

229th
ANNUAL REPORT
TOWN of WARREN
CONNECTICUT

Fiscal Year 2016-2017

www.warrenct.org



**CONGRATULATIONS AND THANK YOU
WARREN VOLUNTEER FIRE COMPANY!**

229th ANNUAL REPORT
TOWN OF WARREN, CONNECTICUT
YEAR ENDING JUNE 30, 2017
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**BOARD OF FINANCE
TOWN OF WARREN
50 Cemetery Rd.
Warren, CT 06754**

**ANNUAL REPORT
FISCAL YEAR 2016/2017**

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, 2017. A full copy of the Auditor's Report is available in the Town Clerk's office.

At Town Meeting held May 18, 2017 voters approved the budget for the Fiscal Year 2017-2018 as summarized below:

EXPENSES

Education	\$3,367,154
Other Town Expenses	\$2,094,745
Total Estimated Expenses	\$5,461,899

INCOME

Total Anticipated (non-tax) Income	\$198,414
Amount to be raised	\$5,263,485
Total Estimated Income	\$5,461,899

This budget resulted in a mill rate of 14.5 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 2016/17

The Board of Selectmen continue to serve the town as they work with the staff at the Town Hall, the road crew , Region 6 School District, North West COG, Homeland Security Region 5, and many others.

2016-17 was a memorable year in Town with some highlights listed below.

- A food bank was opened two days a month, serving both the Towns of Warren and Washington. It is located at the Community Center and is well attended.
- Grass Carp were stocked in Fiddlers Pond at Warren Woods, and by late summer the weed growth was nowhere near the extent of previous years.
- A new generator was installed next to the Fire House, and the smaller generator was moved to the Town Hall replacing the failed unit there.
- An unfinished area in the lower part of the Town Hall was converted to shared office space and is now rented by the Lake Waramaug Task Force, the Lake Waramaug Authority, and the Warren Land Trust. Having the Task Force in the Town Hall has been a great help to the land use department.
- The building committee's inspection of the Library resulted in an asbestos remediation of the cellar area. Work on other items needed such as furnace replacement and installation of a new sill was placed on hold until the State releases the LOCIP money.
- A reader board (started a few years back when Jack Travers was the First Selectman) has been installed on the hill below the Community Center. This will clean up the area near the traffic light from the clutter of small signs. The board's use will be open to Town organizations when it is up and running.
- During the year the Board of Selectmen were approached by Home Land Towers regarding leasing town owned land for the placement of a cell tower. After their Engineers have looked at our land to see where a tower would work, it will be brought to the Town for review.

As always the Board of Selectmen thank all the staff and volunteers who help make our town such a great place to live.

Respectfully Submitted

Craig B. Nelson, First Selectman

Calvin Tanner, Selectman

Stephen Warshaw, Selectman

OFFICE OF THE TOWN CLERK

ANNUAL REPORT

JULY 1, 2016 - JUNE 30, 2017

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 2016/2017:

LAND RECORDS	VITAL RECORDS RECORDED	LICENSES ISSUED
345 Documents	12 Births	43 Sports
9 Survey Maps	13 Deaths	191 Dogs
7 Certificates of <u>Trade Name</u>	22 Marriages	20 Marriages
361 Total	47 Total	254 Total

A Historic Documents Preservation Grant of \$4,000 was received. The funds were used to scan older minutes books into searchable pdf formats, to back file land record images into the computerized land record system, and to purchase a new lateral file cabinet for the land use office.

Joanne C. Tiedmann
Town Clerk



TOWN OF WARREN
Assessor's Office
50 Cemetery Road, Warren CT, 06754
Tel: (860) 868-7881 • Email: assessor@warrenct.org

Assessor's Report

The 2015 Grand List for the Town of Warren is reflected in the 2016/2017 Fiscal Year. The Taxable Net Grand List for 2015 is as follows:

Real Estate	338301264
Personal Property	3912460
Motor Vehicle	1204630

Taxable Net Grand List	354268354
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The State requires a full inspection of all improved properties every ten years. The last full Revaluation for the Town of Warren was done for the 2007 Grand List. Since then, the Office of Policy and Management for the State of Connecticut became aware of the difficulty fulfilling the requirement of interior inspections of all improvements. The regulations have changed to allow exterior inspections and data mailers, in lieu of a full inspection for most properties.

EQuality Valuation Services, LLC was chosen to perform the services necessary for the 2017 Revaluation. The Town is in the process of converting to their software at no extra cost. A representative from the Company began exterior inspections in the Spring. The Company will follow up on building permits and fully inspect those properties deemed necessary.

The Town took on the responsibility of sending Data Mailers. The response from property owners was positive. Thank you for your support in this effort. With your cooperation, this step considerably reduced the cost of the Revaluation.

Respectfully submitted,

Linda Bertaccini

Linda Bertaccini
Assessor

BOARD OF ASSESSMENT APPEALS

WARREN TOWN HALL
50 Cemetery Road
WARREN CONNECTICUT 06754

ANNUAL REPORT 2016-17

The Warren Board of Assessment Appeals held a public meeting on September 10, 2016 to hear appeals on motor vehicles and other personal property on the Grand list of October 1, 2015; no applications were received.

The Board approved the following hearing and meeting dates for the 2017 calendar year: Meeting date of February 23, 2017 and hearing dates of March 11, 2017 and September 9, 2017.

The Warren Board of Assessment Appeals held a meeting on February 23, 2017 to review (2) two applications and to schedule a hearing on March 11, 2017 starting at 9:15 am. Each applicant was heard and after some discussion, both requests were denied due to Connecticut State Statute or lack of evidence to the request.

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

CONSERVATION & INLAND WETLANDS COMMISSION

Annual Report

July 1, 2016 – June 30, 2017

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

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

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

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

Regular Members

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

Alternate Members

Tom Caldwell
Darin Willenbrock

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

The Inland Wetlands Commission met for 10 of their 12 regularly scheduled meetings and held 3 special meetings. This fiscal year proved to be a busy one for the Commission, with 11 Inland Wetlands Permits granted, one of which was previously determined to be a significant activity. Four declaratory rulings were issued for activities considered permitted uses as of right. Several previously approved permits were also transferred and or modified, one of which required a public hearing.

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. 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 4th model.

Respectfully submitted,

Stacey M. Sefcik
Inland Wetlands Enforcement Officer

PLANNING AND ZONING COMMISSION

Annual Report

July 1, 2016 – June 30, 2017

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 2nd Tuesday of the month at 7:30PM at Town Hall, with additional special meetings as needed.

Fiscal Year 2016-2017 was a busy year, with the Commission holding 8 regularly scheduled meetings and four special meetings. The Commission held four public hearings for special exception applications; all requested permits were granted. The approved applications pertained to construction within the shoreline setback area, construction of septic systems outside the buildable area, and a second story addition to a pre-existing nonconforming structure. The Commission also issued 5 zoning permit approvals during the year; one for a new single family home and four for demolition & reconstruction of single family homes.

The Commission also held a public hearing for a petition to amend the Zoning Regulations. The proposal would have permitted by right, subject to certain requirements, the conversion of former commercial properties to residential use whether or not the number or location of buildings onsite met the requirements for primary and/or accessory dwelling units under the Zoning Regulations. This proposal was denied and the amendment was not adopted.

Stacey Sefcik, the Zoning Enforcement Officer, issued 27 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@warrencr.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, CZEO
Zoning Enforcement Officer**

ZONING BOARD OF APPEALS

Annual Report

July 1, 2016 – June 30, 2017

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

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

The Zoning Board of Appeals meets the 4th Wednesday of the month in the Town Hall at 7:30PM provided there is an application to consider or other business pending. This past year, the Board held five regular meetings and two special meetings. The Board heard two requests for variance of the Zoning Regulations; one request was approved, and one was denied. The Board also heard one appeal regarding the Zoning Enforcement Officer's non-issuance of a Certificate of Zoning Compliance; after several months of testimony it was ultimately determined that, as the ZEO did not in fact issue a decision, the Board did not have jurisdiction on this matter. During this fiscal year, the Board heard no applications for Motor Vehicle License location approval.

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

Regular Members

Jon Garvey, Chairman
George Githens
William Hopkins
Rick Valine
VACANT

Alternate Members

Nancy Florio
Ray Furse
VACANT

Trisha Barry retired from the Zoning Board of Appeals this year. The Board thanks her for her dedicated service and wishes her well in her future endeavors. The ZBA currently has an opening for an alternate member; please contact the Selectmen's Office if you are willing to serve the Town in this capacity.

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.

Respectfully submitted,

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

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

ANNUAL REPORT
FISCAL YEAR 2016 - 2017

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

Fiscal Year	14-15	15-16	16-17
No. Permits	175	202	259
New Dwellings	0	2	0
Construction Value	\$7,726,815	\$9,340,934	\$11,983,341
Fee Value	\$66,025	\$78,428	\$102,203

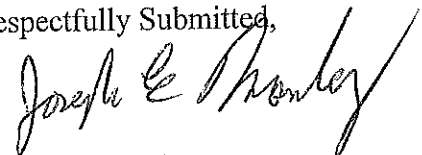
Overall construction value was up by 23% from the previous fiscal year. There was an increase in the number of permits issued for the year.

There were no permits issued for new single family dwellings. However, there were five permits issued for complete demolition and reconstruction

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

Warren Parks and Recreation Department

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

Some of our popular programs include adult fitness, karate, kid kicks karate and after school skiing. Residents 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 winter snowshoeing activity was also 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 September and the proceeds continue to fund the Warren Parks and Recreation Scholarship with the Connecticut Community Foundation. The Annual Town Wide Tag Sale which is held the Saturday of Labor Day weekend continues to be very popular.

The department's primary way of communicating information about its programs and town wide events continues to be its email system. The newsletter email format is well received as measured by the high percentage of open and click rates. The Warren Parks and Recreation Department was recognized by Constant Contact for our successful high open and click rates and our regular communication with our audience. This All Star Award is an annual designation that only 10% of Constant Contact customers receive for their excellence in building better customer relationships.

The department also provides information about its programs and opportunities through the town wide newsletters which are mailed to every household in 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.

In our initiative to improve the overall aesthetics of Warren Town Beach, we saw a strong result with over 70 plantings on the border next to the Washington Club. We also continue to fill the large planters with beautiful plantings. Many enjoyed the showing of the movie Beauty and the Beast, which was played on a large outdoor screen.

The department is committed to providing cultural opportunities through our Summer Concert Series. The concerts offer an opportunity for Warren Woods Park to be the “community’s backyard”. It allows the community to gather and enjoy music while enjoying family and friends. The community enjoyed the sounds provided by Northern Sharks, Whiskey Wine & Coke, Truck Stop Troubadours, Time Rider and 60’s Satisfaction. 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 and the Veterans Memorial Committee offered “Good Eats” for sale at two of the concerts.

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, Nature’s Art Village, Bushnell Theater, Lenny and Joe’s, Block Island, Yard Goats Baseball, Elizabeth Park Rose Garden, Port Jefferson NY, Thimble Islands, Essex Steam Train & Riverboat, 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 some of the following: Cherry Blossom Festival/Tour of Washington D.C., High Line/Chelsea Market – NYC, Sail Boston/Tall Ships, Yankees vs Sox, Mets vs Dodgers, Red Sox vs Cubs, Bronx Zoo/NY Botanical Gardens/Little Italy, Vermont, 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 most importantly at a cost effective rate.

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

Respectfully submitted,

Don Murphy – Director

Commission Members

Carla Angevine

Sarah Churyk

Dan Dacey

Kit Lundberg

Loreen Lethbridge

Dave Schneiderbeck

Zack Githens



Town of Warren

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

ANNUAL REPORT FISCAL YEAR 2016 – 2017

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 24 Warren households were assisted by the Social Services director utilizing a variety of local, State and Federal resources. This assistance totaled \$ **10,103.55**:

\$ 3,115.00	State of CT/Federal Energy Assistance Program (8 households)
\$ 3,023.18	Berkshire Taconic Community Foundation
\$ 2,867.07	Good Neighbor Fund
\$ 598.30	Northwest CT Fuel Bank
\$ 500.00	Operation Fuel

Eight 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,

Samantha Sommerer
Community Services Specialist
The Community Action Agency of Western Connecticut

GOOD NEIGHBOR FUND

2016 – 2017 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 strictly confidential.

Our Social Service Director is helpful in finding other resources, so 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 6/30/16	\$ 22,795.84
Assistance	- 2,867.07
Interest earned (as of 5/31/17)	84.46
<u>Donations</u>	<u>2,100.00</u>
End of fiscal year 2016/2017 balance	\$ 22,113.23

2016-2017 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 Pullaro, Dir of SS, ex officio

Respectfully Submitted,
Mary J Miller, Chairperson

Animal Control Yearly Report July 2016-June 2017

This office received approximately 600 calls ranging from barking dogs, roaming/nuisance complaints about dogs and other animals as well as numerous wildlife calls. The wildlife problems increase each year. Warren probably has a larger bear population than other towns, but residents have grown used to them and don't bother to report them. Caution is always the word when dealing with wildlife.

Only 2 dogs had to be impounded, although 2 dozen were reported found, but were returned safely home due to having up to date licenses on. Of the 38 dogs and cats reported lost, all dogs made it home, but unfortunately not all cats.

Once again a low cost rabies clinic will be offered this Spring. Watch the papers as well as the Warren web site.

Any animal concerns please call 860 868 2870

Respectfully submitted,
Cyndy Brissett
Animal Control



THE WARREN PUBLIC LIBRARY, INC.

Warrenpl@optonline.net

www.warrenctlibrary.org

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

October 2017

In the last fiscal year, July 2016 through June 2017 the library had 3,781 visits, welcomed 48 new patrons, and loaned out 8,782 items. This includes 508 items we loaned to other libraries around the state. And thanks to our interlibrary loan system, DeliverIT CT we borrowed 655 items from other libraries. We presented 40 programs for adults, with 445 people in attendance and 85 programs for children with 1,021 in attendance. The library is open 27 hours per week and is staffed by three part-time employees: a library director, library assistant and a children's librarian.

This last year we also completed the conference/meeting room adding new chairs, fresh paint, and an updated projector and sound system.

We continue to add new features to our website, including Hoopla, which allows patrons to stream movies and music, as well as audio, e-books and comics. We continue to support NewsBank (online newspapers and magazines) and Overdrive (e-books and audiobooks).

In the coming year we look forward to a redesign of our website, and enhanced social media presence. We will be adding programs for all ages throughout the year and present the Gingerbread Workshop for the delight of all.

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

Respectfully submitted,

Martha Winkel
Library Director

Board of Directors

Jane Manley, Chairman
Thomas Paul, Vice-Chairman
Joanne Tiedman, Treasurer
Eric Schoenfeld, Secretary
Marylyn Hendricks
Kelly Tobin
Constance Burks
Elizabeth Carlson

Board meetings are the third Monday of every month at 5:30 pm. The board meetings are open to the public.



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

In 2017 the WHS continued fulfilling our mission in multiple ways. We offered a range of programs to engage the community in local history, many around our 2017 theme: the Arts in Warren. A spring Arts Heritage Program, funded by a grant from the CT Department of Economic and Community Development Office of the Arts attracted 174 participants to a museum visit and two workshops to learn about and practice drawing in the style of Eric Sloane. Resulting artwork was featured at our popular May Open House, the Eric Sloane Museum and Town Hall. At the Open House we also announced the winners of our two college scholarships. Our October Annual Meeting included a slide show and exhibit of Warren artists' work from our digital and material collections, narrated in part by board member and art historian Harriet Shapiro. Some of these items had been previously displayed in our display case at Town Hall; other 2017 exhibits were "New Beginnings" (wedding-related items from the collection) and "Warren Farms Have Deep Roots."

Additional 2017 programs included a February lecture on area Civilian Conservation Corps Camps in association with the Warren Public Library, our traditional July 4th bell-ringing, and a September Housatonic Heritage Walk to the radar station at Above All State Park, in conjunction with the Warren Land Trust. Each of these events drew approximately 30 participants. We also joined the Kent Historical Society in co-curating an ongoing exhibit on the 18th century - *Founders of Kent* - at Seven Hearths in Kent. Finally, our booth at the Warren Fall Festival drew many visitors eager to guess our "what's-it" and win a prize.

Beyond programming, we reach out to the community to share Warren's history by means of open hours at our museum space, where a steady stream of visitors conducts research and views collection items; our ongoing oral history project; a new and more interactive website; and a recently published walking-tour booklet describing historic highlights of Warren Town Center.

The Warren Historical Society's financial status for fiscal year 2016-17, which ended July 1, remains very secure. Last year's annual appeal letter generated approximately \$25,000 in donations; the 2017 letter is in process. The WHS again participated in Give Local in May, and raised some \$5000 in that campaign. Among our expenditures were photographic equipment to improve the quality of our digital collection, a collection of postcards featuring historic images of Warren, and museum-caliber storage equipment. We were also fortunate to accession a number of donated items. These included maps, photographs, and clippings, commemorative tiles and medallions of the Brick School and Joseph Warren, and a register of Warren farmers' cattle brands. A model of the Warren Congregational Church was also permanently loaned to us from the church. Finally, our board added a new member in 2017 - we appreciate the time and skills he brings to the table.

Your support makes it possible for the Warren Historical Society to fulfill its mission and share our town's history with the community. We look forward to increasing programming and availability of our collection in the upcoming year.

2017 ANNUAL REPORT: The Warren Land Trust

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

The WLT fulfills its mission by acquiring land with high conservation value, through responsible stewardship of our properties, and by increasing awareness of the importance of land conservation through communications outreach and programming. We seek support for our mission through fundraising and events open to the community.

In 2017, we were pleased to acquire 25 acres of farmland atop Above All Road. Donated by Patricia Tanner Downes, the parcel was named the Willis Tanner Farmland Preserve after her father, who served as First Selectman from 1948-1979. There is a walking trail around the field's perimeter. We also expect to close on a 30-acre conservation easement by year-end.

All of our properties are inspected annually. As of this year, board members each claimed responsibility for stewardship oversight of one or more of our parcels. They accompanied our stewardship consultant on monitoring visits, and in appropriate instances may inspect the properties themselves going forward.

As part of a 2016 grant received to fund our new logo project, in 2017 we purchased new boundary and trail markers; one of our major goals for 2018 will be confirming and marking parcel boundaries, and improving public access to our properties by means of clearly marked and potentially expanded trails.

As mentioned above, we adopted a new logo this year, assisted by a grant from the Ellen Knowles Harcourt Foundation. We purchased and have been selling merchandise featuring the new logo as a means to extend outreach and fundraise. We also communicated with the community this year by means of an updated website, along with periodic email blasts and our biannual newsletter.

Programming in 2017 featured a number of partnerships with other local organizations: the April Town Clean-Up and September Cider Run with Parks & Rec, and the September Housatonic Heritage Walk to the radar tower at Above All State Park with the Warren Historical Society. In addition we hosted a June Trails Day Hike at the East Kent Hamlet Preserve, and a enjoyed a fundraising hike and harvest lunch at the home of Adil and Zarinna Mulla; we participated in the October Fall Festival; we held our annual meeting in November, which included a program about Willis Tanner and a walk around the preserve bearing his name; and we provided a bonfire and refreshments during the Town's December Holiday on the Hill festivities.

Financially speaking, we remain on sound footing. Our November 2016 annual appeal letter drew an excellent response, as did our participation in the May 2017 CT Community Foundation's Give Local campaign. We recently adopted new investment policies to cautiously diversify investments, and our Finance Committee recently reviewed many of the financial policies and procedures we adopted during the accreditation process to ensure their soundness and viability.

In the area of governance, we devoted time in 2017 to examining our recordkeeping policies and procedures, seeking to maximize efficiency. We also began renting work and storage space in the basement of Town Hall, which we will share with the Lake Waramaug Task Force and Lake Waramaug Association. Finally, we were very pleased to add a new member to our Board of Directors in 2017: Roberta "BK" Stafford adds expertise in both finance and outdoor recreational programming.

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.

2017 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.



VNA NORTHWEST, INC.
 607 Bantam Road, Unit F
 Bantam, Connecticut 06750-1635
 860-567-6000 . www.vnanw.org

Fiscal Year July 1, 2016 - June 30, 2017

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 2016. Residents participated in one Tai Chi session sponsored by the town. This 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	11	
Flu Clinic		1
Skilled Nursing Visits		150
Adult Health Guidance Visits	4	21
Physical Therapy Visits		72
Occupational Therapy Visits		34
Medical Social Worker Visits	1	4
Speech Therapy Visits		1
Home Health Aide Visits		118
All Other Services		6
Tai Chi Session	1	



NEW MILFORD
VISITING NURSE ASSOCIATION

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

October 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 2016-June 2017).

Skilled Nursing	34
Health Promotion	10
Physical Therapy	24
Occupational Therapy	3
Home Care Aide	1
Medical Social Worker	4
Health Promotion	7
Total	73

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-six 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 and support in helping us to provide home health services and community programs to the residents of Warren.

Sincerely yours,

Andrea S. Wilson
Executive Director

TORRINGTON AREA HEALTH DISTRICT
ANNUAL REPORT: JULY 1, 2016 – JUNE 30, 2017

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: **11** Campylobacteriosis, and 7 Giardiasis. TAHD partnered with DPH and FoodCore to investigate **13 cases of** Salmonellosis. TAHD conducted 1 contact investigation 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 **542** doses of flu vaccine to local residents. TAHD consulted with 28 residents regarding potential rabies exposures which resulted in TAHD submitting **28** 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 **131** residents were sent to the Connecticut Agricultural Experiment Station for Lyme disease bacteria testing.

TAHD has partnered with the Farmington Valley Health District (FVHD) to offer the following best practice programs: 1) *A Matter of Balance: Managing Concerns about Falls*; 2) *Live Well-Chronic Disease Self-Management Program*; 3) *Live Well-Diabetes Self-Management Program*; and 4) *Walk with Ease Program*.

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". A highlight of this past year, was "*Families Fit Together*," a 7-week nutrition and movement program designed to help families meet their health goals. A registered dietician and personal trainer worked with families. This was a collaboration of multiple agencies. The program was open to children who are referred by their doctor and up to 2 parents or guardians.

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-**Medical Reserve Corps (MRC) Program** continued with their "*Project Mitigate*" focus (funded by a NACCHO grant). Project Mitigate was designed to bring harm reduction strategies, overdose recognition and reversal skills to participants. The MRC has trained 220 lay responders in harm reduction and Naloxone administration.

The TAHD **Childhood Lead Poisoning Prevention Program** provided case management for more than 28 children with blood lead levels ($\geq 5\mu\text{d/l}$) as well as provided educational information to more than 100 families. Abatement / Remediation Orders were issued for 7 properties. 6 properties completed abatement. Currently 14 properties have open environmental cases. This past year TAHD focused on prevention services: healthy home assessments, cleaning supplies and home teaching of the "3 bucket" system of cleaning to decrease blood lead levels. TAHD **Healthy Homes Program** conducted 27 initial home inspections and 20 re-inspections.

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 storage and handling, proper documentation for eligibility criteria, a push for higher compliancy rates of all children being immunized by 24 months and continuous monitoring devices (data loggers).

The TAHD **Emergency Preparedness Program** worked with community partners to develop and implement emergency protocols and plans. A focus this year was on providing training for and developing a local behavioral health response team. TAHD also participated on a regional subcommittee which developed a Family Assistance Center plan.

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: **1762** food inspections, **754** temporary food permits, **88** new septic systems, **179** repaired septic systems, **232** private well permits, **80** private pool permits, **132** beauty salons & barber shops inspections, **539** house addition permits, **245** soil tests, **14** subdivision lots, **40** public pools and beaches were inspected, and **27** daycare centers inspected. Records show that approximately **400** 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 **287** complaints of various public health concerns; **40** legal orders/voluntary compliances were issued for enforcement purposes.

Robert Rubbo, MPH, Director of Health

LAKE WARAMAUG AUTHORITY ANNUAL REPORT 2017

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

Under the direction of Stephen Sordi, Resident State trooper for the Town of Washington, the marine staff patrols the Lake from early spring until the mid autumn months. This season, there were a total of 12 patrol shifts incorporating 62 Officer hours on the Lake. There were 5 safety checks, 1 verbal warning issued and 2 overturned canoes and 2 overturned kayaks needing water rescues. The volume of non-motor craft, particularly kayaks and canoes has increased again this year complicated by the rental of kayaks and canoes by Clark Outdoors to visitors who are occasionally non-swimmers.

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

The town ordinance that was passed in 2016 in Washington, Warren and Kent prohibiting the landing of an aircraft of any type on Lake Waramaug appears to be successful.

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 is fully operational. Most importantly, 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 seventh the patrol boat has been in operation. 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

NORTHWEST HILLS COUNCIL OF GOVERNMENTS

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

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

Focus Area One: Regional planning activities in 2017 focused on preparing a Regional Transportation Plan, Regional Natural Hazard Mitigation Plan, Regional Trail Map and Connectivity Assessment, a Regional Profile with town level demographic, housing and economic data and trends, and a new 21-town Regional Plan of Conservation and Development. In 2018, the COG will be initiating an update to the region's Comprehensive Economic Development Strategy.

Focus Area Two: Grant writing and administration activities in 2017 resulted in securing over \$750,000 in grant funds to benefit member towns. These included grant funds for 1) a rural broadband and mobile enhancement study, 2) a water/wastewater study in West Cornwall, 3) an alignment study of a section of the HouBike trail in Kent and Cornwall in cooperation with the Upper Housatonic Valley National Heritage Area, 4) development of a low-impact development guidebook, 5) regional food hub development, and 6) the design of a regional animal shelter to serve the Torrington area. In addition the COG is allocated about \$2M each year from ConnDOT for priority local road improvements, and serves as the oversight agent for about \$350,000 in Homeland Security Grant funding each year for our regional area.

Focus Area Three: Regional service delivery activities in 2017 included on-going coordination of a number of popular programs such as our household hazardous waste collection days, a prescription assistance program in cooperation with the Foundation for Community Health, a fuel bank program, the Northwest Hills Public Works Equipment Cooperative, and the region's cooperative purchasing program. This year we also initiated a new Regional Election Monitor program, Regional Engineer program, and a Neighbor-to-Neighbor program in cooperation with the Berkshire Taconic Community Foundation to provide assistance to people in need to help them through a short-term financial crisis.

A variety of issues of regional significance were discussed at the monthly meetings of the COG this year including revitalizing town centers, climate change, transportation improvement priorities, recycling and disposal of municipal solid waste, water resource management, enhancing broadband and cellular services in the region, tourism promotion, housing trends, and a variety of legislative issues of local concern.

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

Serving as officers of the COG in FY 2016-2017 were Mark Lyon, Chairman; Bruce Adams, Vice Chairman; Leo Paul, Secretary; and Bob Valentine, Treasurer. COG member towns include Barkhamsted, Burlington, Canaan (Falls Village), Colebrook, Cornwall, Goshen, Hartland, Harwinton, Kent, Litchfield, Morris, New Hartford, Norfolk, North Canaan, Roxbury, Salisbury, Sharon, Torrington, Warren, Washington, and Winchester.

Respectfully submitted,
Rick Lynn, AICP
Executive Director

Northwest Connecticut Regional Housing Council
Annual Report
September 2017

Affordable housing and retaining our work force are on the agenda of many Northwest Corner towns. Affordable housing is the sole focus of the Northwest Connecticut Regional Housing Council with its town representatives who meet quarterly to report upon and gain valuable information for their town specific planning.

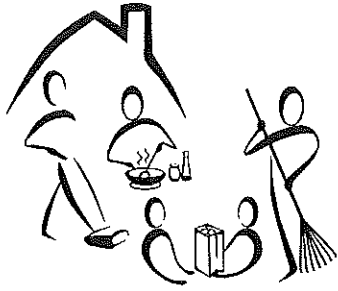
At meetings, we share the progress and current hurdles we are encountering in our varied town initiatives. Questions raised and hands-on ideas and resources cause attendees to leave the meetings with possible next steps.

Timely statewide information is offered by Jocelyn Ayer from the Northwest Hills Council of Government and frequent attendance by David Berto of Housing Enterprises Inc. and Lesley Higgins-Biddle from LIISC. Nick Lundgren, Deputy Commissioner of the Connecticut Department of Housing made a presentation and took questions at our February meeting. We welcome town officials to attend when their schedules allow.

We thank our member towns for their financial support. Their \$100 annual dues are a cost effective investment in our area's future. We thank Jocelyn Ayer for the energy and housing experience she brings to our group, for setting up our meetings, keeping minutes and disseminating housing information to our towns on www.northwesthillscog.org.

Respectfully submitted,

William Bachrach, Chairman



Litchfield Hills Chore Service

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

P. O. Box 294, Litchfield, CT 06759

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

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

Litchfield Hills Chore Service Annual Report 2016-2017

The Litchfield Hills Chore Service is a 501(c)(3) tax deductible charitable organization. Our mission is to help our senior residents, ages 60 and older, who need help to remain in their own homes as independent members of the community for as long as possible. The Chore Service provides local workers to help with housekeeping tasks, transportation to shopping and medical appointments, gardening and outside chores.

We serve 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, 2016 and ending September 30, 2017, the Chore Service provided a total of 7290 hours of service to over 113 seniors. 5673 or 78% of these service hours went to help seniors living on social security at or near the poverty level with 25% 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 93 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 \$6.18 an hour from this group. 289 of these service hours were for driving time taking seniors to shopping and medical appointments. 374 or 5% 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, 1243 or 17% went to seniors in the Connecticut Community Care (CCCI) program and we are paid an hourly rate by the State of CT of \$16.48. The cost of providing services to all seniors is approximately \$23.25 per hour.

Income for the Chore Service totaled \$166,698 for the fiscal year beginning October 1, 2016 and concluding September 30, 2017, and comes from the following sources: The Western Connecticut Area Agency on Aging (WCAAA) Grant of \$42,324, and grants applied for and received came from the Connecticut Community Foundation in the amount of \$7,500, the Marian Isabell Coe Fund of \$10,000, the Diebold Foundation of \$10,000, and the Community Foundation of Northwest CT for \$600. Our Fund Drive in December brought in \$16,381 from 188 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 \$2430 additional dollars.

Additional monies came from private pay clients of \$6452, CCCI client reimbursements of \$15,347, and Chore client donations totaled \$32,634, 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 total funding to the Chore Service.

Expenses for operations and payroll totaled 169,592 with the majority of expenses going to payroll totaling \$119,115. This money goes back into our communities as chore workers are local people most working in or near the town they live in. Payroll taxes totaled \$11,678, insurance \$8,336, mileage reimbursement to workers \$7107, 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 many of them living independently in their own homes in a safe, clean environment and ensures that they have the services they need to continue to be active and productive members of the community. The average age of Chore Service clients is late 70's to early 90's, however we serve any senior age 60 and over who requests help.

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

- Litchfield had total service hours of 4069, 2850 in the WCAAA program, 129 for private clients and 1090 for CCCI clients. Wages for Litchfield chore workers totaled \$52,900.
- Goshen had total service hours of 323, 252 in the WCAAA program and 71 for private clients. Wages for chore workers totaled \$4189.
- Morris had total service hours of 1350, 1152 in the WCAAA program and 46 for private clients and 152 for CCCI clients. Wages for chore workers totaled \$17,430.
- Roxbury had total service hours of 793, 672 in the WCAAA program and 122 for private clients. Wages for chore workers totaled \$10,303.
- Warren had total service hours of 136, all in the WCAAA program and Wages for chore workers totaled \$1,765.
- Washington had total service hours of 618, 610 in the WCAAA program, and 8 for private clients. Wages for chore workers totaled \$8,028.

Respectfully submitted,

Sally Irwin, Coordinator

LITCHFIELD HILLS PROBATE DISTRICT, #24

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

The Honorable Diane S. Blick, Judge

Litchfield Location

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

Kent Location

Judge Blick – Tuesdays Mornings
860-927-3729

Canaan Location

Beth L. McGuire, *Clerk*
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, 2016 through June 30, 2017 and request this report be included in the Town's next published Annual Report.

<u>Type of Matter</u>	<u>2015 – 2016 FY Number of Matters</u>	<u>2016 – 2017 FY Number of Matters</u>
Fee Waivers	67	74
Decedent's Estates	1,187	1,208
Trusts	200	174
Conservators	259	228
Name Changes	27	31
Guardian of the Person	40	83
Guardian of the Estate	56	56
Guardian of Person with Intellectual Disabilities	135	130
Children's Matters:		
Adoptions/Termination of Parental Rights and Emancipation of a Minor	16	5
Total probate matters handled	1,987	1,989
Passports processed	169	125

Overall, the number of probate matters handled by the Court were only slightly higher than the previous year. The category Fee Waivers, which number continues to rise, represents the number of matters which were handled by the Court for which no probate filing fee is collected due to the fact that the Petitioner is indigent.

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

October 11, 2017

REGIONAL SCHOOL DISTRICT No. 6

98 WAMOGO ROAD
LITCHFIELD, CT 06759-3204
860.567.7400 ~ 860.567.6652 (FAX)
Serving the Towns of Warren, Morris and Goshen



Annual Report 2016-2017

Starting on July 1, 2017, as the new superintendent of Regional School District 6, the initial impression of our students, staff and communities has been excellent. The families of Warren, Morris, and Goshen, can be proud of the daily effort and work by district staff on behalf of the students.

Over recent years as Connecticut has struggled with its budget and choices, RSD6 has maintained its budget with lower than average increases. This fiscal management left the district in a positive place at the end of the 2016-2017 school year.

The academic results, as measured by the Standard Based Assessment (SBAC), Connecticut Mastery Test (CMT), Connecticut Academic Performance Test (CAPT) and Scholastic Aptitude Test (SAT), show positive trends.

However, as a district, we can't rest here as there is always more work to be done for all students.

In the future, like many districts across our state, we must look at more ways to balance declining enrollment against the projection of escalating costs. We will need to examine our infrastructure needs of aging building and the facility needs for students in the present and future.

On academics, we will continue to use performance data to review overall measures of success. We will also devote more time to individual student assessment data and locate specific personalized areas for growth.

In closing, I am reminded that a child learning to read is one of the most complex processes of life. Educational learning in 2017 is the balance of many factors; having the right resources (staff, instructional, technology), adjusting to different student learning styles provided in a safe environment.

The local foundation for that complex structure in Region 6 is strong based on the generous support and commitment of our communities.

Regards,

Christopher Leone
Superintendent of Schools

Regional School District No. 6 does not discriminate on the basis of race, color, national origin, sex, disability, or age in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. The following people have been designated to handle inquiries regarding the non-discrimination policies:

Title IX-Contact -Debra DeLisle
98 Wamogo Road, Litchfield, CT 06759
860-567-7400

Section 504 Contact - Debra Foley
98 Wamogo Road, Litchfield, CT 06759
860-567-6642

Annual Report - Regional School District No. 6

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

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

Board of Education Members

Heather Connor-Chairman	Morris	hconnor@rsd6.org
Christine Lauretano-Vice Chairman	Morris	clauretano@rsd6.org
Richard Rebusmen-Treasurer	Warren	rrebusmen@rsd6.org
Nell Glass-Secretary	Goshen	nglass@rsd6.org
Dan Coutu	Morris	dcoutu@rsd6.org
Craig Robillard	Goshen	crobillard@rsd6.org
Chris Sanders	Goshen	csanders@rsd6.org
Barbara DiNicola	Warren	bdinicola@rsd6.org
Douglas Winkel	Warren	dwinkel@rsd6.org

Our Mission

To Prepare All Students for Learning, Living and Achieving

Our Learning Expectations

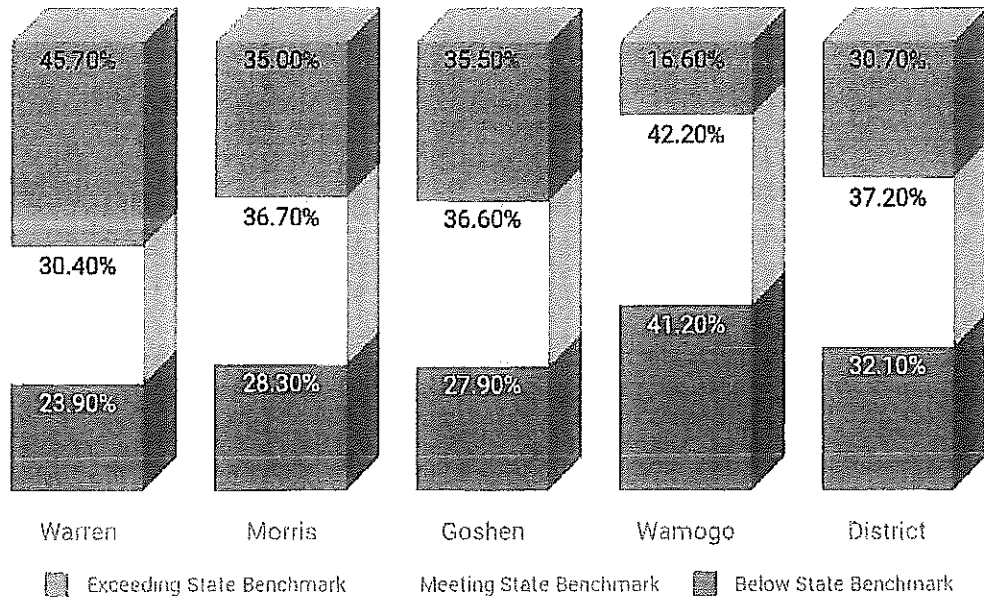
Community and Civic Responsibility ~ Collaboration
Communication ~ Problem Solving ~ Information Literacy

Our Motto

Quality, Academics, Pride

Student Performance -Smarter Balanced Assessment Grades 3-8

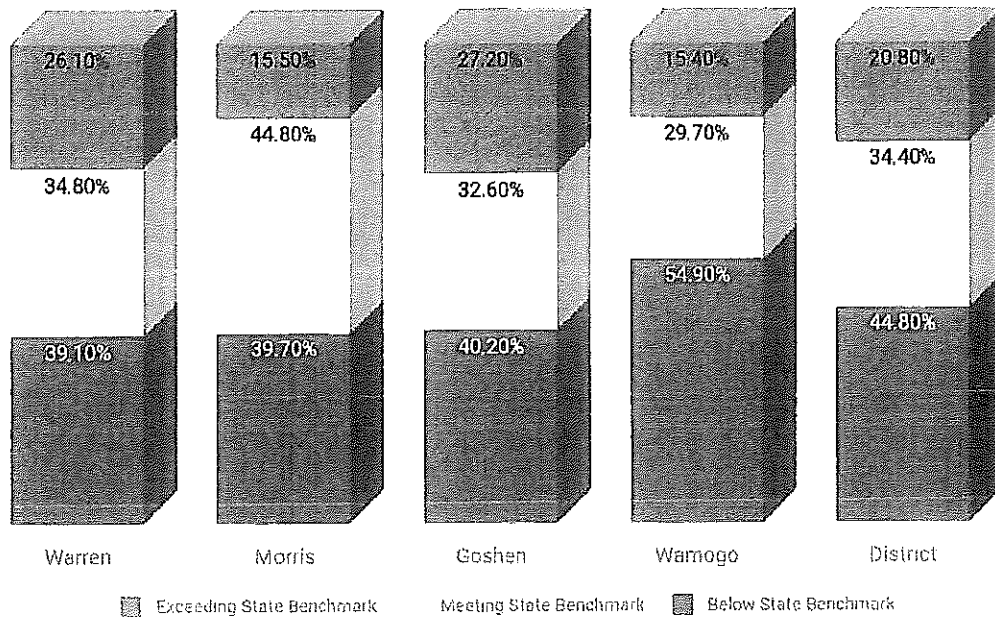
2016-17 Smarter Balanced Assessment: English Language Arts



2016-17 Smarter Balanced Assessment English Language Arts			
Region 6 Schools	Below State Benchmark	Meeting State Benchmark	Exceeding State Benchmark
Warren	23.90%	30.4%	45.7%
Morris	28.30%	36.7%	35%
Goshen	27.9%	36.6%	35.5%
Wamogo	41.20%	42.2%	16.6%
District	32.10%	37.2%	30.7%

Student Performance -Smarter Balanced Assessment Grades 3-8

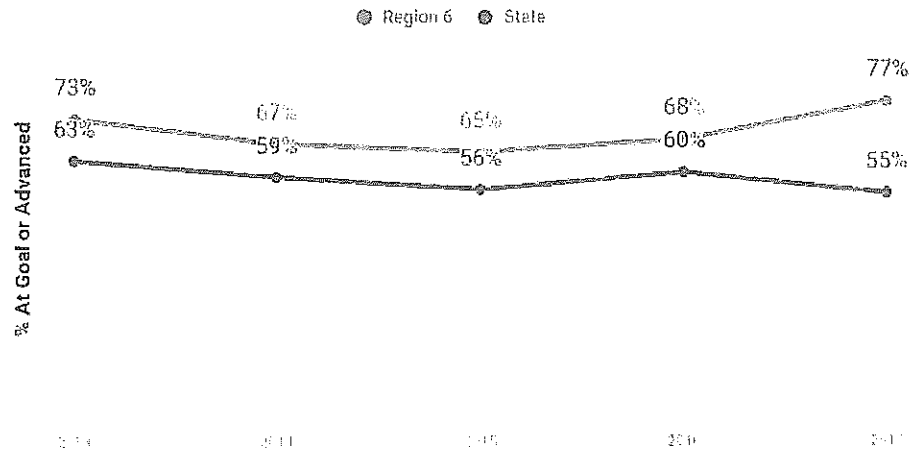
2016-17 Smarter Balanced Assessment, Mathematics



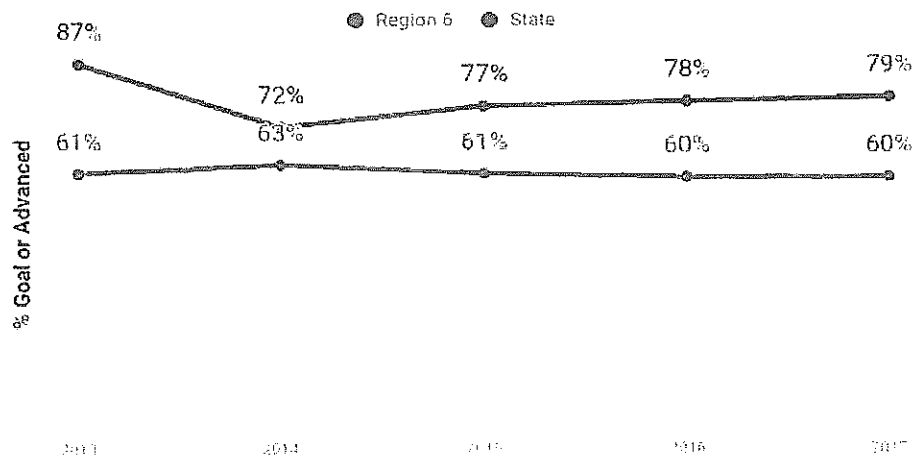
2016-17 Smarter Balanced Assessment Mathematics			
Region 6 Schools	Below State Benchmark	Meeting State Benchmark	Exceeding State Benchmark
Warren	39.10%	34.80%	26.10%
Morris	39.70%	44.80%	15.50%
Goshen	40.20%	32.60%	27.20%
Wamogo	54.90%	29.70%	15.40%
District	44.80%	34.40%	20.80%

Student Performance - Science Connecticut Mastery Test Grades 5, 8

Grade 5 CMT Science

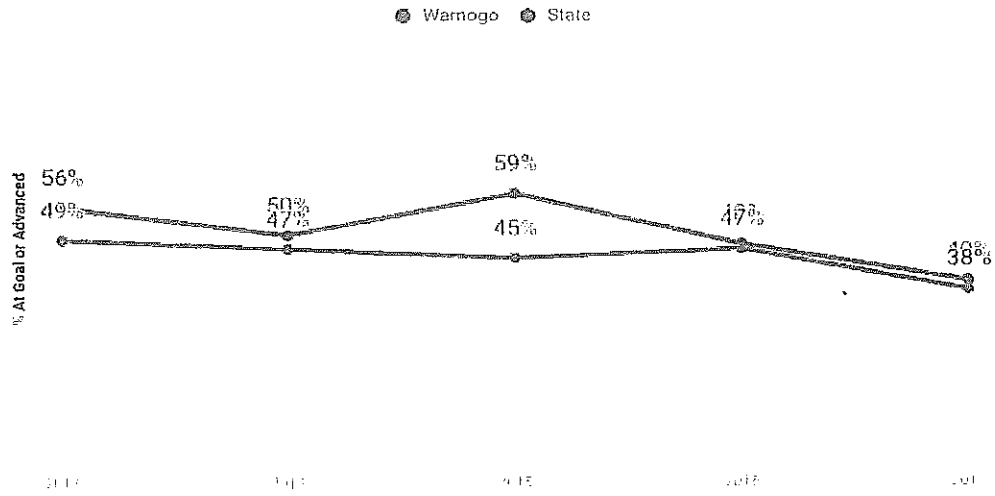


Grade 8 CMT Science



Student Performance - Science Connecticut Academic Performance Test Grade 10

Grade 10 CAPT Science

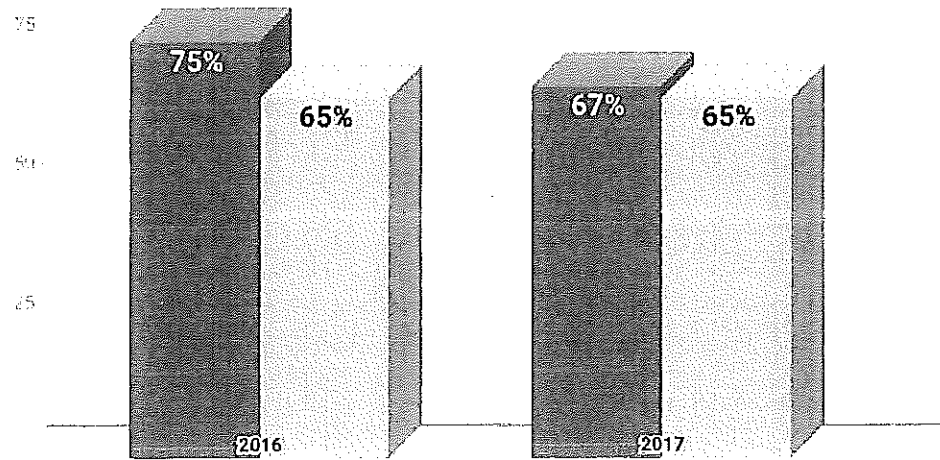


Student Performance - CT SAT DAY

CT SAT DAY ERW

Percentage of Students Meeting Benchmark

■ WAMOGO □ STATE

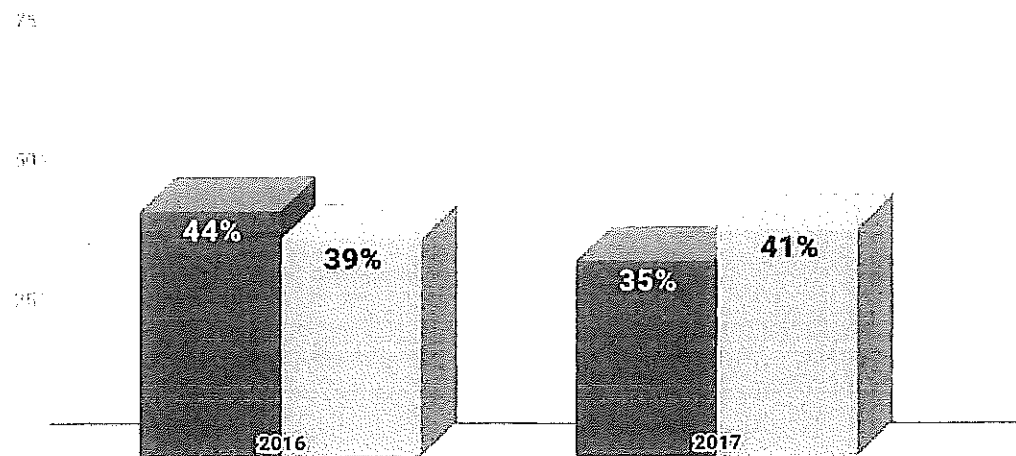


SAT Evidenced Based Reading and Writing

CT SAT DAY Math

Percentage of Students Meeting Benchmark

■ WAMOGO □ STATE



SAT Mathematics

Wamogo Regional High School - 2016/2017 Awards and Recognitions

- **Connecticut Association of Agricultural Educators Outstanding Program Award**
- **White Memorial Foundation Conservation Award**
- **National FFA Chapter Award- 2 Stars**

School Board Goals - 2016/2017

I. Improve Student Learning

Create a set of district-wide PreK-12 high leverage skills with the greatest impact on student performance and preparation for life, learning and work beyond school.

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

II. Effective Teaching

Provide teachers with high quality feedback on the power of their instructional practice.

III. Assessment

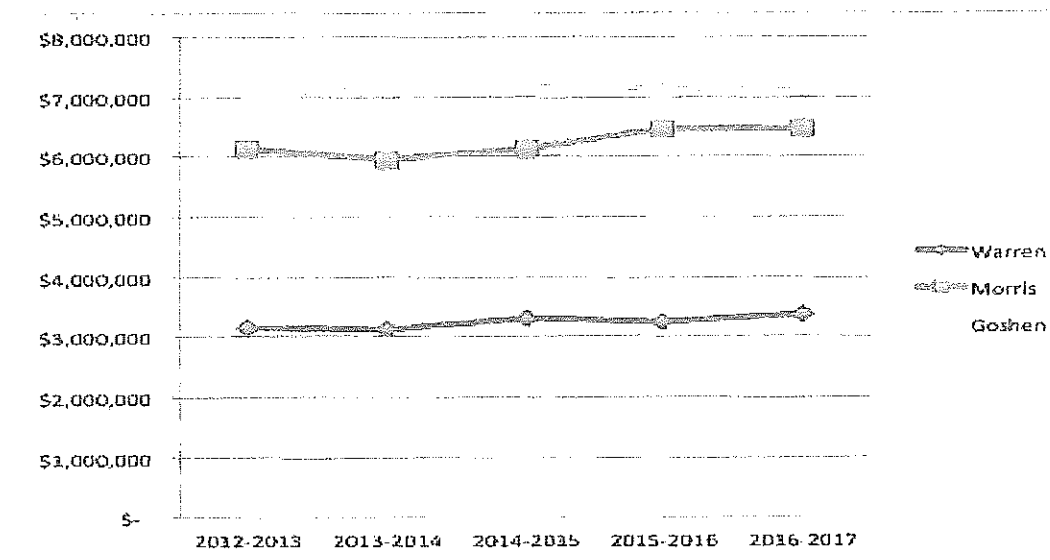
Improve assessment techniques that best measure the attainment of key district learning goals.

IV. Cost Analysis

Take a closer look at the future needs of the district, including facilities, budgeting and the most efficient use of district funds.

Finance and Budget

The graphs below show the enrollment and local budget changes over the past five years. The student enrollment, across all three towns, decreased from 2012 – 2015 before holding relatively flat for the 2015 - 2017.



The tables show the approved 2016-2017 (FY17) and 2017-2018 (FY18) budget.

FY2016-2017			
Town	Enrollment	%	Approved Budget Contribution
Warren	152	19.79%	\$3,363,870
Morris	292	38.02%	\$6,462,171
Goshen	324	42.19%	\$7,170,354
Total	768	100.00%	\$16,996,395

FY2017-2018				
Town	Enrollment	%	Approved Budget Contribution	Annual Change
Warren	146	19.24%	\$3,329,227	-1.03%
Morris	291	38.34%	\$6,635,650	2.68%
Goshen	322	42.42%	\$7,342,541	2.40%
Total	759	100.00%	\$17,307,418	1.83%

Budget, Staffing, and Enrollment

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

Fiscal Year	Budget Amount	Budget Change	Staffing – Full-time Equivalents (FTE)	Student Enrollment	Student to Staff Enrollment Ratio
2012-13	\$17,509,876	1.77% increase	163.42	1034	6.42
2013-14	\$17,816,300	1.75% increase	162.22	996	6.24
2014-15	\$18,278,330	2.59% increase	164.52	971	6.32
2015-16	\$18,550,797	1.49% increase	160.92	986	6.12
2016-17	\$18,913,244	1.95% increase	158.1	975	6.16

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



Charles Heaven & Co.
Certified Public Accountants

**TOWN OF WARREN
AUDITED FINANCIAL STATEMENTS
AND
SUPPLEMENTAL FINANCIAL DATA
JUNE 30, 2017**

**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, 2017, 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, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Warren, Connecticut's basic financial statements. The combining and individual nonmajor fund financial statements, and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 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.

Chalitha E. G. CPA
December 20, 2017

**Town of Warren
Management's Discussion and Analysis
June 30, 2017**

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, 2017. 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 \$9,898,241 at June 30, 2017 exceeded the sum of its liabilities of \$2,516,691 resulting in net position of \$7,381,550. Of this amount, \$4,564,787 was invested in capital assets, while \$283,383 was restricted for road maintenance, and \$31,599 was restricted for social services. The remaining net position of \$2,501,781 was available to meet the Town's ongoing obligations to its citizens and creditors.
- At the close of the fiscal year, the Town's governmental funds reported, on a current financial resources basis, combined ending fund balances of \$3,102,046, an increase of \$310,741 from last fiscal year. The total fund balance of the General Fund of \$2,024,028 represented 37.06% of fiscal year 2017-2018 budgeted appropriations of \$5,461,899. The unassigned fund balance of \$1,918,815, available for spending at the Town's discretion, represented 35.13% of the 2017-2018 budgeted appropriations.
- The final amended General Fund budget provided for the \$217,792 use of fund balance to finance approved appropriations. However, actual revenues were \$41,407 greater than budgetary projections, while expenditures and other financing uses were \$141,287 less than approved appropriations, resulting in an actual use of fund balance of \$35,098 and a positive budgetary variance of \$182,694.
- The Town's long-term debt at June 30, 2017 consisted of its general obligation bond of \$1,800,000 and pension plan liability of \$360,201.

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, 2017**

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 \$192,500 to the following funds: \$25,000 Capital Non-recurring Fund, \$125,000 Equipment Replacement Fund, \$30,000 Park and Recreation Fund, and \$12,500 to the Warren Cemetery Commission Fund.

**Town of Warren
Management's Discussion and Analysis
June 30, 2017**

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 35 of this report. Required supplementary information and supplemental schedules can be found on pages 36 to 43 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve as a useful indicator of a government's financial position. The Town's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$7,381,550 at the close of the fiscal year.

**Town of Warren
Net Position**

	2016	2017
Assets		
Current assets	\$ 2,959,184	\$ 3,325,873
Noncurrent assets	6,722,284	6,514,787
Total Assets	9,681,468	9,840,660
Deferred Outflows of Resources	48,178	57,581
Liabilities		
Current liabilities	306,027	356,490
Long-term liabilities	2,282,790	2,160,201
Total Liabilities	2,588,817	2,516,691
Deferred Inflows of Resources	20,195	-
Net Position		
Net investment in capital assets	4,622,284	4,564,787
Restricted	132,853	314,982
Unrestricted	2,365,497	2,501,781
Total Net Position	\$ 7,120,634	\$ 7,381,550

Town of Warren
Management's Discussion and Analysis
June 30, 2017

The largest portion of the Town's net position \$4,564,787 (61.8%) 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, \$2,501,781 (33.9%) is unrestricted and may be used to meet the Town's ongoing obligations to citizens and creditors. The Town's net position increased \$260,916 during the fiscal year.

Town of Warren
Changes in Net Position

	2016		2017	
	\$	% to Total	\$	% to Total
Revenues:				
Program:				
Charges for services	\$ 284,601	5.06%	\$ 285,404	5.00%
Operating grants and contributions	91,775	1.63%	37,205	0.65%
Capital grants and contributions	181,741	3.23%	181,588	3.18%
General:				
Property taxes, interest, and lien fees	5,037,355	89.53%	5,135,986	89.96%
Investment earnings	11,608	0.21%	26,763	0.47%
Grants, contributions and fines not restricted to specific programs	19,625	0.35%	42,158	0.74%
Total revenues	<u>5,626,705</u>	<u>100.00%</u>	<u>5,709,104</u>	<u>100.00%</u>
Expenses:				
General government	566,754	10.65%	655,770	12.04%
Employee benefits	148,710	2.79%	179,336	3.29%
Health services	18,634	0.35%	22,952	0.42%
Agencies	64,473	1.21%	64,207	1.18%
Education	3,260,832	61.26%	3,323,019	60.99%
Town building	229,836	4.32%	222,516	4.08%
Town fire department	46,118	0.87%	47,106	0.86%
Highways, public works, and maintenance	745,536	14.01%	693,024	12.72%
Other	150,280	2.82%	147,907	2.71%
Town property	12,508	0.23%	16,945	0.31%
Interest	79,157	1.49%	75,406	1.38%
Total expenses	<u>5,322,838</u>	<u>100.00%</u>	<u>5,448,188</u>	<u>100.00%</u>
Change in Net Position	303,867		260,916	
Net position, beginning of year	<u>6,816,767</u>		<u>7,120,634</u>	
Net position, end of year	<u>\$ 7,120,634</u>		<u>\$ 7,381,550</u>	

**Town of Warren
Management's Discussion and Analysis
June 30, 2017**

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

- The decrease in operating grants and contributions is primarily due to a decrease in the Education Cost Sharing Grant received from the State of CT.
- The increase in property tax revenue, including interest and liens, is mainly due to an increase in the property tax mil rate from 14.20 to 14.35 mills.
- The increase in the general government expenditures is primarily due to revaluation and generator costs expended in the FYE 2016/2017 and not in the prior year.
- The increase in education expenditures is attributable to an increase 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 equipment.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

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

At the close of the fiscal year, the Town's governmental funds reported, on a current financial resources basis, combined ending fund balances of \$3,102,046. Of this amount, \$3,336 was nonspendable used for prepayments, \$56,210 was committed to the subsequent year's budgeted deficit, \$283,383 was restricted to the improvement to unimproved/improved roads, \$31,599 was restricted for social services, \$66,537 was committed to capital projects, \$56,881 was committed to parks and recreation, \$118,875 was committed to the cemetery operation, \$477,631 was committed to equipment replacements, \$40,189 was committed for waste disposal, \$39,290 was committed to revaluation, and \$9,300 was assigned for the maintenance of Warren Woods. The \$1,918,815 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 decreased \$35,098 during the fiscal year. During the fiscal year, the fund balance of the Town Aid Road Fund increased \$173,877 due to less road improvements, the fund balance of the Capital Non-Recurring Fund increased by \$25,467, the fund balance of the Equipment Replacement Fund increased by \$122,929, and the combined fund balances of all nonmajor funds increased \$23,566 during the fiscal year.

**Town of Warren
Management's Discussion and Analysis
June 30, 2017**

GENERAL FUND BUDGETARY HIGHLIGHTS

The Original Budget approved the use of \$84,365 from the Town's fund balance. Continuing appropriations for revaluation added \$3,427 to the original approved budget. Other additional appropriations included \$50,000 costs for a generator in the general government line item, a transfer of \$35,000 to the equipment fund, and an additional \$45,000 for revaluation. The final budget approved the use of \$217,792 from fund balance for the year ended June 30, 2017.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2017, the Town's investment in capital assets, net of depreciation, was \$6,514,787, a decrease of \$207,497 from the previous fiscal year. Capital asset additions totaled \$128,886, including capital improvements to buildings, equipment, and infrastructure, while depreciation expense was \$336,383, resulting in the aforementioned decrease. Details of the Town's net investment in capital assets, is as follows:

	2016	2017
Land	\$ 1,313,371	\$ 1,313,371
Construction in Progress - ReaderBoard	-	20,735
Land Improvements	16,457	15,640
Buildings & Improvements	3,681,861	3,580,885
Machinery, Equipment, & Vehicles	677,529	637,118
Infrastructure	1,033,066	947,038
	<u>\$ 6,722,284</u>	<u>\$ 6,514,787</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, 2017 consisted of a net pension liability of \$360,201 and a general obligation bond of \$1,800,000. An additional amount of \$150,000 of the general obligation bond is treated as short-term debt, totaling \$1,950,000. Detail on the general obligation bond is below:

Fiscal Year Ended June 30,	Principal	Interest
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>\$ 1,950,000</u>	<u>\$ 515,250</u>

**Town of Warren
Management's Discussion and Analysis
June 30, 2017**

The Town is also contingently liable for its pro rata share of the Regional School District No. 6's debt. At June 30, 2017, the Town's pro rata share (19.79%) was \$966,122.

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Economic factors affecting the Town, including those that were considered in preparing the Town's General Fund budget for the 2017-2018 fiscal year, and those that will affect future budgets are as follows:

The Town's Mil rate has increased by 0.15 mills, from 14.35 mills to 14.50 mills.

The \$5,461,899, 2017-2018 General Fund expenditure budget increased \$35,569 from the prior fiscal year's original budget. The increase is mainly due to a cost of living adjustment and an increase in the cost of education.

At the end of the FY 2016-2017 fiscal year, the General Fund balance was \$2,024,028. Of the General Fund balance, \$56,210 was assigned for the FY 2017-2018 operations to help moderate any tax impact from the higher expenditures.

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

REQUESTS FOR INFORMATION

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

Town of Warren
Statement of Net Position
June 30, 2017

	Governmental Activities
Assets	
Current Assets	
Cash and cash equivalents	\$ 3,298,077
Property taxes, interest, & liens receivable	22,875
Prepaid expenses	3,336
Account receivable	1,585
Total Current Assets	<u>3,325,873</u>
Noncurrent Assets	
Capital assets:	
Assets not being depreciated	1,334,106
Assets being depreciated, net of depreciation of \$7,559,161	<u>5,180,681</u>
Total Noncurrent Assets	<u>6,514,787</u>
Total Assets	<u>9,840,660</u>
Deferred Outflows of Resources	
Difference between projected and actual earnings on pension plan investments	17,016
Difference between expected and actual experience on pension plan investments	32,150
Difference of assumption changes or inputs for pensions	<u>8,415</u>
Total Deferred Outflows of Resources	<u>57,581</u>
Liabilities	
Current Liabilities:	
Accounts payable	111,208
Performance bonds held	91,287
Due to State of Connecticut	1,003
Accrued interest	2,992
General obligation bond, due within one year	<u>150,000</u>
Total Current Liabilities	<u>356,490</u>
Noncurrent Liabilities:	
General obligation bond	1,800,000
Net pension liability	<u>360,201</u>
Total Noncurrent Liabilities	<u>2,160,201</u>
Total Liabilities	<u>2,516,691</u>
Net Position	
Net investment in capital assets	4,564,787
Restricted for:	
Road maintenance	283,383
Social services	31,599
Unrestricted	<u>2,501,781</u>
Total Net Position	<u>\$ 7,381,550</u>

Town of Warren
Statement of Activities
Year Ended June 30, 2017

Functions/Programs	Expenses	Program Revenues			Total Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
General government	\$ 655,770	\$ 265,524	\$ -	\$ -	\$ (390,246)
Employee benefits	179,336	-	-	-	(179,336)
Health services	22,952	-	-	-	(22,952)
Agencies	64,207	-	-	-	(64,207)
Education	3,323,019	-	37,205	-	(3,285,814)
Town building	222,516	5,580	-	-	(216,936)
Town fire department	47,106	-	-	-	(47,106)
Highways, public works and maintenance	693,024	-	-	181,588	(511,436)
Other	147,907	14,300	-	-	(133,607)
Town property	16,945	-	-	-	(16,945)
Interest	75,406	-	-	-	(75,406)
Total governmental activities	\$ 5,448,188	\$ 285,404	\$ 37,205	\$ 181,588	(4,943,991)

General revenues:

Property taxes, interest, and lien fees	5,135,986
Investment earnings	26,763
Grants, contributions and fines not restricted to specific programs	42,158
Total general revenues	5,204,907

Change in net position 260,916

Net position - July 1, 2016	7,120,634
Net position - June 30, 2017	\$ 7,381,550

Town of Warren
Balance Sheet
Governmental Funds
June 30, 2017

	Major Funds					
	General Fund	Town Aid Road Fund	Capital Non-Recurring	Project Fund Equipment Replacement	Other Governmental Funds	Total Governmental Funds
ASSETS:						
Cash and cash equivalents	\$ 2,711,993	\$ 75,413	\$ 76,684	\$ 300,610	\$ 133,377	\$ 3,298,077
Property taxes, interest, & liens receivable	24,075	-	-	-	-	24,075
Prepaid expenses	413	-	-	-	2,923	3,336
Account receivable	1,585	-	-	-	-	1,585
Due from other funds	10,462	207,970	-	177,021	114,482	509,935
Total Assets	\$ 2,748,528	\$ 283,383	\$ 76,684	\$ 477,631	\$ 250,782	\$ 3,837,008
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:						
Liabilities:						
Accounts payable	\$ 108,845	\$ -	\$ -	\$ -	\$ -	\$ 108,845
Woods security fee & other payables	1,889	-	-	-	-	1,889
Due to other funds	499,473	-	10,147	-	315	509,935
Overpaid Property Taxes	474	-	-	-	-	474
Due to State of Connecticut	1,003	-	-	-	-	1,003
Performance bonds payable	91,287	-	-	-	-	91,287
Total Liabilities	702,971	-	10,147	-	315	713,433
Deferred Inflows of Resources:						
Unavailable revenue - property tax	21,529	-	-	-	-	21,529
Fund Balances:						
Nonspendable:						
Prepayments	413	-	-	-	2,923	3,336
Restricted for:						
Improvement to unimproved / improved roads	-	283,383	-	-	-	283,383
Social services	-	-	-	-	31,599	31,599
Committed to:						
Subsequent year budgeted deficit	56,210	-	-	-	-	56,210
Capital projects	-	-	66,537	-	-	66,537
Parks and recreation	-	-	-	-	56,881	56,881
Cemetery operation	-	-	-	-	118,875	118,875
Equipment replacements	-	-	-	477,631	-	477,631
Waste disposal	-	-	-	-	40,189	40,189
Revaluation	39,290	-	-	-	-	39,290
Assigned for:						
Warren Woods maintenance	9,300	-	-	-	-	9,300
Unassigned	1,918,815	-	-	-	-	1,918,815
Total Fund Balances	2,024,028	283,383	66,537	477,631	250,467	3,102,046
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 2,748,528	\$ 283,383	\$ 76,684	\$ 477,631	\$ 250,782	\$ 3,837,008

Town of Warren

Reconciliation of the Balance Sheet to the Statement of Net Position - Governmental Funds

June 30, 2017

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

Total Fund Balances for Governmental Funds **\$ 3,102,046**

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

Governmental capital assets	\$ 14,073,948	
Less accumulated depreciation	<u>7,559,161</u>	
Net capital assets		6,514,787

Other long-term assets are not available to pay for current period expenditures and, therefore, are not recorded in the funds:

Property taxes, interest, and liens receivable	\$ 21,529	
Allowance for doubtful accounts	(1,200)	
Deferred outflow of resources related to pensions:		
Difference between projected and actual earnings on plan investments	17,016	
Difference between expected and actual experience on investments	32,150	
Difference of assumption changes or inputs	<u>8,415</u>	77,910

Other Long-term liabilities, including bonds payable are not due and payable in the current period, and therefore, are not reported in the governmental funds.

Accrued interest payable	\$ (2,992)	
General obligation bond	(1,950,000)	
Net pension liability	<u>(360,201)</u>	(2,313,193)

Total Net Position of Governmental Activities **\$ 7,381,550**

Town of Warren
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2017

	Major Funds					
	General Fund	Town Aid Road Fund	Capital Project Fund		Other Governmental Funds	Total Governmental Funds
			Capital Non-Recurring	Equipment Replacement		
Revenues:						
Property taxes	\$ 5,100,297	\$ -	\$ -	\$ -	\$ -	\$ 5,100,297
Interest and lien fees on property taxes	23,682	-	-	-	-	23,682
Intergovernmental	78,863	181,588	-	-	-	260,451
Investment income	23,197	459	467	1,829	811	26,763
Licenses, permits and other fees	196,498	-	-	-	-	196,498
Program fees and other receipts	-	-	-	1,100	94,985	96,085
Total Revenues	5,422,537	182,047	467	2,929	95,796	5,703,776
Expenditures:						
Current:						
General government	544,715	-	-	-	-	544,715
Employee benefits	181,523	-	-	-	-	181,523
Health services	22,952	-	-	-	-	22,952
Agencies	64,207	-	-	-	-	64,207
Education	3,323,019	-	-	-	-	3,323,019
Town buildings	222,516	-	-	-	-	222,516
Town fire department	47,106	-	-	-	-	47,106
Highway and general operations	551,911	-	-	-	-	551,911
Town Insurance	57,300	-	-	-	-	57,300
Other	7,378	-	-	-	114,730	122,108
Town property	16,945	-	-	-	-	16,945
Debt service	225,563	-	-	-	-	225,563
Capital outlay	-	8,170	-	5,000	-	13,170
Total Expenditures	5,265,135	8,170	-	5,000	114,730	5,393,035
Excess (Deficiency) of Revenues Over Expenditures	157,402	173,877	467	(2,071)	(18,934)	310,741
Other Financing Sources (Uses):						
Operating transfers	(192,500)	-	25,000	125,000	42,500	-
Total other financing sources (uses)	(192,500)	-	25,000	125,000	42,500	-
Net Change in Fund Balances	(35,098)	173,877	25,467	122,929	23,566	310,741
Fund Balance - beginning of year	2,059,126	109,506	41,070	354,702	226,901	2,791,305
Fund Balance - end of year	\$ 2,024,028	\$ 283,383	\$ 66,537	\$ 477,631	\$ 250,467	\$ 3,102,046

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, 2017

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

Net Change in Fund Balances - Total Governmental Funds	\$ 310,741
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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	\$ 128,886	
Less accumulated depreciation	<u>(336,383)</u>	(207,497)

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	\$ 5,328	
Change in deferred outflow of resources related to pensions:		
Difference between projected and actual earnings on plan investments	(10,071)	
Difference between expected and actual experience on plan investments	52,345	
Difference of assumption changes or inputs	<u>(12,676)</u>	34,926

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>157</u>	150,157

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		(27,411)
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Change in Net Position of Governmental Activities	\$ <u>260,916</u>
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**Town of Warren
Statement of Fiduciary Net Position
Pension Trust Fund
June 30, 2017**

Assets:

Cash and cash equivalents	\$ 39,239
Investments - at fair value	<u>473,855</u>
Total Assets	<u>513,094</u>

Net Position:

Assets held in trust for pension benefits	\$ <u>513,094</u>
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Town of Warren
Statement of Changes in Fiduciary Net Position
Pension Trust Fund
Year Ended June 30, 2017

Additions:

Employer contributions	\$	58,000
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Investment income:

Change in fair value of investments		19,079
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Interest and dividends		12,669
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Less: investment expense		3,232
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Net investment income		<u>28,516</u>
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Total Additions		86,516
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Deductions:

Pension benefits		<u>61,672</u>
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Total Deductions		<u>61,672</u>
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Increase in Net Position		24,844
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Assets Held In Trust For Pension Benefits:

Net Position - Beginning of year		<u>488,250</u>
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Net Position - End of year	\$	<u><u>513,094</u></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, 2017

	Original and Final Budget	Actual	Variance With Final Budget Over (Under)
Revenues:			
Property taxes	\$ 5,126,088	\$ 5,123,017	\$ (3,071)
Interest and liens fees on property taxes	20,000	23,682	3,682
Telephone access tax	5,000	6,679	1,679
State of Connecticut - Grants:			
Elderly homeowners	6,000	10,628	4,628
Veterans tax relief	500	1,460	960
Historic document preservation	---	4,000	4,000
Local capital improvement program	1	---	(1)
State property (PILOT)	---	9,522	9,522
Mashantucket Pequot	1	8,203	8,202
Education grants	88,775	33,205	(55,570)
Judicial fines	---	495	495
Municipal revenue sharing	---	11,006	11,006
Other grants	---	344	344
Contributions in lieu of taxes	500	500	-
Investment income	6,000	23,197	17,197
Other fees and receipts:			
Penalties Open Space	---	---	-
Building permits	40,000	101,885	61,885
Building permits - Excess revenue over budget offsets expenditures	---	(61,885)	(61,885)
Planning, zoning and conservation	4,000	6,367	2,367
Conveyance tax	28,000	45,742	17,742
Dog fees	1,000	4,913	3,913
Recording and map fees	10,000	8,003	(1,997)
Rent of town buildings	500	4,980	4,480
Library rent	600	600	---
Photocopies and other miscellaneous fees	5,000	16,829	11,829
Amounts available for appropriation	\$ 5,341,965	\$ 5,383,372	\$ 41,407

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, 2017

	Original Budget	Transfers and Additional Appropriations	Final Budget	Actual	Variance With Final Budget Over (Under)
Expenditures:					
General Government					
First Selectman - salary	\$ 52,103	\$ ---	\$ 52,103	\$ 52,103	\$ ---
First Selectman -Administrative Assistant	33,156	---	33,156	33,609	453
First Selectman - Clerical	14,000	---	14,000	11,467	(2,533)
Board of Selectman - expenses	6,500	---	6,500	5,699	(801)
Second Selectman	3,750	---	3,750	3,750	---
Third Selectman	3,750	---	3,750	3,750	---
Treasurer - salary	6,344	---	6,344	6,344	---
Treasurer - expenses	1,500	---	1,500	1,049	(451)
Town clerk - salary	36,165	---	36,165	36,165	---
Town clerk - expenses	15,000	---	15,000	14,827	(173)
Computer management	5,000	---	5,000	4,090	(910)
Tax collector - salary	21,228	---	21,228	12,533	(8,695)
Tax collector - expenses	8,500	---	8,500	10,686	2,186
Assessor- salary	25,569	---	25,569	25,569	---
Assessor- expenses	13,431	---	13,431	11,704	(1,727)
Park and recreation director - salary	32,500	---	32,500	32,500	---
Social services director - salary	11,080	---	11,080	9,910	(1,170)
Social services - expenses	1,000	---	1,000	198	(802)
Zoning /Inlands officer - salary	12,188	---	12,188	19,813	7,625
Custodian - salary	17,994	---	17,994	12,104	(5,890)
Fire Marshall	3,800	---	3,800	3,970	170
Building inspector	35,000	---	35,000	89,892	54,892
Building department - Excess revenue over budget	---	---	---	(61,885)	(61,885)
Dog warden - salary	6,400	---	6,400	6,390	(10)
Dog warden - expenses	850	---	850	606	(244)
Animal shelter	1,850	---	1,850	1,350	(500)
Police	500	---	500	336	(164)
Office equipment	6,000	---	6,000	2,653	(3,347)
Town engineer	2,500	---	2,500	---	(2,500)
Legal counsel	5,000	---	5,000	3,711	(1,289)
Auditor	17,500	---	17,500	17,500	---
GASB # 34 Compliance	118	---	118	1,000	882
Probate court	2,717	---	2,717	2,717	---
Elections - salary	9,600	---	9,600	11,389	1,789
Elections - expenses	11,300	---	11,300	10,508	(792)
Board of Assessment Appeals	500	---	500	175	(325)
Board of Finance	600	---	600	536	(64)
Planning and Zoning Commission	7,000	---	7,000	8,440	1,440
Zoning Board of Appeals	1,500	---	1,500	9,701	8,201
Conservation Commission	2,600	---	2,600	3,789	1,189
Historical document preservation	---	---	---	4,000	4,000
Revaluation - Continuing and additional appropriations	---	48,427	48,427	9,137	(39,290)
Generator	---	50,000	50,000	49,045	(955)
Total General Government	436,093	98,427	534,520	482,830	(51,690)

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, 2017

Expenditures (continued):	Original Budget	Transfers and Additional Appropriations	Final Budget	Actual	Variance With Final Budget Over (Under)
Employee Benefits					
Insurance benefits	\$ 62,000	\$ ---	\$ 62,000	\$ 59,977	\$ (2,023)
Retirement fund contribution and fees	82,840	---	82,840	81,340	(1,500)
Social security/medicare	40,000	---	40,000	40,206	206
Total Employee Benefits	184,840	---	184,840	181,523	(3,317)
Health services					
Torrington area health district	8,924	---	8,924	8,924	---
Visiting nurses Northwes & NM	5,000	---	5,000	1,663	(3,337)
Paramedic intercept	12,365	---	12,365	12,365	---
Total Health Services	26,289	---	26,289	22,952	(3,337)
Agencies					
Lake Waramaug Authority	5,000	---	5,000	4,845	(155)
Inter-local commission	8,876	---	8,876	8,876	---
NW CT Regional Council of Governments	1,142	---	1,142	1,142	---
Library	29,000	---	29,000	29,000	---
Civil Defense - town communication	1,000	---	1,000	---	(1,000)
Litchfield County Dispatch	15,155	---	15,155	15,155	---
Regional non-profit agencies	3,150	---	3,150	1,707	(1,443)
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	68,323	---	68,323	64,207	(4,116)
Town Property					
Improving town property	15,000	---	15,000	14,836	(164)
Street lighting	3,100	---	3,100	2,109	(991)
Total Town Property	18,100	---	18,100	16,945	(1,155)
Town Buildings & Waste Removal					
Operations	80,000	---	80,000	75,616	(4,384)
Waste collection and hauling	95,000	---	95,000	86,896	(8,104)
Recycling	500	---	500	27	(473)
Energy improvements	1,500	---	1,500	---	(1,500)
Capital improvements	30,000	---	30,000	29,810	(190)
Covanta	35,000	---	35,000	28,122	(6,878)
Household hazardous waste	2,500	---	2,500	2,045	(455)
Total Town Buildings & Waste Removal	244,500	---	244,500	222,516	(21,984)
Highways and General Operations					
Highway labor	248,052	---	248,052	247,653	(399)
Highway department operations	120,000	---	120,000	119,998	(2)
Snow removal	90,000	---	90,000	89,975	(25)
Town garage	19,000	---	19,000	19,209	209
Maintenance town equipment	30,000	---	30,000	29,995	(5)
Gas, fuel, oil	28,000	---	28,000	27,239	(761)
Road Fund	15,000	---	15,000	15,000	---
Uniforms	2,700	---	2,700	2,842	142
Total Highways and General operations	552,752	---	552,752	551,911	(841)

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, 2017

Expenditures (continued):	Original Budget	Transfers and Additional Appropriations	Final Budget	Actual	Variance With Final Budget Over (Under)
Town Fire Department					
Fire department insurance	\$ 19,000	\$ ---	\$ 19,000	\$ 17,319	\$ (1,681)
Workmans compensation	7,600	---	7,600	7,787	187
Gas and diesel fuel	3,000	---	3,000	3,000	---
Truck maintenance	19,000	---	19,000	19,000	---
Tax abatement	26,000	---	26,000	22,720	(3,280)
Total Fire Department	74,600	---	74,600	69,826	(4,774)
Town Insurance					
Town Insurance	65,000	---	65,000	57,300	(7,700)
Miscellaneous					
State dog fees	1,200	---	1,200	2,033	833
Website/Email services	2,500	---	2,500	2,310	(190)
Newsletter expenses	2,200	---	2,200	2,298	98
Miscellaneous	3,000	---	3,000	737	(2,263)
Total Miscellaneous	8,900	---	8,900	7,378	(1,522)
Education					
Wamogo Regional School District	3,363,870	---	3,363,870	3,323,019	(40,851)
Debt Service					
Interest & principal	225,563	---	225,563	225,563	---
Other Financing Uses:					
Operating transfers out					
Fire truck replacement fund	40,000	---	40,000	40,000	---
Park and recreation fund	30,000	---	30,000	30,000	---
Non-recurring capital expenditure fund	25,000	---	25,000	25,000	---
Cemeteries	12,500	---	12,500	12,500	---
Equipment fund	50,000	35,000	85,000	85,000	---
Total operating transfers	157,500	35,000	192,500	192,500	---
Total Expenditures and Other Financing Uses	<u>5,426,330</u>	<u>133,427</u>	<u>5,559,757</u>	<u>5,418,470</u>	<u>(141,287)</u>
Excess (deficiency) of revenues over Expenditure and other uses	(84,365)	(133,427)	(217,792)	(35,098)	182,694
Fund Balance at beginning of year	84,365	133,427	217,792	2,059,126	1,841,334
Fund Balance at end of year	\$ <u>---</u>	\$ <u>---</u>	\$ <u>---</u>	\$ <u>2,024,028</u>	\$ <u>2,024,028</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, 2017

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, 2017	\$ 5,383,372	\$ 5,418,470	\$ 2,024,028
Volunteer tax credits	(22,720)	(22,720)	---
To gross up revenue and expenditures – Building department	<u>61,885</u>	<u>61,885</u>	<u>---</u>
Actual GAAP - June 30, 2017	<u>\$ 5,422,537</u>	<u>\$ 5,457,635</u>	<u>\$ 2,024,028</u>

Town of Warren
Nonmajor Government Funds
Combining Balance Sheet
June 30, 2017

Special Revenue Funds

	Park and Recreation Fund	Warren Cemetery Commission	Good Neighbor Fund	Force Majeure Fund	Social Service Special Project Fund	Total
Assets:						
Cash and cash equivalents	\$ ---	\$ 119,190	\$ 14,187	\$ ---	\$ ---	\$ 133,377
Prepaid expenses	2,923	---	---	---	---	2,923
Due from other funds	56,881	---	7,937	40,189	9,475	114,482
Total Assets	<u>\$ 59,804</u>	<u>\$ 119,190</u>	<u>\$ 22,124</u>	<u>\$ 40,189</u>	<u>\$ 9,475</u>	<u>\$ 250,782</u>
Liabilities:						
Due to other funds	\$ ---	\$ 315	\$ ---	\$ ---	\$ ---	\$ 315
Fund balances:						
Nonspendable:						
Prepayments	2,923	---	---	---	---	2,923
Restricted for:						
Social services	---	---	22,124	---	9,475	31,599
Committed to:						
Parks and recreation	56,881	---	---	---	---	56,881
Cemetery operations	---	118,875	---	---	---	118,875
Waste disposal	---	---	---	40,189	---	40,189
Total Fund Balances	<u>59,804</u>	<u>118,875</u>	<u>22,124</u>	<u>40,189</u>	<u>9,475</u>	<u>250,467</u>
Total Liabilities and Fund Balances	<u>\$ 59,804</u>	<u>\$ 119,190</u>	<u>\$ 22,124</u>	<u>\$ 40,189</u>	<u>\$ 9,475</u>	<u>\$ 250,782</u>

Town of Warren
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended June 30, 2017

	Special Revenue Funds					Totals
	Park and Recreation Fund	Warren Cemetery Commission	Good Neighbor Fund	Force Majeure Fund	Social Service Special Project Fund	
Revenues:						
Investment income	\$ ---	\$ 725	\$ 86	\$ ---	\$ ---	\$ 811
Program fees and other receipts	81,785	---	2,100	1,050	10,050	94,985
Total Revenues	<u>81,785</u>	<u>725</u>	<u>2,186</u>	<u>1,050</u>	<u>10,050</u>	<u>95,796</u>
Expenditures:						
Cemetery expenditures	---	12,286	---	---	---	12,286
Programs and Activities	98,460	---	2,867	---	1,117	102,444
Total Expenditures	<u>98,460</u>	<u>12,286</u>	<u>2,867</u>	<u>---</u>	<u>1,117</u>	<u>114,730</u>
Excess (Deficiency) of revenues over expenditures	(16,675)	(11,561)	(681)	1,050	8,933	(18,934)
Other Financing Sources:						
Operating transfers in	<u>30,000</u>	<u>12,500</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>42,500</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures	13,325	939	(681)	1,050	8,933	23,566
Fund Balance - beginning of year	<u>46,479</u>	<u>117,936</u>	<u>22,805</u>	<u>39,139</u>	<u>542</u>	<u>226,901</u>
Fund Balance - end of year	<u>\$ 59,804</u>	<u>\$ 118,875</u>	<u>\$ 22,124</u>	<u>\$ 40,189</u>	<u>\$ 9,475</u>	<u>\$ 250,467</u>

Town of Warren
Schedule of Property Taxes Levied, Collected and Outstanding (Report of the Tax Collector)
Year Ended June 30, 2017

	Taxes Receivable July 1, 2016	Assessor's Lawful Corrections		Suspense Transfers	Adjusted Taxes Receivable	Collections			Total Net Collections	Taxes Receivable June 30, 2017
		Additions	Reductions			Taxes	Interest & Liens	Refunds and Adjustments		
Grand List : October 1,	2015 \$ 5,104,443 \$	10,099 \$	(10,702) \$	---	5,103,840 \$	5,083,800 \$	19,982 \$	(474) \$	5,103,308 \$	20,514
2014	15,515	44	(308)	(1,460)	13,791	13,254	3,238	537	17,029	---
2013	5,116	76	(1)	(852)	4,339	4,267	2,679	72	7,018	---
2012	37	---	---	(37)	---	---	---	---	---	---
2011	11	---	---	---	11	11	9	---	20	---
Suspense collections	---	---	---	702	702	702	540	---	1,242	---
Totals	\$ 5,125,122 \$	10,219 \$	(11,011) \$	(1,647) \$	5,122,683 \$	5,102,034 \$	26,448 \$	135 \$	5,128,617 \$	20,514

Town of Warren
Statement of Debt Limitation
Connecticut General Statutes, Section 7-374 (b)
Year Ended June 30, 2017

Tax collections (including interest and lien fees) for the year ended June 30, 2017 \$ 5,128,617

Reimbursement for revenue loss on:

Tax relief for elderly - (CGS 12-129d) 10,628

Total tax collections (including interest and lien fees) for the year ended June 30, 2017 \$ 5,139,245

	General Purposes	Schools	Sewers	Urban Renewal	Pension Deficit
Debt Limitation:					
2 1/4 times Base	\$ 11,563,301	\$ -	\$ -	\$ -	\$ -
4 1/2 times Base	-	23,126,603	-	-	-
3 3/4 times Base	-	-	19,272,169	-	-
3 1/4 times Base	-	-	-	16,702,546	-
3 times Base	-	-	-	-	15,417,735
Total Debt Limitation	11,563,301	23,126,603	19,272,169	16,702,546	15,417,735
Indebtedness:					
General Obligation Bonds - Issued June 15, 2010	1,950,000	-	-	-	-
Wamogo Regional School District #6					
Towns share 19.79%					
General Obligation Bonds Issued 2009 -\$855,000	-	169,240	-	-	-
Bank Loan Issued December 2016 -\$330,859	-	65,491	-	-	-
Bond Anticipation Note Issued March 2017-\$3,695,000	-	731,391	-	-	-
Total Indebtedness	1,950,000	966,122	-	-	-
Debt Limitation In Excess Of					
Outstanding And Authorized Debt	\$ 9,613,301	\$ 22,160,481	\$ 19,272,169	\$ 16,702,546	\$ 15,417,735



Charles Heaven & Co.
Certified Public Accountants
Waterbury, Connecticut

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL 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, 2017, 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 December 20, 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

December 20, 2017