

Town of Goshen  
**BOARD OF FINANCE**  
REGULAR MEETING  
**Wednesday May 8, 2024**

**CALL to ORDER:** Chair Allan Walker called the meeting to order at 7:33 p.m.

**Attendance:** Chair Allan Walker, Vice Chair Ned Bixler, Paul Collins, Scott Tillmann, Robert Valentine, Jim Korner, Pat Reilly (alternate), Russell Murdock (alternate) and First Selectman Todd Carusillo.

**Consideration of 2024-2025 Budgets:**

Allan Walker asks the Board if anyone has any considerations for next year's budget. Any general comment they would like to make before we start making motions?

Paul Collins said that in the capital budget, there is an item for the telephones that was supposed to had been removed and put into operations because it is not a capital item. It is a monthly bill that we get, and they had a contract for five years. It should lower the selectman's capital budget by \$ 7380.00 and increase the operating budget by \$ 1476.00. This does not materially impact the overall town budget, but it does reclassify those things and brings the capital budget down to 12.53 % increase.

Allan Walker asked why the capital budget would go down if the regular budget goes up? Paul Collins replied that it was because 5 years of bills were considered there. Paul Collins said he reworked the document and Allan Walker said he would accept the change.

Bob Valentine said he wanted to ask one question before we began: Do we had a revised Recreation budget? And said that he does not have one. Allan Walker said we had a revised Recreation budget. Bob Valentine asked if it was sent out in the packet most recently? The clerk responded that it was.

Bob Valentine asked if he had a revised capital budget for Recreation?

Ned Bixler noted it showed the salary increases. Bob Valentine said that the salary increase was adjusted. Ned Bixler asked what the adjustment was? Two or three thousand dollars net, he couldn't remember the exact dollar amount.

Allan Walker asked if Bob Valentine had the revised capital and he replied that he did have it. Bob Valentine has reviewed Public Works capital and stated that the Recreation budget was revised subsequent to our last meeting last week. Bob Valentine said that if there are questions on the Recreation budget, we can adjust the Recreation budget after the public hearing, as he is not certain that we had the most current Recreation budget.

Ned Bixler said this was a repeat from last week, are we looking at the final revision or what do we had here?

Scott Tillmann noted that the date in the corner is May second.

Bob Valentine said that if you have May second, and not May first, then that should be the most recent. He just doesn't happen to have it.

Pat Reilly noted that there were changes made to camp supplies and programs. He said the original budget was \$23,000 or \$ 24,000 and now it is \$10,000. Ned Bixler agreed.

Todd Carusillo said that the Recreation capital went from \$ 28,700 to \$ 23,700. Bob Valentine said he does have that.

Bob Valentine said that he had sent out an email last Saturday evening on Mil rate calculations and such. That is going to be incorrect for two reasons. He thinks we would want to add in the \$ 247,000 that Region 6 is returning to us, back into the fund balance. The other thing is from the revenue sheet. If you look at the sheet there is no interest income in the revenue sheet at all for fiscal year 2024/2025. If you look at Debbie's year end estimate for interest for the current year it is \$ 378,429 That means we are off on the revenue side, that was \$ 75,000 budgeted for the

current year, so that you are basically \$300,000 off on the revenue side. And therefore, that calculation of expense versus fund balance is off by no small amount. Bob Valentine said he would revise and if the board thinks it is appropriate he will include the \$ 247,000 that Region 6 is returning to us when he revises it. Ned Bixler said he thought that would be appropriate and the money is coming in October.

Bob Valentine said that he has been very vocal about budgeting, and he took a lot of time to go through all the budgets today. Bob Valentine said that for those in the public, what we are trying to grapple with here is the reality of the increases over current year, that are not necessarily ordinary, some out of the ordinary, drive this budget, not so much in capital but certainly on the operating side.

Bob Valentine said we had a \$ 78,000 increase in tipping fees for MIRA, which is a huge amount of money. A \$10,000 increase in computer support, accounting consultants a \$ 3,300 increase. Town Clerk is up \$ 9500, 93 % in her land records duplication. Board of Assessors, our expenses there are up, But the big one, the big increases are those just mentioned.

Bob Valentine said that as people look at this budget, it is a pretty substantial increase. He said that he would say that there is not enough work being done for the taxpayers, in getting good value. We had contractors and people we do business with, increasing 10%. A 53% increase of MSW because we didn't have it all in in the current year's budget. But we had a 10% plus increase from vendors. We must do a better job on the administrative side to make sure we don't have these huge increases because that is what is driving the budget.

Allan Walker asked what could be done to tackle the general malaise? Everybody's cost are up, everybody is complaining. He said we could eliminate the tiny budgets and then make an across the board reduction of X %. Allan Walker said that we'll come up with a percentage that lowers everybody a little bit except for the tiny budgets, it is an approach we could take.

Bob Valentine said that what he is talking about; on the administrative side, doing a better job and making certain we are getting the best value for the taxpayer.

Ned Bixler said that we can't lower the tipping fees. We can lower that budget by 10% but it won't be real. That is what happened last year. Bob Valentine agreed but said that when we see some of our contractors with a 10% increase, when we see an 98% increase in land record duplication. We had an explanation from Barbara, and I thank her for that explanation. But I haven't had a 10% increase in income over the past year, and I'll bet most of our taxpayers hadn't. We have a lot of work to do before we go through this budget process again next year.

Allan Walker asked the board if anyone had any general statement they would like to make.

Ned Bixler said he agreed with Bob Valentine's comments and said they were accurate. Ned Bixler said he doesn't like the idea of across the board cuts, eliminating smaller budgets. Ned Bixler said that was a shortcut he did not agree with. Ned Bixler said we had extra money this year. At the same time, we had some departments that had some extra needs and some unforeseen, and perhaps avoidable in the future, expenses. He agreed with Bob Valentine's thought on the administrative effort. Overall, Ned Bixler said he realizes that most of these departments had really tried.

Russel Murdock asked if the Region 20 money was a one off? Ned Bixler said that Region 20 is going to be cheaper than Region 6. We had some one offs; we had definite two deliveries of funds that are one offs. That item should see a reduction as that was one of the main reasons we merged. And it's true, the cost per student, cost per town, should go down, and is down.

Russell Murdock asked if it would stay down? Ned Bixler said that, well everything goes up, but it's going to be less of an impact than if we were still Region 6. Russell Murdock said that education is one of the things that seems to constantly climb, year after year. Ned Bixler agreed and said it should grow slower because we are in Region 20. Scott Tillmann asked, hasn't the education budget been flat? Ned Bixler responded that yes, even as Region 6, it was flat and this time we are seeing a reduction and hopefully it stays flat on the reduced.

Scott Tillmann thanked Bob Valentine for the leg work. Scott Tillmann said that for some of those numbers we got explanations, and they might have been single only vendors, but if something is 98%, we had to look at other vendors.

Bob Valentine said that when we go through the budgets one by one, We are probably going to approve those at the percentages as it is currently

Bob Valentine said we get an additional \$161,000 greater in education grants almost \$162,000. Our increase in revenue side is \$580,235 adding the \$247,000 returned from Region 6, it is \$ 827,235. Interest is no small piece of that. \$ 300,000 in interest income. We have almost 12 million dollars pass through in the course of a twelve month period. Then we add the \$ 630,000 reduction in education cost, all those together are \$ 1,457,782.

Jim Korner agreed with Bob Valentine with trying to cut cost as we can. Jin Korner said everything has gone up, probably 20% or better, Everyone is feeling that. The town as a whole is feeling that, and we had to pay more for things and things cost more. Does that mean the Mil Rate needs to change; it may. Jim Korner said the bottom line is we need to buy these things; we have to have most of this budget. Jim Korner said he looked through most of this budget and he feels that there are not a lot of crazy things in there. Jim Korner said that the departments are not looking for anything outlandish. Allan Walker agreed.

Pat Reilly also agreed with Jim Korner. Pat Reilly said that we elect boards and commissions and they come up with a budget, they work hard. They are volunteers that put their time in to come up with a budget and do the best they can. Pat Reilly said he doesn't see a lot of fluff. Allan Walker agreed.

Allan Walker asked if we approved the salaries across the board? Bob Valentine said we did it for elected officials, contractors, and also the merit budget increases for all others and election workers should be included. Allan Walker said he believes the election workers are underpaid.

Allan Walker asks if the board wants to approve the total budget as amended? That's one way to do it. How else would you like to do it?

Ned Bixler said that we've gone down the line before and asked Allan Walker if he is suggesting we do not do that. Allan Walker said that he did not believe we had to do that.

Jim Korner asks if there is a question about the Recreation budget? Do we exclude that budget? Bob Valentine said that if you had the May second version, that it is subsequent to last Wednesday. Jim Korner confirmed he had a May second version, and t believes it's the proper amount although he does not recall the actual number. Jim Korner said that if everyone is in agreement that it is the correct budget then we could just approve the bottom line, which would then in fact approve all budgets.

Allan Walker said that eventually we will need to approve by a number. Scott Tillmann said that Paul Collins had a question on the Selectman's budget and asked Bob Valentine if there would be a motion on that adjustment. Bob Valentine said we could take the Selectman's budget separate and add a note to the change. That will be Town Office Building rather than Selectman's budget.

Allan Walker asks the board if they are reasonably happy, that they had between them, the right numbers?

Ned Bixler asks if we had the handwritten paper with the Selectman's budget change. Paul Collins provided Ned with a paper. Ned Bixler and Paul Collins said that this does change the bottom line, in both Capital and Operating Budget.

Paul Collins said he had emailed the changes to Bob Valentine .

Bob Valentine said he may have misspoken when stating the Town Office building has a capital budget. We can put that expense to the Fiscal Office, if we don't have a Town Office budget per se. We had capital for Town Office or Town Building under Selectman so it would have to go to Fiscal Office. This is about the office expense for the telephones. Paul Collins noted it was \$ 1476. Ned Bixler asked if it should go under Selectman? Ned Bixler asked if Bob Valentine thinks it should go as a new item under the Fiscal Office? Bob Valentine asked if the telephone was under Selectman's budget. Paul Collins said that is where the capital was, so he moved it there.

Ned Bixler said if we are only doing the bottom line number then we had the right number.

**Ned Bixler motioned to approve the adjusted budget, the operating budget of \$ 3,619,601. It was seconded by Jim Korner and the motion passed unanimously**

Allan Walker asks for questions or comments about the motion. Jim Korner said that just as long as Virginia knows where to put that \$1476. Todd Carusillo said he would take care of it.

**Jim Korner motioned to approve the capital budget of \$ 1,026,850. It was seconded by Ned Bixler and the motion passed unanimously.**

Allan Walker said we had whopping increases of 107% operating and 12.53%.

**ADJOURN:**

**Ned Bixler made a motion to adjourn the meeting and it was seconded by Jim Korner. The motion carried and the meeting was adjourned at 8:00 p.m**

Submitted by

Lee Kennedy

5/10/2024



Received May 10, 2024 11:28 AM

Attest   
Asst. Goshen Town Clerk

# Budget 2024-2025 PROGRESS REPORT - MONTHLY

| #  | Department                    | Current<br>23-24 | Requested<br>Budget<br>24-25 | BOF<br>Budgets<br>Received | Operating<br>Increase/<br>Decrease% | Current<br>Capital<br>23-24 | Capital<br>Request<br>24-25 | Capital<br>Increase/<br>Decrease% | Operating & Capital<br>Increase/<br>Decrease |
|----|-------------------------------|------------------|------------------------------|----------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------------|--|
| 18 | Animal Control                | \$ 13,000.00     | \$ 14,000.00                 | x                          | 108%                                | \$ -                        | \$ -                        | 0.0000%                           | 108%   |
| 32 | Board of Assessment Appeals   | \$ 2,739.00      | \$ 2,832.00                  | x                          | 103%                                | \$ -                        | \$ -                        | 0.0000%                           | 103%   |
| 31 | Board of Assessors            | \$ 93,007.00     | \$ 98,666.00                 | x                          | 106%                                | \$ 10,850.00                | \$ 10,850.00                | 0.0000%                           | 105%   |
| 10 | Board of Finance              | \$ 16,812.00     | \$ 17,039.00                 | x                          | 101%                                | \$ -                        | \$ -                        | 0.0000%                           | 101%   |
| 5  | Building Official             | \$ 81,101.00     | \$ 73,159.00                 | x                          | 90%                                 | \$ -                        | \$ -                        | 0.0000%                           | 90%  |
| 56 | Cemeteries                    | \$ 4,072.00      | \$ 2,672.00                  | x                          | 66%                                 | \$ -                        | \$ -                        | 0.0000%                           | 66%  |
| 29 | Civil Preparedness            | \$ 7,675.00      | \$ 7,675.00                  | x                          | 100%                                | \$ -                        | \$ -                        | 0.0000%                           | 100%   |
| 44 | Conservation Commission       | \$ 1,364.00      | \$ 1,364.00                  | x                          | 100%                                | \$ -                        | \$ -                        | 0.0000%                           | 100%   |
| 51 | Conservation of Health        | \$ 75,246.00     | \$ 74,529.00                 | x                          | 99%                                 | \$ -                        | \$ -                        | 0.0000%                           | 99%  |
| 59 | Contingency Account           | \$ 40,000.00     | \$ 40,000.00                 | x                          | 100%                                | \$ -                        | \$ -                        | 0.0000%                           | 100%   |
| 72 | Debt Service                  | \$ -             | \$ -                         | x                          | 0%                                  | \$ -                        | \$ -                        | 0.0000%                           | 0%   |
|    | Economic Development Comm.    | \$ 569.00        | \$ 1,592.00                  | x                          | 280%                                | \$ -                        | \$ -                        | 0.0000%                           | 280%   |
| 14 | Elections                     | \$ 26,421.00     | \$ 33,048.00                 | x                          | 125%                                | \$ -                        | \$ -                        | 0.0000%                           | 125%   |
| 71 | Employee Benefits             | \$ 385,249.00    | \$ 437,771.00                | x                          | 114%                                | \$ -                        | \$ -                        | 0.0000%                           | 114%   |
| 27 | Fire Commissioners            | \$ 1,995.00      | \$ 2,076.00                  | x                          | 104%                                | \$ -                        | \$ -                        | 0.0000%                           | 104%   |
| 25 | Fire Marshal                  | \$ 15,716.00     | \$ 16,888.00                 | x                          | 107%                                | \$ -                        | \$ -                        | 0.0000%                           | 107%   |
| 26 | Fire Protection               | \$ 109,691.00    | \$ 109,120.00                | x                          | 99%                                 | \$ 291,000.00               | \$ 318,000.00               | 9.2784%                           | 107%   |
| 4  | Fiscal Office                 | \$ 66,024.00     | \$ 72,335.00                 | x                          | 110%                                | \$ -                        | \$ -                        | 0.0000%                           | 110%   |
| 45 | Inland Wetlands Commission    | \$ 5,447.00      | \$ 5,587.00                  | x                          | 103%                                | \$ -                        | \$ -                        | 0.0000%                           | 0%   |
| 0  | Insurance                     | \$ 119,630.00    | \$ 118,728.00                | x                          | 99%                                 | \$ -                        | \$ -                        | 0.0000%                           | 99%  |
|    | Lake Weed                     | \$ -             | \$ -                         | x                          | 0%                                  | \$ 45,000.00                | \$ 45,000.00                | 0.0000%                           | 100%   |
| 43 | Land Use Enforcement          | \$ 22,384.00     | \$ 18,900.00                 | x                          | 84%                                 | \$ -                        | \$ -                        | 0.0000%                           | 84%  |
| 21 | Library                       | \$ 164,804.00    | \$ 156,709.00                | x                          | 95%                                 | \$ 2,650.00                 | \$ 1,800.00                 | -32.0755%                         | 95%  |
| 55 | Miscellaneous                 | \$ 10,118.00     | \$ 10,400.00                 | x                          | 103%                                | \$ -                        | \$ -                        | 0.0000%                           | 103%   |
| 55 | Newsletter                    | \$ 23,810.00     | \$ 24,493.00                 | x                          | 103%                                | \$ -                        | \$ -                        | 0.0000%                           | 103%   |
| 41 | Planning & Zoning Commission  | \$ 3,323.00      | \$ 3,392.00                  | x                          | 102%                                | \$ -                        | \$ 10,000.00                | 0.0000%                           | 403%   |
| 7  | Professional Services         | \$ 24,850.00     | \$ 35,423.00                 | x                          | 143%                                | \$ -                        | \$ -                        | 0.0000%                           | 143%   |
| 2  | Public Works                  | \$ 1,130,370.00  | \$ 1,168,537.00              | x                          | 103%                                | \$ 496,000.00               | \$ 574,500.00               | 15.8266%                          | 107%   |
| 22 | Recreation                    | \$ 212,285.00    | \$ 235,114.00                | x                          | 111%                                | \$ 19,500.00                | \$ 23,700.00                | 21.5385%                          | 112%   |
| 28 | Rescue                        | \$ 35,368.00     | \$ 35,415.00                 | x                          | 100%                                | \$ -                        | \$ -                        | 0.0000%                           | 100%   |
| 1  | Selectmen                     | \$ 155,435.00    | \$ 161,910.00                | x                          | 104%                                | \$ 38,500.00                | \$ 42,880.00                | 11.3766%                          | 106%   |
| 0  | Street Lights                 | \$ 15,147.00     | \$ 14,000.00                 | x                          | 92%                                 | \$ -                        | \$ -                        | 0.0000%                           | 92%  |
| 12 | Tax Collector                 | \$ 47,788.00     | \$ 47,405.00                 | x                          | 99%                                 | \$ -                        | \$ -                        | 0.0000%                           | 99%  |
| 11 | Town Clerk                    | \$ 98,079.00     | \$ 111,541.00                | x                          | 114%                                | \$ 9,000.00                 | \$ 7,500.00                 | -16.6667%                         | 111%   |
| 61 | Town Office Building          | \$ 79,592.00     | \$ 91,726.00                 | x                          | 115%                                | \$ -                        | \$ -                        | 0.0000%                           | 115%   |
| 13 | Treasurer                     | \$ 10,965.00     | \$ 11,102.00                 | x                          | 101%                                | \$ -                        | \$ -                        | 0.0000%                           | 101%   |
| 3  | Waste Removal                 | \$ 271,941.00    | \$ 354,300.00                | x                          | 130%                                | \$ -                        | \$ -                        | 0.0000%                           | 130%   |
| 46 | Water Pollution Control Auth. | \$ 353.00        | \$ 353.00                    | x                          | 100%                                | \$ -                        | \$ -                        | 0.0000%                           | 100%   |
| 58 | Welfare                       | \$ 7,342.00      | \$ 6,675.00                  | x                          | 91%                                 | \$ -                        | \$ -                        | 0.0000%                           | 91%  |
| 42 | Zoning Board of Appeals       | \$ 1,646.00      | \$ 1,649.00                  | x                          | 100%                                | \$ -                        | \$ -                        | 0.0000%                           | 100%   |
|    | Subtotal Town Expenses        | \$ 3,381,358.00  | \$ 3,618,125.00              |                            | 107.00%                             | \$ 912,500.00               | \$ 1,034,230.00             | 13.34%                            | 108%   |
|    |                               |                  | \$ 3,619,601                 |                            |                                     | \$ 1,026,850                |                             | 12.53%                            |  |