

232nd
ANNUAL REPORT

TOWN of WARREN
CONNECTICUT

Fiscal Year 2019-2020

www.warrenct.org



Henrietta the Hen, First Prize 2020 Scarecrow Contest!

232nd ANNUAL REPORT
TOWN OF WARREN, CONNECTICUT
YEAR ENDING JUNE 30, 2020
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**BOARD OF FINANCE
TOWN OF WARREN
50 Cemetery Rd.
Warren, CT 06754**

**ANNUAL REPORT
FISCAL YEAR 2019/2020**

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, 2020. A full copy of the Auditor's Report is available in the Town Clerk's office.

Due to the Covid-19 pandemic and the inability to hold public meetings the Board of Finance, at a meeting held May 20, 2020, approved the budget for the Fiscal Year 2020-2021 as summarized below:

EXPENSES

Education	\$3,139,727
Other Town Expenses	\$2,528,677
Total Estimated Expenses	\$5,668,404

INCOME

Total Anticipated (non-tax) Income	\$227,807
Amount to be raised	\$5,440,597
Total Estimated Income	\$5,668,404

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
David C. Robinson

James Richardson
Robyn Kasler

Eric Schoenfeld, Vice chair
Luke Tanner

Board of Selectman's Report for Fiscal Year 2019-2020

The beginning of our Fiscal Year started out like any other with the focus on a myriad of projects such as upgrades to our library, road improvements and landscaping at the Warren Town Beach. In March, everything changed, and COVID-19 forced us to refocus our priorities. As we write this, it is the middle of November 2020, and we are experiencing a strong surge in cases of the virus throughout the state. Yet, we are fortunate to have the knowledge, experience and personnel statewide and locally in place to face it.

With the help of local non-profits like The Warren Land Trust and private donors, the town installed an air quality monitor at the Warren Woods Town Park in 2019. Initiated by construction of a large-scale Natural Gas Energy facility across the state line in Wingdale, New York, at the Sherman/Kent border, Warren's air monitor is part of a 7-town network of regional devices enabling us to track changes in our air quality from any number of potential factors. The data captured is being analyzed by an air quality expert at UConn in coordination with the state Department of Energy and Environmental Protection, at no cost to the town. There were some spikes in pollution readings when the facility first went online in January 2020 but then Covid-19 – which resulted in far less vehicular traffic pollution as a rare bright-side – artificially cleaned up the air for many months. Readings must span long periods of time before actual patterns can be seen. We will keep the town posted as information comes in.

The Public Works Department initiated and completed some challenging road projects and paved Flat Rocks Rd, Above All Rd. and Strawberry Ridge Rd. As part of a rotating three-year plan we purchased a new six-wheel Western Star 4700 plow/dump truck to replace one that was at the end of its service life. The old truck is scheduled to be sold, along with some other items, with the funds going back into the Capital Replacement Fund.

The Veterans Memorial was dedicated in September honoring Warrenites who have served our Country. We thank the members of the Veterans Memorial Committee and everyone who supported their mission.

The Library Renovation Committee continued to navigate applications and receive grants for necessary improvements to our Warren Public Library. The most noteworthy being the replacement of the old heating system with a state-of-the-art propane heating and cooling system.

The Town of Warren voted, along with the other Region 6 towns, to modify the original Regional Charter and allow the Warren 6th Graders to attend the Wamogo Middle School. Thank you to the Board of Education as well as the Work Group that collaborated to make it happen.

The Wasley Property Committee was created to present viable and sustainable options to the Town and the Selectman regarding the future use of the Wasley Farm Property on RT 45 north.

As part of the 2021 budget process we did a review of all the salaries of each town hall employee and adjusted salaries to be in line with surrounding Northwest Hills Council of Government Towns. We did so while still maintaining a zero change in our mill rate. We brought on several new members to our Zoning Commission as well Richelle Hodza as our new Land Use Officer.

At the onset of COVID-19, we established a strong volunteer Emergency Management Team, together preparing a Declaration of a State of Emergency, enhancing and activating our Community Emergency Response Team (CERT) and did the best we could to help educate and inform our community of the risks from the COVID-19 Virus. This is still a very real threat to all our loved ones as we await a vaccination.

Thank you to the many, many volunteers that are the backbone of our community.

Sincerely,
Timothy Angevine
Alexandrea Papp
Craig Nelson

OFFICE OF THE TOWN CLERK

ANNUAL REPORT

JULY 1, 2019 - JUNE 30, 2020

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 2019/2020:

LAND RECORDS	VITAL RECORDS RECORDED	LICENSES ISSUED
281 Documents	4 Births	67 Sports
6 Survey Maps	10 Deaths	150 Dogs
10 Certificates of Trade Name	21 Marriages	18 Marriages
<hr/> 273 Total	<hr/> 35 Total	<hr/> 235 Total

A Historic Documents Preservation Grant of \$5,500 was received. The funds were used to conserve a book of eight large maps dating 1897-1911. The maps had been mounted into a book with taping, some of which covered the information on the maps. Some pages had tears that had been taped. The maps were cleaned and flattened and deacidified, then encapsuled in archival grade envelopes. They were also digitized and copy was given to the Historical Society.

A hanging map cabinet was also purchased providing storage for many years in the future.

The town clerk's office, with the rest of town hall, was closed to the public on March 17, 2020. Fortunately all land records and survey maps are on line leaving very little disruption in service to the public. Property sales saw a big jump once the pandemic started resulting in a large increase in recordings as well as town conveyance tax income.

Joanne C. Tiedmann
Town Clerk

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

Assessor's Report

The 2018 Grand List for the Town of Warren is reflected in the 2019/2020 Fiscal Year. The Taxable Net Grand List for 2018, after the Board of Assessment Appeals changes, is as follows:

Real Estate	362605990
Personal Property	4357860
Motor Vehicle	15257700
 Taxable Net Grand List	 382221550

The Real Estate Taxable Net Grand List reflects the values set for the 2017 Revaluation. The next Scheduled Revaluation is for the 2022 Grand List.

Respectfully submitted,



Linda E. Bertaccini
Assessor

BOARD OF ASSESSMENT APPEALS

WARREN TOWN HALL
50 Cemetery Road
WARREN CONNECTICUT 06754

ANNUAL REPORT 2019-2020

The Warren Board of Assessment Appeals held a public meeting on September 12, 2019 to hear appeals on motor vehicles and other personal property on the Grand list of October 1, 2018; no applications were received.

The Board approved the following hearing and meeting dates for the 2020 calendar year: A) Meeting date of February 20, 2020 B) the hearing dates for March will be set according to the number of applications received in February C) A motor vehicle hearing date of September 10, 2020.

Election of chairman was held at the September meeting, electing R King as the chairman. Election of Recording Secretary was held at the February meeting electing Colleen Frisbie to the position. There were seven (7) Real Estate applications received and one (1) personal property application received at the February meeting. Hearings were held on March 14, 2020.

The Committee approved (1) one real estate application change and worked with the Assessor to correct a neighborhood status rating on (1) one application. No other changes were made.

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

CONSERVATION AND INLAND WETLANDS COMMISSION

July 1, 2019 – June 30, 2020

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 (a) an adequate supply of surface and underground water; (b) hydrological stability and control of flooding and erosion; (c) the recharging and purification of groundwater; and (d) 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 of the state

The Conservation and Inland Wetlands Commission is made up of five regular members and two alternate members. The Regular members are: (1) John Favreau, Chair, (2) Cynthia Shook, Vice Chair, (3) Nancy Binns, (4) Thomas Caldwell, and (5) Nora Hulton. Alternates are (1) Tara Tanner and (2) Darin Willenbrock

The Commission regularly meets the fourth Thursday of the month at the Town Hall at 7:00 pm. This year, it met for 10 of its 12 regularly scheduled meetings and held 3 special meetings. Ten Inland Wetlands Permits were granted, and four declaratory rulings were issued for activities under Sec. 22a-40, permitted, 'as of right.' One previously approved permit sought modification. One application required a public hearing.

Two Inland Wetlands Enforcement Officers (WEO) served to fill out most of the fiscal year: Stacey M. Sefcik served until July and then continued to assist the Commission as needed through September 2019. Kathleen Castagnetta served from January 2020 through April and then acted a few hours a week through June 2020. Under Chapter 440 of the Connecticut General Statutes, Sec. 22a-42a.(c)(2), the WEO, provided she has completed comprehensive training by the CT DEEP, has the authority approve an activity that is *not* located in a wetland or watercourse when she finds that the conduct of such activity would result in no greater than a minimal impact on any wetlands or watercourses. Ms. Sefcik issued two such permits; Ms. Castagnetta issued one such permit.

Through the date of this report, the Land Use Office was open between from 9 a.m to 1:00 p.m. Mondays and Wednesdays, and Thursdays by appointment. The ZEO is reached at (860) 868-7881 x 117 or at landuse@warrenct.org. If you are planning a project, please contact the Land Use Office early on so that a preliminary review of the proposal can be done to assist in a more streamlined permitting process.

Respectfully submitted,



Richelle Hodza
Inland Wetlands Enforcement Officer

PLANNING AND ZONING COMMISSION

July 1, 2019 – June 30, 2020

The Planning and Zoning Commission concerns itself with discrete land use applications, issues, and topics. Its charge is to reconcile the sometimes opposing interests of preserving the rural character of Warren and, at the same time, protecting the rights of property owners to use and develop their land.

The Planning and Zoning Commission is made up of 8 regular members and 3 alternate members. As of the last meeting of this fiscal year, regular members were (1) Adam Crane, Chair, (2) Susan Bates, Vice Chair, (3) Howard Lethbridge, (4) Ryan Curtiss, (5) Paul Prindle, (6) Philip Good, (7) John Papp, and (8) Andrew Carollo. Alternates were: Derek Westfall, Ruth Schnell, and Victoria Sahadevan Fossland.

The Commission regularly meets on the second Tuesday of every month at 7:30 p.m. It held eleven of its regularly scheduled meetings and four special meetings. One public hearing was held for a possible text amendment to the Zoning Regulations to delete §24.0 Manufacturing, Professional Office, and Warehouses, however, the change was not approved. The Commission granted a total of 31 zoning permits.

Two Zoning Enforcement Officers (ZEO) served to fill out most of the fiscal year: Stacey M. Sefcik served until July and then continued to assist the Commission as needed through September 2019. Kathleen Castagnetta served from January 2020 through April and then acted a few hours a week through June 2020. The ZEOs combined issued two dozen zoning permits for various applications, while the Commission approved eleven others. Several violations of the Zoning Regulations were investigated and addressed.

Through the date of this report, the Land Use Office was open between from 9 a.m to 1:00 p.m. Mondays and Wednesdays, and Thursdays by appointment. The ZEO is reached at (860) 868-7881 x 117 or at landuse@warrenct.org. If you are planning a project, please contact the Land Use Office early on so that a preliminary review of the proposal can be done to assist in a more streamlined permitting process.

Respectfully submitted,



Richelle Hodza
Zoning Enforcement Officer

ZONING BOARD OF APPEALS

July 1, 2019 – June 30, 2020

The responsibilities of the Zoning Board of Appeals include granting variances from the Zoning Regulations, hearing appeals from decisions made by the Zoning Enforcement, and hearing appeals from decisions made by the Planning and Zoning Commission. In order to grant a variance, the Board must make the following findings:


- 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.
- 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.
- The strict application of the Zoning Regulations would deprive the property owner of all reasonable use of the property.
- The exceptional difficulty or unusual hardship is not merely financial.
- Relief granted is the minimum necessary to provide a reasonable use of the property.
- 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 provided there is an application to consider or if other business is pending. This past year, the Board held four regular meetings and one special meeting. The Board heard requests for variances of the Zoning Regulations and granted three; however, one of them was a modification of a variance previously granted.

The Zoning Board of Appeals is comprised of 5 regular members and 3 alternates. On the last date of this report, the following were members of the ZBA: (1) Richard Valine, Chair, (2) Raymond Furse, Vice Chair, (3) William Hopkins, (4) George Githens, and (5) Richelle Hodza. Alternates were (1) Robin Ploch and (2) Thomas Paul. A vacancy remained among alternates.

Variance applications and the required fee must be received in the Land Use Office at least 21 days prior to the meeting date in order to ensure adequate time for statutory legal notices to be published. Site visits may be made by the board members on each application prior to the public hearing. The Land Use department was open and available to assist applicants on Mondays and Wednesdays from 9 am – 1 pm. The office can be reached at (860) 868-7881 x 115 or at landuse@warrenct.org.

Respectfully submitted,



Richelle Hodza
Land Use Administrator



Town of Warren

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

ANNUAL REPORT FISCAL YEAR 2019-2020

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 29 Warren households were assisted by the Social Services director utilizing a variety of local, State and Federal resources. This assistance totaled **\$13,438.14:**

\$ 8,171.57	State of CT/Federal Energy Assistance Program CEAP (10 Households)
\$ 728.67	Berkshire Taconic Community Foundation (Neighbor to Neighbor and Blue Horizons)
\$ 1,908.00	Good Neighborhood Fund
\$ 1,129.90	Northwest CT Fuel Bank
\$ 500.00	Berkshire Taconic Community Foundation Grant for Immediate and Emerging Needs
\$1000.00	Covid 19 Response Fund Grant provided by Good Neighborhood Fund

Warren social services receives funds for our programs through donations from local businesses, families and individuals as well as grants like The Marion Wm. & Alice Edwards Fund from the Northwest Connecticut Community Foundation. 12 Warren children received new backpacks filled with school supplies and a gift card to purchase back to school clothing through the United Way Back to School Program. A plethora of local donors helped Warren Social Services to provide Thanksgiving baskets for 5 Warren Families. Seven households including 11 children received December 2019 holiday gift cards, food, and gift cards through the support of Region 6 School District holiday gift drive, The Community Foundation of Northwest Connecticut's year-end critical needs/holidays' grant, Connecticut State Police Troop L and many, many individuals and families of Warren who generously donated and/or participated in our Holiday programs. Warren social services also continue to work to stock the shelves of the Warren/Washington Food Pantry through the help of many local donors and volunteer efforts. The food pantry has seen a great increase in families served. From July of 2019 to June of 2020 our service numbers have gone from 15 families consistently utilizing this program to 32.

Respectfully Submitted,

Melissa Woodward, MSW

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

ANNUAL REPORT
FISCAL YEAR 2019-2020

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

<u>Fiscal Year</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>
No. Permits	229	226	182
New Dwellings	0	1	3
Construction Value	\$8,044,997	\$9,008,906	\$5,972,681
Fee Value	\$69,886	\$77,399	\$52,002

Construction for fiscal year 2019/2020

Overall residential construction was down from the previous year. However, three single family dwellings were added.

What's upcoming:

There seems to be a resurgence of residential construction for the start of the 2020/2021 fiscal year with the potential for some new homes being constructed.

Respectfully Submitted



Joseph E. Manley
Building Official

Warren Parks and Recreation Department

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

Some of our popular programs include adult fitness, karate, kid kicks karate, after school skiing, open gym, mommy & baby yoga, Sip and Paint, American Red Cross Babysitting Course, k- 2 basketball and soccer programs and our soccer tots program. We continue to offer 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. Our winter snowshoeing activity was also well received.

The 2019 Holiday on the Hill was a true town wide special event that included 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 October of 2019 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 beach was extremely popular the summer of 2019 and especially the early summer months of 2020 because of the Covid – 19 virus.

The department is committed to providing cultural opportunities through our Summer Concert Series. The concerts offer an opportunity for Warren Woods Park to be the "community's backyard". It allows the community to gather and enjoy music while enjoying family and friends. The community enjoyed the sounds provided by some outstanding bands. The department continued entertainment opportunities with their "Summer Sounds at Warren Town Beach".

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, Riverview Theater, Thrift Store Tour, XMAS Tree Shop and More, Elizabeth Park Rose Garden, Port Jefferson NY, Thimble Islands, and Cross Sound Ferry Lighthouse Cruise. Hammonasset Beach State Park, CT Wine Trail, Fall Foliage Ride, Sharon Playhouse and IKEA

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.

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 March 2019, Morris Town Beach in September, Halloween Party in October 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 October. We continue to collaborate with our friends from the Morris Senior Center to add to our fellowship and to enhance the activity for the day. Entertainment is always provided at the events.

Other trips that used a motor coach bus included some of the following: Whale Watch in Boston, Yankees vs Red Sox, Mets vs Dodgers, Yankees vs Astros, Big E in Springfield, MA, Christmas in Newport, 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.

During the months of dealing with Covid-19 the Park and Recreation department adjusted and offered classes on-line such as the fitness and Zumba classes. We created a Three Town Mileage Challenge and a Cycling Challenge Event of which the Town of Warren was tremendously involved and took first place over the towns of Morris and Goshen. The department offered on-line Juke Box Bingo and on-line Trivia nights, outdoor movies.

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

Kathy Andreasen
Loreen Lethbridge

Kathi Brown
Kirby Mullins

Brian Calhoun
Dave Schneiderbeck

Sarah Churyk

Zack Githens



The Warren Historical Society discovers, celebrates and preserves Warren's history through its collections, programs and exhibits.

October 25, 2020

Annual Report

Open hours: 30

COVID-19 has curtailed public hours, but the museum office has been open to visitors by appointment. Despite being closed the curator has been there every Monday until August. Since August the curator has been on furlough but still maintains museum business.

Number of visitors: 30

Number of Programs: 2

Program attendance: 34

Number of Inquiries: 23

Items accessioned: 54

Facebook postings: 59

In January Cara Weigold became our new webmaster. She has been very helpful and easy to work with.

In 2020 the display case in Town Hall has been dedicated to the Brick School, its history and our preservation plans for the future.

The wall hanging structure in the vault was extended to accommodate oversize items such as the ice saw and ice hooks.

Scholarship: We received 6 completed applications with necessary documentation and essays. The 2020 Warren Historical Society scholarships were awarded to Anderson Warshaw and Will Brodhead.

Projects:

June 8th The Ed Hereth map was delivered to Jean Baldwin at J. Baldwin Conservation in Bantam for assessment and an estimate of cost to remove the varnish from the map and the map from its backing.

Digitized cemetery map went live on the Warren Historical Society website in March. To date all standing monuments have been photographed,

Cemetery project publicized in Spectrum and Waterbury Republican

Brick School

The curator has assisted Joanne Mansfield in providing documentation for the preservation grant and in opening the Brick School for the contractors' assessments.

Warren Historical Society
50 Cemetery Rd.
Warren, CT 06754

GOOD NEIGHBOR FUND
ANNUAL REPORT FISCAL YEAR
June 30, 2019 – July 1, 2020

A committee was formed in Warren in 1977 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 new resources to help individuals. The GNF served several 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 07/1/19	\$ 17,761.81
Assistance	- 1,908.00
Interest earned (July 2019 – May 2020)	221.74
Donations	250.00
Grants	<u>\$ 1,000.00</u>
End of fiscal year 2019/2020 balance	\$ 17,325.55

2019-2020 Board

Margie Field	Marty Carlson	Ellen Prindle, secretary	Tim Angevine, selectman, ex officio
Susan Haxo	Kathy Newton	Keith Layman	Colleen Frisbie, treas, ex officio
Beth Ulrichsen	Kirby Mullen, chair	Mary Miller, vice	Missy Woodward, Dir of SS

Respectfully Submitted,
Mary J Miller



THE WARREN PUBLIC LIBRARY. INC.

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 2020

During the last fiscal year, the library had 1,581 visitors. We circulated over 4,500 books, audios, and DVDs to our patrons, This includes 397 items borrowed from other regional libraries and 727 books loaned to other libraries.

With our doors closed mid March through June due to Covid 19, our patrons eagerly turned to our digital collections of ebooks, downloadable audio and movie selections offered through Newsbank, Overdrive, and Hoopla. As for our programs, we offered 187 this past year, with a combined attendance of 2,003.

Our operating budget for FY 2019-20 was \$64,639. We are extremely grateful to the Town of Warren for our annual appropriation of \$30,000. Our revenue streams for fund raising, namely our Annual Appeal, the Fall Festival Book Sale, and Give Local, plus the interest from our investment accounts brings that total to over \$33,000.

This past year the Library underwent some significant upgrades, including improved electrical, new HVAC installation, and new gutters. This was accomplished with the help of our Locip funding and a grant from the Northwest Community Foundation. With our award of \$49,000 from the Connecticut State Library Construction and Development Fund, we will begin the final phase of our renovations; to include both public restrooms and our entrance to meet ADA standards. We will be adding a handicap ramp and parking spaces at this time also.

We are working each day to improve our collections and to prepare for a time when we may return to more robust hours of operation. We certainly miss all of our patrons who have not been able to return to the library as yet. On behalf of the staff and Library Board, we would like to thank all of you for your patience during these stressful months, and for your continued generous support of the Warren Library.

Respectfully submitted,

Louise J. Manteuffel,
Library Director

Board of Directors

Thomas Paul, Chair
Elizabeth Carlson, Vice-Chair
Joanne Tiedmann, Treasurer
Jane Manley, Secretary
Marylyn Hendricks
James Newton
David Kramer

LAKE WARAMAUG AUTHORITY ANNUAL REPORT 2020

The Lake Waramaug Authority was established by ordinance including the Towns of Washington, Warren, and Kent under State of Connecticut statute in 1967. Its primary purpose is to ensure year - round safety and law enforcement for all who enjoy the lake's numerous recreational activities. The lake Authority conducts water patrols on 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. Due to the Covid-19 pandemic this year, sadly, no events took place on the lake. The Towns of Washington and Warren each submit 40 %, and the Town of Kent submits 20% of the costs to financially support the work of the Lake Waramaug Authority.

Under the direction of the Lake Waramaug Authority, the Marine Patrol staff patrols the lake throughout the year, primarily from early spring through October in the Police Boat, which is now in its tenth season. Police and rescue divers are present for special permit activities on the lake such as rowing regattas. The primary function of the Marine Patrol staff is education and enforcement of safe boating practices and Connecticut laws. This summer noted record activity on the lake. Complaints regarding water skiers operating without observers, wake board boaters, and absence of life jackets on paddle boards were addressed. This being the sixth season of implementation, the no wake zone at the north end of the lake between the state park property and the west shore of Arrow Point saw no violations. Non motor craft such as kayaks, canoes and paddleboards saw a large increase of usage. Safety checks were conducted during the random seventeen patrol shifts, logging a total of ninety one officer hours.

The Lake Waramaug Authority notes that both the absence of observers for water skiers and the hazards incurred by wakeboard boats are of great concern. The increased risk of injury for collision for those both on docks and on non-motor craft is indisputable. Docks and floats have seen damage along the shoreline created by wakeboard boats. Swimmers are also exposed to a greater risk. The Authority asks all boaters to be cautious and to be considerate of others while operating their motor crafts. We are currently looking into how this problem is handled on other lakes with similar concerns.

We are pleased to report that the New Preston Boat Launch has successfully inspected all boats entering the lake. Residents have been most cooperative and recognize the importance of these inspections to prevent invasive species from invading the lake. Car top craft launched at the State Park also require inspection, and this continues to be conducted at Dowler's Garage in New Preston when the boat launch site is not open.

Ice rescue drills are conducted throughout the winter months with a team of about a dozen trained members for both under water and under ice rescues. The Lake Authority has provided upgrades in gear for the members throughout the year.

The Town of Warren is represented by Chairman; Ed Berner, Bill Hopkins, and Rebecca Holmes. Kent is represented by Treasurer; Sal Lillenthal, Kevin Brady and Chris Garrity. Washington is represented by Secretary; Sandy Papsin, Ed Matthews and Dean Sarjeant.

The Lake Waramaug Authority extend thanks the Selectman in the three towns for their continued support regarding the operation of the Authority and their response to issues that may arise throughout the year. We also are most appreciative of all town residents who understand and realize the fragility of the lake, and take measures to continue to protect it and follow the environmental laws and safety measures that have been established throughout the years for the enjoyment of all both in this generation and all subsequent generations who choose to enjoy the beautiful water of the lake.

Respectfully Submitted,

Sandy Papsin

Lake Waramaug Authority Secretary

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 planning projects, and explore new opportunities for regional cooperation. More information on these and other COG activities is available at:
www.northwesthillscog.org.

A major focus area in 2020 was implementing the COG's Comprehensive Economic Development Strategy (CEDS) for the Region. Major strategies in the CEDS include expanding access to high speed fiber optic broadband, promoting tourism/arts/culture, supporting local farms, strengthening manufacturing, and encouraging entrepreneurs/innovation.

The COG also initiated an update to the Natural Hazard Mitigation Plans for all 21 towns in the region this year. FEMA requires that these plans be updated every 5 years for towns to remain eligible for various FEMA funding programs.

The NHCOC also continued to promote the on-line Interactive Regional Trail Map that was developed by the COG in cooperation with the Housatonic Valley Association to promote access to the public access trails in the region. A statewide CT Trailfinder website is now under development which will further draw attention to the outstanding trail resources we have in the Northwest Hills.

A Corridor Management Study of East Main Street in Torrington is a major transportation planning project that was initiated this year. The purpose of this study is to develop recommendations to enhance the safety, traffic flow, and streetscape of this heavily travelled corridor. The COG also continues to coordinate the popular Rural Independent Transportation Service, which offers trips to the elderly and disabled for medical appointments.

The COG is allocated about \$2M each year from ConnDOT for priority local road improvement projects and projects are currently underway in Burlington, Kent, Litchfield, Torrington, and Winchester. The NHCOC also serves as the oversight agent for about \$350,000 in Homeland Security Grant funding that is received each year for DEMHS Region 5. One of the projects funded with this grant is creation and update of digital parcel mapping for all 43 towns in DEMHS Region 5 to enhance emergency response.

In 2020, the COG continued coordination of a number of popular programs such as 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.

The COG also assists a number of organizations in the region including the Regional Housing Council, Northwest Hills Road Supervisors Association, Recycling Advisory Committee, the Regional Coordination Center for COVID-19 response and recovery, 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 2019-2020 were Don Stein, Chairman; Bob Valentine, Vice Chairman; Charlie Perotti, Secretary; and Michael Criss, Treasurer. COG staff includes Darlene Krukar, Office Manager; Jocelyn Ayer, Community and Economic Development Director; Janell Mullen, Regional Planner; and Rick Lynn, Executive Director.

Respectfully submitted,
Rick Lynn, AICP
Executive Director



Litchfield Hills Chore Service

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

A 501(c)(3) charitable tax deductible corp.

P. O. Box 294, Litchfield, CT 06759

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

Web Site – ChoreServiceLH.org

Litchfield Hills Chore Service Annual Report October, 2019 – September, 2020

The Litchfield Hills Chore Service is a 501 (c)(3) tax deductible charitable organization. Our mission is to help individuals age 60 and over living in the towns of Litchfield, Goshen, Morris, Roxbury, Warren, and Washington to remain independent and stay in their homes in the community for as long as possible. The Chore Service provides local workers to help with housekeeping tasks, transportation to medical appointments and grocery shopping, light gardening and outside chores.

The Board of Directors is comprised of the First Selectmen of each member town plus one additional member from each community as follows: Philip D. Birkett – President, Thomas Weik - Vice President, Jerrilynn Tiso - Treasurer, Timothy Angevine – Secretary, Robert Valentine, Denise Raap, James Brinton, Barbara Henry, Coleen Frisbie, Pamela Collins, Patricia Jennings.

During the past fiscal year, October, 2019 to September, 2020, the Chore Service had the difficulty of dealing with the Corona Virus pandemic. Initially many of our clients decided to stop their services and stay quarantined in their home. A number of our chore workers also did this as well. We found that our clients with the most health issues and mobility problems opted to retain their Chore Worker. Now that the pandemic has gone on so much longer than anyone expected, we are beginning to get a significant number of requests for services from both new and previous clients. We are very careful to protect both our clients and workers and all our workers wear masks and clients are asked to do so also. To date we have had no cases of the virus with Chore Workers and nothing with clients while they are using our services.

We supplied 4,408 total service hours, 3765 service hours for seniors covered by our federal grant, 92.5 for Goshen, 2188.85 for Litchfield, 391.25 for Morris, 610.25 for Roxbury, 87 for Warren and 393.35 for Washington. This is a 17% decrease from the previous year due to the pandemic. However, as I noted there seems to be a marked increase in new requests for service recently, and I believe we are on track to regain if not have a significant increase over the past years.

Income for the Chore Service totaled \$137,669 from the following sources: Fund Raising – 23,764; Grants - \$22,500; Private Pay Clients - \$4219; Town Contributions - \$15,000; Client Payments for Services - \$26,441; Federal Grant from Western Connecticut Area Agency on Aging - \$42,795; and Miscellaneous - \$2951. Expenses totaled \$119,909, the largest being wages for our Chore Workers at \$55,463, and the Coordinator at \$28,925. In addition to the Federal Grant from WCAAA, we also received \$10,000 from the Connecticut Community Foundation, and \$10,000 from the Marion Isabell Coe Fund administered by the Bank of America, \$1500 from the Eversource Energy Foundation, and \$1000 from the Northwest Connecticut Community Foundation.

The Litchfield Hills Chore Service is consistently seeking additional sources of funds to support our operations. We seek and gratefully accept donations and conduct an active fund drive in December and participate in the “Give Local” on-line giving campaign sponsored by the Connecticut Community Foundation in April.

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

- Litchfield – total service hours: 2564.85, 2188.95 hours for 51 seniors in the WCAAA program, 116.3 service hours for 3 Disabled and 3 Private Clients, and 259.5 driving hours.
- Goshen – total service hours: 139.75, 92.5 hours for 7 seniors in the WCAAA program, and 46.25 hours for 2 Private Clients, and 1 hour of driving time.
- Morris – total service hours: 482, 391.25 for 7 seniors in the WCAAA program, 26.5 hours for 3 Private Clients and 64.25 driving hours.
- Roxbury – total service hours 686.75, 610.25 for 9 seniors in the WCAAA program, 54 hours for 1 Disabled Clients and 22.5 driving hours.
- Warren – Total service hours 105.5, 87 hours for 5 seniors in the WCAAA program, 18.5 hours for 1 Private Client and no Driving hours.
- Washington – Total Service Hours 429.25, 393.25 for 13 clients in the WCAAA program, 4.25 Hours for a Private Client and 31.75 Driving hours.

Respectfully submitted

Sally Irwin, Coordinator
October 30, 2020

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*
Meegan Buckley, *Asst. Clerk*
860-567-8065

Kent Location

Judge Blick
860-927-3729

Canaan Location

Beth L. McGuire, *Clerk*
Megan M. Williams, *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, 2019 through June 30, 2020 and request this report be included in the Town's next published Annual Report.

<u>Type of Matter</u>	<u>2018 – 2019 FY Number of Matters</u>	<u>2019 – 2020 FY Number of Matters</u>
Fee Waivers	55	79
Decedent's Estates	1,219	1,221
Trusts	223	175
Conservators	201	186
Name Changes	30	31
Guardian of the Person & Estate	96	72
Guardian of Persons with Intellectual Disabilities	94	105
Adult Commitment		2
Children's Matters:		
Adoptions/Termination of Parental Rights and Emancipation of a Minor/Determine Paternity	12	15
Power of Attorney Accounting Matters	5	1
Total probate matters handled	1,935	1,887
Passports processed	131	90

Overall, the number of probate matters handled by the Court decreased slightly due to the fact that from March 16, 2020 to June 16, 2020, each of the Town Halls where our court offices are located were closed to the public due to the Covid 19 pandemic (and to this date remain closed to the public) and only those with an appointment were allowed at the Court. Even during the pandemic, the Court has remained open and all work has been timely processed and hearings scheduled. All hearings are held either by teleconferencing or Webex video conferencing. After June 16, 2020 when pandemic restrictions began to be lifted, the Court saw an increase in the workload and the increase continues to be sustained.

The category Fee Waivers represents the number of matters which were handled by the Court for which no probate filing fee is collected due to the fact that the Petitioner is indigent.

The Court's location in the Litchfield Town Hall is open Monday through Friday 8:30 am to 4:30 pm. The Court's location in the North Canaan Town Hall is open Monday through Thursday 9:00 am to 4:00 pm. While the Kent Town Hall is closed to the public during the pandemic, I continue to be available to the residents of Kent by telephone or by appointment.

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

11/30/2020

Visiting Nurse & Hospice of Litchfield County



607 Bantam Road - Unit F
Bantam, CT 06750

(860) 567-6000
(860) 567-6012 fax

Services Activities Detail for the Town of Warren, CT FY 2019 - 2020

HOME HEALTH CARE:

<u>Visit Type</u>		<u>Count</u>
AID	Visits	119
OT	Visits	33
PT	Visits	163
SN	Visits	436
	Health Guidance Visit	11
	HG Blood Pressure Clinic	4
	Total	451
SW	Visits	2
Total Services		= 768

PRIVATE DUTY REGISTRY:

<u>Visit Type</u>		<u>Count</u>
Private Duty Care Aide	Visits	304
Total Services		= 304

TORRINGTON AREA HEALTH DISTRICT
ANNUAL REPORT: JULY 1, 2019 – JUNE 30, 2020

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: **8** giardiasis, **26** campylobacteriosis, **28** salmonellosis, and **5** shiga toxin producing organisms. TAHD provided guidance to school nurses, daycares and community members on a variety of health issues. TAHD nurses administered **576** doses of flu vaccine to local residents. TAHD consulted with **31** residents regarding potential rabies exposures which resulted in TAHD submitting **21 specimens** to the State of CT Laboratory for rabies testing. Ticks brought in by **62** residents were sent to the Connecticut Agricultural Experiment Station for Lyme disease bacteria testing.

TAHD remains an active member of **Fit Together**, a Northwest Connecticut Healthy Eating and Active Living Initiative. Fit Together awarded mini grants to multiples schools and organizations that promoted healthy eating and active living. A linear fitness park was installed on the Sue Grossman Greenway.

The TAHD continues to be an active member of the **Litchfield County Opiate Task Force (LCOTF)**. This task force continues to work on strategies and solutions to the heroin/opiate addiction and overdose epidemic. TAHD is in year 3 of the **Strategic Prevention Framework for Prescription Drugs (SPF Rx) grant**; a comprehensive prevention strategy to raise community awareness and bring prescription drug abuse prevention activities and education to communities. This response utilizes the CT statewide “*Change the Script*” campaign to promote awareness and track overdoses in a system called Overdose Detection Mapping Application Program (ODMAP). TAHD partnered with other state agencies and local health departments/districts to conduct Academic Detailing on Opioid Safety through 2 modules: CT Prescription Monitoring and Reporting System (CPMRS) and Naloxone.

The TAHD **Immunization Action Program (IAP)** worked with local providers and hospitals to ensure compliance with CT childhood immunization laws. TAHD had an outstanding rate of 100% for referrals and children who were successfully updated into CT WiZ, the new CT Immunization System implemented in September 2018. This year’s focus was onboarding health care providers and agencies, pharmacists, and hospitals, to using this system so when the COVID vaccine is available every dose will be tracked.

TAHD worked with partner agencies to provide the following **community health programs** however, **all were cancelled in the 2nd half of the year due to COVID:**

MATTER OF BALANCE (MOB):

This program increases personal activity levels to help prevent falls. TAHD partnered with Farmington Valley Health District (FVHD) and trained staff from area Assisted Living Facilities to become certified in MOB.

DIABETES SELF-MANAGEMENT PROGRAM:

Participants learn strategies to manage diabetes and live healthier lives. One six-week workshop was held. 12 individuals received certificates for completing the workshop.

WALK WITH EASE:

The Arthritis Foundation’s six-week program helps people with arthritis reduce pain, increase balance and improve overall health. One community program (ongoing) was offered this past year.

The TAHD **Childhood Lead Poisoning Prevention Program** provided case management for more than 46 children with blood lead levels ($\geq 5\mu\text{d/l}$) as well as provided educational information to more than 100 families. Abatement / Remediation Orders were issued for 4 properties.

TAHD **Environmental Health Program** resulted in the following inspections/licenses/permits: **971** food inspections, **744** temporary food permits, **81** new septic systems, **311** repaired septic systems, **191** private well permits, **105** private pool permits, **127** beauty salons & barber shops inspections, **451** house addition permits, **273** soil tests, **23** subdivision lots, **22** public pools and beaches were inspected, and **16** daycare centers inspected.

Records show that approximately **340** 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 **227** complaints of various public health concerns; **13** legal orders/voluntary compliances were issued for enforcement purposes.

The **TAHD-Medical Reserve Corps (MRC) Program** was very active this year. They assisted with Stop the Bleed Train the Trainer sessions. Two members received grant funding to attend Mental Health First Aid (MHFA) training and then became MHFA trainers. During the COVID response, TAHD members assisted Charlotte Hungerford Hospital (ER staffing, COVID-19 testing, etc.) and helped with regional and local distribution of supplies (Food and personal protective equipment).

The **TAHD Emergency Preparedness Program** worked with local and regional community partners on emergency protocols and plans. TAHD is also the Region 5 lead health department and coordinates regional preparedness.

COVID-19 – The 2nd half of FY20 was consumed with COVID-19 Planning and Response by all staff of the TAHD. Community and Environmental programs were scaled back.

Highlights of Activities

Jan.-March

Multiple planning meetings and presentation on COVID-19 to our partners: Chief Elected and Public Safety Officials, Public and Private Schools, Vulnerable population groups, Long Term Care facilities, and the public.

March -COVID-19 case follow up and contact tracing implemented for 1st cases within the TAHD

April – June

Full Response to COVID-19. TAHD office closed to public. Majority of staff worked remotely.

Staff participated in weekly planning, consultation, and response meetings with member towns, health officials, Department of Public Health, Long-term care coordination, shelters and vulnerable populations and schools.

TAHD distributed PPE from our preparedness supplies to TAHD providers (Health Care Providers, VNS, EMS, group homes, FQHC's) etc. for COVID-19. This included a total of 10,000 surgical masks, 3000 N-95 masks, 300 Gowns, 300 safety glasses and 30 bottles of hand sanitizer.

April - June TAHD staff organized and distributed personal protective equipment (PPE) from DPH to local and region 5 partners to Region 5 LHD's and providers weekly on Fridays from the TAHD and Region 5 Distribution Site (Doyle's Medical Warehouse located at 500 Technology Park, Torrington).

Case and Contact follow up was provided and as of 6/30/20, TAHD had 1162 confirmed COVID-19 cases.

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. This partnership allows TAHD to offer a local option for water testing to its member towns. In addition, TAHD offers free technical advice on private drinking water wells, sampling procedures, and water testing results.



Robert Rubbo, MPH, Director of Health

Northwest Connecticut Regional Housing Council

Annual Report

Submitted: September 2020

Providing housing options that are affordable for young adults, young families, seniors, and those who work in our towns is critically important to our 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 housing initiatives. Questions raised and hands-on ideas and resources cause attendees to leave the meetings with possible next steps, support, and resources. The Council also advocates for the funding resources critically needed by our local housing organizations to build affordable housing in our towns.

The Housing Council has a website with resources for our local housing organizations and people looking for information about affordable housing in Northwest Connecticut. The site contains links to all the housing organizations in our region, frequently asked questions, photos of the affordable housing in our region and stories from employers and residents about the importance of affordable housing options in our towns. Check it out at: www.nwcthousing.org

We thank David Berto of Housing Enterprises Inc. for attending our meetings and providing technical assistance to our housing organizations. 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.nwcthousing.org.

Respectfully submitted,

Jill Groody Musselman, Chair (Litchfield Housing Trust)
Chris Sanders, Vice-Chair (Goshen Housing Trust)

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
Barbara DiNicola-Secretary	Warren	bdinicola@rsd6.org
Margaret Groht	Morris	mgroht@rsd6.org
Emily Cole	Goshen	emcole@rsd6.org
Lauren Marti	Goshen	lauren.marti@rsd6.org
Michael Bergin	Goshen	bdinicola@rsd6.org
Douglas Winkel	Warren	mbergin@rsd6.org

Our Mission

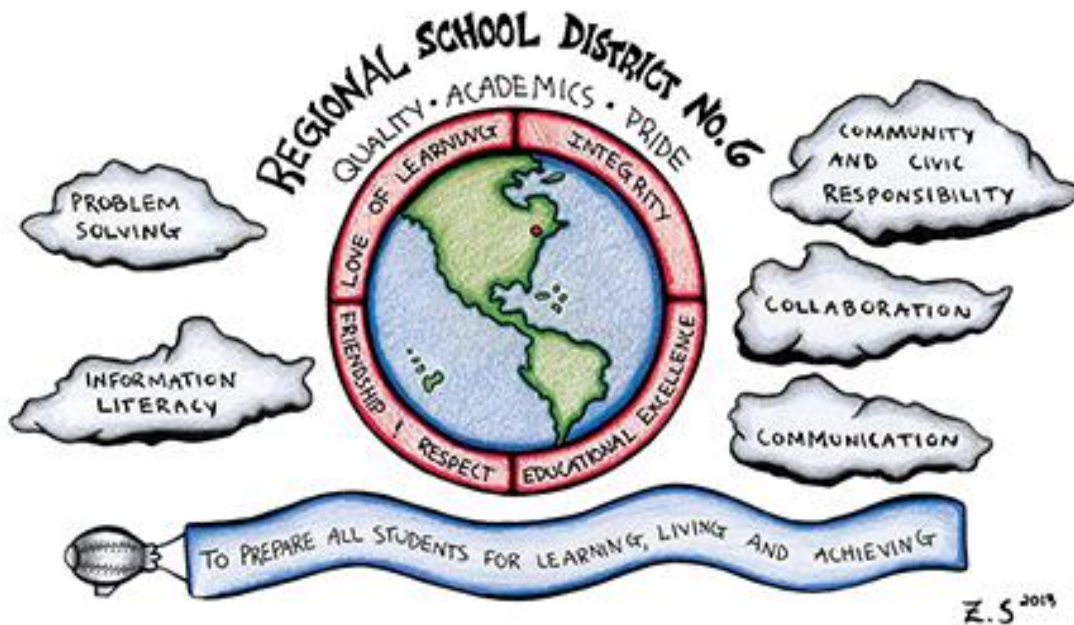
To Prepare All Students for Learning, Living and Achieving

Our Learning Expectations

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

Our Motto

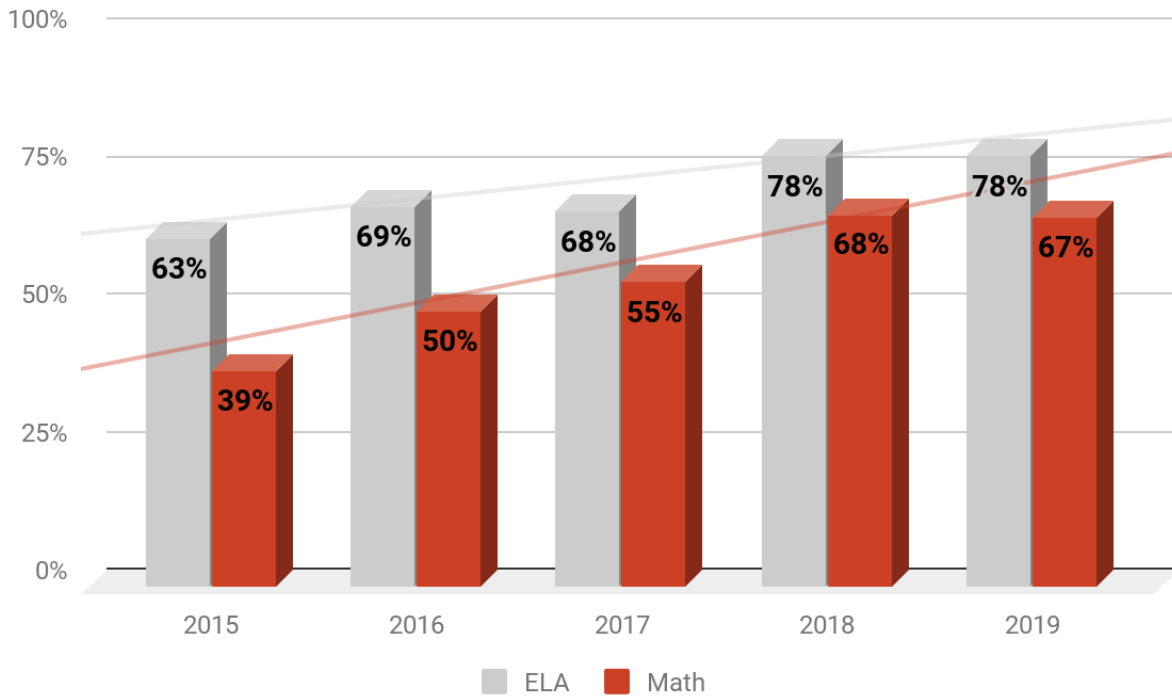
Quality, Academics, Pride



Due to the COVID-19 Pandemic, the Connecticut State Department of Education waived the requirement for Smarter Balanced Assessment Consortium (SBAC) testing. Prior year results are displayed below.

Student Performance -Smarter Balanced Assessment Grades 3-8

5 Year Trend: Percentage of Students Meeting the State Benchmark



2018-19 Smarter Balanced Assessment English Language Arts			
Region 6 Schools	Below State Benchmark	Meeting State Benchmark	Exceeding State Benchmark
Warren	*	39.5%	39.5%
Morris	*	31.0%	43.1%
Goshen	23.1%	28.4%	48.4%
Wamogo	20.0%	46.0%	34.0%
District	22.3%	36.4%	41.2%

2018-19 Smarter Balanced Assessment Mathematics			
Region 6 Schools	Below State Benchmark	Meeting State Benchmark	Exceeding State Benchmark
Warren	28.9%	39.5%	*
Morris	32.8%	27.6%	39.7%
Goshen	*	25.3%	46.3%
Wamogo	35.0%	24.0%	41.0%
District	33.4%	27.1%	39.5%

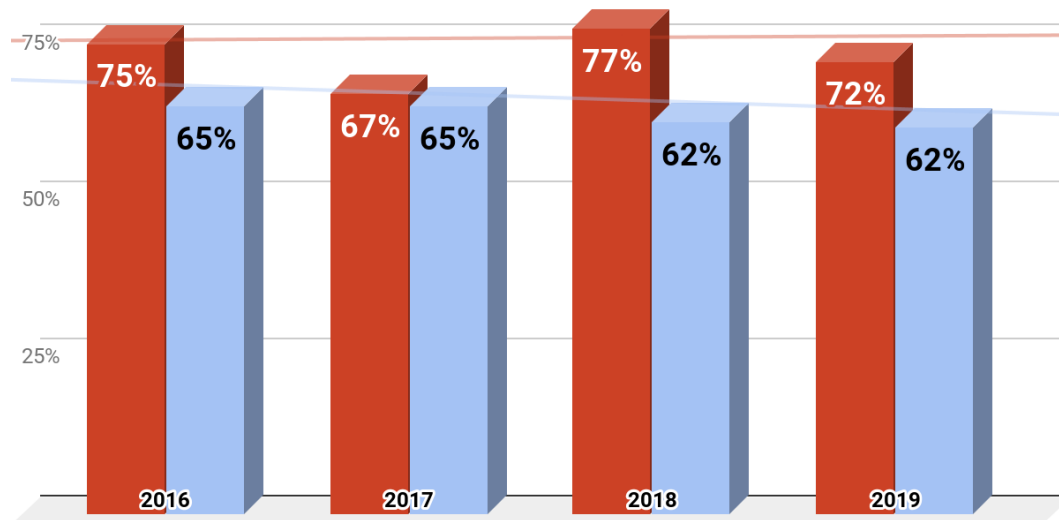
Due to the COVID-19 Pandemic, the Connecticut State Department of Education did not conduct CT SAT DAY. Prior year results are displayed below.

Student Performance - CT SAT DAY

CT SAT DAY ERW

Percentage of Students Meeting Benchmark

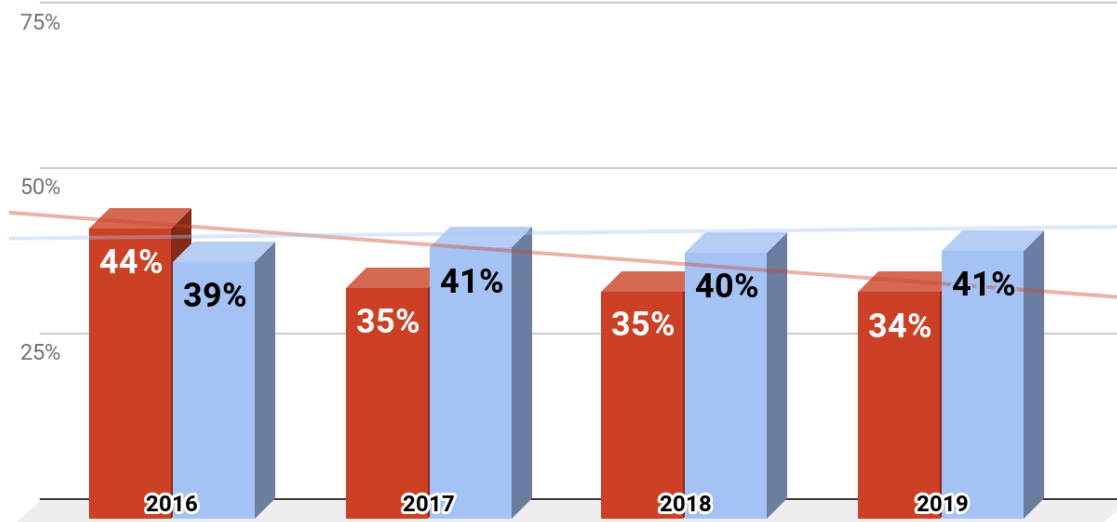
■ WAMOGO ■ STATE



CT SAT DAY Math

Percentage of Students Meeting Benchmark

■ WAMOGO ■ STATE



School Board Goals – 2019-2020

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 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, 2021.

III. Assessment

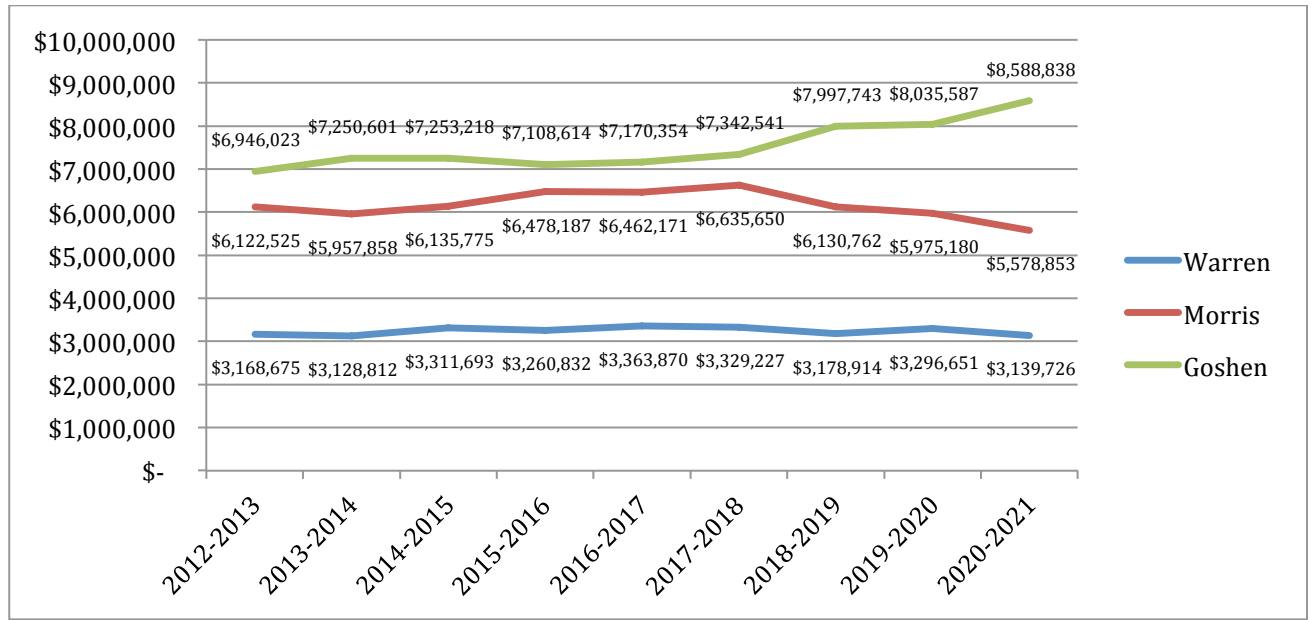
The Board will regularly review Academic Performance results including STAR, SBAC, CMT-Science, CAPT-Science, PSAT, SAT, and Advanced Placement.

IV. Fiscal

The Board will adopt a 0% increase for the 2020-2021 budget.

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 - 2020.



The tables show the approved 2019-202 (FY20) and 2020-2021 (FY21) budget.

FY2019-2020			
Town	Enrollment K-12	%	Approved Budget Contribution
Warren	128	19.05%	\$3,269,651.05
Morris	232	34.52%	\$5,975,180.02
Goshen	312	46.42%	\$8,035,586.93
Total	672	100.00%	\$17,307,418

FY2020-2021				
Town	Enrollment K-12	%	Approved Budget Contribution	Annual Change
Warren	121	19.05%	\$3,049,021.85	-7.23%
Morris	215	34.52%	\$5,417,683.46	-10.0%
Goshen	331	46.43%	\$8,340,712.68	3.7%
Total	667	100.00%	\$16,807,418*	0.00%

- On April 6, 2020, the Board of Education took action to credit the three towns with \$500,000 from the 2020-2021 total assessment.

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	Local Budget Amount	Budget Change	Staffing – Full-time Equivalents (FTE)	Student Enrollment	Student to Staff Enrollment Ratio
2015-16	\$16,847,633	0.88% increase	160.92	986	6.12
2016-17	\$16,996,395	1.82% increase	158.1	975	6.16
2017-18	\$17,307,418	0% increase	162.4	919	5.66
2018-19	\$17,307,418	0% increase	149.7	912	6.09
2019-20	\$17,307,418	0% increase	163.15	897	5.50

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



Charles Heaven & Co.
Certified Public Accountants

**TOWN OF WARREN
AUDITED FINANCIAL STATEMENTS
AND
SUPPLEMENTAL FINANCIAL DATA
JUNE 30, 2020**

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

**Town of Warren
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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, 2020, 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, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-9 and 37-41, the schedule of changes in net pension liability and related ratios on Page 42, the schedule of employer contributions on Page 43, and schedule of investment returns on Page 44 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2020, 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 solely 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 the effectiveness of the Town of Warren, Connecticut's 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 E. ... & Co., CPAs
November 24, 2020

**Town of Warren
Management's Discussion and Analysis
June 30, 2020**

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, 2020. 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 \$10,826,742 at June 30, 2020 exceeded the sum of its liabilities and deferred inflows of resources of \$2,180,049 resulting in net position of \$8,646,693. Of this amount, \$5,096,812 was invested in capital assets, while \$272,399 was restricted for road maintenance, and \$46,585 was restricted for social services. The remaining net position of \$3,230,897 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 \$3,861,715, an increase of \$296,405 from last fiscal year. The total fund balance of the General Fund of \$2,557,328 represented 45.12% of fiscal year 2020-2021 budgeted appropriations of \$5,668,404. The unassigned fund balance of \$2,520,424, available for spending at the Town's discretion, represented 44.46% of the 2020-2021 budgeted appropriations.
- The final amended General Fund budget provided for the \$98,546 use of fund balance to finance approved appropriations. However, actual revenues were \$104,716 greater than budgetary projections, while expenditures and other financing uses were \$158,397 less than approved appropriations, resulting in an actual increase of fund balance of \$164,567 and a positive budgetary variance of \$263,113.
- The Town's long-term debt at June 30, 2020 consisted of its general obligation bond of \$1,350,000 and pension plan liability of \$413,332.

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, 2020**

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, 2020**

Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. This includes the pension trust fund. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town of Warren's own programs.

The basic fiduciary fund financial statements can be found on pages 16 and 17 of this report.

Notes to the Financial Statements and Other Information

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. They also provide required supplementary information regarding the Town's progress in funding its obligations to provide pension benefits to its employees. In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the Town's net pension liability and General Fund budget information.

The notes to the basic financial statements can be found on pages 18 to 36 of this report. Required supplementary information and supplemental schedules can be found on pages 37 to 44 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve as a useful indicator of a government's financial position. The Town's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$8,646,693 at the close of the fiscal year.

**Town of Warren
Net Position**

	2020	2019
Assets		
Current assets	\$ 4,139,489	\$ 3,782,878
Noncurrent assets	6,596,812	6,439,669
Total Assets	10,736,301	10,222,547
Deferred Outflows of Resources	90,441	82,932
Liabilities		
Current liabilities	397,499	357,261
Long-term liabilities	1,763,332	1,886,968
Total Liabilities	2,160,831	2,244,229
Deferred Inflows of Resources	19,218	17,264
Net Position		
Net investment in capital assets	5,096,812	4,789,669
Restricted	318,984	340,397
Unrestricted	3,230,897	2,913,920
Total Net Position	\$ 8,646,693	\$ 8,043,986

Town of Warren
Management's Discussion and Analysis
June 30, 2020

The largest portion of the Town's net position \$5,096,812 (58.95%) 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, \$3,230,897 (37.37%) is unrestricted and may be used to meet the Town's ongoing obligations to citizens and creditors. The Town's net position increased \$602,707 during the fiscal year.

Town of Warren
Changes in Net Position

	2020		2019	
	\$	% to Total	\$	% to Total
Revenues:				
Program:				
Charges for services	\$ 215,113	3.61%	\$ 246,118	4.16%
Operating grants and contributions	42,892	0.72%	37,011	0.63%
Capital grants and contributions	181,664	3.05%	181,598	3.07%
General:				
Property taxes, interest, and lien fees	5,458,958	91.64%	5,351,030	90.44%
Investment earnings	49,955	0.84%	91,599	1.55%
Grants, contributions and fines not restricted to specific programs	8,402	0.14%	9,289	0.16%
Total revenues	5,956,984	100.00%	5,916,645	100.00%
Expenses:				
General government	572,263	10.69%	605,467	11.23%
Employee benefits	247,982	4.63%	226,779	4.21%
Health services	25,300	0.47%	23,117	0.43%
Agencies	69,959	1.31%	64,216	1.19%
Education	3,296,651	61.57%	3,159,674	58.60%
Town building	158,288	2.96%	213,596	3.96%
Town fire department	51,432	0.96%	55,969	1.04%
Highways, public works, and maintenance	718,468	13.42%	789,946	14.65%
Other	142,260	2.66%	171,141	3.17%
Town property	12,048	0.23%	16,896	0.31%
Interest	59,626	1.11%	65,563	1.22%
Total expenses	5,354,277	100.00%	5,392,364	100.00%
Change in Net Position	602,707		524,281	
Net position, beginning of year	8,043,986		7,519,705	
Net position, end of year	\$ 8,646,693		\$ 8,043,986	

**Town of Warren
Management's Discussion and Analysis
June 30, 2020**

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 Grand List assessments.
- The decrease in investment earnings is primarily due to lower interest rates on invested cash.
- The decrease in charges for services is mainly due to economic downturn as a result of COVID-19.
- The decrease in general government expenditures is primarily due to lower building department fees and activity and a reduction in planning and zoning commission expenditures.
- 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).
- Town building expenses decreased and highways, public works, and maintenance expenses decreased, mainly due to capitalizing costs vs. maintenance expenditures as compared to the prior year.
- The decrease in other expenditures is attributable to prior year nonrecurring expenses for a dam valve and a trailer.

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 resource basis, combined ending fund balances of \$3,861,715. Of this amount, \$7,885 was nonspendable used for prepayments, \$14,400 was committed to the subsequent year's budgeted deficit, \$272,399 was restricted to the improvement to unimproved/improved roads, \$46,585 was restricted for social services, \$145,611 was committed to capital projects, \$77,752 was committed to parks and recreation, \$126,180 was committed to the cemetery operation, \$586,282 was committed to equipment replacements, \$42,913 was committed for waste disposal, \$3,427 was committed to revaluation, and \$17,857 was assigned for the maintenance of Warren Woods. The \$2,520,424 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 \$164,567 during the fiscal year. During the fiscal year, the fund balance of the Town Aid Road Fund decreased by \$33,802 due to increased road improvements, the fund balance of the Capital Non-Recurring Fund increased by \$26,222, the fund balance of the Equipment Replacement Fund increased by \$120,091, due primarily from general fund transfers, and the combined fund balances of all nonmajor funds increased \$19,327 during the fiscal year.

**Town of Warren
Management's Discussion and Analysis
June 30, 2020**

GENERAL FUND BUDGETARY HIGHLIGHTS

The Original Budget approved the use of \$88,892 from the Town's fund balance. Continuing appropriations for revaluation added \$3,427 to the original approved budget and an increase in appropriations added an additional \$5,000 to General Government Department, Board of Finance line item. The Board of Finance also transferred \$1,227 from Town Insurance to the workman compensation line item. The final budget approved the use of \$97,319 from fund balance for the year ended June 30, 2020.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2020, the Town's investment in capital assets, net of depreciation, was \$6,596,812, an increase of \$157,143 from the previous fiscal year. Capital asset additions totaled \$486,562, including capital improvements to buildings, equipment, and infrastructure, depreciation expense was \$329,419. Capital assets disposed or removed totaled \$59,077 with no net book value, resulting in the aforementioned increase. Details of the Town's net investment in capital assets, is as follows:

	<u>2020</u>	<u>2019</u>
Land	\$ 1,313,371	\$ 1,313,371
Construction in Progress - Library	111,755	17,417
Construction in Progress - Library	8,739	-
Land Improvements	13,189	14,006
Buildings & Improvements	3,258,922	3,358,362
Machinery, Equipment, & Vehicles	616,868	717,089
Infrastructure	<u>1,273,968</u>	<u>1,019,424</u>
	<u>\$ 6,596,812</u>	<u>\$ 6,439,669</u>

Additional information on the Town's capital assets can be found in Note 7 on pages 29-30 of this report.

Debt

The Town's long-term debt at June 30, 2020 consisted of a net pension liability of \$413,332 and a general obligation bond of \$1,350,000. An additional amount of \$150,000 of the general obligation bond is treated as short-term debt, totaling \$1,500,000. Detail on the general obligation bond is below:

<u>Fiscal Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>
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	<u>150,000</u>	<u>6,000</u>
Total	<u>\$ 1,350,000</u>	<u>\$ 262,501</u>

As of November 12, 2020, the Town refinanced the remaining 2010 bond issue of \$1,500,000 by refunding with a \$1,560,00 General Obligation Bonds at 1.6%, final payment due June 30, 2030. This will save the Town over \$100,000 in interest cost.

**Town of Warren
Management's Discussion and Analysis
June 30, 2020**

The Town is also contingently liable for its pro rata share of the Regional School District No. 6's debt. At June 30, 2020, the Town's pro rata share (19.05%) was \$381,066.

Additional information on the Town's debt can be found in Note 8 on page 30 of this report and the Statement of Debt Limitation on page 48.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Economic factors affecting the Town, including those that were considered in preparing the Town's General Fund budget for the 2020-2021 fiscal year, and those that will affect future budgets are as follows:

The Town's Mil rate has remained at 14.25 mills.

The \$5,668,404, 2020-2021 General Fund expenditure budget increased by \$3,453 from the prior fiscal year's original budget. The increase is mainly due to a cost-of-living adjustment offset with a decrease in education expenditures.

At the end of the FY 2020-2021 fiscal year, the General Fund balance was \$2,557,328. Of the General Fund balance, \$14,400 was assigned for the FY 2020-2021 operations to help moderate any tax impact from the higher expenditures.

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

The Town's unemployment rate increased to 5.7% as compared to prior year, June 30, 2019 rate of 2.1%. This was mostly due to the impact of COVID-19 pandemic. In comparison the unemployment rate for the State of Connecticut increased to 10.1% from 3.7% a year ago.

The Town adopted, in accordance with the State of Connecticut Governor's executive order the Tax Deferment Relief Program through October 1, 2020. This program allowed the Town of Warren to extend the last day to pay amounts due for property taxes that became due July 1, 2020 for three months from the date that they became due and payable without interest or penalty for eligible taxpayers, as defined by the executive order. The potential impact of the pandemic on the local economy, businesses and the Town's revenue is being closely monitored. Although we expect little impact on the Town's revenue, this impact, on the property tax revenue, is expected to occur with the July 2021 annual payment.

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, 2020

	Governmental Activities
Assets	
Current Assets	
Cash and cash equivalents	\$ 4,012,097
Property taxes, interest, & liens receivable	33,172
Prepaid expenses	7,885
Grant receivable	86,335
Total Current Assets	<u>4,139,489</u>
Noncurrent Assets	
Capital assets:	
Assets not being depreciated	1,313,371
Assets being depreciated, net of depreciation of \$7,784,308	5,283,441
Total Noncurrent Assets	<u>6,596,812</u>
Total Assets	<u>10,736,301</u>
Deferred Outflows of Resources	
Difference between projected and actual earnings on pension plan investments	7,365
Difference between expected and actual experience on pension plan investments	25,133
Difference of assumption changes or inputs for pensions	57,943
Total Deferred Outflows of Resources	<u>90,441</u>
Liabilities	
Current Liabilities:	
Accounts payable	135,920
Performance bonds held	108,454
Due to State of Connecticut	820
Accrued interest	2,305
General obligation bond, due within one year	150,000
Total Current Liabilities	<u>397,499</u>
Noncurrent Liabilities:	
General obligation bond	1,350,000
Net pension liability	413,332
Total Noncurrent Liabilities	<u>1,763,332</u>
Total Liabilities	<u>2,160,831</u>
Deferred Inflows of Resources	
Difference between expected and actual experience on pension plan investments	18,722
Difference between projected and actual earnings on pension plan investments	496
Total Deferred Inflows of Resources	<u>19,218</u>
Net Position	
Net investment in capital assets	5,096,812
Restricted for:	
Road maintenance	272,399
Social services	46,585
Unrestricted	3,230,897
Total Net Position	<u><u>\$ 8,646,693</u></u>

**Town of Warren
Statement of Activities
Year Ended June 30, 2020**

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	\$ 572,263	\$ 185,701	\$ -	\$ -	\$ (386,562)
Employee benefits	247,982	-	-	-	(247,982)
Health services	25,300	-	-	-	(25,300)
Agencies	69,959	-	-	-	(69,959)
Education	3,296,651	-	37,817	-	(3,258,834)
Town building	158,288	4,600	-	-	(153,688)
Town fire department	51,432	-	-	-	(51,432)
Highways, public works and maintenance	718,468	-	5,075	181,664	(531,729)
Other	142,260	24,812	-	-	(117,448)
Town property	12,048	-	-	-	(12,048)
Interest	59,626	-	-	-	(59,626)
Total governmental activities	\$ 5,354,277	\$ 215,113	\$ 42,892	\$ 181,664	(4,914,608)

General revenues:

Property taxes, interest, and lien fees	5,458,958
Investment earnings	49,955
Grants, contributions and fines not restricted to specific programs	8,402
Total general revenues	5,517,315

Change in net position 602,707

Net position - July 1, 2019	8,043,986
Net position - June 30, 2020	\$ 8,646,693

Town of Warren
Balance Sheet
Governmental Funds
June 30, 2020

	Major Funds					
	General Fund	Town Aid Road Fund	Capital Project Fund		Other Governmental Funds	Total Governmental Funds
			Capital Non-Recurring	Equipment Replacement		
ASSETS:						
Cash and cash equivalents	\$ 3,394,875	\$ 79,420	\$ 80,758	\$ 316,582	\$ 140,462	\$ 4,012,097
Property taxes, interest, & liens receivable	33,172	-	-	-	-	33,172
Prepaid expenses	1,220	-	-	-	6,665	7,885
Grant receivable	86,335	-	-	-	-	86,335
Due from other funds	-	192,979	64,853	269,700	152,968	680,500
Total Assets	\$ 3,515,602	\$ 272,399	\$ 145,611	\$ 586,282	\$ 300,095	\$ 4,819,989
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:						
Liabilities:						
Accounts payable	\$ 129,139	\$ -	\$ -	\$ -	\$ -	\$ 129,139
Woods security fee & other payables	5,249	-	-	-	-	5,249
Due to other funds	680,500	-	-	-	-	680,500
Overpaid Property Taxes	1,532	-	-	-	-	1,532
Due to State of Connecticut	820	-	-	-	-	820
Performance bonds payable	108,454	-	-	-	-	108,454
Total Liabilities	925,694	-	-	-	-	925,694
Deferred Inflows of Resources:						
Unavailable revenue - property tax	32,580	-	-	-	-	32,580
Fund Balances:						
Nonspendable:						
Prepayments	1,220	-	-	-	6,665	7,885
Restricted for:						
Improvement to unimproved / improved roads	-	272,399	-	-	-	272,399
Social services	-	-	-	-	46,585	46,585
Committed to:						
Subsequent year budgeted deficit	14,400	-	-	-	-	14,400
Capital projects	-	-	145,611	-	-	145,611
Parks and recreation	-	-	-	-	77,752	77,752
Cemetery operation	-	-	-	-	126,180	126,180
Equipment replacements	-	-	-	586,282	-	586,282
Waste disposal	-	-	-	-	42,913	42,913
Revaluation	3,427	-	-	-	-	3,427
Assigned for:						
Warren Woods maintenance	17,857	-	-	-	-	17,857
Unassigned	2,520,424	-	-	-	-	2,520,424
Total Fund Balances	2,557,328	272,399	145,611	586,282	300,095	3,861,715
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 3,515,602	\$ 272,399	\$ 145,611	\$ 586,282	\$ 300,095	\$ 4,819,989

Town of Warren
Reconciliation of the Balance Sheet to the Statement of Net Position - Governmental Funds
June 30, 2020

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	\$ 3,861,715
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Governmental capital assets	\$ 14,743,814	
Less accumulated depreciation	<u>8,147,002</u>	
Net capital assets		6,596,812

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	\$ 32,580	
Deferred outflow of resources related to pensions:		
Difference between projected and actual earnings on plan investments	7,365	
Difference between expected and actual experience on investments	25,133	
Difference of assumption changes or inputs	<u>57,943</u>	123,021

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	\$ (2,305)	
General obligation bond	(1,500,000)	
Net pension liability	(413,332)	
Deferred inflow of resources related to pensions:		
Difference between expected and actual experience on pension plan investments	(18,722)	
Difference between projected and actual earnings on plan investments	<u>(496)</u>	(1,934,855)

Total Net Position of Governmental Activities	\$ <u><u>8,646,693</u></u>
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Town of Warren
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2020

	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	\$ 5,413,274	\$ -	\$ -	\$ -	\$ -	\$ 5,413,274
Interest and lien fees on property taxes	20,917	-	-	-	-	20,917
Intergovernmental	51,294	181,664	-	-	-	232,958
Investment income	40,614	1,202	1,222	4,791	2,126	49,955
Licenses, permits and other fees	139,918	-	-	-	-	139,918
Program fees and other receipts	-	-	-	300	79,881	80,181
Total Revenues	5,666,017	182,866	1,222	5,091	82,007	5,937,203
Expenditures:						
Current:						
General government	426,941	-	-	-	-	426,941
Employee benefits	227,173	-	-	-	-	227,173
Health services	25,300	-	-	-	-	25,300
Agencies	69,808	-	-	-	-	69,808
Education	3,296,651	-	-	-	-	3,296,651
Town buildings	255,390	-	-	-	-	255,390
Town fire department	51,432	-	-	-	-	51,432
Highway and general operations	675,636	-	-	-	-	675,636
Town Insurance	52,992	-	-	-	-	52,992
Other	7,781	-	-	-	108,680	116,461
Town property	16,533	-	-	-	-	16,533
Debt service	209,813	-	-	-	-	209,813
Capital outlay	-	216,668	-	-	-	216,668
Total Expenditures	5,315,450	216,668	-	-	108,680	5,640,798
Excess (Deficiency) of Revenues Over Expenditures	350,567	(33,802)	1,222	5,091	(26,673)	296,405
Other Financing Sources (Uses):						
Operating transfers	(186,000)	-	25,000	115,000	46,000	-
Total other financing sources (uses)	(186,000)	-	25,000	115,000	46,000	-
Net Change in Fund Balances	164,567	(33,802)	26,222	120,091	19,327	296,405
Fund Balance - beginning of year	2,392,761	306,201	119,389	466,191	280,768	3,565,310
Fund Balance - end of year	\$ 2,557,328	\$ 272,399	145,611	\$ 586,282	\$ 300,095	\$ 3,861,715

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, 2020**

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

Net Change in Fund Balances - Total Governmental Funds	\$	296,405
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Governmental funds report capital outlays as expenditures. However, in the Statement
of Activities, the cost of those assets are allocated over their estimated useful lives
and reported as depreciation expense as follows:

Total capital outlay	\$	486,562	
Less depreciation expense		<u>(329,419)</u>	157,143

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	\$	19,781	
Change in deferred outflow of resources related to pensions:			
Difference between projected and actual earnings on plan investments		(5,332)	
Difference between expected and actual experience on plan investments		25,133	
Difference of assumption changes or inputs		<u>(12,292)</u>	27,290

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>187</u>	150,187

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			(26,364)
Deferred inflow of resources related to pensions:			
Difference between expected and actual experience on pension plan investments			16,768
Difference between projected and actual earnings on plan investments			<u>(18,722)</u>
Change in Net Position of Governmental Activities	\$		<u>602,707</u>

Town of Warren
Statement of Fiduciary Net Position
Pension Trust Fund
June 30, 2020

Assets:

Cash and cash equivalents	\$	21,707
Investments - at fair value		<u>535,367</u>
Total Assets		<u>557,074</u>

Net Position:

Assets held in trust for pension benefits	\$	<u>557,074</u>
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Town of Warren
Statement of Changes in Fiduciary Net Position
Pension Trust Fund
Year Ended June 30, 2020

Additions:

Employer contributions	\$	60,000
Investment income:		
Change in fair value of investments		(7,757)
Interest and dividends		14,176
Less: investment expense		<u>3,684</u>
Net investment income		<u>2,735</u>
Total Additions		62,735

Deductions:

Pension benefits		<u>55,624</u>
Total Deductions		<u>55,624</u>
Increase in Net Position		7,111

Assets Held In Trust For Pension Benefits:

Net Position - Beginning of year		<u>549,963</u>
Net Position - End of year	\$	<u><u>557,074</u></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, 2020

	Original and Final Budget	Actual	Variance With Final Budget Over (Under)
Revenues:			
Property taxes	\$ 5,446,657	\$ 5,439,328	\$ (7,329)
Interest and liens fees on property taxes	15,000	20,917	5,917
Telephone access tax	4,700	4,986	286
State of Connecticut - Grants:			
Veterans tax relief	500	1,368	868
Historic document preservation	---	5,500	5,500
State property (PILOT)	1	2,084	2,083
Mashantucket Pequot	1	4,369	4,368
Education grants	---	32,317	32,317
Judicial fines	---	260	260
COVID-19 grants	---	5,075	5,075
Other grants	5,000	321	(4,679)
Contributions in lieu of taxes	500	---	(500)
Investment income	30,000	40,614	10,614
Other fees and receipts:			
Building permits	40,000	51,296	11,296
Building permits - Excess revenue over budget offsets expenditures	---	(11,296)	(11,296)
Planning, zoning and conservation	4,000	5,760	1,760
Conveyance tax	10,000	38,631	28,631
Dog fees	1,000	1,454	454
Recording and map fees	7,500	11,080	3,580
Rent of town buildings	3,600	4,000	400
Library rent	600	600	---
Photocopies and other miscellaneous fees	7,000	21,883	14,883
Recycling rebate	---	228	228
Amounts available for appropriation	\$ <u>5,576,059</u>	\$ <u>5,680,775</u>	\$ <u>104,716</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, 2020

	Original Budget	Transfers and Additional Appropriations	Final Budget	Actual	Variance With Final Budget Over (Under)
Expenditures:					
General Government					
First Selectman - salary	\$ 55,347	\$ ---	\$ 55,347	\$ 55,347	\$ ---
First Selectman - Administrative Assistant	35,850	---	35,850	36,021	171
First Selectman - Clerical	10,154	---	10,154	6,687	(3,467)
Board of Selectman - expenses	6,500	---	6,500	6,857	357
Second Selectman	3,825	---	3,825	3,825	---
Third Selectman	3,825	---	3,825	3,825	---
Treasurer - salary	6,740	---	6,740	6,740	---
Treasurer - expenses	1,500	---	1,500	1,006	(494)
Town clerk - salary	38,418	---	38,418	38,418	---
Town clerk - expenses	15,700	---	15,700	14,309	(1,391)
Deputy town clerk	3,752	---	3,752	250	(3,502)
Computer management	10,000	---	10,000	7,429	(2,571)
Tax collector - salary	12,324	---	12,324	12,506	182
Tax collector - expenses	10,175	---	10,175	10,780	605
Assessor - salary	27,161	---	27,161	27,161	---
Assessor - expenses	14,735	---	14,735	13,117	(1,618)
Park and recreation director - salary	34,530	---	34,530	34,528	(2)
Social services director - salary	11,445	---	11,445	9,323	(2,122)
Social services - expenses	2,000	---	2,000	571	(1,429)
Zoning /Inlands officer - salary	19,421	---	19,421	9,381	(10,040)
Clerical: Land Use Department	8,460	---	8,460	5,019	(3,441)
Custodian - salary	14,337	---	14,337	10,555	(3,782)
Fire Marshall	4,200	---	4,200	3,406	(794)
Building inspector	35,000	---	35,000	45,809	10,809
Building department - Excess revenue over budget	---	---	---	(11,296)	(11,296)
Dog warden - salary	6,800	---	6,800	6,800	---
Dog warden - expenses	850	---	850	600	(250)
Animal shelter	1,400	---	1,400	1,350	(50)
Police	500	---	500	360	(140)
Office equipment	6,000	---	6,000	5,254	(746)
Town engineer	2,500	---	2,500	---	(2,500)
Legal counsel	5,000	---	5,000	---	(5,000)
Auditor	20,500	---	20,500	20,200	(300)
GASB # 34 Compliance	1,000	---	1,000	1,000	---
Probate court	2,757	---	2,757	2,757	---
Elections - salary	10,787	---	10,787	6,936	(3,851)
Elections - expenses	5,000	---	5,000	3,818	(1,182)
Board of Assessment Appeals	500	---	500	368	(132)
Board of Finance	600	5,000	5,600	5,711	111
Planning and Zoning Commission	7,000	---	7,000	1,910	(5,090)
Zoning Board of Appeals	5,000	---	5,000	769	(4,231)
Conservation Commission	4,000	---	4,000	738	(3,262)
Historical document preservation	---	---	---	5,500	5,500
Revaluation - Continuing and additional appropriations	---	3,427	3,427	---	(3,427)
Total General Government	465,593	8,427	474,020	415,645	(58,375)

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, 2020

Expenditures (continued):	Original Budget	Transfers and Additional Appropriations	Final Budget	Actual	Variance With Final Budget Over (Under)
Employee Benefits					
Insurance benefits	\$ 102,000	\$ ---	\$ 102,000	\$ 98,121	\$ (3,879)
Retirement fund contribution and fees	89,700	---	89,700	89,116	(584)
Social security/medicare	44,045	---	44,045	39,936	(4,109)
Total Employee Benefits	235,745	---	235,745	227,173	(8,572)
Health services					
Torrington area health district	8,831	---	8,831	8,831	---
Visiting nurses Northwes & NM	5,000	---	5,000	1,438	(3,562)
Paramedic intercept	15,039	---	15,039	15,031	(8)
Total Health Services	28,870	---	28,870	25,300	(3,570)
Agencies					
Lake Waramaug Authority	5,600	---	5,600	3,799	(1,801)
Inter-local commission	10,530	---	10,530	10,530	---
NW CT Regional Council of Governments	1,128	---	1,128	1,128	---
Library	30,000	---	30,000	30,000	---
Civil Defense - town communication	1,000	---	1,000	2,653	1,653
Litchfield County Dispatch	16,258	---	16,258	16,257	(1)
Regional non-profit agencies	2,080	---	2,080	1,959	(121)
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	70,078	---	70,078	69,808	(270)
Town Property					
Improving town property	15,000	---	15,000	14,653	(347)
Street lighting	2,600	---	2,600	1,880	(720)
Total Town Property	17,600	---	17,600	16,533	(1,067)
Town Buildings & Waste Removal					
Operations	90,000	---	90,000	89,228	(772)
Waste collection and hauling	98,000	---	98,000	92,075	(5,925)
Recycling	20,000	---	20,000	14,553	(5,447)
Energy improvements	1,500	---	1,500	---	(1,500)
Capital improvements	30,000	---	30,000	17,900	(12,100)
Covanta	35,000	---	35,000	39,228	4,228
Household hazardous waste	2,500	---	2,500	2,406	(94)
Total Town Buildings & Waste Removal	277,000	---	277,000	255,390	(21,610)
Highways and General Operations					
Highway labor	260,000	---	260,000	248,920	(11,080)
Highway department operations	120,000	---	120,000	118,938	(1,062)
Snow removal	90,000	---	90,000	67,339	(22,661)
Town garage	20,000	---	20,000	17,914	(2,086)
Maintenance town equipment	40,000	---	40,000	22,050	(17,950)
Gas, fuel, oil	35,000	---	35,000	35,135	135
Road Fund	140,000	---	140,000	140,000	---
Uniforms	3,500	---	3,500	5,069	1,569
Removal of Ash Trees	15,000	---	15,000	15,000	---
COVID-19 paid leave	---	---	---	5,271	5,271
Total Highways and General operations	723,500	---	723,500	675,636	(47,864)

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, 2020

Expenditures (continued):	Original Budget	Transfers and Additional Appropriations	Final Budget	Actual	Variance With Final Budget Over (Under)
Town Fire Department					
Fire department insurance	\$ 17,600	\$ ---	\$ 17,600	\$ 18,133	\$ 533
Workmans compensation	8,100	1,227	9,327	9,327	---
Gas and diesel fuel	4,000	---	4,000	4,000	---
Truck maintenance	20,000	---	20,000	19,972	(28)
Tax abatement	27,000	---	27,000	26,054	(946)
Total Fire Department	76,700	1,227	77,927	77,486	(441)
Town Insurance					
Town Insurance	61,000	(1,227)	59,773	52,992	(6,781)
Miscellaneous					
State dog fees	1,500	---	1,500	820	(680)
Website/Email services	2,800	---	2,800	2,310	(490)
Newsletter expenses	3,700	---	3,700	1,965	(1,735)
Miscellaneous	3,000	---	3,000	2,229	(771)
Unemployment Charges	5,400	---	5,400	457	(4,943)
Total Miscellaneous	16,400	---	16,400	7,781	(8,619)
Education					
Wamogo Regional School District	3,296,652	---	3,296,652	3,296,651	(1)
Debt Service					
Interest & principal	209,813	---	209,813	209,813	---
Other Financing Uses:					
Operating transfers out					
Fire truck replacement fund	55,000	---	55,000	55,000	---
Park and recreation fund	32,000	---	32,000	32,000	---
Non-recurring capital expenditure fund	25,000	---	25,000	25,000	---
Cemeteries	14,000	---	14,000	14,000	---
Equipment fund	60,000	---	60,000	60,000	---
Total operating transfers	186,000	---	186,000	186,000	---
Total Expenditures and Other Financing Uses	5,664,951	8,427	5,673,378	5,516,208	(157,170)
Excess (deficiency) of revenues over Expenditure and other uses	(88,892)	(8,427)	(97,319)	164,567	261,886
Fund Balance at beginning of year	88,892	8,427	97,319	2,392,761	2,295,442
Fund Balance at end of year	\$ ---	\$ ---	\$ ---	\$ 2,557,328	\$ 2,557,328

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, 2020

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, 2020	\$ 5,680,775	\$ 5,516,208	\$ 2,557,328
Volunteer tax credits	(26,054)	(26,054)	---
To gross up revenue and expenditures – Building department	<u>11,296</u>	<u>11,296</u>	<u>---</u>
Actual GAAP - June 30, 2020	<u>\$ 5,666,017</u>	<u>\$ 5,501,450</u>	<u>\$ 2,557,328</u>

Town of Warren
Schedule of Changes in Net Pension Liability and Related Ratios
Last Seven Fiscal Years

	2020	2019	2018	2017	2016	2015	2014
Total pension liability:							
Service cost	\$ 15,200	\$ 11,685	\$ 12,113	\$ 9,912	\$ 11,990	\$ 13,015	\$ 20,164
Interest	45,901	50,959	50,987	47,784	50,753	46,851	51,669
Difference between expected and actual experience	10,433	(39,868)	(1,728)	62,490	(38,381)	15,381	(89,163)
Changes in assumptions	17,565	98,469	-	(6,260)	(11,250)	51,134	1,803
Benefit payments, including refunds of member contributions	(55,624)	(57,309)	(61,672)	(61,672)	(61,672)	(62,718)	(61,392)
Net change in total pension liability	33,475	63,936	(300)	52,254	(48,560)	63,663	(76,919)
Total pension liability - beginning	936,931	872,995	873,295	821,041	869,601	805,938	882,857
Total pension liability - ending	970,406	936,931	872,995	873,295	821,041	869,601	805,938
Plan fiduciary net position							
Contributions - employer	60,000	58,800	55,000	58,000	38,160	40,963	41,375
Net investment income	6,419	18,530	30,547	31,747	15,137	4,364	57,936
Benefit payments, including refunds of member contributions	(55,624)	(57,309)	(61,672)	(61,672)	(61,672)	(62,718)	(61,392)
Administrative expense	(3,684)	(3,578)	(3,449)	(3,232)	(3,153)	(3,288)	(3,293)
Net change in plan fiduciary net position	7,111	16,443	20,426	24,843	(11,528)	(20,679)	34,626
Plan fiduciary net position - beginning	549,963	533,520	513,094	488,251	499,779	520,458	485,832
Plan fiduciary net position - ending	557,074	549,963	533,520	513,094	488,251	499,779	520,458
Net Pension Liability - Ending	<u>\$ 413,332</u>	<u>\$ 386,968</u>	<u>\$ 339,475</u>	<u>\$ 360,201</u>	<u>\$ 332,790</u>	<u>\$ 369,822</u>	<u>\$ 285,480</u>
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	<u>57.41%</u>	<u>58.70%</u>	<u>61.11%</u>	<u>58.75%</u>	<u>59.47%</u>	<u>57.47%</u>	<u>64.58%</u>
Covered Employee Payroll	<u>\$ 202,313</u>	<u>\$ 198,162</u>	<u>\$ 192,459</u>	<u>\$ 195,802</u>	<u>\$ 163,976</u>	<u>\$ 189,096</u>	<u>\$ 230,525</u>
Net Pension Liability as a percentage of covered employee payroll	<u>204.30%</u>	<u>195.28%</u>	<u>176.39%</u>	<u>183.96%</u>	<u>202.95%</u>	<u>195.57%</u>	<u>123.84%</u>

**Town of Warren
Schedule of Employer Contributions
Last Ten Fiscal Years**

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Actuarially determined contribution	\$ 69,903	\$ 64,732	\$ 56,213	\$ 48,869	\$ 51,802	\$ 42,072	\$ 57,873	\$ 57,429	\$ 51,527	\$ 45,865
Contributions in relation to the actuarially determined contribution	60,000	58,800	55,000	58,000	38,160	40,963	-	33,000	38,000	150,000
Contribution Deficiency (Excess)	\$ 9,903	\$ 5,932	\$ 1,213	\$ (9,131)	\$ 13,642	\$ 1,109	\$ 57,873	\$ 24,429	\$ 13,527	\$ (104,135)
Covered employee payroll	\$ 202,313	\$ 198,162	\$ 192,459	\$ 195,802	\$ 163,976	\$ 189,096	\$ 230,525	\$ 219,412	\$ 257,213	\$ 245,257
Contributions as a percentage of covered employee payroll	29.66%	29.67%	28.58%	29.62%	23.27%	21.66%	0.00%	15.04%	14.77%	61.16%

Notes to Schedule

Valuation date: June 30, 2020

Measurement date: June 30, 2020

Actuarially determined contribution rates are calculated as the normal cost as of July 1st prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Projected Unit Cost
Amortization method	Level dollar, closed
Remaining amortization period	7 years
Asset valuation method	Fair market value
Salary increases	3.0%
Investment rate of return	5.00%. 6.00% from 6/30/2012 - 6/30/2018. 8.00% prior to fiscal year ending 6/30/2012.
Retirement age	Age 65, 100% normal retirement age
Mortality	Pub-2010 General Government with Scale MP-2020 Generational Improvements (Male/Female); separate tables are used for Employees, Healthy Retirees, and Contingent Survivors

Changes in benefit terms: None

Changes of assumptions: *Mortality*. Pub-2010 General Government with Scale MP-2020 Generational Improvements (Male/Female). For June 30, 2019, the mortality table used was RP-2017 Total for Employees and Health Annuitants with Scale MP-2018 Generational Improvements from 2006 (Male/Female). Previously, mortality improvements were projected beyond the valuation date using the MP-2017 mortality improvement scale.

Discount Rate. In 2019, the long term rate of return assumption changed from 6.00% to 5.00%. The discount rate for purposes of determining the net pension liability has changed from the beginning of the fiscal year for the year ending June 30, 2019.

	<u>7/1/2020</u>	<u>7/1/2019</u>	<u>7/1/2018</u>
Long term rate of return on investments	5.00%	5.00%	6.00%
Municipal bond rate	2.66%	2.79%	2.98%
Discount rate for net pension liability purposes	5.00%	5.00%	6.00%

Town of Warren
Schedule of Investment Returns
Last Seven Fiscal Years

	2020	2019	2018	2017	2016	2015	2014
Annual money-weighted rate of return, net of investment expense	1.23%	3.71%	6.39%	6.97%	3.25%	0.90%	11.25%

Town of Warren
Nonmajor Government Funds
Combining Balance Sheet
June 30, 2020

	Special Revenue Funds					
	Park and Recreation Fund	Warren Cemetery Commission	Good Neighbor Fund	Force Majeure Fund	Social Service Special Project Fund	Total
Assets:						
Cash and cash equivalents	\$ ---	\$ 125,522	\$ 14,940	\$ ---	\$ ---	140,462
Prepaid expenses	6,665	---	---	---	---	6,665
Due from other funds	77,752	658	2,390	42,913	29,255	152,968
Total Assets	<u>\$ 84,417</u>	<u>\$ 126,180</u>	<u>\$ 17,330</u>	<u>\$ 42,913</u>	<u>\$ 29,255</u>	<u>300,095</u>
Fund balances:						
Nonspendable:						
Prepayments	6,665	---	---	---	---	6,665
Restricted for:						
Social services	---	---	17,330	---	29,255	46,585
Committed to:						
Parks and recreation	77,752	---	---	---	---	77,752
Cemetery operations	---	126,180	---	---	---	126,180
Waste disposal	---	---	---	42,913	---	42,913
Total Fund Balances	<u>84,417</u>	<u>126,180</u>	<u>17,330</u>	<u>42,913</u>	<u>29,255</u>	<u>300,095</u>
Total Liabilities and Fund Balances	<u>\$ 84,417</u>	<u>\$ 126,180</u>	<u>\$ 17,330</u>	<u>\$ 42,913</u>	<u>\$ 29,255</u>	<u>300,095</u>

Town of Warren
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended June 30, 2020

	Special Revenue Funds					
	Park and Recreation Fund	Warren Cemetery Commission	Good Neighbor Fund	Force Majeure Fund	Social Service Special Project Fund	Totals
Revenues:						
Investment income	\$ ---	\$ 1,900	\$ 226	\$ ---	\$ ---	\$ 2,126
Program fees and other receipts	55,369	1,500	1,250	1,818	19,944	79,881
Total Revenues	<u>55,369</u>	<u>3,400</u>	<u>1,476</u>	<u>1,818</u>	<u>19,944</u>	<u>82,007</u>
Expenditures:						
Cemetery expenditures	---	15,739	---	---	---	15,739
Programs and Activities	83,910	---	1,908	---	7,123	92,941
Total Expenditures	<u>83,910</u>	<u>15,739</u>	<u>1,908</u>	<u>---</u>	<u>7,123</u>	<u>108,680</u>
Excess (Deficiency) of revenues over expenditures	(28,541)	(12,339)	(432)	1,818	12,821	(26,673)
Other Financing Sources:						
Operating transfers in	32,000	14,000	---	---	---	46,000
Excess (Deficiency) of Revenues and Other Sources over Expenditures	3,459	1,661	(432)	1,818	12,821	19,327
Fund Balance - beginning of year	<u>80,958</u>	<u>124,519</u>	<u>17,762</u>	<u>41,095</u>	<u>16,434</u>	<u>280,768</u>
Fund Balance - end of year	<u>\$ 84,417</u>	<u>\$ 126,180</u>	<u>\$ 17,330</u>	<u>\$ 42,913</u>	<u>\$ 29,255</u>	<u>\$ 300,095</u>

Town of Warren
Schedule of Property Taxes Levied, Collected and Outstanding (Report of the Tax Collector)
Year Ended June 30, 2020

	Taxes		Assessor's Lawful Corrections		Suspense Transfers	Adjusted Taxes Receivable	Collections			Total Net Collections	Taxes Receivable June 30, 2020
	Receivable July 1, 2019		Additions	Reductions			Taxes	Interest & Liens	Refunds and Adjustments		
Grand List : October 1,											
2018 \$	5,427,009 \$	10,036 \$	(5,187) \$	(3,871) \$	5,427,987 \$	5,405,420 \$	18,361 \$	181 \$	5,423,962 \$	22,748	
2017	13,816	810	(496)	---	14,130	9,530	2,269	(94)	11,705	4,506	
2016	1,352	---	---	---	1,352	1,173	368	(122)	1,419	57	
2015	101	---	---	---	101	65	42	---	107	36	
Suspense collections	---	---	---	1,069	1,069	1,089	702	20	1,791	---	
Totals	\$ 5,442,278	\$ 10,846	\$ (5,683)	\$ (2,802)	\$ 5,444,639	\$ 5,417,277	\$ 21,742	\$ (15)	\$ 5,438,984	\$ 27,347	

Town of Warren
Statement of Debt Limitation
Connecticut General Statutes, Section 7-374 (b)
Year Ended June 30, 2020

Tax collections (including interest and lien fees) for the year ended June 30, 2020 **\$ 5,438,984**

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, 2020 **\$ 5,438,984**

	General Purposes	Schools	Sewers	Urban Renewal	Pension Deficit
Debt Limitation:					
2 1/4 times Base	\$ 12,237,714	\$ -	\$ -	\$ -	-
4 1/2 times Base	-	24,475,428	-	-	-
3 3/4 times Base	-	-	20,396,190	-	-
3 1/4 times Base	-	-	-	17,676,698	-
3 times Base	-	-	-	-	16,316,952
Total Debt Limitation	<u>12,237,714</u>	<u>24,475,428</u>	<u>20,396,190</u>	<u>17,676,698</u>	<u>16,316,952</u>
Indebtedness:					
General Obligation Bonds - Issued June 15, 2010	1,500,000	-	-	-	-
Wamogo Regional School District #6					
Town's share 19.05%					
General Obligation Bonds Issued 2017 -\$1,960,000		373,380			
Bank Loan Issued December 2016 -\$40.348	-	7,686	-	-	-
Total Indebtedness	<u>1,500,000</u>	<u>381,066</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Limitation In Excess Of					
Outstanding and Authorized Debt	\$ <u>10,737,714</u>	\$ <u>24,094,362</u>	\$ <u>20,396,190</u>	\$ <u>17,676,698</u>	\$ <u>16,316,952</u>



Charles Heaven & Co.
Certified Public Accountants
Waterbury, Connecticut

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FIANNCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Finance
Town of Warren
Warren, Connecticut

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Warren, Connecticut as of and for the year ended June 30, 2020, 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 November 24, 2020.

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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions of the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Warren, Connecticut's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Warren, Connecticut's internal control.

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


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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Warren, Connecticut's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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

November 24, 2020