

TOWN OF GOSHEN
BOARD OF FINANCE

Regular Meeting – January 26, 2022

@ 7:30 pm, Conference Room

Also via zoom :

Join Zoom Meeting

<https://us02web.zoom.us/j/85302434259>

By Phone: 929- 205- 6099

Meeting ID: 853 0243 4259

AMENDED AGENDA

1. Call to order
2. Attendance
3. Approval of minutes for Dec. 15, 2021
4. Elections
5. Budget/Financial Reports for period ending December 31, 201821
6. Consideration of Budgets
7. Report from First Selectman
8. Correspondence
9. Any other business proper to come before the meeting
10. Adjournment

Received Jan 24, 2022 @ 1:39 P.M.

Attest Brian Z. Burr
Goshen Town Clerk

GOSHEN BOARD OF FINANCE
MINUTES REGULAR MEETING

Date: December 15, 2021

This hybrid meeting was held in person and with Zoom.

CALL TO ORDER: Chairman Allan D. Walker called the meeting to order at 7:38 p.m.

ATTENDANCE: Allan D. Walker, Scott Tillmann, Ned Bixler, Robert Valentine, Jim Korner, William Lane and alternates Patrick Reilly and Russell Murdock.

OTHERS: First Selectman, Todd Carusillo

APPROVAL OF MINUTES November 17, 2021:

Ned Bixler made a motion seconded by Jim Korner to accept the minutes as presented. The motion passed with one abstention by Jim Korner.

THE FINANCIAL REPORT: The financial report for 11/30/21 from Debbie Franklin was received and reviewed.

TAX COLLECTOR'S REPORT: The tax collector's report for 11/30/21 was received and reviewed.

DISCUSSION OF BUDGET PROCESS: As was done last year, the consensus of the board members was to have the capital requests submitted at the same time as their operating budget requests. It was also suggested that a representative from each department be present at the meeting when its budget is reviewed.

DISCUSSION OF SALARY MATRIX: It was requested that Randy Frank update the merit budget increase proposal.

SELECTMAN'S REPORT: Given by Todd Carusillo

- Budget letters have been sent out
- The price of fuels (oil, diesel, and gas) has been increasing. Mr. Carusillo has locked in the price for another year now. For the fiscal year 2022-2023 the price per gallon will be \$2.55 for oil, \$2.58 for diesel, and \$2.57 for gas.
- The Selectmen have increased the purchasing power for the bidding process for Public Works.
- The food allowance for Public Works has been increased from 6pm- 5am. It had not been adjusted since 2004.
- Lemlin Environmental Services had the low bid of \$12,097 for the fuel tracking system.
- Attorney LaTiza from New Haven was recommended as a new labor attorney. His fee would be about \$275/hour.
- Garret Harlow is waiting on one more bid for tractor replacement for mowing the roadsides.

- There is a CD maturing soon. The treasurer will make a decision on rolling it over for another term.

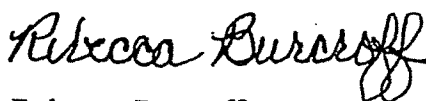
The Board of Finance members agreed that the purchasing power policy should be the same for all departments.

CORRESPONDENCE: None

OTHER BUSINESS: None

ADJOURNMENT: A motion was made by Jim Korner and seconded by Bill Lane to adjourn the meeting. The motion passed unanimously. The meeting adjourned at 8:02 pm.

Respectfully submitted,



Rebecca Burcroff

Board of Finance Clerk

Received Dec 17th, 2021, 9:58 AM

Attest Darlene H. Huebner ASST.
Goshen Town Clerk

Town of Goshen, CT
Statement of Comparative Revenues
12/31/2021

G/L ACCT	Description	CURRENT YEAR			as a % of Budget	PRIOR YEAR		
		Revenue to date	Revenue Prior Month	Budgeted		Revenue to date	Budgeted	as a % of Budget
4100-98	Property Tax Collections	7,942,565.61	7,024,920.24	11,697,935.00	67.90%	7,283,299.04	10,856,604.00	67.09%
4342-98	Miscellaneous Revenue	20,411.07	19,578.07	8,000.00	255.14%	1,667.50	8,000.00	20.84%
4800-98	Interest & Dividends	2,768.45	2,326.84	10,000.00	27.68%	4,946.69	70,000.00	7.07%
4301-98	Building Official	94,252.00	82,298.00	75,574.00	124.71%	52,392.00	50,000.00	104.78%
4321-98	Recreation Fees	17,848.95	2,507.07	8,134.00	219.44%	3,636.75	6,000.00	60.61%

Income Comments:

4100-98 Property Tax Collections - collection % consistent with FYE21.
4342-98 Misc. Revenue includes Schuster donation to construct a pavilion at Camp Coch; it was transferred to CNR per BOS meeting 10/27/2021 (see below)
Other revenues include recycling revenues, sale of compost bins
4800-98 Interest & Dividends - income running low compared to prior year and drop in interest rates
4301-98 Building Official - activity is still running strong and impacts compensation as noted below
4321-98 Recreation Fees include the Mohawk ski program which ran through the town to get the group sale rate; similar situation for Soccer program- offsetting expenses are discussed below

Other Comments:

7001 Municipal Conveyance Surcharge - Nov surcharge \$5,949.51 & Dec surcharge \$2,782.71 collected resulting in a balance of \$678,957.27 in the Land Acquisition Fund.
Town Aid Road - Balance in Fund is \$602,225.47. The FYE22 budgeted transfer of \$50,000 has been recorded, a \$201,781.00 payment to O&G for Bituminous Concrete on various roads was paid and the first installment grant payment of \$139,444.71 was received
BOS appropriated up to \$40,000 for tree removal and \$18,125 was paid to date
7000 Dog Fund Transfer - annual transfer in from Dog Fund was recorded
8000 Unbudgeted Revenue - Balance of \$15,000 Affordable Housing Grant to be spent by 12/31/2021 and \$13,401.04 spent to date with additional Dec. expenses of \$757.80 being processed; The unspent balance is \$851.16.

G/L ACCT	Description	Expense Comments				PRIOR YEAR		
		CURRENT YEAR		Budgeted	as a % of Budget	Expenses to date	Budgeted	as a % of Budget
Expenses to date	Expenses Prior Month							
5201-05	Building Official Compensation	37,565.76	26,332.10	42,672.00	88.03%	24,905.76	37,850.00	65.80%
5311-56	East Sireet Cemetery	6,580.00	6,480.00	1,950.00	337.44%	1,005.00	1,950.00	51.54%
5260-29	Liberty Shield	7,113.07	4,294.83	4,281.00	166.15%	4,028.64	4,125.00	97.62%
5850-22	Programming Expense	20,002.16	5,186.07	3,000.00	666.74%	2,376.17	3,000.00	79.21%
5002-12	Asst. Tax Collector Wages	2,763.26	2,297.88	3,912.00	70.64%	2,007.77	3,182.00	63.10%
5245-61	Town Hall Computer Support	12,739.76	10,500.58	11,200.00	113.75%	10,177.50	11,000.00	92.52%
5193-03	Waste Rem-Educ & Outreach	1,247.31	1,247.31	1,200.00	103.94%	230.00	1,200.00	19.17%
9905	Add'l Approp. To CNR	16,548.47	16,548.47	16,548.47	100.00%	33,500.00	33,500.00	100.00%

Expense Comments:

5201-15 Building Official Compensation - running high due to increase in building activity;
5311-56 East Street Cemetery - includes \$5,800 change for cleaning monuments which will be covered by transfer in from Trust account
5260-29 Liberty Shield - overspent due to expanding prior year COVID grant funds for COVID related purchases; The grant was recognized as revenue in FYE21
5850-22 unspent funds were not deferred to FYE22 (not carried forward to FYE22); Will need to be covered at Year-end
Recreation Programming Expense includes \$14,806 payment to Mohawk - Group sales required to be collected by the town and remitted to Mohawk.
In addition, there is a \$4,210 for the soccer program which was required to run through the town. These expenses have offsetting revenues.
5002-12 Asst. Tax collector - to be over by approximately \$2,000 due to training new assistant
5245-61 Computer Support - includes three quarterly support payments, troubleshooting and upfront payments for annual mail, archiving, antivirus, filters etc.
will have one more \$900 quarterly payment, in addition to troubleshooting and additional fee for antivirus for remainder of year
5193-03 Waste Rem-Educ & Outreach - FYE22 expenses pertain to sale of recycling bins; prior year expenses are stickers & signs
9905 Add'l Approp to CNR - consists of Schuster donation for pavilion at Camp Coch, which was transferred to CNR per 10/27/2021 BOS meeting minutes

Other Comments:

5237-43 Computer Permit Processing Fees - separate account opened to report fees; account will need to be budgeted and will likely put Department overbudget;
PW Fees were previously netted against revenue which is against policy
Public Works supervisor noted that salt and sand orders have been placed, but invoices have not been processed. He estimated that line items are about half spent

Town of Goshen
Budget vs. Actual (ALL)
 July through December 2021

	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES	8,240,196.55	12,760,520.47	-4,520,323.92	64.6%
Total Income	8,240,196.55	12,760,520.47	-4,520,323.92	64.6%
Gross Profit	8,240,196.55	12,760,520.47	-4,520,323.92	64.6%
Expense				
Contingency	0.00	40,000.00	-40,000.00	0.0%
ANIMAL CONTROL	0.00	24,500.00	-24,500.00	0.0%
ASSESSMENT APPEALS	466.86	2,028.00	-1,561.14	23.0%
BOARD OF ASSESSORS	49,079.12	84,014.00	-34,934.88	58.4%
BOARD OF FINANCE	733.30	15,789.00	-15,055.70	4.6%
BUILDING OFFICIAL	47,740.15	61,014.00	-13,273.85	78.2%
CEMETERIES	9,500.00	4,283.00	5,217.00	221.8%
CIVIL PREPAREDNESS	7,239.39	7,681.00	-441.61	94.3%
CONSERVATION COMM.	0.00	1,364.00	-1,364.00	0.0%
CONSERVATION OF HEALTH	35,818.99	73,519.00	-37,700.01	48.7%
ECONOMICS DEVELOPMENT COMM.	0.00	1,577.00	-1,577.00	0.0%
ELECTIONS	13,294.92	28,403.00	-15,108.08	46.8%
EMP BENEFITS & EXP	198,106.83	383,644.00	-185,537.17	51.6%
FIRE COMMISSIONERS	859.00	3,078.00	-2,219.00	27.9%
FIRE MARSHAL	5,648.52	13,447.00	-7,798.48	42.0%
FIRE PROTECTION	32,498.41	105,793.00	-73,294.59	30.7%
FISCAL OFFICE	23,226.21	52,068.00	-28,841.79	44.6%
INLAND WETLANDS	1,263.93	5,054.00	-3,790.07	25.0%
INSURANCE	94,213.36	111,389.00	-17,175.64	84.6%
LAND USE ENFORCE	12,072.52	19,866.00	-7,793.48	60.8%
LIBRARY	84,475.51	165,025.00	-80,549.49	51.2%
MISCELLANEOUS	6,678.86	9,971.00	-3,292.14	67.0%
NEWSLETTER	12,612.48	22,170.00	-9,557.52	56.9%
PLANNING & ZONING	599.00	2,627.00	-2,028.00	22.8%
PROF SERVICES	2,969.49	26,115.00	-23,145.51	11.4%
P W	295,499.58	1,010,800.00	-715,300.42	29.2%
RECREATION	120,092.29	190,526.00	-70,433.71	63.0%
RESCUE SERVICE	15,008.28	30,843.00	-15,834.72	48.7%
SELECTMEN	72,909.24	143,888.00	-70,978.76	50.7%
STREET LIGHTS	5,953.87	15,147.00	-9,193.13	39.3%
TAX COLLECTOR	21,989.91	43,459.00	-21,469.09	50.6%
TOWN CLERK	45,234.28	87,815.00	-42,580.72	51.5%
TOWN OFFICE BUILDING	38,744.01	70,031.00	-31,286.99	55.3%

Town of Goshen
Budget vs. Actual (ALL)
 July through December 2021

	<u>Jul - Dec 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
TREASURER	4,204.21	9,405.00	-5,200.79	44.7%
WASTE REMOVAL	135,018.65	248,191.00	-113,172.35	54.4%
WATER POLLUTION CONTROL	89.10	340.00	-250.90	26.2%
WELFARE	4,097.09	7,146.00	-3,048.91	57.3%
ZONING BD OF APPEALS	659.27	1,640.00	-980.73	40.2%
Total Expense	<u>1,398,596.63</u>	<u>3,123,650.00</u>	<u>-1,725,053.37</u>	<u>44.8%</u>
Net Ordinary Income	6,841,599.92	9,636,870.47	-2,795,270.55	71.0%
Other Income/Expense				
Other Income				
Unbudgeted (Budget /GAAP Diff)	8,667.37			
TRANS FROM OTHER FUNDS	<u>51,000.00</u>	<u>51,000.00</u>	<u>0.00</u>	<u>100.0%</u>
Total Other Income	59,667.37	51,000.00	8,667.37	117.0%
Other Expense				
Unbudgeted Exp(Bud toGAAP diff)	7,058.41			
EDUCATION	<u>5,787,282.00</u>	<u>8,680,922.00</u>	<u>-2,893,640.00</u>	<u>66.7%</u>
TRANSFERS OUT	<u>1,006,948.47</u>	<u>1,006,948.47</u>	<u>0.00</u>	<u>100.0%</u>
Total Other Expense	<u>6,801,288.88</u>	<u>9,687,870.47</u>	<u>-2,886,581.59</u>	<u>70.2%</u>
Net Other Income	<u>-6,741,621.51</u>	<u>-9,636,870.47</u>	<u>2,895,248.96</u>	<u>70.0%</u>
Net Income	<u><u>99,978.41</u></u>	<u><u>0.00</u></u>	<u><u>99,978.41</u></u>	<u><u>100.0%</u></u>

Town of Goshen
Comparative Operating Statement
July through December 2021

	<u>Jul - Dec 21</u>	<u>Jul - Dec 20</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
REVENUES	<u>8,240,196.55</u>	<u>7,537,664.24</u>	<u>702,532.31</u>	<u>9.3%</u>
Total Income	<u>8,240,196.55</u>	<u>7,537,664.24</u>	<u>702,532.31</u>	<u>9.3%</u>
Gross Profit	8,240,196.55	7,537,664.24	702,532.31	9.3%
Expense				
ANIMAL CONTROL	0.00	4,961.44	-4,961.44	-100.0%
ASSESSMENT APPEALS	466.86	339.68	127.18	37.4%
BOARD OF ASSESSORS	49,079.12	41,520.79	7,558.33	18.2%
BOARD OF FINANCE	733.30	631.50	101.80	16.1%
BUILDING OFFICIAL	47,740.15	33,512.95	14,227.20	42.5%
CEMETERIES	9,500.00	3,365.00	6,135.00	182.3%
CIVIL PREPAREDNESS	7,239.39	4,635.72	2,603.67	56.2%
CONSERVATION COMM.	0.00	510.00	-510.00	-100.0%
CONSERVATION OF HEALTH	35,818.99	44,686.21	-8,867.22	-19.8%
ECONOMICS DEVELOPMENT COMM.	0.00	806.09	-806.09	-100.0%
ELECTIONS	13,294.92	27,078.69	-13,783.77	-50.9%
EMP BENEFITS & EXP	198,106.83	191,014.22	7,092.61	3.7%
FIRE COMMISSIONERS	859.00	1,194.15	-335.15	-28.1%
FIRE MARSHAL	5,648.52	5,512.32	136.20	2.5%
FIRE PROTECTION	32,498.41	42,792.41	-10,294.00	-24.1%
FISCAL OFFICE	23,226.21	27,641.07	-4,414.86	-16.0%
INLAND WETLANDS	1,263.93	979.26	284.67	29.1%
INSURANCE	94,213.36	71,972.96	22,240.40	30.9%
LAND USE ENFORCE	12,072.52	10,543.15	1,529.37	14.5%
LIBRARY	84,475.51	80,583.73	3,891.78	4.8%
MISCELLANEOUS	6,678.86	6,147.95	530.91	8.6%
NEWSLETTER	12,612.48	12,518.20	94.28	0.8%
PLANNING & ZONING	599.00	563.30	35.70	6.3%
PROF SERVICES	2,969.49	6,316.53	-3,347.04	-53.0%
P W	295,499.58	324,145.35	-28,645.77	-8.8%
RECREATION	120,092.29	80,362.64	39,729.65	49.4%
RESCUE SERVICE	15,008.28	10,444.99	4,563.29	43.7%
SELECTMEN	72,909.24	65,062.53	7,846.71	12.1%
STREET LIGHTS	5,953.87	6,129.34	-175.47	-2.9%
TAX COLLECTOR	21,989.91	14,980.37	7,009.54	46.8%
TOWN CLERK	45,234.28	40,996.36	4,237.92	10.3%
TOWN OFFICE BUILDING	38,744.01	34,812.82	3,931.19	11.3%
TREASURER	4,204.21	4,484.45	-280.24	-6.3%

Town of Goshen
Comparative Operating Statement
July through December 2021

	<u>Jul - Dec 21</u>	<u>Jul - Dec 20</u>	<u>\$ Change</u>	<u>% Change</u>
WASTE REMOVAL	135,018.65	122,888.19	12,130.46	9.9%
WATER POLLUTION CONTROL	89.10	0.00	89.10	100.0%
WELFARE	4,097.09	5,349.20	-1,252.11	-23.4%
ZONING BD OF APPEALS	659.27	394.79	264.48	67.0%
Total Expense	<u>1,398,596.63</u>	<u>1,329,878.35</u>	<u>68,718.28</u>	<u>5.2%</u>
Net Ordinary Income	6,841,599.92	6,207,785.89	633,814.03	10.2%
Other Income/Expense				
Other Income				
Unbudgeted (Budget /GAAP Diff)	8,667.37	0.00	8,667.37	100.0%
TRANS FROM OTHER FUNDS	<u>51,000.00</u>	<u>50,900.00</u>	<u>100.00</u>	<u>0.2%</u>
Total Other Income	59,667.37	50,900.00	8,767.37	17.2%
Other Expense				
Unbudgeted Exp(Bud toGAAP diff)	7,058.41	149.85	6,908.56	4,610.3%
EDUCATION	5,787,282.00	5,477,767.00	309,515.00	5.7%
TRANSFERS OUT	<u>1,006,948.47</u>	<u>39,000.00</u>	<u>967,948.47</u>	<u>2,481.9%</u>
Total Other Expense	<u>6,801,288.88</u>	<u>5,516,916.85</u>	<u>1,284,372.03</u>	<u>23.3%</u>
Net Other Income	<u>-6,741,621.51</u>	<u>-5,466,016.85</u>	<u>-1,275,604.66</u>	<u>-23.3%</u>
Net Income	<u><u>99,978.41</u></u>	<u><u>741,769.04</u></u>	<u><u>-641,790.63</u></u>	<u><u>-86.5%</u></u>

COLLECTION INFORMATION AS OF DECEMBER 31, 2021

MEMO FROM TAX COLLECTOR'S OFFICE

2020 Grand List Collection Information

Beginning Tax Levy		11,744,175.72
Adjusted Tax Levy (as of month end)		11,732,652.72
Current Grand List Year Collections	**	7,897,729.20
Current year collection rate - collected vs. tax levy =		67.31%

Budgeted collections – taxes		11,634,936.00
Budgeted collections – interest & lien fees		24,000.00
Total budgeted collections		11,658,936.00

Total collections(includes interest & taxes & fees)	****	7,973,588.39
Refunds paid & unpaid		7,125.28
Total collections less refunds(paid & unpaid)	*	7,966,463.11
Collection rate - collected less refunds vs total budgeted		68.33%

2019 Grand List Collection Information

Beginning Tax Levy		11,023,214.76
Adjusted Tax Levy (as of month end)		11,024,376.88
Current Grand List Year Collections		7,260,122.38
Current year collection rate - collected vs. tax levy =		65.86%

Budgeted collections – taxes		10,967,386.00
Budgeted collections – interest & lien fees		24,000.00
Total budgeted collections		10,991,386.00

Total collections(includes interest & taxes & fees)		6,945,882.95
Refunds paid & unpaid		22,820.29
Total collections less refunds(paid & unpaid)		6,923,062.66
Collection rate - collected less refunds vs total budgeted		62.99%

Prior Three Years Collection Rates

2018 GL Collection rate - collected less refunds vs total budgeted	67.31%
2017 GL Collection rate - collected less refunds vs total budgeted	66.62%
2016 GL Collection rate - collected less refunds vs total budgeted	67.56%

FISCAL YEAR 2021/2022 - 2020 Grand List
TOWN OF GOSHEN
TAX COLLECTOR'S REPORT
FOR YEAR TO DATE

Grand List	Uncollected Taxes	Current Levy	Lawful Additions	Corrections	Deductions	Transfers to Suspend	Adjusted Collectible Taxes	** Taxes	Interest	Total	Uncollected Taxes w/ Refunds	Refunds	Over- payments	Adjustments	Transfers	Paid	Refunds unpaid Month end
Year	July 1, 2021										31-Dec-21						
2019	60,900.96	11,744,175.72	1,531.43	13,823.30	-	-	11,731,883.85	7,897,729.20	13,806.45	7,911,535.65	3,839,329.68	-	1,119.86	4,789.84	0.56	5,175.03	734.11
2018	29,814.11	-	-	162.61	-	-	60,738.35	32,947.37	6,138.41	39,085.78	27,551.46	5,480.21	114.33	-	4,307.17	(239.52)	1,526.89
2017	14,051.40	-	-	-	-	-	29,814.11	13,218.60	3,092.52	16,311.12	16,593.51	688.57	7.95	-	-	-	696.52
2016	4,780.52	-	-	-	-	-	14,051.40	3,037.50	1,554.82	4,592.32	11,013.90	-	-	-	-	-	-
2015	1,997.13	-	0.01	-	-	-	4,780.52	114.27	87.42	201.69	4,666.25	-	-	-	-	-	-
2014	1,502.29	-	303.05	-	-	-	1,997.14	191.86	181.31	373.17	1,805.28	-	-	-	-	-	-
2013	1,346.04	-	-	-	-	-	1,805.34	191.78	212.30	404.08	1,613.56	-	-	-	-	-	-
2012	1,651.34	-	-	-	-	-	1,346.04	-	-	-	1,346.04	-	-	-	-	-	-
2011	1,042.88	-	-	-	-	-	1,651.34	-	-	-	1,651.34	-	-	-	-	-	-
2010	1,645.44	-	-	-	-	-	1,042.88	-	-	-	1,042.88	-	-	-	-	-	-
2009	180.47	-	-	-	-	-	1,645.44	-	-	-	1,645.44	-	-	-	-	-	-
2008	227.19	-	-	-	-	-	180.47	67.15	120.84	187.99	113.32	-	-	-	2.90	-	(2.90)
2007	110.07	-	-	-	-	-	227.19	27.13	46.82	73.95	200.06	-	-	-	0.01	-	(0.01)
2006	540.16	-	-	-	-	-	110.07	-	-	-	110.07	-	-	-	-	-	-
2005	-	-	-	-	-	-	540.16	-	17.40	17.40	540.16	-	-	-	-	-	-
OLD REFUNDS CHECKS VOIDED																	
Total	119,790.00	11,744,175.72	1,834.49	13,985.91	-	-	11,851,814.30	7,947,524.86	25,258.29	7,972,783.15	3,909,224.95	6,168.78	1,242.14	4,789.84	4,310.64	4,935.51	2,954.61
COLLECTION FEES																	
MARSHAL FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ADMIN FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LIEN FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL COLLECTIONS TO DATE																	
	-	-	-	-	-	-	1,307.58	-	268.00	383.00	-	-	-	-	-	-	-
	-	-	-	-	-	-	984.00	-	517.00	517.00	-	-	-	-	-	-	-
	-	-	-	-	-	-	7,947,524.86	-	26,043.29	7,973,568.15	***	-	-	-	-	-	-
	-	-	-	-	-	-	(4,935.51)	-	-	(4,935.51)	Refunds Paid Out	-	-	-	-	-	-
	-	-	-	-	-	-	7,942,589.35	-	-	7,968,632.64	***	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-2,954.61	Refunds Not Yet Paid	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	7,965,678.03	-	-	-	-	-	-	-