

Town of Warren  
Proposed Budget  
2020-2021

	FY 2018-2019 Budget	FY 2018-2019 Year to Date	FY 2019-2020 Budget	FY 2019-2020 Year to Date	FY 2020- 2021 Budget	YEAR TO YEAR DIFF
Revenues	Last Year	Last Year	This Year	This Year	Next Year	%
Property taxes	\$5,327,935	5,353,186	\$5,446,657	5,397,071	\$5,440,597	-0.11%
Interest and lien fees on property taxes	15000	18,579	15000	17,282	15000	0.00%
<b>State of Connecticut - Grants</b>						
Telephone access tax	4800	4,819	4700	-	4500	-4.26%
Elderly homeowners	0	32	0	33	0	#DIV/0!
Veterans tax relief	500	1,596	500	1,368	500	0.00%
Local capital improvement program	0	10,500	0		0	#DIV/0!
State property (PILOT)	1	2,084	1	2,084	1	0.00%
Mashantucket Pequot	1	4,369	1	1,456	1	0.00%
Municipal Revenue Sharing (MSR)	0		0		0	#DIV/0!
Education grants (ECS)	0	32,511	0	16,158	0	#DIV/0!
Other State & Federal Grants (General assistance, Boating Safety, FEMA, Historic Document Preservation, Mass Appraisal System)	0	5,208	5000	5,760	5500	10.00%
Contributions in lieu of taxes	500	500	500	-	500	0.00%
Investment income	25000	77,932	30000	26,229	25000	-16.67%
<b>Other fees and receipts</b>						
Building permits	40000	40,000	40000	32,290	40000	0.00%
Planning and Zoning, Conservation Comm., ZBA	4000	5,484	4000	3,303	4000	0.00%
Conveyance tax	15000	36,896	10000	21,055	15000	50.00%
Dog fees	1000	1,544	1000	460	1000	0.00%
Recording fees	8000	8,938	7500	6,535	7500	0.00%
Rent of town buildings	3600	6,150	3600	3,800	3600	0.00%
Library rent	600	600	600	-	600	0.00%
Photocopies and other misc. fees	7000	17,017	7000	9,688	7000	0.00%
Recycling Rebate	1000	1,379	0	228	0	#DIV/0!
Sale of Equipment						#DIV/0!
Cemetery Income						#DIV/0!
Transfer from Fund Balance	\$ 36,167		\$ 88,892		\$ 107,167	20.56%
	<b>\$ 5,490,104</b>	<b>\$ 5,629,324</b>	<b>\$ 5,664,951</b>	<b>\$ 5,544,799</b>	<b>\$ 5,677,466</b>	<b>0.22%</b>
<b>Total of Expenditures</b>	5,490,104		5,664,951		<b>5,677,466</b>	
	373,890,190		382,221,550		381,796,290	-0.11%
Mill Rate	14.25		14.25	-	14.25	0.00%
Property Tax	\$5,327,935		\$5,446,657		\$5,440,597	-0.11%

1. Estimates of State Formula Aid to Municipalities for Fiscal Years 2018-2019

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2	<b>Expenditures</b>	<b>Last Year</b>	<b>Last Year</b>	<b>This Year-to-Date</b>		<b>Next Year</b>	<b>% Change</b>
3	<b>General Government</b>						
4	First Selectman-salary	54,261	54,261	55,347	36,189	56,453	2.0%
5	First Selectman-Administrative Assistant	35,147	34,783	35,850	23,518	48,995	36.7%
6	First Selectman-Clerical	9,955	6,013	10,154	4,409	10,140	-0.1%
7	Board of Selectmen-expenses	6,500	6,320	6,500	4,530	6,500	0.0%
8	Second Selectman	3,825	3,825	3,825	1,913	3,900	2.0%
9	Third Selectman	3,825	3,825	3,825	1,913	3,900	2.0%
10	Treasurer-salary	6,607	6,607	6,740	4,407	6,875	2.0%
11	Treasurer-expenses	1,500	1,053	1,500	238	1,610	7.3%
12	Town Clerk-salary	37,664	37,664	38,418	25,120	39,182	2.0%
13	Town Clerk-expenses	15,700	13,859	15,700	9,090	15,700	0.0%
14	Deputy Town Clerk	3,680	399	3,753	-	2,411	-35.8%
15	Computer Management	10,000	4,981	10,000	1,335	10,000	0.0%
16	Tax Collector-salary	12,081	11,956	12,324	8,086	23,400	89.9%
17	Tax Collector-expenses	10,175	6,439	10,175	7,978	10,175	0.0%
18	Assessor - salary	26,628	26,628	27,161	18,107	36,050	32.7%
19	Assistant Assessor in training - salary					8,320	#DIV/0!
20	Assessor - Expenses	13,750	13,104	14,735	11,829	15,010	1.9%
21	Park and Recreation Director - salary	33,853	36,091	34,530	22,576	44,600	29.2%
22	Social Services Director - salary	11,000	7,161	11,445	5,234	23,283	103.4%
23	Social Services - expenses	1,000	1,178	2,000	348	3,500	75.0%
24	Zoning/Inlands Officer - salary	19,039	16,587	19,421	4,254	29,120	49.9%
25	Clerical: Land Use Department	8,295	6,671	8,460	4,645	10,140	19.9%
26	Custodian - salary	14,058	11,425	14,337	7,550	20,592	43.6%
27	Fire Marshall	4,100	3,132	4,200	2,309	4,500	7.1%
28	Building Inspector	35,000	30,820	35,000	28,358	35,000	0.0%
29	Dog Warden - salary	6,666	6,666	6,800	4,533	6,970	2.5%
30	Dog Warden - expenses	850	600	850	350	850	0.0%
31	Animal Shelter	1,400	1,350	1,400	675	1,400	0.0%
32	Police	500	360	500		500	0.0%
33	Office Equipment	6,000	292	6,000	104	6,000	0.0%
34	Town Engineer	2,500		2,500		2,500	0.0%
35	Legal Counsel	5,000		5,000		5,000	0.0%

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36	Auditor	19,500	19,500	20,500	20,200	21,500	4.9%
37	GASB 34 Compliance	1,000	1,000	1,000	1,000	1,500	50.0%
38	Probate Court	2,717	2,717	2,757	2,757	2,861	3.8%
39	Elections - salary	10,575	8,988	10,787	4,468	12,000	11.2%
40	Elections - expenses	8,000	8,156	5,000	2,641	11,300	126.0%
41	Board of Assessment Appeals	750	608	500	32	500	0.0%
42	Board of Finance	700	425	600	-	670	11.7%
43	Planning and Zoning Commission	22,000	16,869	7,000	1,158	7,000	0.0%
44	Zoning Board of Appeals	5,000	1,288	5,000	769	5,000	0.0%
45	Conservation Commission	3,820	1,206	4,000	484	4,000	0.0%
46	<b>General Government</b>	<b>474,621</b>	<b>414,807</b>	<b>465,593</b>	<b>273,105</b>	<b>558,907</b>	<b>20.0%</b>
47	<b>Employee Benefits</b>						
48	Insurance benefits	97,400	85,518	102,000	66,565	106,111	4.0%
49	Retirement fund contribution and fees	87,735	86,276	89,700	17,957	92,030	2.6%
50	Social Security/Medicare	43,200	40,877	44,045	26,704	49,940	13.4%
51	<b>Employee Benefits</b>	<b>228,335</b>	<b>212,671</b>	<b>235,745</b>	<b>111,227</b>	<b>248,081</b>	<b>5.2%</b>
52	<b>Health Services</b>						
53	Torrington Area Health District	8,820	8,820	8,831	8,831	7,667	-13.2%
54	Visiting Nurses Northwest & NM	5,000	1,625	5,000	885	5,061	1.2%
55	Paramedic Intercept	12,672	12,672	15,039	15,031	15,275	1.6%
56	<b>Health Services</b>	<b>26,492</b>	<b>23,117</b>	<b>28,870</b>	<b>24,747</b>	<b>28,003</b>	<b>-3.0%</b>
57	<b>Agencies</b>						
58	Lake Waramaug Authority	5,600	2,838	5,600	800	5,600	0.0%
59	Inter-Local Commission	9,485	9,524	10,530	10,530	10,882	3.3%
60	NW CT Regional Council of Govts.	1,127	1,126	1,128	1,128	2,220	96.8%
61	Library	29,000	29,000	30,000	20,000	32,000	6.7%
62	Civil Defense -Town Communication	1,000		1,000		1,000	0.0%
63	Litchfield County Dispatch	16,115	16,065	16,258	16,257	15,851	-2.5%
64	Regional Non-Profit Agencies & Charities	2,020	2,080	2,080	1,817	1,350	-35.1%
65	Litchfield County Soil Conservation	600	600	600	600	600	0.0%
66	Elderly Bus	1,115	1,115	1,115	615	1,115	0.0%
67	Council of Small Towns	1,767	1,767	1,767	1,767	975	-44.8%
68	<b>Agencies</b>	<b>67,829</b>	<b>64,115</b>	<b>70,078</b>	<b>53,515</b>	<b>71,593</b>	<b>2.2%</b>

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69	<b>Town Property</b>						
70	Improving Town Property	15,000	15,000	15,000	3,890	15,000	0.0%
71	Street Lighting	2,600	1,896	2,600	1,078	2,600	0.0%
72	<b>Town Property</b>	<b>17,600</b>	<b>16,896</b>	<b>17,600</b>	<b>4,968</b>	<b>17,600</b>	<b>0.0%</b>
73	<b>Town Buildings &amp; Waste Removal</b>						
74	Operations	80,000	84,948	90,000	46,022	90,000	0.0%
75	Waste Collection & Hauling	98,000	91,707	98,000	54,062	98,000	0.0%
76	Recycling	500		20,000	7,991	20,000	0.0%
77	Energy Improvements	1,500	503	1,500		1,500	0.0%
78	Capital Improvements	30,000	40,500	30,000	1,885	30,000	0.0%
79	Covanta	35,000	30,611	35,000	20,551	35,000	0.0%
80	Household Hazardous Waste	2,500	2,132	2,500	2,406	2,500	0.0%
81	<b>Town Buildings &amp; Waste Removal</b>	<b>247,500</b>	<b>250,401</b>	<b>277,000</b>	<b>132,917</b>	<b>277,000</b>	<b>0.0%</b>
82	<b>Highways and General Operation</b>						
83	Highway Labor	258,500	255,329	260,000	171,843	266,830	2.6%
84	Highway Dept. Operations	120,000	110,670	120,000	55,321	120,000	0.0%
85	Snow Removal	90,000	82,997	90,000	60,416	90,000	0.0%
86	Town Garage	19,000	17,657	20,000	12,553	20,000	0.0%
87	Maintenance Town Equipment	35,000	35,025	40,000	16,617	40,000	0.0%
88	Gas, Fuel, Oil	35,000	34,754	35,000	30,452	35,000	0.0%
89	Road Fund	140,000	140,000	140,000	43,799	<b>140,000</b>	0.0%
90	Uniforms	3,200	4,019	3,500	2,644	5,000	42.9%
91	Removal of Ash Trees	0	-	15,000	13,969	30,000	100.0%
92	<b>Highways and General Ops.</b>	<b>700,700</b>	<b>680,452</b>	<b>723,500</b>	<b>407,615</b>	<b>746,830</b>	<b>3.2%</b>
93	<b>Fire Company Expenses</b>						
94	Insurance	17,500	16,977	17,600	18,133	<b>19,834</b>	12.7%
95	Workmans Compensation	8,000	8,057	8,100	9,305	10,378	28.1%
96	Gas and Diesel Fuel	4,000	4,077	4,000	4,000	4,000	0.0%
97	Truck Maintenance	<b>26,000</b>	26,858	20,000	4,958	20,000	0.0%
98	Tax Abatement	30,000	25,608	30,000		29,500	-1.7%
99	Firetruck replacement capitol account	50,000	50,000	50,000	55,000	65,000	30.0%
100	<b>Fire Department</b>	<b>135,500</b>	<b>131,576</b>	<b>129,700</b>	<b>91,396</b>	<b>148,712</b>	<b>14.7%</b>
101	<b>Insurance</b>						

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102	Town	62,000	55,410	61,000	35,489	61,000	0.0%
103	<b>Insurance</b>	<b>62,000</b>	<b>55,410</b>	<b>61,000</b>	<b>35,489</b>	<b>61,000</b>	<b>0.0%</b>
104	<b>Miscellaneous</b>						
105	State Dog Fees	2,300	872	1,500		1,500	0.0%
106	Website/Email Services	2,500	2,470	2,800	2,310	<b>3,500</b>	25.0%
107	Newsletter Expenses	3,500	3,257	3,700	1,709	3,700	0.0%
108	Miscellaneous	3,000	886	3,000	306	3,000	0.0%
109	<b>Miscellaneous</b>	<b>11,300</b>	<b>7,485</b>	<b>11,000</b>	<b>4,325</b>	<b>11,700</b>	<b>6.4%</b>
110	<b>Other Financing Uses</b>						
111	Park and Recreation Fund	32,000	28,317	32,000	20,990	34,000	6.3%
112	Non-Recurring Capital Expenditure	25,000	25,000	25,000	25,000	25,000	0.0%
113	Debt Service	215,813	215,813	209,813	29,906	205,313	-2.1%
114	<b>Unemployment Charges</b>		<b>832</b>	<b>5,400</b>		<b>0</b>	-100.0%
115	Cemeteries	13,500	13,500	14,000	9,206	14,000	0.0%
116	<b>SPECIAL ALLOCATION FOR BOAT</b>					20,000	
117	Equipment Fund	60,000	60,000	60,000	60,000	70,000	16.7%
118	<b>Other Financing Uses</b>	<b>346,313</b>	<b>343,462</b>	<b>346,213</b>	<b>145,103</b>	<b>368,313</b>	<b>6.4%</b>
119	<b>Total Government Expenditures</b>	<b>2,318,190</b>	<b>2,200,392</b>	<b>2,366,299</b>	<b>1,284,406</b>	<b>2,537,739</b>	<b>7.2%</b>
120	<b>Education</b>						
121	<b>Wamogo RSD #6</b>	<b>3,348,044</b>	<b>3,159,674</b>	<b>3,296,652</b>	<b>2,747,210</b>	<b>3,139,727</b>	<b>-4.8%</b>
122	<b>Total Expenditures</b>	<b>5,666,234</b>	<b>5,360,066</b>	<b>5,662,951</b>	<b>4,031,616</b>	<b>5,677,466</b>	<b>0.3%</b>

*Please take note of our comment for today's meeting and please pass this on to the Chair of the Board of Finance for their meeting tomorrow.*

*Thank you!*

*Waltraud & Hermann Tammen*

## **COMMENT BY HERMANN AND WALTRAUD TAMMEN**

We are writing to you in regard to meetings by the Board of Selectmen on April 21 and the Board of Finance on April 22 in which the proposed 2020/2021 Warren Town budget will be discussed.

We have looked at the proposed budget numbers carefully and would like to be pro-active and make our opinion known at this time.

### **EXPENSES**

We do not believe the proposed steep increases in expenses are wise and called for.

When many people face lay-offs or pay cuts, we should not increase salary expenditures. The proposed budget calls for an increase in salaries and benefits of over \$105,000.

Even if, and this is something that needs to be studied very carefully and shared with the public, it would turn out that salaries paid in Warren are less for comparable jobs than in neighboring towns, we should not be asked to raise salaries this much in one year.

Some of the positions should be reviewed. At a time when most likely there will be fewer activities for trips etc. an increase of \$10,000 is proposed for the Park & Rec position. With a salary of \$44,600 this would be the third-highest paid position in town.

### **INCOME**

The town should be prepared to expect lower real estate tax revenues. With real estate values tumbling, it is very possible that owners will ask for a re-assessment, resulting in drastically lower real estate tax income.

Example based on the 2019/2020 budget:

Current real estate value \$382 M. Reduction by 20% = 306 M. At a mil rate of 14.25 this would result in a revenue loss of over \$1 M. Mil rate would need to be raised by 25% = 17.8 mil.

### **BOTTOM LINE**

The proposed budget looks only balanced because expenses for Wamogo have declined by \$157,000. As we know, this can change, and in the future our share may be significantly be higher.

### **CONCLUSION**

This is a time to batten down the hatches. Keep expenses and taxes low.