$ 1,313,371
Land Improvements	17,274	16,457
Buildings & Improvements	3,571,943	3,681,861
Machinery, Equipment, & Vehicles	786,128	677,529
Infrastructure	831,035	1,033,066
	<u>\$ 6,519,751</u>	<u>\$ 6,722,284</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, 2016 consisted of a net pension liability of \$332,790 and a general obligation bond of \$1,950,000. An additional amount of \$150,000 of the general obligation bond is treated as short-term debt, totaling \$2,100,000. Detail on the general obligation bond is below:

<u>Fiscal Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>
2017	\$ 150,000	\$ 75,563
2018	150,000	71,813
2019	150,000	65,812
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>\$ 2,100,000</u>	<u>\$ 590,813</u>

**Town of Warren  
Management's Discussion and Analysis  
June 30, 2016**

The Town is also contingently liable for its pro rata share of the Regional School District No. 6's debt. At June 30, 2016, the Town's pro rata share (19.41%) was \$686,760.

Additional information on the Town's debt can be found in Note 8 on pages 29 of this report and the Statement of Debt Limitation on page 48.

**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 2016-2017 fiscal year, and those that will affect future budgets are as follows:

The Town's Mil rate has increased by 0.15 mills, from 14.20 mills to 14.35 mills.

The \$5,426,330 2016-2017 General Fund expenditure budget increased \$149,181 from the prior fiscal year original budget. The increase is mainly due to a 2.1% cost of living adjustment and a 3.2% increase in the cost of education, netted with a decrease in insurance and park and recreation costs.

At the end of the FY 2015-2016 fiscal year, the General Fund balance was \$2,059,126. Of the General Fund balance, \$84,365 was assigned for the FY 2016-2017 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 Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
Year Ended June 30, 2016

	Major Funds					
	General Fund	Town Aid Road Fund	Capital Project Fund		Other Governmental Funds	Total Governmental Funds
			Capital Non-Recurring	Equipment Replacement		
<b>Revenues:</b>						
Property taxes	\$ 5,051,450	\$ -	\$ -	\$ -	\$ -	\$ 5,051,450
Interest and lien fees on property taxes	59,964	-	-	-	-	59,964
Intergovernmental	110,900	181,741	-	-	-	292,641
Investment income	9,923	216	221	864	384	11,608
Licenses, permits and other fees	192,680	-	-	-	-	192,680
Program fees and other receipts	2,250	-	-	8,000	88,871	99,121
<b>Total Revenues</b>	<b>5,427,167</b>	<b>181,957</b>	<b>221</b>	<b>8,864</b>	<b>89,255</b>	<b>5,707,464</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	412,072	-	-	-	-	412,072
Employee benefits	140,244	-	-	-	-	140,244
Health services	18,634	-	-	-	-	18,634
Agencies	64,473	-	-	-	-	64,473
Education	3,260,832	-	-	-	-	3,260,832
Town buildings	229,836	-	-	-	-	229,836
Town fire department	46,118	-	-	-	-	46,118
Highway and general operations	529,194	-	-	-	-	529,194
Town Insurance	55,925	-	-	-	-	55,925
Other	3,738	-	-	-	120,743	124,481
Town property	12,508	-	-	-	-	12,508
Debt service	229,313	-	-	-	-	229,313
Capital outlay	-	300,084	229,500	13,847	-	543,431
<b>Total Expenditures</b>	<b>5,002,887</b>	<b>300,084</b>	<b>229,500</b>	<b>13,847</b>	<b>120,743</b>	<b>5,667,061</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>424,280</b>	<b>(118,127)</b>	<b>(229,279)</b>	<b>(4,983)</b>	<b>(31,488)</b>	<b>40,403</b>
<b>Other Financing Sources (Uses):</b>						
Operating transfers	(175,500)	-	25,000	90,000	60,500	-
<b>Total other financing sources (uses)</b>	<b>(175,500)</b>	<b>-</b>	<b>25,000</b>	<b>90,000</b>	<b>60,500</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>248,780</b>	<b>(118,127)</b>	<b>(204,279)</b>	<b>85,017</b>	<b>29,012</b>	<b>40,403</b>
<b>Fund Balance - beginning of year</b>	<b>1,810,346</b>	<b>227,633</b>	<b>245,349</b>	<b>269,685</b>	<b>197,889</b>	<b>2,750,902</b>
<b>Fund Balance - end of year</b>	<b>\$ 2,059,126</b>	<b>\$ 109,506</b>	<b>\$ 41,070</b>	<b>\$ 354,702</b>	<b>\$ 226,901</b>	<b>\$ 2,791,305</b>

**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, 2016**

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

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$</b>	<b>40,403</b>
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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	\$ 568,054	
Less accumulated depreciation	<u>(365,521)</u>	202,533

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	\$ (80,759)	
Change in deferred outflow of resources related to pensions:		
Difference between projected and actual earnings on plan investments	6,130	
Difference between expected and actual experience on plan investments	(32,341)	
Difference of assumption changes or inputs	<u>(19,287)</u>	(126,257)

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>156</u>	150,156

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		37,032
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<b>Change in Net Position of Governmental Activities</b>	<b>\$</b>	<b><u>303,867</u></b>
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**Town of Warren  
Statement of Fiduciary Net Position  
Pension Trust Fund  
June 30, 2016**

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**Assets:**

Cash and cash equivalents	\$ 68,688
Investments - at fair value	<u>419,562</u>
<b>Total Assets</b>	<b><u>488,250</u></b>

**Net Position:**

Assets held in trust for pension benefits	\$ <u>488,250</u>
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**Town of Warren**  
**Statement of Changes in Fiduciary Net Position**  
**Pension Trust Fund**  
**Year Ended June 30, 2016**

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<b>Additions:</b>	
Employer contributions	\$ 38,160
Investment income:	
Change in fair value of investments	2,011
Interest and dividends	13,125
Less: investment expense	<u>3,153</u>
Net investment income	<u>11,983</u>
<b>Total Additions</b>	<b>50,143</b>
<b>Deductions:</b>	
Pension benefits	<u>61,672</u>
<b>Total Deductions</b>	<u>61,672</u>
<b>Increase in Net Position</b>	<b>(11,529)</b>
<b>Assets Held In Trust For Pension Benefits:</b>	
Net Position - Beginning of year	<u>499,779</u>
Net Position - End of year	<u>\$ 488,250</u>

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**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, 2016**

	Original and Final Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues:</b>			
Property taxes	\$ 5,020,649	\$ 5,073,162	\$ 52,513
Interest and liens fees on property taxes	20,000	59,964	39,964
Telephone access tax	5,000	6,700	1,700
State of Connecticut - Grants:			
Elderly homeowners	6,000	9,295	3,295
Veterans tax relief	500	1,590	1,090
Historic document preservation	---	3,000	3,000
Local capital improvement program	1	---	(1)
State property (PILOT)	1	---	(1)
Mashantucket Pequot	1	7,784	7,783
Education grants	99,777	88,775	(11,002)
Judicial fines	---	120	120
Other grants	---	336	336
Contributions in lieu of taxes	500	500	-
Investment income	5,500	9,923	4,423
Other fees and receipts:			
Penalties Open Space	---	5,022	5,022
Building permits	40,000	78,428	38,428
Building permits - Excess revenue over budget offsets expenditures	---	(38,428)	(38,428)
Planning, zoning and conservation	4,000	10,079	6,079
Conveyance tax	28,000	46,713	18,713
Dog fees	1,200	1,932	732
Recording and map fees	10,000	13,342	3,342
Rent of town buildings	500	4,070	3,570
Library rent	600	600	---
Photocopies and other miscellaneous fees	5,000	25,294	20,294
Other income	---	2,250	2,250
<b>Amounts available for appropriation</b>	<b>\$ 5,247,229</b>	<b>\$ 5,410,451</b>	<b>\$ 163,222</b>

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, 2016

	Original Budget	Transfers and Additional Appropriations	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>Expenditures:</b>					
<b>General Government</b>					
First Selectman - salary	\$ 51,031	\$ ---	\$ 51,031	\$ 52,013	\$ 982
First Selectman -Administrative Assistant	32,474	---	32,474	33,888	1,414
First Selectman - Clerical	14,000	---	14,000	8,724	(5,276)
Board of Selectman - expenses	6,500	---	6,500	5,497	(1,003)
Second Selectman	3,700	---	3,700	3,700	---
Third Selectman	3,700	---	3,700	3,700	---
Treasurer - salary	6,213	---	6,213	6,332	119
Treasurer - expenses	1,500	---	1,500	1,185	(315)
Town clerk - salary	35,422	---	35,422	35,422	---
Town clerk - expenses	15,000	---	15,000	18,394	3,394
Computer management	5,000	---	5,000	4,624	(376)
Tax collector - salary	20,792	---	20,792	20,792	---
Tax collector - expenses	8,500	---	8,500	5,478	(3,022)
Assessor- salary	39,000	---	39,000	34,680	(4,320)
Social services	12,000	---	12,000	11,041	(959)
Fire marshall	3,800	---	3,800	4,199	399
Building inspector	35,000	---	35,000	70,335	35,335
Building department - Excess revenue over budget	---	---	---	(38,428)	(38,428)
Dog warden	8,000	---	8,000	7,032	(968)
Animal shelter	1,500	---	1,500	1,500	---
Police	500	---	500	---	(500)
Office equipment	6,000	---	6,000	5,430	(570)
Town engineer	2,500	---	2,500	2,080	(420)
Legal counsel	5,000	---	5,000	666	(4,334)
Auditor	17,500	---	17,500	17,500	---
GASB # 34 Compliance	1,000	---	1,000	1,210	210
Probate court	2,650	---	2,650	2,650	---
Elections	14,000	---	14,000	14,203	203
Board of Assessment Appeals	500	---	500	92	(408)
Board of Finance	600	---	600	189	(411)
Planning and Zoning Commission	15,000	---	15,000	14,894	(106)
Zoning Board of Appeals	1,500	---	1,500	7,876	6,376
Conservation Commission	10,000	---	10,000	13,746	3,746
Historical document preservation	---	---	---	3,000	3,000
Revaluation - continuing appropriation	---	3,427	3,427	---	(3,427)
Total General Government	379,882	3,427	383,309	373,644	(9,665)

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, 2016

Expenditures (continued):	Original Budget	Transfers and Additional Appropriations	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>Employee Benefits</b>					
Insurance benefits	\$ 82,000	\$ ---	\$ 82,000	\$ 44,228	\$ (37,772)
Retirement fund contribution and fees	58,500	---	58,500	59,603	1,103
Social security/medicare	36,000	---	36,000	36,413	413
Total Employee Benefits	176,500	---	176,500	140,244	(36,256)
<b>Health services</b>					
Torrington area health district	8,947	---	8,947	8,947	---
Visiting nurses	6,000	---	6,000	1,754	(4,246)
Paramedic intercept	8,000	---	8,000	7,933	(67)
Total Health Services	22,947	---	22,947	18,634	(4,313)
<b>Agencies</b>					
Lake Waramaug Authority	5,000	---	5,000	5,508	508
Inter-local commission	8,877	---	8,877	8,876	(1)
NW CT Regional Council of Governments	1,158	---	1,158	1,158	---
Library	27,000	---	27,000	27,000	---
Civil Defense - town communication	1,000	---	1,000	614	(386)
Litchfield County Dispatch	14,890	---	14,890	14,890	---
Regional non-profit agencies	3,000	---	3,000	2,945	(55)
Litchfield County soil conservation	600	---	600	600	---
Elderly bus	2,500	---	2,500	1,115	(1,385)
Council of Small Towns	1,900	---	1,900	1,767	(133)
Total Agencies	65,925	---	65,925	64,473	(1,452)
<b>Town Property</b>					
Improving town property	10,000	---	10,000	9,924	(76)
Street lighting	3,100	---	3,100	2,584	(516)
Total Town Property	13,100	---	13,100	12,508	(592)
<b>Town Buildings &amp; Waste Removal</b>					
Operations	85,000	---	85,000	74,054	(10,946)
Waste collection and hauling	88,000	---	88,000	85,131	(2,869)
Recycling	500	---	500	---	(500)
Energy improvements	1,500	---	1,500	---	(1,500)
Capital improvements	30,000	---	30,000	26,935	(3,065)
Bristol resource recovery	35,000	---	35,000	29,765	(5,235)
Household hazardous waste	2,500	---	2,500	1,183	(1,317)
Custodial services	14,000	---	14,000	12,768	(1,232)
Total Town Buildings & Waste Removal	256,500	---	256,500	229,836	(26,664)
<b>Highways and General Operations</b>					
Highway labor	242,950	---	242,950	230,190	(12,760)
Highway department operations	120,000	---	120,000	130,607	10,607
Snow removal	90,000	---	90,000	88,159	(1,841)
Town garage	19,000	---	19,000	18,345	(655)
Maintenance town equipment	30,000	---	30,000	29,762	(238)
Gas, fuel, oil	35,000	---	35,000	15,016	(19,984)
Road Fund	15,000	---	15,000	15,002	2
Uniforms	1,000	---	1,000	2,113	1,113
Total Highways and General operations	552,950	---	552,950	529,194	(23,756)

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, 2016

Expenditures (continued):	Original Budget	Transfers and Additional Appropriations	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>Town Fire Department</b>					
Fire department insurance	\$ 20,000	\$ ---	\$ 20,000	\$ 18,135	\$ (1,865)
Workman's compensation	6,500	---	6,500	7,363	863
Gas and diesel fuel	4,000	---	4,000	4,000	---
Truck maintenance	19,000	---	19,000	16,620	(2,380)
Tax abatement	26,000	---	26,000	21,712	(4,288)
Total Fire Department	<u>75,500</u>	<u>---</u>	<u>75,500</u>	<u>67,830</u>	<u>(7,670)</u>
<b>Town Insurance</b>					
Town Insurance	64,000	---	64,000	55,925	(8,075)
<b>Miscellaneous</b>					
State dog fees	1,200	---	1,200	1,081	(119)
Miscellaneous	3,000	---	3,000	2,657	(343)
Total Miscellaneous	<u>4,200</u>	<u>---</u>	<u>4,200</u>	<u>3,738</u>	<u>(462)</u>
<b>Education</b>					
Wamogo Regional School District	3,260,832	---	3,260,832	3,260,832	---
<b>Debt Service</b>					
Interest & principal	229,313	---	229,313	229,313	---
<b>Other Financing Uses:</b>					
Operating transfers out					
Fire truck replacement fund	40,000	---	40,000	40,000	---
Park and recreation fund	48,000	---	48,000	48,000	---
Non-recurring capital expenditure fund	25,000	---	25,000	25,000	---
Cemeteries	12,500	---	12,500	12,500	---
Equipment fund	50,000	---	50,000	50,000	---
Total operating transfers	<u>175,500</u>	<u>---</u>	<u>175,500</u>	<u>175,500</u>	<u>---</u>
<b>Total Expenditures and Other Financing Uses</b>	<u>5,277,149</u>	<u>3,427</u>	<u>5,280,576</u>	<u>5,161,671</u>	<u>(118,905)</u>
<b>Excess (deficiency) of revenues over Expenditure and other uses</b>	(29,920)	(3,427)	(33,347)	248,780	282,127
<b>Fund Balance at beginning of year</b>	<u>29,920</u>	<u>3,427</u>	<u>33,347</u>	<u>1,810,346</u>	<u>1,776,999</u>
<b>Fund Balance at end of year</b>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ 2,059,126</u>	<u>\$ 2,059,126</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, 2016**

**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, 2016	\$ 5,410,451	\$ 5,161,671	\$ 2,059,126
Volunteer tax credits	( 21,712)	( 21,712)	---
To gross up revenue and expenditures – Building department	<u>38,428</u>	<u>38,428</u>	<u>---</u>
Actual GAAP - June 30, 2016	<u>\$ 5,427,167</u>	<u>\$ 5,178,387</u>	<u>\$ 2,059,126</u>

Town of Warren  
Nonmajor Government Funds  
Combining Balance Sheet  
June 30, 2016

	Special Revenue Funds					Total
	Park and Recreation Fund	Warren Cemetery Commission	Good Neighbor Fund	Force Majeure Fund	Social Service Special Project Fund	
<b>Assets:</b>						
Cash and cash equivalents	\$ ---	\$ 118,464	\$ 14,100	\$ ---	\$ ---	132,564
Prepaid expenses	2,350	---	---	---	---	2,350
Due from other funds	44,129	---	8,705	39,139	542	92,515
<b>Total Assets</b>	<u>\$ 46,479</u>	<u>\$ 118,464</u>	<u>\$ 22,805</u>	<u>\$ 39,139</u>	<u>\$ 542</u>	<u>227,429</u>
<b>Liabilities:</b>						
Due to other funds	\$ ---	\$ 528	\$ ---	\$ ---	\$ ---	528
<b>Fund balances:</b>						
<b>Nonspendable:</b>						
Prepayments	2,350	---	---	---	---	2,350
<b>Restricted for:</b>						
Social services	---	---	22,805	---	542	23,347
<b>Committed to:</b>						
Parks and recreation	44,129	---	---	---	---	44,129
Cemetery operations	---	117,936	---	---	---	117,936
Waste disposal	---	---	---	39,139	---	39,139
<b>Total Fund Balances</b>	<u>46,479</u>	<u>117,936</u>	<u>22,805</u>	<u>39,139</u>	<u>542</u>	<u>226,901</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 46,479</u>	<u>\$ 118,464</u>	<u>\$ 22,805</u>	<u>\$ 39,139</u>	<u>\$ 542</u>	<u>227,429</u>

Town of Warren  
Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended June 30, 2016

	Special Revenue Funds					Totals
	Park and Recreation Fund	Warren Cemetery Commission	Good Neighbor Fund	Force Majeure Fund	Social Service Special Project Fund	
<b>Revenues:</b>						
Investment income	\$ ---	\$ 343	\$ 41	\$ ---	\$ ---	\$ 384
Program fees and other receipts	60,799	1,500	1,850	23,296	1,426	88,871
<b>Total Revenues</b>	<u>60,799</u>	<u>1,843</u>	<u>1,891</u>	<u>23,296</u>	<u>1,426</u>	<u>89,255</u>
<b>Expenditures:</b>						
Cemetery expenditures	---	14,057	---	---	---	14,057
Programs and Activities	104,067	---	1,335	---	1,284	106,686
<b>Total Expenditures</b>	<u>104,067</u>	<u>14,057</u>	<u>1,335</u>	<u>---</u>	<u>1,284</u>	<u>120,743</u>
<b>Excess (Deficiency) of revenues over expenditures</b>	(43,268)	(12,214)	556	23,296	142	(31,488)
<b>Other Financing Sources:</b>						
Operating transfers in	<u>48,000</u>	<u>12,500</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>60,500</u>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures</b>	4,732	286	556	23,296	142	29,012
<b>Fund Balance - beginning of year</b>	<u>41,747</u>	<u>117,650</u>	<u>22,249</u>	<u>15,843</u>	<u>400</u>	<u>197,889</u>
<b>Fund Balance - end of year</b>	<u>\$ 46,479</u>	<u>\$ 117,936</u>	<u>\$ 22,805</u>	<u>\$ 39,139</u>	<u>\$ 542</u>	<u>\$ 226,901</u>

Town of Warren  
Schedule of Property Taxes Levied, Collected and Outstanding (Report of the Tax Collector)  
Year Ended June 30, 2016

	Taxes Receivable July 1, 2015	Assessor's Lawful Corrections		Suspense Transfers	Adjusted Taxes Receivable	Collections		Total Net Collections	Taxes Receivable June 30, 2016
		Additions	Reductions			Taxes	Interest & Liens		
Grand List :									
October 1,									
2014 \$	4,981,947 \$	25,904 \$	(6,631) \$	(3,239) \$	4,997,981 \$	4,983,275 \$	26,283 \$	(809) \$	5,008,749 \$ 15,515
2013	38,126	139	(923)	(2,130)	35,212	30,272	7,838	(176)	37,934 5,116
2012	21,071	---	(215)	(1,687)	19,169	19,138	11,490	(6)	30,622 37
2011	17,263	---	---	(60)	17,203	17,192	13,763	---	30,955 11
2010	4,553	---	---	---	4,553	4,553	2,073	---	6,626 ---
Suspense collections	---	---	---	75	75	75	34	---	109 ---
Totals	\$ 5,062,960 \$	26,043 \$	(7,769) \$	(7,041) \$	5,074,193 \$	5,054,505 \$	61,481 \$	(991) \$	5,114,995 \$ 20,679



Town of Warren  
Statement of Debt Limitation  
Connecticut General Statutes, Section 7-374 (b)  
Year Ended June 30, 2016

Tax collections (including interest and lien fees) for the year ended June 30, 2016	\$ 5,114,995
Reimbursement for revenue loss on:	
Tax relief for elderly - (CGS 12-129d)	<u>9,295</u>
Total tax collections (including interest and lien fees) for the year ended June 30, 2016	<u>\$ 5,124,290</u>

	General Purposes	Schools	Sewers	Urban Renewal	Pension Deficit
<b>Debt Limitation:</b>					
2 1/4 times Base	\$ 11,529,653	\$ -	\$ -	\$ -	\$ -
4 1/2 times Base	-	23,059,305	-	-	-
3 3/4 times Base	-	-	19,216,088	-	-
3 1/4 times Base	-	-	-	16,653,943	-
3 times Base	-	-	-	-	15,372,870
<b>Total Debt Limitation</b>	<b>11,529,653</b>	<b>23,059,305</b>	<b>19,216,088</b>	<b>16,653,943</b>	<b>15,372,870</b>
<b>Indebtedness:</b>					
General Obligation Bonds - Issued June 15, 2010	2,100,000	-	-	-	-
Wamogo Regional School District #6					
Towns share 19.4%					
General Obligation Bonds Issue of 2009 -\$1,290,000	-	250,260	-	-	-
Bond Anticipation Note issued June 2016-\$2,250,000	-	436,500	-	-	-
<b>Total Indebtedness</b>	<b>2,100,000</b>	<b>686,760</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Limitation In Excess Of</b>					
<b>Outstanding And Authorized Debt</b>	<b>\$ 9,429,653</b>	<b>\$ 22,372,545</b>	<b>\$ 19,216,088</b>	<b>\$ 16,653,943</b>	<b>\$ 15,372,870</b>



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, 2016, 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 January 19, 2017.

**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.

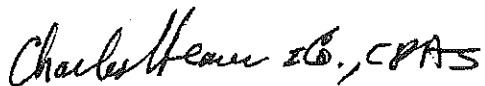
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

January 19, 2017



Charles Heaven & Co.  
Certified Public Accountants  
Waterbury, Connecticut

REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM; REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF STATE  
FINANCIAL ASSISTANCE REQUIRED BY THE STATE SINGLE AUDIT ACT

INDEPENDENT AUDITOR'S REPORT

Board of Finance  
Town of Warren  
Warren, Connecticut

**Report on Compliance for Each Major State Program**

We have audited the Town of Warren, Connecticut's compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Town of Warren, Connecticut's major state programs for the year ended June 30, 2016. The Town of Warren, Connecticut's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Town of Warren, Connecticut's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the Town of Warren, Connecticut's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of the Town of Warren, Connecticut's compliance.

***Opinion on Each Major State Program***

In our opinion, the Town of Warren, Connecticut, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2016.

## **Report on Internal Control over Compliance**

Management of the Town of Warren, Connecticut is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town of Warren, Connecticut's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Warren, Connecticut's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act**

We have audited 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, 2016, and the related notes to the financial statements, which collectively comprise the Town of Warren, Connecticut's basic financial statements. We have issued our report thereon dated January 19, 2017, which contained unmodified opinions on those financial statements. 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 accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

  
CHARLES HEAVEN & CO.

January 19, 2017