

230th
ANNUAL REPORT

TOWN of WARREN
CONNECTICUT

Fiscal Year 2017-2018

www.warrenct.org



Warren Woods

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230th ANNUAL REPORT
TOWN OF WARREN, CONNECTICUT
YEAR ENDING JUNE 30, 2018
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**BOARD OF FINANCE
TOWN OF WARREN
50 Cemetery Rd.
Warren, CT 06754**

**ANNUAL REPORT
FISCAL YEAR 2017/2018**

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, 2018. A full copy of the Auditor's Report is available in the Town Clerk's office.

At Town Meeting held May 17, 2018 voters approved the budget for the Fiscal Year 2018-2019 as summarized below:

EXPENSES

Education	\$3,178,914
Other Town Expenses	\$2,311,190
Total Estimated Expenses	\$5,490,104

INCOME

Total Anticipated (non-tax) Income	\$162,169
Amount to be raised	\$5,327,935
Total Estimated Income	\$5,490,104

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

Susan Haxo, Chair	James Richardson	Eric Schoenfeld
David C. Robinson	Robyn Kasler	Luke Tanner

Selectman's Report FY 2017/18

The Board of Selectmen continues to work with the staff at the Town Hall, Road Crew, Regional 6 School District, Northwest CT COG, Region 5 Homeland Security and many other organizations in and out of town. The fiscal year 2017/18 saw some new and improved events as highlighted below.

- The town received notice that the State approved the LOCIP application for renovations to the Library. The Building Committee has started to prioritize the items to be taken care of.
- New doors and windows were installed at the Town Garage using an energy grant from Eversource.
- The Town Beach had erosion remediation swales installed, and the beach area was regraded with new sand for the first time in many years.
- To further help the residents of the Town the Selectmen worked hard to keep within the budget and presented a new budget to the Board of Finance that reduced the Mill rate by .25 mills.
- Holiday on the Hill was enlarged with every town organization participating. The bonfire along with Hopkins Winery and the Litchfield Distillery were a great hit.
- We welcomed two new employees at Town Hall-Brenda Zampaglione in the Land Use Office and Melissa Woodward in the Social Services Office.

The Board would like to thank the people who work in the Town Hall along with the Town Crew and volunteers who make this a great place to work and live.

The Board of Selectmen meets on the first and third Tuesdays of the month at 5:00 with the exception of the first meeting of the quarter which begins at 6:30. Meetings are held in the Selectman's office and the public is always welcome.

Respectfully Submitted

Craig B. Nelson, First Selectman

Calvin Tanner, Selectman

Stephen Warshaw, Selectman

OFFICE OF THE TOWN CLERK

ANNUAL REPORT

JULY 1, 2017 - JUNE 30, 2018

Office Hours:

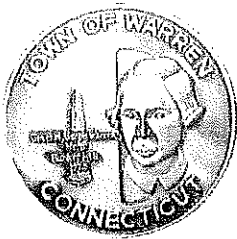
Monday 9:00 AM - 1:00 PM
Tuesday 9:00 AM - 4:00 PM
Wednesday 9:00 AM - 4:00 PM
Thursday 9:00 AM - 1:00 PM
Friday CLOSED

The following reflects volume of records processed in fiscal year 2017/2018:

LAND RECORDS	VITAL RECORDS RECORDED	LICENSES ISSUED
285 Documents	5 Births	56 Sports
9 Survey Maps	9 Deaths	186 Dogs
9 Certificates of Trade Name	20 Marriages	18 Marriages
<hr/> 303 Total	<hr/> 34 Total	<hr/> 260 Total

A Historic Documents Preservation Grant of \$4,000 was received. The funds were used to import land record images into the computerized land record system. All images going back to 1786 have been digitized and are available on our land record system.

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 2016 Grand List for the Town of Warren is reflected in the 2017/2018 Fiscal Year. The Taxable Net Grand List for 2016 is as follows:

Real Estate	344299340
Personal Property	3956970
Motor Vehicle	14742640

Taxable Net Grand List 362998950

The 2017 Revaluation was completed during this Fiscal Year. The cooperation from the residents of Warren, before, during and after the revaluation process, was a significant factor in the success of this Revaluation and greatly appreciated.

Respectfully submitted,

Linda Bertaccini
Assessor

BOARD OF ASSESSMENT APPEALS

WARREN TOWN HALL
50 Cemetery Road
WARREN CONNECTICUT 06754

ANNUAL REPORT 2017-2018

The Warren Board of Assessment Appeals held a public meeting on September 14, 2017 to hear appeals on motor vehicles and other personal property on the Grand list of October 1, 2016; no applications were received.

The Board approved the following hearing and meeting dates for the 2018 calendar year:
A) Meeting date of February 22, 2018 B) the hearing dates for March will be set according to the number of applications received in February due to the revaluation being completed for October's Grand List C) A motor vehicle hearing date of September 13, 2018.

Richard King was appointed by the Board of Selectman on February 6, 2018 to fulfill the vacancy created by K. Angevine's resignation. R. King was welcomed to the Committee at the February 22, 2018 meeting.

The Warren Board of Assessment Appeals held a meeting on February 22, 2018 to review (9) nine applications. Hearings were scheduled for March 17, 2018 starting at 9:15 am and March 23, 2018 at 1:00 pm. The Committee approved (3) three requests, denied (4) four and asked for a continuation on (1) one while we conferred with the Town Attorney. One (1) application was a no show to the hearing. A meeting was held on April 23, 2018 to review the findings from the Attorney and to discuss the action to be taken on the last application. The Committee was in agreement with the Attorney's findings to reduce the nominal assessment and let the Assessor follow through with the remaining assessment to be split amongst the 10 properties with the lake rights for the October 2018 Grand List.

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

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

ANNUAL REPORT
FISCAL YEAR 2017 - 2018

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

Fiscal Year	15-16	16-17	17-18
No. Permits	202	259	229
New Dwellings	2	0	0
Construction Value	\$9,340,934	\$11,983,341	\$8,044,997
Fee Value	\$78,428	\$102,203	\$69,886

Overall construction value was down from the previous fiscal year. There was a decrease in the number of permits issued for the year.

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

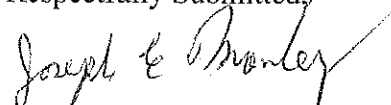
What's coming up:

At least one new single family dwelling.

Three complete demolitions and reconstructions.

Also, the opening of the Warren Town Center in late November.

Respectfully Submitted,



Joseph E. Manley
Building Official

CONSERVATION & INLAND WETLANDS COMMISSION

Annual Report

July 1, 2017 – June 30, 2018

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

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

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

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

Regular Members

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

Alternate Members

Tom Caldwell
Darin Willenbrock

The Inland Wetlands Commission meets the 4th Thursday of the month at the Town Hall at 7:00PM. The Commission met for 9 of their 11 regularly scheduled meetings and held one special meeting. This fiscal year proved to be a busy one for the Commission, with 10 Inland Wetlands Permits granted, one of which was previously determined to be a significant activity. Six declaratory rulings were issued for activities considered permitted uses as of right. Three previously approved permits were also modified; one additional modification request was scheduled for public hearing, however, it was ultimately withdrawn.

The Commission also developed and approved the *Beach Maintenance and Lakefront Best Management Practices* document. The document is intended to serve as a general guide for the Town of Warren and private owners of existing sand beaches to ensure that the work will be done in a manner that will allow for the enjoyment and safety of the users and the protection of the environment in a cost-effective manner. The document also contains information regarding routine maintenance of lakefronts, seasonal controls to prevent the loss of beach sand into a water body, and helpful resources for shoreline stabilization projects.

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 5 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, 2017 – June 30, 2018

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

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

Regular Members: Susan Bates, Chairman; Chris Brodhead, Vice-Chairman; Bob Bolte; Phil Good; Robyn Kasler; Howard Lethbridge; John Miller; Kelly Tobin.

Alternate Members: Brian Coyle; John Papp; VACANT.

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

Fiscal Year 2017-2018 was a busy year, with the Commission holding 10 of 12 regularly scheduled meetings. The Commission held three public hearings for special exception applications; all requested permits were granted. The approved applications pertained to operation of home-based businesses and a patio greater than 100 square feet within the shoreline setback area. The Commission also issued 3 zoning permit approvals during the year; two for new single family homes and one for demolition & reconstruction of a single family home. They also modified one existing zoning permit. The Commission also worked on and ultimately adopted text amendments to the Zoning Regulations that cleaned up several typos, condensed areas of the regulations for ease of use, updated sections for conformance to State law, and added a chart demonstrating what features count towards setbacks and impervious coverage.

Acting in their planning capacity, the Commission also conducted two reviews at the request of the Board of Selectmen. One review for the use of Town property to lease to the Affordable Housing Corporation received a favorable review; the other review for use of Town property to lease for possible construction of a cell tower did not receive a favorable review, citing concerns with proximity to adjoining properties and potential for impact to Warren's rural character. The Commission welcomed the opportunity to re-review the possible lease for cell tower construction once the agreed-upon relocation of the lease site was incorporated into the plans. Additionally, the Commission created a subcommittee made up of four P&Z members to work on the update of the Town's Plan of Conservation and Development, which is required to be completed prior to April 9, 2019.

Stacey Sefcik, the Zoning Enforcement Officer, issued 29 zoning permits for various applications. These included several barns, additions, pools, docks, decks, and sheds. Several violations of the Zoning Regulations were investigated and addressed.

The Land Use Office is open between 9AM and 1PM Mondays and Wednesdays, and Thursdays by appointment. The ZEO can be reached at (860) 868-7881 x 117 or at landuse@warrenct.org. 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, 2017 – June 30, 2018

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 four regular meetings and two special meetings. The Board heard three requests for variance of the Zoning Regulations; two requests were approved, and one was denied. After several months of discussions with their attorney, the Board was also able to successfully negotiate a settlement to an appeal pending before Superior Court. 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
Ray Furse, Vice-Chairman
George Githens
William Hopkins
Rick Valine

Alternate Members

Tricia Barry
Robin Ploch
Tom Paul

Ray Furse became a regular member of the Board and was ultimately elected Vice-Chairman. Nancy Florio resigned from the Board, and Robin Ploch and Tom Paul joined as alternate members. Tricia Barry came back from retirement to the Board as an alternate member.

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

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

ANNUAL REPORT FISCAL YEAR 2017-2018

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

A total of 32 Warren households were assisted by the Social Services director utilizing a variety of local, State and Federal resources. This assistance totaled \$ **12,538.57**:

\$ 6,380.57	State of CT/Federal Energy Assistance Program (8 Households)
\$ 500.00	Berkshire Taconic Community Foundation
\$ 4,868.00	Good Neighbor Fund
\$ 790.00	Northwest CT Fuel Bank

Seven 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, 12 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,

Melissa Woodward, MSW
Warren Social Services

Warren Parks and Recreation Department

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

Some of our popular programs include adult fitness, karate, kid kicks karate, after school skiing, open gym basketball and soccer. We offered 5 open skate days using the rinks at the Gunnery and Rumsey Hall School. Residents were also provided the opportunity to take advantage of open skate offered by the Kent and Washington Recreation Department. This collaborative effort also allowed our residents to participate in figure skating classes at the Kent School through the Kent Recreation Department. Our winter snowshoeing activity was also well received.

The Holiday on the Hill has become a true town wide special event that now includes the efforts of all the town organizations. The Holiday on the Hill is becoming more magical each year! The Annual Warren Cider Run was held in 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 department also provides information about its programs and opportunities through the town wide print newsletters which are mailed to every household in town. Also the department continues to post information about programs and activities on the town website, the town's FACEBOOK and print posters.

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

The department is committed to providing cultural opportunities through our Summer Concert Series which is partially funded by the Connecticut Community Foundation. The concerts offer an opportunity for Warren Woods Park to be the "community's backyard". It allows the community to gather and enjoy music while enjoying family and friends. The community enjoyed the sounds provided by The Regulators, Whiskey Wine & Coke, Steve Dunn Band, The Rakes, and Nightshift. The concerts provided a venue to collaborate with the Warren Congregational Church as they held their Annual Chicken Barbeque at the Steve Dunn Band Concert. The department expanded entertainment opportunities with a new program called Summer Sounds at Warren Town Beach. At the beach, Pete Miserendino an acoustic guitar player, Pierce Campbell on guitar and vocals and a duet from the Sounds of Frank entertained on three weekend evenings.

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, Norfolk, Yard Goats Baseball, Elizabeth Park Rose Garden, Port Jefferson NY, Lady Katherine Lunch Cruise, Lavender Pond Farm, Lyman

Orchards, Mystic Seaport, Meigs Point Nature Center & Hammonasset Beach, CT Wine Trail, Fall Foliage Ride, IKEA, and Essex Steam Train & Riverboat.

Our senior Lunch and Learn series is an event that features an interesting speaker, event or topic and of course lunch. The program is sometimes a catered event, pot luck or brown bag event. The program is always free and all are encouraged to attend. Lunch and Learn programs included presentations from the CT Alzheimer's Association, Northwest VNA about chronic pain management, Bee expert John Baker from Berry Ledges, Paul Ramunni from the New England Accordion Connection and Museum Company.

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

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

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

Other trips that used a motor coach bus included some of the following: Westchester Broadway Theater, Montreal, Ellis Island, Whale Watch in Boston, Yankees vs Red Sox, Mets vs Dodgers, Red Sox vs Astros, Yankees vs Astros, Thanksgiving Eve Balloon Inflation, Vintage Christmas in Portsmouth, New Hampshire and Radio City to see the Christmas Spectacular in New York City.

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

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

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

Respectfully submitted,

Don Murphy – Director

Commission Members

Brian Calhoun

Sarah Churyk

Zack Githens

Loreen Lethbridge

Kirby Mullins

Dave Schneiderbeck

ANIMAL CONTROL 2017/2018

Approximately 600 calls were received concerning roaming dogs and others, nuisance complaints, wildlife calls as well as concerns about the health of an animal. Animal Control can go out and do what is called a welfare check when a concern is made.

Of the 36 calls made about lost and found dogs and cats; all but 5 cats were either returned home or found new homes.

Wildlife in Warren is a given, as is the growing bear population. Keep in mind that seeing more wildlife might make it a little more comfortable. Caution is always necessary.

Rabies will always be here as well. Due to changes in policy at the Connecticut Veterinary Medical Association they will only sponsor clinics that have had over 50 cats and dogs. Unfortunately we have not. Petco offers low cost rabies vaccines. Call the store for dates, time and price. Also, call local veterinarians and see what they offer as well.

Any animal concerns call animal control 860.868.2870

Respectfully submitted,
Cyndy Brissett
Animal control

GOOD NEIGHBOR FUND

2017 - 2018 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 the town's Social Service Director, who screens the applications. The Social Service Director brings the request to the GNF chairperson who sets up a meeting with the committee. Once a decision is made the application is filled out by the chairperson and is sent back to Social Services. If the application is approved, the Director sends it to the town treasurer to write a check to pay the bill directly to the company. All information is coded and at no time is any personal information including names given to the committee, treasurer or anyone else. Our work is strictly confidential.

Our Social Service Director is helpful in finding other resources. 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 6/30/17	\$ 22,113.23
Assistance	- 4,868.00
Interest earned (as of 4/30/18)	163.99
Donations	2,250.00
End of fiscal year 2017/2018 balance	\$ 19,659.22

2017-2018 Board

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

Respectfully Submitted,



Mary J Miller, Chairperson



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

The Warren Historical Society fulfilled its mission in many ways during 2018. We offered a number of programs to engage the community in local history, many around our 2018 theme: Spirituality, Religion and Community. We chose this theme to complement the celebration of the 200th anniversary of the present church building of the Warren Congregational Church.

2018 at a Glance

Open Hours: 130 through October

Number of Programs: 9

Program Attendance: 292

Number of Visitors Exclusive of Program Attendance: 37

Accessions: 119

January: WHS Board member, Heather Blue Forstmann presented a talk on Reverend Peter Starr, the second minister of the Warren Church. The talk was extremely well attended.

March: WHS board member, Harriet Shapiro, led a panel discussion on the wide range of additional religious traditions in Warren.

May: Thanks to a grant from the Ellen Knowles Harcourt Foundation, we offered three programs covering Native American Spirituality and Community. The generous grant allowed us to transport the entire student body of the Warren School to the Institute for American Indian Studies in Washington for a museum tour, storytelling and to crafts project during which they made their own talking sticks. The following Sunday Darlene Kascak, an IAIS educator, visited Warren with items from the Institute's collection and to discuss the importance of community and spirituality in Native American life. The 3-part series of programs concluded on Tuesday, May 22 when Craig Nelson presented archeological items all collected in Warren to the entire Warren School at the Community Center. All three programs were video recorded as part of the grant.

June: We announced the winners of the WHS scholarship at our Open House in June. The \$1000 scholarships are available to students who will be attending a post-secondary accredited program after high school and who have attended at least 2 years at the Warren School. The

winners were Miranda Calhoun and Benjamin Frisbie. Both of their projects were added to the Warren Historical Society's museum collection.

July: Our Independence Day Bell Ringing was attended by 21. This year we offered bells with the WHS logo for those who arrived without bells to ring.

September: In collaboration with the Warren Land Trust, we led a Housatonic Heritage Walk to the Finney Monument on Cunningham Road. Our group of 33 walkers learned about the origins of the Monument as well as the flora and fauna along the hike.

October: The Warren Historical Society was on hand at the Warren Fall Festival and we had 24 correct guesses for our annual *What's It?* The item in question was a pair of ice sled runners. Two winners were drawn from among the correct answers and won a gift certificate for dinner at the Hopkins Inn and a basket of sweets.

The WHS Annual Meeting on October 21 included an overview of our activities from President, John Favreau and a presentation by Craig Nelson. Craig exhibited some of the Native American artifacts found in Warren from both his own collection and from IAIS.

Beyond programming, we continued to 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 conduct research and view collection items; our ongoing oral history project; and our display case at Town Hall, where displays included *Starr-dom*, the life and work of Rev. Peter Starr, and *Warren Remembers*, a tribute to Warren's veterans.

WHS accessioned 119 new items into its collection during the past year. Items come in three varieties: actual objects, transfers from the Town of Warren and virtual items.

The Warren Historical Society's financial status for fiscal year 2017-18 remains very secure. We raised \$23,000 through a combination of grants, individual contributions and participation in the Northwest Connecticut Community Foundation's Give Local Campaign. Among our larger expenditures were a large bed digital scanner for cataloguing our collection and continued improvements to our upgraded and more interactive website.

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.

2018 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.

While we hope to close on a new conservation easement protecting a significant view-shed by year-end, our land-related focus in 2018 has been on stewarding our existing parcels. For example we continue to enhance Board involvement in annual monitoring visits, as well as marking trails and boundaries with signs bearing our new logo. In addition, we streamlined our land acquisition and stewardship policies and procedures – a process which is perhaps not exciting, but is important and impactful.

We also took steps to improve public access to our fee properties. Volunteers helped clear trails on two of our preserves this summer, and the first of a series of trail maps was made available at our November Annual Meeting.

We continue to communicate with the community by means of periodic email blasts and our biannual newsletter; the latter is in the first stages of a makeover. We engaged a new web consultant to give our website a fresh look, to allow our website and email blasts to be optimized for use on a variety of devices, and to better utilize social media platforms.

Programming in 2018 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 Finney Monument with the Warren Historical Society. We hosted a June Trails Day Hike exploring early summer flora and fauna at the Coords Preserve; we participated in the October Fall Festival; we held our annual meeting in November, which included a walk on the Dorothy Maier Preserve; 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 2017 annual appeal letter drew an excellent response, as did our participation in the April 2018 CT Community Foundation's Give Local campaign.

2018 brought further improvements in administration and governance. We christened our office space, which we share with the Lake Waramaug Task Force and Lake Waramaug Association in the basement of Town Hall. We were pleased to hire Kim Cartwright as a part-time administrator, part of a collaboration with the Litchfield and Middlebury land trusts, facilitated by HVA's GreenPrint Collaborative. We said goodbye to Director Jamie Browne & his family, who relocated to Montana, but hope to welcome new Directors in the coming months.

The WLT is involved in ongoing collaboration with other conservation organizations, including neighboring land trusts and the Lake Waramaug Task Force and Association. We also provided input to the Town on land conservation, outdoor recreation, and farmland preservation as part of its update of the town Plan of Conservation and Development (POCD).

2018 was a productive year for the Warren Land Trust. We look forward with great anticipation to 2019: we will celebrate our 30th anniversary with special programming; we will seek reaccreditation from the national Land Trust Alliance; and we will use the POCD process as a springboard to consider conservation strategies.

Please direct any questions to Rebecca Neary at info@warrenlandtrust.org.



THE WARREN PUBLIC LIBRARY, INC.

WWW.WARRENCTLIBRARY.ORG

WARRENPL@OPTONLINE.NET

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

November 6, 2018

In the last fiscal year, July 2017 through June 2018, the library hosted 3,859 visitors, and loaned out 6,307 items. This included 345 items we loaned to other libraries around the state. Thanks to our interlibrary loan system, DeliverIT CT we borrowed 645 items from other libraries. We presented 48 programs for adults, with 565 people in attendance and 104 programs for children with 1,042 in attendance. We currently have 404 members and are open 1,404 hours annually. We have 11,762 print items in our collection, and have added access to three very exciting digital collections: Overdrive (ebook and audiobook content), Wowbrary (movies and other visual content) and Newsbank (newspaper and serials content).

This past summer we completed work on our new and improved website, www.warrenctlibrary.org. We invite you to peruse our collection and request the items that interest you, as well as items that may be owned by other libraries in our region. We urge you to take a look at our events calendar as we have some great new programs that are happening for both children and adults at the library.

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

Respectfully submitted,

Louise Manteuffel
Library Director

Officers of our Library Board of Directors

Jane Manley, Chairman
Thomas Paul, Vice-Chairman
Joanne Tiedmann, Treasurer
Eric Schoenfeld, Secretary

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

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

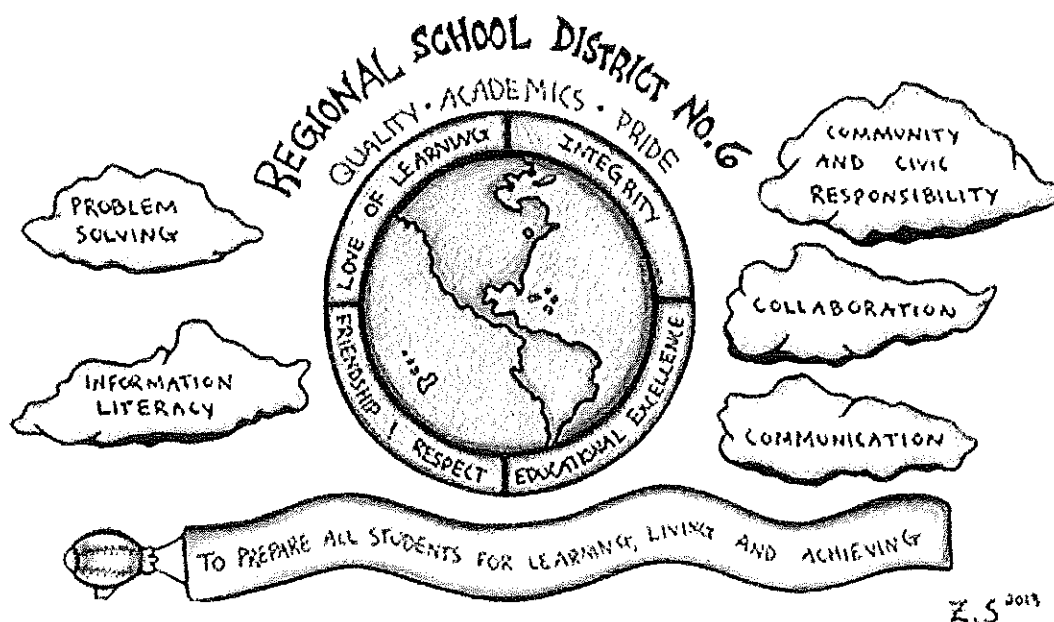
To Prepare All Students for Learning, Living and Achieving

Our Learning Expectations

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

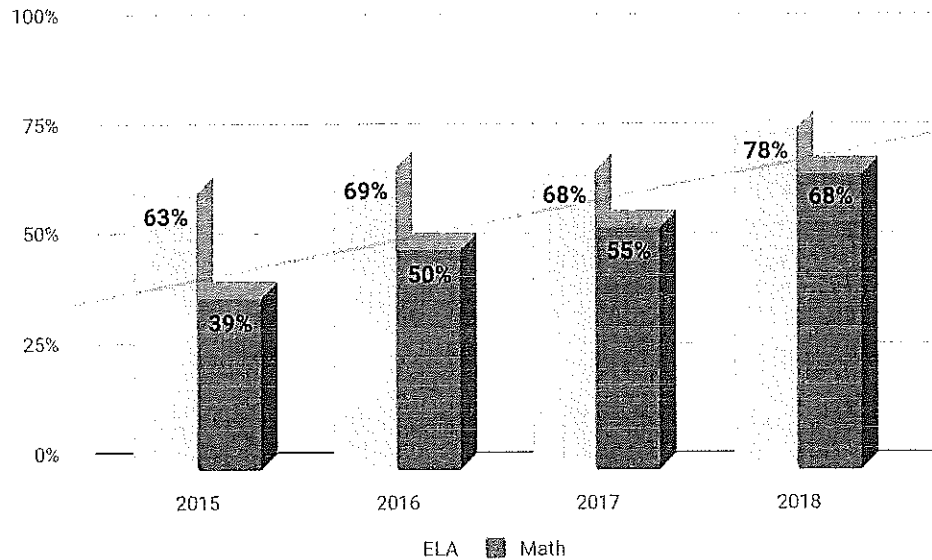
Our Motto

Quality, Academics, Pride



Student Performance -Smarter Balanced Assessment Grades 3-8

5 Year Trend: Percentage of Students Meeting the State Benchmark



2017-18 Smarter Balanced Assessment English Language Arts

Region 6 Schools	Below State Benchmark	Meeting State Benchmark	Exceeding State Benchmark
Warren	*	*	*
Morris	28.6%	30.4%	41%
Goshen	16.3%	30.6%	53.1%
Wamogo	23.5%	41.5%	35%
District	22.0%	34%	44%

2017-18 Smarter Balanced Assessment Mathematics

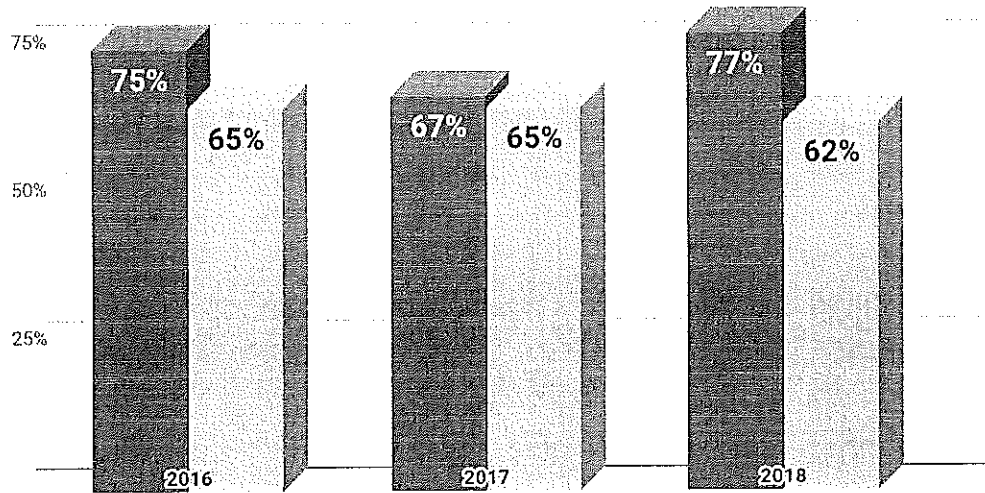
Region 6 Schools	Below State Benchmark	Meeting State Benchmark	Exceeding State Benchmark
Warren	*	*	40%
Morris	*	44.6%	*
Goshen	22.4%	37.8%	39.8%
Wamogo	37.5%	26.0%	36.5%
District	32.5%	33.9%	33.6%

Student Performance - CT SAT DAY

CT SAT DAY ERW

Percentage of Students Meeting Benchmark

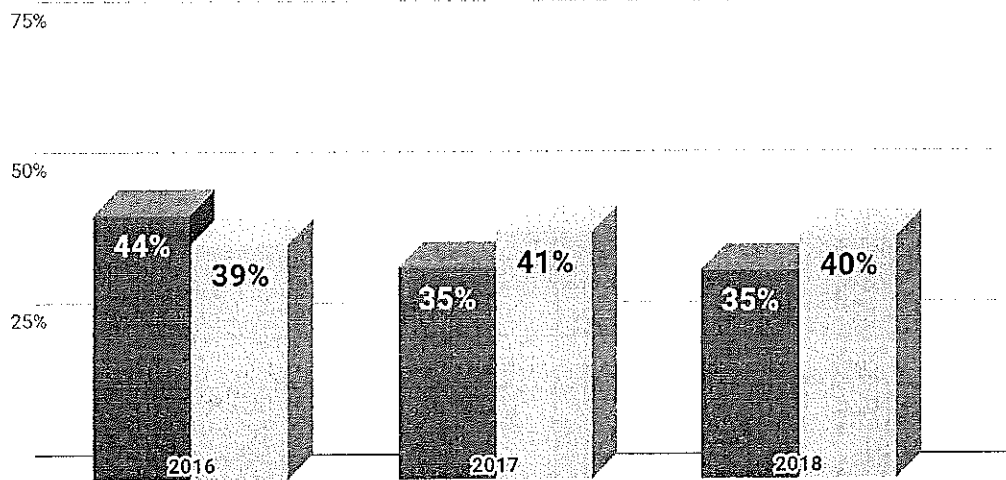
■ WAMOGO ■ STATE



CT SAT DAY Math

Percentage of Students Meeting Benchmark

■ WAMOGO ■ STATE



I. Improve Student Learning and Outcomes

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

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

II. Evaluation

The Board will evaluate the Superintendent of Schools by June 30, 2018.

III. Assessment

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

IV. Fiscal

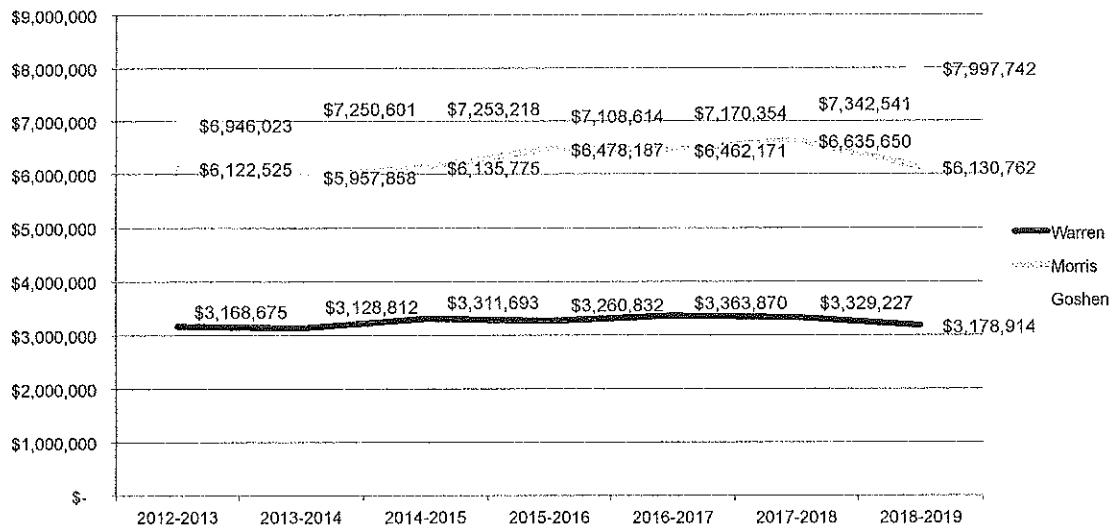
The Board will adopt a 0% increase for the 2018-2019 budget.

V. Long-Term

The Board will produce a long-term (3-5 year) outlook statement for the district that considers financial, infrastructural, and educational trends and concerns by April 1.

Finance and Budget

The graphs below show the enrollment and local budget changes over the past five years. The student enrollment, across all three towns, decreased from 2013 – 2015 before holding relatively flat for the 2015 - 2018.



Local Revenue Changes (2012-2018)

The tables show the approved 2017-2018 (FY18) and 2018-2019 (FY19) budget.

FY2017-2018			
Town	Enrollment K-12	%	Approved Budget Contribution
Warren	146	19.24%	\$3,329,227
Morris	291	38.34%	\$6,635,650
Goshen	322	42.42%	\$7,342,541
Total	759	100.00%	\$17,307,418

FY2018-2019				
Town	Enrollment K-12	%	Approved Budget Contribution	Annual Change
Warren	126	18.37%	\$3,178,914	-4.51%
Morris	243	35.42%	\$6,130,762	-7.61%
Goshen	317	46.21%	\$7,997,742	8.92%
Total	686	100.00%	\$17,307,418	0.00%

Budget, Staffing, and Enrollment

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

Fiscal Year	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
2017-18	\$19,241,745	1.74% increase	162.4	970	5.97

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

LAKE WARAMAUG AUTHORITY ANNUAL REPORT 2018

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

Under the direction of Washington Officer Pat Kessler, the marine staff patrols the lake from early spring until the mid-autumn months. In addition, during the spring the Authority provides police and rescue divers for all high school rowing regattas. This season, there were a total of 12 patrol shifts incorporating 76 officer hours on the lake. There were 8 safety checks, 2 verbal warnings issued and 2 overturned canoes needing water rescues. There was also a 911 call which was satisfactorily resolved.

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

This is the fourth 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 has been 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, Officer Kessler has formed a team of more than 12 individuals who are trained to perform under water and under ice rescue and the team has been equipped with new and better rescue gear.

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 eighth year 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 Connecticut Regional Housing Council *Annual Report*

Submitted: September 2018

Providing housing options that are affordable for young adults, young families, seniors, and those who work in our towns is critically important to many Northwest Corner towns. Creating these housing options is the sole focus of the Northwest Connecticut Regional Housing Council. The Council is made up of representatives from each town's local housing organization who meet quarterly to report upon and gain valuable information for their town-specific planning and housing development.

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

This year the Housing Council members also learned from guest speakers and presentations on topics such as down payment assistance, State funding for affordable housing, tax assessment on affordable housing properties, and new State legislation that requires towns to have an "affordable housing plan" adopted by the town. We appreciate the information offered by Jocelyn Ayer from the Northwest Hills Council of Governments (NHCOG), David Berto of Housing Enterprises Inc., and Lesley Higgins-Biddle from LISC at our meetings.

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

Respectfully submitted,

Jill Groody Musselman, Chair

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 2018 focused on preparing a Comprehensive Economic Development Strategy (CEDS) for the Region. Major strategies in the CEDS include expanding the fiber optic network, promoting tourism/arts/culture, supporting local farms, strengthening manufacturing, and encouraging entrepreneurs/innovation. The COG also adopted an updated Regional Plan of Conservation and Development this year, and initiated the development of a Resiliency Vision and Toolkit for the Northwest Hills. With technical assistance from the Housatonic Valley Association, the NHCOG also prepared an on-line Interactive Regional Trail Map to enhance access to information on the public access trails in the region.

Focus Area Two: Grant writing and administration activities in 2018 focused on administering grant funds awarded 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) the completion of a low-impact development guidebook, 5) implementation of the CEDS, 6) development of a Regional Resiliency Vision and Toolkit for the region, 7) the design of a regional animal shelter to serve the Torrington area, and 8) implementation of the Rural Independent Transportation Service. In addition the COG is allocated about \$2M each year from ConnDOT for priority local road improvements, and serves as the oversight agent for about \$350,000 in Homeland Security Grant funding each year for our regional area.

Focus Area Three: Regional service delivery activities in 2018 included on-going coordination of a number of popular programs such as our household hazardous waste collection days, a prescription assistance program in cooperation with the Foundation for Community Health, a Neighbor-to-Neighbor program in cooperation with the Berkshire Taconic Community Foundation, a fuel bank program, the Northwest Hills Public Works Equipment Cooperative, and the region's cooperative purchasing program.

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

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

Serving as officers of the COG in FY 2017-2018 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

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, 2017 through June 30, 2018 and request this report be included in the Town's next published Annual Report.

<u>Type of Matter</u>	<u>2017 – 2018 FY Number of Matters</u>	<u>2016 – 2017 FY Number of Matters</u>
Fee Waivers	105	74
Decedent's Estates	1,168	1,208
Trusts	248	174
Conservators	221	228
Name Changes	18	31
Guardian of the Person & Estate	123	139
Guardian of Persons with Intellectual Disabilities	150	130
Children's Matters:		
Adoptions/Termination of Parental Rights and Emancipation of a Minor	14	5
Total probate matters handled	2,047	1,989
Passports processed	135	125

Overall, the number of probate matters handled by the Court increased approximately 3 1/2% over the number of matters handled the previous year.

The category Fee Waivers, which indicates an increase of over 25% this fiscal year, represents the number of matters which were handled by the Court for which no probate filing fee is collected due to the fact that the Petitioner is indigent.

There are also marked increased in the case work handled for Trusts, Guardian of Persons with Intellectual Disabilities and Children's Matters.

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

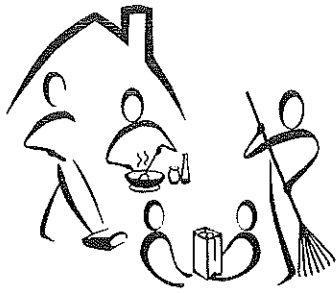
The Court Staff joins me in extending our sincerest appreciation to the town leaders, residents and professionals who utilize the services of the Probate Court for your continued support.

Respectfully submitted,

Diane S. Blick

Diane S. Blick
Judge of Probate

August 3, 2018



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 2017-2018

The Litchfield Hills Chore Service is a 501(c)(3) tax deductible charitable organization. Our mission is to help senior residents, ages 60 and older, living in the towns of Litchfield, Goshen, Morris, Roxbury, Warren and Washington 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.

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, 2017 and ending September 30, 2018, the Chore Service provided a total of 5877 hours of service to 109 seniors. 5015 Hours or 85% of these service hours went to help seniors living at or near the poverty level most on social security, some with an additional small pension. 29% of the funding for this portion of the program comes from a federal grant through the Western Connecticut Area Agency on Aging (WCAAA). These seniors which numbered 90 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 \$6.47 an hour from this group. An additional 173 service hours or 2.9% were for driving time taking seniors to shopping and medical appointments and are funded by other monies raised by grants and donations. 253 or 4% 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, 436 or 7.5% went to seniors in the Connecticut Community Care (CCCI) program and we were paid an hourly rate by the State of Connecticut of \$16.48. This program was discontinued by the Litchfield Hills Chore Service in February, when the State of Connecticut requested much more administrative support than we could provide. The cost of providing services is approximately \$25 per hour.

Income for the Chore Service totaled \$148,206 for the fiscal year beginning October 1, 2017 and concluding September 30, 2018, and comes from the following sources: The Western Connecticut Area Agency on Aging (WCAAA) Grant of \$42,749, and grants applied for and received came from the Connecticut Community Foundation in the amount of \$8,500, the Marian Isabell Coe Fund of \$10,000, the Community Foundation of Northwest CT for \$800 and Kent Presents or \$500. Our Fund Drive in December brought in \$13,601 from 141 donors with expenses of \$448 for a net of \$13,153. Letters were mailed to previous contributors in the region. The Torrington Savings Bank contributed \$1500 and 2 private donors contributed \$1000 each toward this initiative. We also had the help of a volunteer consultant, Anne Green from the

Connecticut Community Foundation who helped write our Fund Drive letter and guide the program. We also participated in the “Give Local” on-line giving initiative in April sponsored by the Connecticut Community Foundation and raised \$1653 additional dollars. Other monies came from private pay clients of \$4572, CCCI client reimbursements of \$11,631, and Chore client donations totaling \$32,899, 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 \$146,811 with the majority of expenses going to payroll totaling \$101,565. This money goes back into our communities as chore workers are local people most working in or near the town where they live. Payroll taxes totaled \$9554, insurance \$8,008, mileage reimbursement to workers \$5186, and the balance going to supplies, printing postage, bookkeeping, etc.

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

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

- Litchfield had total service hours of 3150 for 54 Seniors, 2545 in the WCAAA program, 113 for driving time, 91 for private clients and 401 for CCCI clients. Wages for Litchfield chore workers totaled \$41,782.
- Goshen had total service hours of 486 for 12 Seniors, 362 in the WCAAA program and 124 for private clients. Wages for chore workers totaled \$6312.
- Morris had total service hours of 1152 for 15 Seniors, 1086 in the WCAAA program, 29 driving hours, and 2.5 for private clients and 35 for CCCI clients. Wages for chore workers totaled \$14,979.
- Roxbury had total service hours of 570 for 11 Seniors, 506 in the WCAAA program, 28 driving hours, and 36 for private clients. Wages for chore workers totaled \$7407.
- Warren had total service hours of 97 for 2 Seniors; all in the WCAAA program and Wages for chore workers totaled \$1258.
- Washington had total service hours of 423 for 15 Seniors, 420 in the WCAAA program and 3.25 driving hours. Wages for chore workers totaled \$5499.

Respectfully submitted,
Sally Irwin, Coordinator

TORRINGTON AREA HEALTH DISTRICT
ANNUAL REPORT: JULY 1, 2017 – JUNE 30, 2018

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

The TAHD **Community Health Program** partnered with DPH and FoodCore to investigate: **2** cryptosporidium, **7** giardiasis, **19** campylobacteriosis, **13** salmonellosis, and 4 shiga toxin producing organisms. TAHD completed case management for 1 case of tuberculosis (diagnosed in FY 17). TAHD provided guidance to school nurses, daycares and community members on a variety of health issues. TAHD nurses administered **490** doses of flu vaccine to local residents. TAHD consulted with **31** residents regarding potential rabies exposures which resulted in TAHD submitting **22** 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 **122** residents were sent to the Connecticut Agricultural Experiment Station for Lyme disease bacteria testing.

TAHD is a member of Fit Together, a Northwest Connecticut Healthy Eating and Active Living Initiative. In April of 2018 Fit Together received a five year, \$500K grant received from Hartford HealthCare (HHC) as a result of their new affiliation with Torrington's Charlotte Hungerford Hospital. This financial support allowed the group to move forward on several health initiatives and has allowed the program to hire an Executive Director, and a 5210 Coordinator. Fit Together focuses on identifying policy changes and environmental improvements in area towns that effectively promote healthy habits and food choices. The program is based on assessments and research which has consistently shown that healthy eating and active living promotes productivity at work and school, maximizes mental and physical functioning, and prevents chronic diseases.

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.

In addition, the TAHD, along with other Health Districts/Departments across CT, was awarded a four-year contract to implement a comprehensive prevention strategy that raises community awareness and brings prescription drug abuse prevention activities and education to communities, schools, parents, prescribers, and their patients. TAHD is using the CT state wide "*Change the Script*" campaign for this awareness. TAHD is also providing prescriber education to increase the use of the CT Prescription Monitoring & Reporting System (CPMRS) to reduce prescription drug misuse, overdose, and death.

The TAHD-**Medical Reserve Corps (MRC) Program** continued with their "*Project Mitigate*" trainings. Project Mitigate was designed to bring harm reduction strategies, overdose recognition and reversal skills to participants. The TAHD MRC Project Mitigate has won a National MRC Innovator Award of Excellence. The TAHD MRC provided volunteers for an emergency flu clinic at TAHD held in response to large numbers of illness in CT. TAHD MRC provided volunteers for a WEST CONN functional needs shelter following the tornadoes in western CT. TAHD MRC received a level II NACCHO Challenge Award Grant of \$7,500. This will pay for "*Project Apprise*", an opioid prevention program, which is focusing on rural high schools, which are in the TAHD service area, but outside of the McCall Center for Behavioral Health and Area Health Education Center (AHEC) service areas. Current membership is 23 members.

The TAHD **Childhood Lead Poisoning Prevention Program** provided case management for more than 52 children with blood lead levels ($\geq 5\mu\text{dl}$) as well as provided educational information to more than 100 families. Abatement / Remediation Orders were issued for 2 properties. Four properties completed abatement. Currently 12 properties have open environmental cases. TAHD continues to focus 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 16 initial home inspections and 4 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 has been on transitioning from CIRT (Connecticut Immunization Registry and Tracking System) to CT WiZ the new Immunization Information System.

The TAHD **Emergency Preparedness Program** worked with community partners to refine emergency protocols and plans. A focus this year was developing a regional healthcare coalition. TAHD also participated in many local and regional drills. TAHD provided an emergency Saturday flu clinic in February in response to the Commissioner of Public Health's request to provide unvaccinated citizens with the opportunity to get vaccinated while Connecticut was experiencing widespread high flu activity statewide.

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: **1741** food inspections, **817** temporary food permits, **92** new septic systems, **233** repaired septic systems, **179** private well permits, **64** private pool permits, **141** beauty salons & barber shops inspections, **520** house addition permits, **256** soil tests, **35** subdivision lots, **58** public pools and beaches were inspected, and **28** daycare centers inspected. Records show that approximately **366** samples were submitted to the state lab for testing of drinking water, beach and pool water, lead in water, soil, and dust, and stool samples for pathogens. Sanitarians investigated **279** complaints of various public health concerns; **34** legal orders/voluntary compliances were issued for enforcement purposes.

Robert Rubbo, MPH, Director of Health



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

Fiscal Year July 1, 2017 - June 30, 2018

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 2017. Residents participated in one Bend & Stretch session sponsored by the town. This program is known to build muscle strength, improve balance and help to prevent falls.

<u>Service</u>	<u>Services Paid for by:</u>	
	<u>Town/ Grant</u>	<u>Other Payor</u>
Blood Pressure Screening Sessions	7	2
Flu Clinic		19
Skilled Nursing Visits		312
Adult Health Guidance Visits	5	4
Physical Therapy Visits		175
Occupational Therapy Visits		37
Medical Social Worker Visits		5
Speech Therapy Visits		
Home Health Aide Visits		34
Bend & Stretch	1	



Charles Heaven & Co.
Certified Public Accountants

**TOWN OF WARREN
AUDITED FINANCIAL STATEMENTS
AND
SUPPLEMENTAL FINANCIAL DATA
JUNE 30, 2018**

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



Charles Heaven & Co.
Certified Public Accountants
Waterbury, Connecticut

INDEPENDENT AUDITOR'S REPORT

To the Board of Finance
Town of Warren, Connecticut

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Warren, Connecticut, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town of Warren, Connecticut's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Warren, Connecticut, as of June 30, 2018, 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 October 23, 2018, on our consideration of the Town of Warren, Connecticut's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Warren, Connecticut's internal control over financial reporting and compliance.

Charles Brown & Co., CPAs
October 23, 2018

**Town of Warren
Management's Discussion and Analysis
June 30, 2018**

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, 2018. 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 \$9,965,266 at June 30, 2018 exceeded the sum of its liabilities of \$2,445,561 resulting in net position of \$7,519,705. Of this amount, \$4,626,283 was invested in capital assets, while \$293,205 was restricted for road maintenance, and \$28,897 was restricted for social services. The remaining net position of \$2,571,320 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 \$3,190,611, an increase of \$88,565 from last fiscal year. The total fund balance of the General Fund of \$2,158,105 represented 39.31% of fiscal year 2018-2019 budgeted appropriations of \$5,490,104. The unassigned fund balance of \$2,083,629, available for spending at the Town's discretion, represented 37.95% of the 2018-2019 budgeted appropriations.
- The final amended General Fund budget provided for the \$135,442 use of fund balance to finance approved appropriations. However, actual revenues were \$143,528 greater than budgetary projections, while expenditures and other financing uses were \$125,991 less than approved appropriations, resulting in an actual increase of fund balance of \$134,077 and a positive budgetary variance of \$269,519.
- The Town's long-term debt at June 30, 2018 consisted of its general obligation bond of \$1,650,000 and pension plan liability of \$339,475.

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, 2018

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

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

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

Fund Financial Statements

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

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

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

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

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

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

Town of Warren
Management's Discussion and Analysis
June 30, 2018

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 \$7,519,705 at the close of the fiscal year.

Town of Warren
Net Position

	2017	2018
Assets		
Current assets	\$3,325,873	\$3,506,700
Noncurrent assets	6,514,787	6,426,283
Total Assets	9,840,660	9,932,983
Deferred Outflows of Resources	57,581	32,283
Liabilities		
Current liabilities	356,490	456,086
Long-term liabilities	2,160,201	1,989,475
Total Liabilities	2,516,691	2,445,561
Deferred Inflows of Resources	-	-
Net Position		
Net investment in capital assets	4,564,787	4,626,283
Restricted	314,982	322,102
Unrestricted	2,501,781	2,571,320
Total Net Position	\$7,381,550	\$7,519,705

Town of Warren
Management's Discussion and Analysis
June 30, 2018

The largest portion of the Town's net position \$4,626,283 (61.5%) reflects its net investment in capital assets (e.g. land, buildings, machinery and equipment, and infrastructure assets such as roads and bridges). The Town uses these assets to provide services to its citizens; consequently, these assets are not available for spending. Of the Town's remaining net position, \$2,571,320 (34.2%) is unrestricted and may be used to meet the Town's ongoing obligations to citizens and creditors. The Town's net position increased \$138,155 during the fiscal year.

Town of Warren
Changes in Net Position

	2017		2018	
	\$	% to Total	\$	% to Total
Revenues:				
Program:				
Charges for services	\$ 285,404	5.00%	\$ 282,664	4.84%
Operating grants and contributions	37,205	0.65%	32,680	0.56%
Capital grants and contributions	181,588	3.18%	181,632	3.11%
General:				
Property taxes, interest, and lien fees	5,135,986	89.96%	5,273,034	90.26%
Investment earnings	26,763	0.47%	60,062	1.03%
Grants, contributions and fines not restricted to specific programs	42,158	0.74%	12,164	0.21%
Total revenues	<u>5,709,104</u>	<u>100.00%</u>	<u>5,842,236</u>	<u>100.00%</u>
Expenses:				
General government	655,770	12.04%	627,116	10.99%
Employee benefits	179,336	3.29%	200,716	3.52%
Health services	22,952	0.42%	20,145	0.35%
Agencies	64,207	1.18%	64,209	1.13%
Education	3,323,019	60.99%	3,326,649	58.32%
Town building	222,516	4.08%	210,356	3.69%
Town fire department	47,106	0.86%	48,627	0.85%
Highways, public works, and maintenance	693,024	12.72%	938,737	16.46%
Other	147,907	2.71%	189,816	3.33%
Town property	16,945	0.31%	6,147	0.11%
Interest	75,406	1.38%	71,563	1.25%
Total expenses	<u>5,448,188</u>	<u>100.00%</u>	<u>5,704,081</u>	<u>100.00%</u>
Change in Net Position	260,916		138,155	
Net position, beginning of year	<u>7,120,634</u>		<u>7,381,550</u>	
Net position, end of year	<u>\$ 7,381,550</u>		<u>\$ 7,519,705</u>	

**Town of Warren
Management's Discussion and Analysis
June 30, 2018**

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

- The increase in property tax revenue, including interest and liens, is mainly due to an increase in the property tax mil rate from 14.35 to 14.50 mills.
- The increase in investment earnings is primarily due to a better economic market.
- The decrease in grants, contributions and fines not restricted to specific programs, is primarily due to decreases in grants received from the State of Connecticut.
- The decrease in the general government expenditures is primarily due to revaluation and generator costs expended in the FYE 2016/2017 and not in the current 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 increase in highways, public works, and maintenance is mainly due to the increased road maintenance costs and the elimination of road infrastructure, not fully depreciated.
- The increase in other expenditures is attributable to an increase in park and recreation fund programs and activities.

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 \$3,190,611. Of this amount, \$2,629 was nonspendable used for prepayments, \$36,167 was committed to the subsequent year's budgeted deficit, \$293,205 was restricted to the improvement to unimproved/improved roads, \$28,897 was restricted for social services, \$92,601 was committed to capital projects, \$69,671 was committed to parks and recreation, \$121,963 was committed to the cemetery operation, \$382,986 was committed to equipment replacements, \$41,019 was committed for waste disposal, \$26,027 was committed to revaluation, and \$11,817 was assigned for the maintenance of Warren Woods. The \$2,083,629 unassigned fund balance of the General Fund was available for spending at the Town's discretion.

The General Fund is the chief operating fund of the Town. The fund balance of the General Fund increased \$134,077 during the fiscal year. During the fiscal year, the fund balance of the Town Aid Road Fund increased \$9,822 due to less road improvements, the fund balance of the Capital Non-Recurring Fund increased by \$26,064, the fund balance of the Equipment Replacement Fund decreased by \$94,645, due to various capital outlay, and the combined fund balances of all nonmajor funds increased \$13,247 during the fiscal year.

Town of Warren
Management's Discussion and Analysis
June 30, 2018

GENERAL FUND BUDGETARY HIGHLIGHTS

The Original Budget approved the use of \$56,210 from the Town's fund balance. Continuing appropriations for revaluation added \$39,290 to the original approved budget. Additional transfers from fund balance of \$79,232 include: \$14,310 to General Government: zoning board of appeals line item, \$4,800 to Employee Benefits: insurance benefits line item, \$19,942 to Agencies: Library line item, \$20,000 to Miscellaneous: special appropriation for the Lake Waramaug Dam line item, and - \$19,110 from Education line item. The final budget approved the use of \$135,442 from fund balance for the year ended June 30, 2018.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2018, the Town's investment in capital assets, net of depreciation, was \$6,426,283, a decrease of \$88,504 from the previous fiscal year. Capital asset additions totaled \$429,311, including capital improvements to buildings, equipment, and infrastructure, depreciation expense was \$337,614, and infrastructure of \$180,201 was disposed of with a net book value, resulting in the aforementioned decrease. Details of the Town's net investment in capital assets, is as follows:

	<u>2017</u>	<u>2018</u>
Land	\$ 1,313,371	\$ 1,313,371
Construction in Progress - ReaderBoard	20,735	-
Land Improvements	15,640	14,823
Buildings & Improvements	3,580,885	3,473,572
Machinery, Equipment, & Vehicles	637,118	782,030
Infrastructure	947,038	842,487
	<u>\$ 6,514,787</u>	<u>\$ 6,426,283</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, 2018 consisted of a net pension liability of \$339,475 and a general obligation bond of \$1,650,000. An additional amount of \$150,000 of the general obligation bond is treated as short-term debt, totaling \$1,800,000. Detail on the general obligation bond is below:

<u>Fiscal Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>
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>\$ 1,800,000</u>	<u>\$ 443,437</u>

**Town of Warren
Management's Discussion and Analysis
June 30, 2018**

The Town is also contingently liable for its pro rata share of the Regional School District No. 6's debt. At June 30, 2018, the Town's pro rata share (19.24%) was \$520,254.

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 2018-2019 fiscal year, and those that will affect future budgets are as follows:

The Town's Mil rate has decreased by 0.25 mills, from 14.50 mills to 14.25 mills.

The \$5,490,104, 2018-2019 General Fund expenditure budget increased \$28,205 from the prior fiscal year's original budget. The increase is mainly due to a cost of living adjustment and an increase in the following line items: planning and zoning, employee benefits, road, and equipment fund, net with a decrease in education expenditures.

At the end of the FY 2017-2018 fiscal year, the General Fund balance was \$2,158,105. Of the General Fund balance, \$36,167 was assigned for the FY 2018-2019 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, 2018

	Governmental Activities
Assets	
Current Assets	
Cash and cash equivalents	\$ 3,489,684
Property taxes, interest, & liens receivable	14,387
Prepaid expenses	2,629
Total Current Assets	<u>3,506,700</u>
Noncurrent Assets	
Capital assets:	
Assets not being depreciated	1,313,371
Assets being depreciated, net of depreciation of \$7,784,308	5,112,912
Total Noncurrent Assets	<u>6,426,283</u>
Total Assets	<u>9,932,983</u>
Deferred Outflows of Resources	
Difference between projected and actual earnings on pension plan investments	9,525
Difference between expected and actual experience on pension plan investments	20,759
Difference of assumption changes or inputs for pensions	1,999
Total Deferred Outflows of Resources	<u>32,283</u>
Liabilities	
Current Liabilities:	
Accounts payable	204,998
Performance bonds held	94,837
Due to State of Connecticut	1,009
Deferred revenue	2,500
Accrued interest	2,742
General obligation bond, due within one year	150,000
Total Current Liabilities	<u>456,086</u>
Noncurrent Liabilities:	
General obligation bond	1,650,000
Net pension liability	339,475
Total Noncurrent Liabilities	<u>1,989,475</u>
Total Liabilities	<u>2,445,561</u>
Net Position	
Net investment in capital assets	4,626,283
Restricted for:	
Road maintenance	293,205
Social services	28,897
Unrestricted	2,571,320
Total Net Position	<u><u>\$ 7,519,705</u></u>

Town of Warren
Statement of Activities
Year Ended June 30, 2018

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	\$ 627,116	\$ 271,078	\$ -	\$ -	\$ (356,038)
Employee benefits	200,716	-	-	-	(200,716)
Health services	20,145	-	-	-	(20,145)
Agencies	64,209	-	-	-	(64,209)
Education	3,326,649	-	32,680	-	(3,293,969)
Town building	210,356	5,563	-	-	(204,793)
Town fire department	48,627	-	-	-	(48,627)
Highways, public works and maintenance	938,737	-	-	181,632	(757,105)
Other	189,816	6,023	-	-	(183,793)
Town property	6,147	-	-	-	(6,147)
Interest	71,563	-	-	-	(71,563)
Total governmental activities	\$ 5,704,081	\$ 282,664	\$ 32,680	\$ 181,632	(5,207,105)

General revenues:

Property taxes, interest, and lien fees	5,273,034
Investment earnings	60,062
Grants, contributions and fines not restricted to specific programs	12,164
Total general revenues	5,345,260

Change in net position 138,155

Net position - July 1, 2017	7,381,550
Net position - June 30, 2018	\$ 7,519,705

Town of Warren
Balance Sheet
Governmental Funds
June 30, 2018

	Major Funds					
		Town Aid	Capital Project Fund		Other	Total
	General Fund	Road Fund	Capital Non-Recurring	Equipment Replacement	Governmental Funds	Governmental Funds
ASSETS:						
Cash and cash equivalents	\$ 2,895,468	\$ 76,460	\$ 77,748	\$ 304,781	\$ 135,227	\$ 3,489,684
Property taxes, interest, & liens receivable	14,387	-	-	-	-	14,387
Prepaid expenses	465	-	-	-	2,164	2,629
Due from other funds	-	216,745	14,853	78,205	128,823	438,626
Total Assets	\$ 2,910,320	\$ 293,205	\$ 92,601	\$ 382,986	\$ 266,214	\$ 3,945,326
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:						
Liabilities:						
Accounts payable	\$ 200,734	\$ -	\$ -	\$ -	\$ -	\$ 200,734
Woods security fee & other payables	2,713	-	-	-	-	2,713
Due to other funds	438,626	-	-	-	-	438,626
Deferred revenue	-	-	-	-	2,500	2,500
Overpaid Property Taxes	1,551	-	-	-	-	1,551
Due to State of Connecticut	1,009	-	-	-	-	1,009
Performance bonds payable	94,837	-	-	-	-	94,837
Total Liabilities	739,470	-	-	-	2,500	741,970
Deferred Inflows of Resources:						
Unavailable revenue - property tax	12,745	-	-	-	-	12,745
Fund Balances:						
Nonspendable:						
Prepayments	465	-	-	-	2,164	2,629
Restricted for:						
Improvement to unimproved / improved roads	-	293,205	-	-	-	293,205
Social services	-	-	-	-	28,897	28,897
Committed to:						
Subsequent year budgeted deficit	36,167	-	-	-	-	36,167
Capital projects	-	-	92,601	-	-	92,601
Parks and recreation	-	-	-	-	69,671	69,671
Cemetery operation	-	-	-	-	121,963	121,963
Equipment replacements	-	-	-	382,986	-	382,986
Waste disposal	-	-	-	-	41,019	41,019
Revaluation	26,027	-	-	-	-	26,027
Assigned for:						
Warren Woods maintenance	11,817	-	-	-	-	11,817
Unassigned	2,083,629	-	-	-	-	2,083,629
Total Fund Balances	2,158,105	293,205	92,601	382,986	263,714	3,190,611
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 2,910,320	\$ 293,205	\$ 92,601	\$ 382,986	\$ 266,214	\$ 3,945,326

Town of Warren

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

June 30, 2018

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 **\$ 3,190,611**

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

Governmental capital assets	\$ 14,210,591	
Less accumulated depreciation	<u>7,784,308</u>	
Net capital assets		6,426,283

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

Property taxes, interest, and liens receivable	\$ 12,745	
Deferred outflow of resources related to pensions:		
Difference between projected and actual earnings on plan investments	9,525	
Difference between expected and actual experience on investments	20,759	
Difference of assumption changes or inputs	<u>1,999</u>	45,028

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	\$ (2,742)	
General obligation bond	(1,800,000)	
Net pension liability	<u>(339,475)</u>	(2,142,217)

Total Net Position of Governmental Activities **\$ 7,519,705**

Town of Warren
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2018

	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	\$ 5,247,698	\$ -	\$ -	\$ -	\$ -	\$ 5,247,698
Interest and lien fees on property taxes	28,004	-	-	-	-	28,004
Intergovernmental	44,344	181,632	-	-	-	225,976
Investment income	51,930	1,047	1,064	4,171	1,850	60,062
Licenses, permits and other fees	183,011	-	-	-	-	183,011
Program fees and other receipts	-	-	-	237	104,832	105,069
Total Revenues	5,554,987	182,679	1,064	4,408	106,682	5,849,820
Expenditures:						
Current:						
General government	480,965	-	-	-	-	480,965
Employee benefits	196,144	-	-	-	-	196,144
Health services	20,145	-	-	-	-	20,145
Agencies	64,209	-	-	-	-	64,209
Education	3,326,649	-	-	-	-	3,326,649
Town buildings	239,273	-	-	-	-	239,273
Town fire department	48,627	-	-	-	-	48,627
Highway and general operations	565,928	-	-	-	-	565,928
Town Insurance	55,285	-	-	-	-	55,285
Other	28,893	-	-	-	135,124	164,017
Town property	16,290	-	-	-	-	16,290
Debt service	221,813	-	-	-	-	221,813
Capital outlay	-	172,857	-	189,053	-	361,910
Total Expenditures	5,264,221	172,857	-	189,053	135,124	5,761,255
Excess (Deficiency) of Revenues Over Expenditures	290,766	9,822	1,064	(184,645)	(28,442)	88,565
Other Financing Sources (Uses):						
Operating transfers	(156,689)	-	25,000	90,000	41,689	-
Total other financing sources (uses)	(156,689)	-	25,000	90,000	41,689	-
Net Change in Fund Balances	134,077	9,822	26,064	(94,645)	13,247	88,565
Fund Balance - beginning of year	2,024,028	283,383	66,537	477,631	250,467	3,102,046
Fund Balance - end of year	\$ 2,158,105	\$ 293,205	\$ 92,601	\$ 382,986	\$ 263,714	\$ 3,190,611

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, 2018

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

Net Change in Fund Balances - Total Governmental Funds **\$ 88,565**

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	\$	429,311		
Less depreciation expense		<u>(517,815)</u>		(88,504)

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	\$	(7,584)		
Change in deferred outflow of resources related to pensions:				
Difference between projected and actual earnings on plan investments		(11,391)		
Difference between expected and actual experience on plan investments		(6,416)		
Difference of assumption changes or inputs		<u>(7,491)</u>		(32,882)

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

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

Some expenses reported in the Statement of Activities do not require the use of
current financial resources and therefore are not reported as expenditures in the
governmental funds.

Change in net pension liability				20,726
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Change in Net Position of Governmental Activities	\$	<u>138,155</u>		
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Town of Warren
Statement of Fiduciary Net Position
Pension Trust Fund
June 30, 2018

Assets:

Cash and cash equivalents	\$ 68,891
Investments - at fair value	<u>464,630</u>
Total Assets	<u>533,521</u>

Net Position:

Assets held in trust for pension benefits	\$ <u>533,521</u>
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Town of Warren
Statement of Changes in Fiduciary Net Position
Pension Trust Fund
Year Ended June 30, 2018

Additions:

Employer contributions	\$	55,000
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Investment income:

Change in fair value of investments		16,311
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Interest and dividends		14,236
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Less: investment expense		3,448
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Net investment income		<u>27,099</u>
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Total Additions		82,099
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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		20,427
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Assets Held In Trust For Pension Benefits:

Net Position - Beginning of year		<u>513,094</u>
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Net Position - End of year	\$	<u><u>533,521</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, 2018

	Original and Final Budget	Actual	Variance With Final Budget Over (Under)
Revenues:			
Property taxes	\$ 5,263,485	\$ 5,271,698	\$ 8,213
Interest and liens fees on property taxes	20,000	28,004	8,004
Telephone access tax	5,000	4,916	(84)
State of Connecticut - Grants:			
Elderly homeowners	6,000	---	(6,000)
Veterans tax relief	500	1,508	1,008
Historic document preservation	----	4,000	4,000
State property (PILOT)	1	1,908	1,907
Mashantucket Pequot	1	8,125	8,124
Education grants	1	28,680	28,679
Judicial fines	----	90	90
Municipal revenue sharing	1	---	(1)
Other grants	---	33	33
Contributions in lieu of taxes	500	500	-
Investment income	15,000	51,930	36,930
Other fees and receipts:			
Building permits	40,000	69,770	29,770
Building permits - Excess revenue over budget offsets expenditures	----	(29,770)	(29,770)
Planning, zoning and conservation	4,000	6,262	2,262
Conveyance tax	28,000	60,901	32,901
Dog fees	1,000	1,571	571
Recording and map fees	10,000	8,871	(1,129)
Rent of town buildings	3,600	4,963	1,363
Library rent	600	600	---
Photocopies and other miscellaneous fees	7,000	23,004	16,004
Recycling rebate	1,000	1,653	653
Amounts available for appropriation	\$ <u>5,405,689</u>	\$ <u>5,549,217</u>	\$ <u>143,528</u>

Town of Warren
Required Supplementary Information
Schedule of Revenues, Expenditures and Changes in Fund Balance
General Fund Budget and Actual (Non - GAAP Budgetary Basis)
Year Ended June 30, 2018

	Original Budget	Transfers and Additional Appropriations	Final Budget	Actual	Variance With Final Budget Over (Under)
Expenditures:					
General Government					
First Selectman - salary	\$ 53,197	\$ ---	\$ 53,197	\$ 53,197	\$ ---
First Selectman -Administrative Assistant	34,458	---	34,458	34,087	(371)
First Selectman - Clerical	17,894	---	17,894	14,053	(3,841)
Board of Selectman - expenses	6,500	---	6,500	5,426	(1,074)
Second Selectman	3,750	---	3,750	3,750	---
Third Selectman	3,750	---	3,750	3,750	---
Treasurer - salary	6,477	---	6,477	6,477	---
Treasurer - expenses	1,500	---	1,500	1,722	222
Town clerk - salary	36,925	---	36,925	36,925	---
Town clerk - expenses	15,700	---	15,700	14,766	(934)
Deputy town clerk	3,680	---	3,680	139	(3,541)
Computer management	5,000	---	5,000	5,632	632
Tax collector - salary	10,537	---	10,537	11,267	730
Tax collector - expenses	9,500	---	9,500	9,451	(49)
Assessor- salary	26,106	---	26,106	26,106	---
Assessor- expenses	13,750	---	13,750	10,458	(3,292)
Park and recreation director - salary	33,182	---	33,182	33,534	352
Social services director - salary	11,000	---	11,000	9,855	(1,145)
Social services - expenses	1,000	---	1,000	64	(936)
Zoning /Inlands officer - salary	18,667	---	18,667	20,592	1,925
Custodian - salary	17,994	---	17,994	12,263	(5,731)
Fire Marshall	4,000	---	4,000	3,672	(328)
Building inspector	35,000	---	35,000	61,415	26,415
Building department - Excess revenue over budget	---	---	---	(29,770)	(29,770)
Dog warden - salary	6,535	---	6,535	6,535	---
Dog warden - expenses	850	---	850	606	(244)
Animal shelter	1,900	---	1,900	1,350	(550)
Police	500	---	500	352	(148)
Office equipment	6,000	---	6,000	3,623	(2,377)
Town engineer	2,500	---	2,500	2,500	---
Legal counsel	5,000	---	5,000	1,472	(3,528)
Auditor	17,800	---	17,800	18,500	700
GASB # 34 Compliance	1,618	---	1,618	1,000	(618)
Probate court	2,675	---	2,675	2,673	(2)
Elections - salary	6,800	---	6,800	7,702	902
Elections - expenses	6,800	---	6,800	4,380	(2,420)
Board of Assessment Appeals	750	---	750	674	(76)
Board of Finance	730	---	730	402	(328)
Planning and Zoning Commission	7,000	---	7,000	8,864	1,864
Zoning Board of Appeals	7,800	14,310	22,110	21,355	(755)
Conservation Commission	3,820	---	3,820	3,113	(707)
Historical document preservation	---	---	---	4,000	4,000
Revaluation - Continuing and additional appropriations	---	39,290	39,290	13,263	(26,027)
Total General Government	448,645	53,600	502,245	451,195	(51,050)

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, 2018

Expenditures (continued):	Original Budget	Transfers and Additional Appropriations	Final Budget	Actual	Variance With Final Budget Over (Under)
Employee Benefits					
Insurance benefits	\$ 66,900	\$ 4,800	\$ 71,700	\$ 74,244	\$ 2,544
Retirement fund contribution and fees	82,800	---	82,800	82,263	(537)
Social security/medicare	41,700	---	41,700	39,637	(2,063)
Total Employee Benefits	191,400	4,800	196,200	196,144	(56)
Health services					
Torrington area health district	8,870	---	8,870	8,869	(1)
Visiting nurses Northwes & NM	5,000	---	5,000	1,056	(3,944)
Paramedic intercept	10,220	---	10,220	10,220	---
Total Health Services	24,090	---	24,090	20,145	(3,945)
Agencies					
Lake Waramaug Authority	5,600	---	5,600	3,665	(1,935)
Inter-local commission	9,485	---	9,485	9,485	---
NW CT Regional Council of Governments	1,134	---	1,134	1,134	---
Library	29,000	19,942	48,942	29,000	(19,942)
Civil Defense - town communication	1,000	---	1,000	---	(1,000)
Litchfield County Dispatch	15,347	---	15,347	15,346	(1)
Regional non-profit agencies	1,938	---	1,938	2,097	159
Litchfield County soil conservation	600	---	600	600	---
Elderly bus	1,115	---	1,115	1,115	---
Council of Small Towns	1,767	---	1,767	1,767	---
Total Agencies	66,986	19,942	86,928	64,209	(22,719)
Town Property					
Improving town property	15,000	---	15,000	14,077	(923)
Street lighting	2,600	---	2,600	2,213	(387)
Total Town Property	17,600	---	17,600	16,290	(1,310)
Town Buildings & Waste Removal					
Operations	80,000	---	80,000	88,142	8,142
Waste collection and hauling	97,750	---	97,750	89,669	(8,081)
Recycling	500	---	500	---	(500)
Energy improvements	1,500	---	1,500	---	(1,500)
Capital improvements	30,000	---	30,000	30,189	189
Covanta	35,000	---	35,000	29,646	(5,354)
Household hazardous waste	2,500	---	2,500	1,627	(873)
Total Town Buildings & Waste Removal	247,250	---	247,250	239,273	(7,977)
Highways and General Operations					
Highway labor	253,261	---	253,261	245,637	(7,624)
Highway department operations	120,000	---	120,000	119,084	(916)
Snow removal	90,000	---	90,000	89,852	(148)
Town garage	19,000	---	19,000	16,293	(2,707)
Maintenance town equipment	35,000	---	35,000	34,496	(504)
Gas, fuel, oil	28,000	---	28,000	39,148	11,148
Road Fund	20,000	---	20,000	18,036	(1,964)
Uniforms	2,500	---	2,500	3,382	882
Total Highways and General operations	567,761	---	567,761	565,928	(1,833)

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, 2018

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	\$ 16,761	\$ (2,239)
Workmans compensation	7,700	---	7,700	7,486	(214)
Gas and diesel fuel	3,000	---	3,000	3,000	---
Truck maintenance	19,000	---	19,000	20,814	1,814
Tax abatement	28,000	---	28,000	24,566	(3,434)
Total Fire Department	76,700	---	76,700	72,627	(4,073)
Town Insurance					
Town Insurance	62,000	---	62,000	55,285	(6,715)
Miscellaneous					
State dog fees	1,200	---	1,200	1,009	(191)
Website/Email services	2,500	---	2,500	2,310	(190)
Newsletter expenses	3,300	---	3,300	3,006	(294)
Miscellaneous	3,000	---	3,000	2,626	(374)
Special appropriation: Lake Waramaug Dam	---	20,000	20,000	19,942	(58)
Total Miscellaneous	10,000	20,000	30,000	28,893	(1,107)
Education					
Wamogo Regional School District	3,367,154	(19,110)	3,348,044	3,326,649	(21,395)
Debt Service					
Interest & principal	221,813	---	221,813	221,813	---
Other Financing Uses:					
Operating transfers out					
Fire truck replacement fund	40,000	---	40,000	40,000	---
Park and recreation fund	32,000	---	32,000	28,189	(3,811)
Non-recurring capital expenditure fund	25,000	---	25,000	25,000	---
Cemeteries	13,500	---	13,500	13,500	---
Equipment fund	50,000	---	50,000	50,000	---
Total operating transfers	160,500	---	160,500	156,689	(3,811)
Total Expenditures and Other Financing Uses	<u>5,461,899</u>	<u>79,232</u>	<u>5,541,131</u>	<u>5,415,140</u>	<u>(125,991)</u>
Excess (deficiency) of revenues over Expenditure and other uses	(56,210)	(79,232)	(135,442)	134,077	269,519
Fund Balance at beginning of year	<u>56,210</u>	<u>79,232</u>	<u>135,442</u>	<u>2,024,028</u>	<u>1,888,586</u>
Fund Balance at end of year	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ 2,158,105</u>	<u>\$ 2,158,105</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, 2018

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, 2018	\$ 5,549,217	\$ 5,415,140	\$ 2,158,105
Volunteer tax credits	(24,000)	(24,000)	---
To gross up revenue and expenditures -- Building department	<u>29,770</u>	<u>29,770</u>	<u>---</u>
Actual GAAP - June 30, 2018	<u>\$ 5,554,987</u>	<u>\$ 5,420,910</u>	<u>\$ 2,158,105</u>

Town of Warren
Nonmajor Government Funds
Combining Balance Sheet
June 30, 2018

	Special Revenue Funds					Total
	Park and Recreation Fund	Warren Cemetery Commission	Good Neighbor Fund	Force Majeure Fund	Social Service Special Project Fund	
Assets:						
Cash and cash equivalents	\$ ---	\$ 120,843	\$ 14,384	\$ ---	\$ ---	\$ 135,227
Prepaid expenses	2,164	---	---	---	---	2,164
Due from other funds	72,171	1,120	5,319	41,019	9,194	128,823
Total Assets	<u>\$ 74,335</u>	<u>\$ 121,963</u>	<u>\$ 19,703</u>	<u>\$ 41,019</u>	<u>\$ 9,194</u>	<u>\$ 266,214</u>
Liabilities:						
Deferred revenue	\$ 2,500	\$ ---	\$ ---	\$ ---	\$ ---	\$ 2,500
Total Liabilities	<u>2,500</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>2,500</u>
Fund balances:						
Nonspendable:						
Prepayments	2,164	---	---	---	---	2,164
Restricted for:						
Social services	---	---	19,703	---	9,194	28,897
Committed to:						
Parks and recreation	69,671	---	---	---	---	69,671
Cemetery operations	---	121,963	---	---	---	121,963
Waste disposal	---	---	---	41,019	---	41,019
Total Fund Balances	<u>71,835</u>	<u>121,963</u>	<u>19,703</u>	<u>41,019</u>	<u>9,194</u>	<u>263,714</u>
Total Liabilities and Fund Balances	<u>\$ 74,335</u>	<u>\$ 121,963</u>	<u>\$ 19,703</u>	<u>\$ 41,019</u>	<u>\$ 9,194</u>	<u>\$ 266,214</u>

Town of Warren
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended June 30, 2018

	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	\$ ---	\$ 1,653	\$ 197	\$ ---	\$ ---	\$ 1,850
Program fees and other receipts	99,046	1,500	2,250	830	1,206	104,832
Total Revenues	<u>99,046</u>	<u>3,153</u>	<u>2,447</u>	<u>830</u>	<u>1,206</u>	<u>106,682</u>
Expenditures:						
Cemetery expenditures	---	13,565	---	---	---	13,565
Programs and Activities	115,204	---	4,868	---	1,487	121,559
Total Expenditures	<u>115,204</u>	<u>13,565</u>	<u>4,868</u>	<u>---</u>	<u>1,487</u>	<u>135,124</u>
Excess (Deficiency) of revenues over expenditures	(16,158)	(10,412)	(2,421)	830	(281)	(28,442)
Other Financing Sources:						
Operating transfers in	<u>28,189</u>	<u>13,500</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>41,689</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures	12,031	3,088	(2,421)	830	(281)	13,247
Fund Balance - beginning 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>
Fund Balance - end of year	<u>\$ 71,835</u>	<u>\$ 121,963</u>	<u>\$ 19,703</u>	<u>\$ 41,019</u>	<u>\$ 9,194</u>	<u>\$ 263,714</u>

Town of Warren
Schedule of Property Taxes Levied, Collected and Outstanding (Report of the Tax Collector)
Year Ended June 30, 2018

	Taxes Receivable July 1, 2017	Assessor's Lawful Additions	Corrections Reductions	Suspense Transfers	Adjusted Taxes Receivable	C o l l e c t i o n s		Total Net Collections	Taxes Receivable June 30, 2018
						Taxes	Interest & Liens		
Grand List : October 1,									
2016 \$	5,242,191 \$	6,511 \$	(6,659) \$	---	5,242,043 \$	5,230,255 \$	22,150 \$	(1,102) \$	5,251,303 \$
2015	20,514	289	(1,289)	(3,227)	16,287	15,882	4,644	405	20,931
Suspense collections	---	---	---	2,423	2,423	2,423	2,292	---	4,715
Totals	\$ 5,262,705 \$	6,800 \$	(7,948) \$	(804) \$	5,260,753 \$	5,248,560 \$	29,086 \$	(697) \$	5,276,949 \$
									12,890

Town of Warren
Statement of Debt Limitation
Connecticut General Statutes, Section 7-374 (b)
Year Ended June 30, 2018

Tax collections (including interest and lien fees) for the year ended June 30, 2018 \$ 5,276,949

Reimbursement for revenue loss on:

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

-

Total tax collections (including interest and lien fees) for the year ended June 30, 2018 \$ 5,276,949

	General Purposes	Schools	Sewers	Urban Renewal	Pension Deficit
Debt Limitation:					
2 1/4 times Base	\$ 11,873,135	\$ -	\$ -	\$ -	\$ -
4 1/2 times Base	-	23,746,271	-	-	-
3 3/4 times Base	-	-	19,788,559	-	-
3 1/4 times Base	-	-	-	17,150,084	-
3 times Base	-	-	-	-	15,830,847
Total Debt Limitation	11,873,135	23,746,271	19,788,559	17,150,084	15,830,847
Indebtedness:					
General Obligation Bonds - Issued June 15, 2010	1,800,000	-	-	-	-
Wamogo Regional School District #6					
Towns share 19.24%					
General Obligation Bonds Issued 2009 -\$425,000	-	81,770	-	-	-
General Obligation Bonds Issued 2017 -\$2,045,000		393,458			
Bank Loan Issued December 2016 -\$234,022	-	45,026	-	-	-
Total Indebtedness	1,800,000	520,254	-	-	-
Debt Limitation In Excess Of Outstanding and Authorized Debt	\$ 10,073,135	\$ 23,226,017	\$ 19,788,559	\$ 17,150,084	\$ 15,830,847



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, 2018, 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 October 23, 2018.

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.

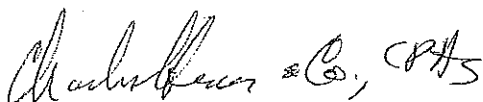
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during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

October 23, 2018