# TOWN OF WARREN BOARD OF FINANCE BOARD OF SELECTMEN Special Meeting Agenda via Zoom

Date: May 13, 2020 Time: 7:00 pm

Place: Zoom Meeting

- 1. Minutes of the May 6, 2020 meeting
- 2. Discussion and possible action on compensation comparable
- 3. Discussion and possible action to present the FY 2020-2021 Budget to Town of Warren residents for comment

### Adjourn:

Join Zoom Meeting

https://zoom.us/j/97761251503?pwd=dG4zU3RWTGZzVmZPQzR5cUh6VFY3QT09

Meeting ID: 977 6125 1503

Password: 605257

One tap mobile

+16468769923,,97761251503#,,1#,605257# US (New York)

Dial by your location +1 646 876 9923 US (New York)

## Town of Warren Schedule of Compensation Comparison December 31, 2019

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### INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Finance Town of Warren Warren, Connecticut

We have performed the procedures enumerated below, which were agreed to by the Town of Warren's Board of Finance and the First selectman solely to assist in evaluating certain per hourly rates as of December 31, 2019. Management is responsible for the determination of hourly rates and its comparison. The sufficiency of these procedures is solely the responsibility of the Town of Warren Board of Finance. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

#### The procedures are as follows:

1. Recalculated the Schedule of Salary Comparison: Showing actual current per hour rates, average, lowest, median, and highest rates per Northwest Hills Council of Government survey and an additional municipality similar in size not on the aforementioned survey. The recalculation are presented for the following job position:

**Town Clerk** 

Tax Collector

Assessor

Land Use Officer

**Social Service Director** 

Registrars

Treasurer

**Recreation Director** 

Custodian- Town Hall cleaning

Administrative Assistant

Accountant/Bookkeeper

2. Verified changes made to the December 2019 of the Northwest Hills council of government survey in order to use a more representative sample. These changes are listed in note "1" attached to the schedule.

- 3. Verified current hourly rates with respective employees of other Town officials.
- 4. Obtained hourly rates from municipality, similar in size not on the aforementioned survey.
- 5. Provided certain factors, although not all inclusive, that would affect employee hourly rates.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We are not engaged and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Schedule of Salary Compensation. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Town of Warren's Board of Finance and is not intended to be and should not be used by anyone other than those specified party.

Charles Heaven & CO., CPA's

May 6, 2020

### Town of Warren Schedule of Compensation Comparison As of 12/31/2019

Hour	ly :	Ra	tes
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	December 2019 Survey								
Current	Average	Lowest	Median	Highest	not in survey				
s 33.58 s	32.11	24.98	31.80	45.93	\$ 31.91				
21.25	35.70	28.29	36.40	57.69	31.91				
34.82	37.31	29.37	37.50	50.00	31.91				
35.00	31.23	24.77	32.59	42.40	19.73				
21.42	24.76	16.81	21.47	37.39	27.55				
26.56	26.56	21.91	25.54	37.39	17.50				
16.99	20.20	15.15	19.66	23.00	21.38				
23.78	28.11	20.64	28.51	34.30	31.59				
23.78	31.44	29.94	31.20	32.46	31.91				
32.41	41.51	32.08	42.03	50.46	(A)				
in 18.38	20.07	20.03	20.19	20.34	(B)				
	33.58 \$ 21.25 34.82 35.00 21.42 26.56 16.99 23.78 23.78 32.41	33.58     32.11       21.25     35.70       34.82     37.31       35.00     31.23       21.42     24.76       26.56     26.56       16.99     20.20       23.78     28.11       23.78     31.44       32.41     41.51	Current         Average         Lowest           33.58 s         32.11 24.98           21.25 35.70 28.29           34.82 37.31 29.37           35.00 31.23 24.77           21.42 24.76 16.81           26.56 26.56 21.91           16.99 20.20 15.15           23.78 28.11 20.64           23.78 31.44 29.94           32.41 41.51 32.08	Current         Average         Lowest         Median           \$ 33.58 \$ 32.11         24.98         31.80           21.25         35.70         28.29         36.40           34.82         37.31         29.37         37.50           35.00         31.23         24.77         32.59           21.42         24.76         16.81         21.47           26.56         26.56         21.91         25.54           16.99         20.20         15.15         19.66           23.78         28.11         20.64         28.51           23.78         31.44         29.94         31.20           32.41         41.51         32.08         42.03	Current         Average         Lowest         Median         Highest           33.58 \$         32.11         24.98         31.80         45.93           21.25         35.70         28.29         36.40         57.69           34.82         37.31         29.37         37.50         50.00           35.00         31.23         24.77         32.59         42.40           21.42         24.76         16.81         21.47         37.39           26.56         26.56         21.91         25.54         37.39           16.99         20.20         15.15         19.66         23.00           23.78         28.11         20.64         28.51         34.30           23.78         31.44         29.94         31.20         32.46           32.41         41.51         32.08         42.03         50.46				

<sup>(</sup>A)- Not seperated, Included in Accountant/Bookkeeper job position

<sup>(</sup>B)- Nonexistent

### Town of Warren Notes to Schedule of Compensation Comparison As of 12/31/2019

#### Note "1" - December 2019 survey average hourly:

The following changes were made to the December 2019 survey before calculating the average, low, median, and high hourly rates:

- Cities were removed.
- Municipalities with nonfixed hours were removed.
- Municipalities with per hour rate were removed unless a representative of two or more were not available for the calculation.
- The Town of Warren was removed.
- The land use officer hourly rate is the combination of the zoning enforcement officer and inland wetlands enforcement officer.
- Removed a municipality from calculation which the survey shows assessor at \$141.18/hr.
- Removed two municipalities from calculation which shows tax collector at \$3.24/hr. and \$127.90 respectively.

#### Note "2" - Factors affecting employee hourly rate:

The schedule of Compensation Comparison does not include qualitative factors that affect the hourly rates such as:

- Years of experience
- Education level
- Location/cost of living
- Supply and demand
- Government legislation
- Flexible hours
- Professional association/certification
- Size of municipality
- Available benefits
- Productivity
- Ability to pay
- Promotion possibilities
- Working condition
- Labor unions
- Elected vs. nonelected position
- Part time vs. full time

### Town of Warren Salary Worksheet

Position/Hours		Current Rate	Median		oposed Rate	Chan	ge	urrent Annual Salary	Proposed nual Salary	Percentage	D	ifference
First Selectman - Salaried	+							\$ 55,347.00	\$ 56,454.00	2.00%	\$	1,107.00
Second Selectman - Salaried								\$ 3,825.00	\$ 3,902.00	2.00%	\$	77.00
Third Selectman - Salaried								\$ 3,825.00	\$ 3,902.00	2.00%	\$	77.00
Town Clerk / 22 hours	\$	33.58	\$ 31.80	\$	34.25	\$ 0.	67	\$ 38,418.00	\$ 39,182.00	2.00%	\$	764.00
Tax Collector / 12 hours	\$	21.25	\$ 36.40	\$	30.00	\$ 8.	75	\$ 13,260.00	\$ 18,720.00	41.17%	\$	5,460.00
Assessor / 15 hours	\$	34.82	\$ 37.50	\$	37.50	\$ 2.	88	\$ 27,161.00	\$ 29,250.00	7.69%	\$	2,089.00
Land Use Officer / 16 hours	\$	35.00	\$ 32.59	\$	35.00	\$ -		\$ 29,120.00	\$ 29,120.00	0.00%	\$	_
Social Service Director / 10 hours	\$	21.42	\$ 21.47	\$	21.85	\$ 0.	43	\$ 11,138.00	\$ 11,362.00	2.00%	\$	224.00
Recreation Director / 25 hours	\$	26.56	\$ 25.54	\$	27.09	\$ 0.	53	\$ 34,530.00	\$ 35,217.00	2.00%	\$	687.00
Registrar / 2 hours	\$	16.99	\$ 19.66	\$	19.66	\$ 2.	67	\$ 1,766.00	\$ 2,045.00	15.71%	\$	279.00
Registrar / 2 hours	\$	16.99	\$ 19.66		19.66	\$ 2.	67	\$ 1,766.00	\$ 2,045.00	15.71%	\$	279.00
Administrative Assistant/Bookkeeper / 28 hours	\$	23.78	\$ 29.86		29.86	\$ 6.	08	\$ 35,850.00	\$ 43,476.00	25.56%	\$	7,626.00
Treasurer / 4 hours	\$	32.41	\$ 42.03	\$	42.03	\$ 9.	62	\$ 6,740.00	\$ 8,742.00	29.68%	\$	2,002.00
Custodian - Town Hall Cleaning / 15 hours	\$	18.38	\$ 20.19	\$	20.19	\$ 1.	81	\$ 14,337.00	\$ 15,748.00	9.85%	\$	1,411.00
Total	$\perp$			<u> </u>							\$	22,082.00
<sup>1</sup> Reflects Actual Hours Worked	+											
<sup>2</sup> Fiscal Year 2019-2020 Budget \$19,421	-											
Positions With Increased Hours:												
Tax Collector / 12 to 15		3 hours	\$ 4,680.00									
Social Service Director / 10 to 15		5 hours	\$ 5,681.00									
Total	+		\$ 10,361.00									
Compensation Review Fund	#		\$ 12,000.00									
Proposed Annual Salary Increases	<del> </del>		\$ 22,082.00									
Total Compensation Increase	_		\$ 44,443.00									
40% Reduction from Proposed Budget												
Monday 5/11/2020 10:58PM	$\pm$											