

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

Date: May 13, 2020  
Time: 7:00 pm  
Place: Zoom Meeting

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

Adjourn:

Join Zoom Meeting

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

Meeting ID: 977 6125 1503

Password: 605257

One tap mobile

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

Dial by your location

+1 646 876 9923 US (New York)

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

**Town of Warren  
Table of Contents  
December 31, 2019**

	Page
<b>Independent Accountant’s Report on Applying Agreed-upon Procedures</b>	1-2
<b>Schedule of Compensation Comparison</b>	3
<b>Notes to schedule of Compensation Comparison</b>	4



Enrico Melaragno, CPA, CGFM  
Bart R. Cutrali, CPA  
Erica Melaragno, CPA, MSAT, CGFM  
Charles W. Heaven, CPA  
Robert E. Sweeney, Jr. CPA  
Roy G. Bachinsky, CPA

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

Board of Finance  
Town of Warren  
Warren, Connecticut

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

The procedures are as follows:

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

Town Clerk  
Tax Collector  
Assessor  
Land Use Officer  
Social Service Director  
Registrars  
Treasurer  
Recreation Director  
Custodian- Town Hall cleaning  
Administrative Assistant  
Accountant/Bookkeeper

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

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

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

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

Charles Heaven & CO., CPA's

May 6, 2020

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

**Hourly Rates**

Title- job position	Current	December 2019 Survey				Additional Municipality not in survey
		Average	Lowest	Median	Highest	
Town Clerk	\$ 33.58	\$ 32.11	24.98	31.80	45.93	\$ 31.91
Tax collector	21.25	35.70	28.29	36.40	57.69	31.91
Assessor	34.82	37.31	29.37	37.50	50.00	31.91
Land Use Officer	35.00	31.23	24.77	32.59	42.40	19.73
Social Service Director	21.42	24.76	16.81	21.47	37.39	27.55
Recreation Director	26.56	26.56	21.91	25.54	37.39	17.50
Registrars	16.99	20.20	15.15	19.66	23.00	21.38
Administrative Assistant	23.78	28.11	20.64	28.51	34.30	31.59
Accountant/Bookkeeper	23.78	31.44	29.94	31.20	32.46	31.91
Treasurer	32.41	41.51	32.08	42.03	50.46	(A)
Custodian- Town Hall cleanin	18.38	20.07	20.03	20.19	20.34	(B)

(A)- Not seperated, Included in Accountant/Bookkeeper job position  
(B)- Nonexistent

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

**Note "1" – December 2019 survey average hourly:**

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

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

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

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

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

