

**ANNUAL REPORT  
OF THE TOWN OF  
GOSHEN, CONNECTICUT**



**FOR THE FISCAL YEAR ENDING  
JUNE 30, 2023**

Inside Front Cover - Blank

**ANNUAL REPORTS OF THE  
TOWN OF GOSHEN, CONNECTICUT  
FOR THE YEAR ENDING  
JUNE 30, 2023**

**INDEX**

Town Officials, Departments, Terms Expirations . . . . .	1
Facts About Goshen . . . . .	6
Town Clerk . . . . .	7
Board of Assessment Appeals . . . . .	8
Board of Assessors . . . . .	9
Board of Selectmen . . . . .	10
Board of Finance . . . . .	11
Cemeteries . . . . .	12
Board of Fire Commissioners . . . . .	13
Office of the Fire Marshal . . . . .	14
Conservation Commission . . . . .	15
Building Official . . . . .	16
Inland Wetlands Commission . . . . .	17
Planning and Zoning Commission . . . . .	18
Goshen Public Library . . . . .	19
Public Works Department . . . . .	20
Parks and Recreation Commission . . . . .	23
Tax Collector . . . . .	24
Recycling . . . . .	25
Registrar of Voters . . . . .	26
Zoning Board of Appeals . . . . .	27
Lake Weed Committee . . . . .	28
Town Historian . . . . .	29
Agricultural Council . . . . .	31
Report of the Superintendent of Schools . . . . .	32
Northwest Hills Council of Governments . . . . .	38
Torrington Area Health District . . . . .	40
VNA Northwest . . . . .	42
Town of Goshen Financial Statements Year Ending June 30, 2020 (cover) . . . . .	43
<b>Table of Contents</b> . . . . .	44

**Independent Auditors' Report have Separately Numbered Pages 1- 3**

**Basic Financial Statements have Separately Numbered Pages 4 – 50**

## **TOWN OFFICIALS, DEPARTMENTS, TERM EXPIRATIONS**

### **BOARD OF SELECTMEN**

2023 Todd M. Carusillo [R] First Selectman  
2023 Dexter S. Kinsella [D] Selectman    2023 Mark S. Harris [R] Selectman  
Meetings are held on Tuesdays

### **TOWN CLERK & REGISTRAR OF VITAL STATISTICS**

2024 Barbara L. Breor [R]  
2024 Kimberly Carusillo [R], Assistant  
Hours: Monday - Thursday 9:00 A.M. - Noon & 1:00 - 4:00 P.M. Fridays 9:00 A.M.-1:00 P.M.  
Or by appointment (after hours)

### **TOWN TREASURER**

2023 Matthew Sweet [R]  
2023 Neal White Jr [R], Assistant

### **TAX COLLECTOR**

2023 Rebecca Juchert-Derungs  
2023 Maureen Lamanna, Assistant  
Hours: Tues. 9:00 A.M. – Noon & Wed. 1:00 P.M. – 4:00 P.M.

### **REGISTRARS OF VOTERS**

2027 Nanci Howard [D]    2027 Dawn E. Wilkes [R]

### **BOARD OF FINANCE**

2023 Allan D. Walker Sr. [R] Chairman  
2027 Edward Lee Bixler [D]    2025 James P. Korner[R]  
2023 William P. Lane [D]  
2025 Scott W. Tillmann [R]    2027 Robert P. Valentine [R]  
Meetings are held the Fourth Wednesday Monthly

### **BOARD OF FINANCE ALTERNATES**

2025 Russell Murdock [R]    2025 Patrick J Reilly [D]

### **BOARD OF ASSESSORS**

2024 Adam Andrusia [U]    2023 Jarrod J. Upton [D]    2025 Dawn Wilkes [R]  
Meetings are held quarterly

### **ASSESSOR/CONSULTANT**

Lucy Hussman  
Denise T. LeClair, Assessor's Clerk  
Hours: Tuesday & Wednesday 9:00 A.M. - Noon & 1:00 P.M. - 4:00 P.M.

### **BOARD OF ASSESSMENT APPEALS**

2023 Vacancy Chairman  
2025 Audrey Blondin [D]      2025 Donna L. Molon [R]  
Meetings on Special Days during the year

BOARD OF FIRE COMMISSIONERS - 2023  
William P. Lane [D], Chairman  
Donald M. Sage [R]      Antonio F. Damiani [R]  
ALTERNATE: Seth Breakell [R]  
First Wednesday Monthly at the Fire House

FIRE MARSHALL  
Robert Diorio

GOSHEN VOLUNTEER FIRE COMPANY, INC.  
R. Barry Hall, Fire Chief      William R. Gelormino, President  
Jason Watley, Deputy Chief      Dave Parillo, Vice President

LIBRARY BOARD OF DIRECTORS  
2027 Henrietta C. Horvay [D], Chairman  
2025 Josephine Jones [D]      2025 Johanna Kimball [R]      2023 Lynette A. Miller [R]  
2023 Anne Green [R]      2027 Patricia Sanders [R]  
Meetings Third Wednesday Monthly

GOSHEN PUBLIC LIBRARY HOURS  
Monday, Wednesday & Friday 10:00 A.M. - 6:00 P.M.  
Tuesdays & Thursdays 9:00 A.M. – 6:00 P.M.  
Saturday 9:00 A.M. - 2:00 P.M. (Sept. - June)  
Saturday 9:00 A.M. - Noon (July & August)

PLANNING & ZONING COMMISSION  
2023 Don W. Wilkes [R] Chairman  
2025 Cynthia A. Barrett [D]      2023 Laura J. Lemieux [R]  
2025 Patrick Lucas [R]      2023 Lu-Ann C. Zbinden [D]  
Meetings are Fourth Tuesday Monthly

PLANNING & ZONING COMMISSION ALTERNATES  
2023 Jerrold Abrahams [D]      2025 William B. Clinton [R]      2025 James Withstandley [R]

ZONING BOARD OF APPEALS  
2025 Daniel J. Kobylenski [U] Chairman  
2024 Bruce Arsego [R]      2025 C. Amanda Cannon [D]  
2024 Matthew Grosclaude [R]      2025 Donald H. Moore [R]  
Meetings are held on the Third Thursday Monthly

ZONING BOARD OF APPEALS ALTERNATES  
2024 Mark E. Beeman [R]      2023 Clyde Breakell [R]      2023 vacancy

INLAND WETLANDS & ZONING ENFORCEMENT OFFICER

Martin J. Connor

Hours: Tues. & Thurs. 7:30 A.M. - 9:45 A.M.

INLAND WETLANDS & WATER COURSE COMMISSION

2024 Thomas R. Stansfield [U] Chairman

2024 Allen S. Kinsella [D]      2025 Phillip Koenig [R]

2023 Lorraine M. Lucas [R]      2025 Raymond A. Turri [R]

2025 Brandy G. Summerlin [R]      2023 Frederic W. Wadhams [U]

Meetings are the First Thursday Monthly

ECONOMIC DEVELOPMENT COMMISSION

2023 Scott Olson [R] Chairman

2024 Henrietta C. Horvay [D]      2024 Heidi Koenig [R]

2025 Peter Kujawski [D] 2025      Neal White Jr [R]

ECONOMIC DEVELOPMENT COMMISSION - ALTERNATES

2024 Jonathan Carrol [R]      2023 Phillip Koenig [R]

RECREATION COMMISSION

2025 Nanci Howard [D] Chairman

2023 Susan Breakell [R]      2024 Garret D. Harlow [R]

2025 Sarah Leonard [R]      2023 Patrick Lucas [R]

2024 Angela Rossbach [U]

Meetings are held on the Third Monday Monthly

DEPARTMENT OF PARKS AND RECREATION

Erin Reilly, Recreation Director

Hours: Mon - Fri 8:00 A.M. – Noon

Summer hours at camp or by appointment

AGRICULTURAL COUNCIL

Clinton Thorn, Chairman [U]

Seth Breakell [R]      Thomas Breor [U]

Janelle Carroll [R]      Andrea J. Loomis [R]

George Motel Sr [U]      Hope Thorn [R]

Meetings are held second Tuesday Monthly

AGRICULTURAL COUNCIL ALTERNATES

Suzanne Rinaldi [R]      Mary L. Tracy [R]

CONSERVATION COMMISSION

2024 Iain M Kinsella [D] Chairman

2023 Cynthia Barrett [D]      2026 Paul B Gallo [R]

2025 Jason A. Masi [U]      2024 Suzanne Rinaldi [R]  
2026 Laura Saucier [D]      2025 Devin Stilson [R]  
First Wednesday Monthly

WATER POLLUTION CONTROL AUTHORITY

2023 Christopher Zavagnin [R], Chairman      2024 Henrietta C. Horvay [D], Vice Chairman  
2025 Russell Hurley [R]      2023 Jeffrey D. Lindstrom [U]  
2024 Theodore A. Panasci [U]  
Meetings are held when needed

WAMOGO REGIONAL HIGH SCHOOL DISTRICT #6

Chris Leone, Superintendent  
Sabin Loveland, Principal

GOSHEN CENTER SCHOOL

Tracy Keilty, Principal

GOSHEN MEMBERS OF BOARD OF EDUCATION FOR REGIONAL DISTRICT #6

2023 Lauren Marti [U]      2024 Michael J. Bergin [D]      2025 Emily Marchand Cole [U]

GOSHEN MEMBERS OF BOARD OF EDUCATION FOR REGIONAL DISTRICT #20

2024 Emily Marchand Cole [U]      2025 Janelle Carrol [R]      2026 Krista Rizzo-Femia [D]

BUILDING CODE OFFICIAL & DEMOLITION OFFICER

Chris Zibell

Tuesday & Thursday 7:30 A.M. to 10:00 A.M.

BUILDING BOARD OF APPEALS

2026 Christopher E. Kowalski [R]      2024 Jeffrey D. Lindstrom [U]  
2025 Theodore A. Panasci [U]  
2027 Jarrod Upton [D]      2023 Christopher J. Wright [R]  
Meetings are held as needed

TOWN HISTORIAN

Henrietta C. Horvay

ANIMAL CONTROL OFFICER

Kaitlyn Graham  
Matthew Perry, Assistant

AGENT FOR THE ELDERLY

Erin Reilly

NORTHWEST MENTAL HEALTH DISTRICT

Denise LeClaire

TORRINGTON AREA HEALTH DISTRICT

2023 Thomas A. Breakell

EMERGENCY MANAGEMENT DIRECTOR  
Vacancy

TREE WARDEN  
2023 Garrett Harlow

CONSTABLES - 2023

Henrietta C. Horvay [D]   Russell B. Hurley [R]  
Dexter S. Kinsella [D]   William P. Lane [D]  
Lorraine M. Lucas [R]   Alexander Miller [R]   Anders A. Nygren [R]

JUSTICES OF THE PEACE - 2025

Diana Y. Bernard [R]   Edward Bixler [D]  
Paul Collins [D]   Stanley P. Danielczuk [U]   Robert L. Fisher, Jr. [R]  
Robert M. Goldberg [D]   Maureen M. Goodhouse [D]   Henrietta C. Horvay [D]  
Dante Malanca [R]   Michelle J. Pannullo [U]   David Rosaler [U]  
Victoria Sansing [R]   Devin Stilson [R]

POLICE SERVICE  
Troop B, Canaan

TOWN ATTORNEY  
Roraback & Roraback

RECYCLING & TRASH COMMITTEE  
Paul Collins, Recycling Coordinator [D]  
Cynthia Barrett [D]   Garret Harlow [R]  
Lucy Hussman [D]   Annette Lott [D]  
Patrick Reilly [D]   Suzanne Rinaldi [R]  
Rod Zander [R]

JUDGE OF PROBATE  
Hon. James Steck, Torrington

AREA REPRESENTATIVES  
Maria Horn, Salisbury [D] State Representative 64th District  
Stephen Harding, Brookfield [R] State Senator, 30th District  
Jahana Hayes, Waterbury [D] Representative in Congress, 5th District

## Facts About Goshen

TOWN OF GOSHEN      INCORPORATED 1739

State of Connecticut

Litchfield County

Type of Government: Board of Selectmen, Town Meeting, Board of Finance

Municipal Elections: Biennial - odd numbered years

Population: 3165 estimated

### Public Schools:

Goshen Center School

Wamogo Regional High School

Oliver Wolcott Technical School

### Churches:

Church of Christ Congregational, Corner of Old Middle Street & Torrington Road

St. Thomas of Villanova, Roman Catholic, North Street

Church of Jesus Christ of Latter Day Saints, North Street

### Golf Course:

Torrington Country Club, Torrington Road

### Lakes & Ponds:

Country Club Pond	1 acre	Litchfield Reservoir	12 acres
Cunningham Pond	14 acres	Tyler Lake	185 acres
Dog Pond	60 acres	West Side Pond	42 acres
Reuben Hart Reservoir	76 acres	Whist Pond	40 acres
Mohawk Pond	8 acres	Woodridge Lake	385 acres
North Pond	128 acres		

Land Area: 29,184 acres      45.6 square miles

Situated in the Northwest Hills of Connecticut

Elevation at Goshen Center: 1,333 feet

Number of Miles of Town Roads: 68.96 (14.78 unimproved and 54.18 improved)

U. S. Representative District: 5th

State Congressional District: 30th

State Representative District: 64th

## TOWN CLERK

### Vital Statistics

10 Births (4 Girls & 6 Boys)    16 Marriages (13 in Goshen)    33 Deaths

### Burials in Cemeteries

6 Center Cemetery	0 East Street North	1 Milton Road
1 Hall Meadow	4 St. Thomas Cemetery	1 West Side Cemetery

### Licenses & Stamps

186 Sportsmen Licenses, Stamps & Tags were issued.

### Dog Licenses

372 Dog Licenses were issued

323 Altered	22 Unaltered	3 Kennels	1 Guide Dog	14 Other
-------------	--------------	-----------	-------------	----------

### Recordings

872 Land Documents were recorded.

2 Military Discharges	3 Maps Filed
7 Liquor Permits	7 Notary Public
8 Tradenames	

### Meetings

Special Town Meeting was held on July 13, 2022

Annual Town Meeting & Special Town Meeting held on November 30, 2022

Special Town Meeting was held on May 9, 2023

Annual Budget & Special Town Meeting held on May 31, 2023

### Elections & Referendums

Republican Primary (State) was held August 9, 2022

Democratic Primary (State) was held August 9, 2022

State Election November 8, 2022

Respectfully Submitted,  
Barbara L. Breor  
Town Clerk

## **BOARD OF ASSESSMENT APPEALS**

The Board of Assessment Appeals met on September 10, 2022 for the 2021 Grand List Motor Vehicle hearings and had no applications. No changes were made to the total assessment.

The Board of Assessment Appeals was scheduled for March 10<sup>TH</sup> and March 11th, 2023 for the 2022 Grand List Real Estate and Personal Property hearings and the 2021 Grand List Supplemental Motor Vehicle hearings. There were no applications or adjustments for the Supplemental Motor Vehicles. There was one application and adjustment for personal Property which resulted in a decrease assessment of \$620.

There were 14 Real Estate applications for the March Real Estate Hearings. Nine appeals were granted, resulting in a total assessment decrease of \$164,840.

Board Members Robert Harmon, Donna Molon and Audrey Blondin were present for the hearings along with Alternate Henrietta Horvay.

Taxpayers wishing to appeal assessments on their Real Estate and/or Personal Property List, or on a recently billed Supplemental Motor Vehicle List, must make a written request to the Board of Assessment Appeals for a hearing in March. This written request must be submitted on the prescribed form and received by the Board of Assessment Appeals by February 20th. All owners of motor vehicles registered in the Town of Goshen can attend the Board of Assessment Appeals open session hearing in September for the sole purpose of hearing appeals related to the assessment of motor vehicles. Appeal Applications are available on the town website and in the Assessor's Office one month prior to each meeting.

Board Member and Chairman Robert Harmon resigned from The Board of Assessment Appeals on April 4, 2023. We would to acknowledge Robert's commitment and dedication to this Board for the past 21 years.

Respectfully submitted,

Denise Leclair, Clerk

Committee Members:

Donna Molon, Audrey Blondin and Henrietta Horvay (Alternate)

## BOARD OF ASSESSORS

Regular meetings are held quarterly on the third Wednesday of September, December, March and June. Lucy Hussman is the Goshen Assessor and works in cooperation with the Board of Assessors as well as other commissions, boards and departments within the town. Denise Leclair continues working as the Assessor's Assistant.

### Net Grand List of Taxable Property for the Town of Goshen

	<u>2022 Net Grand List</u>	<u>2021 Net Grand List</u>	<u>2020 Net Grand List</u>
Real Estate	\$665,157,803	\$523,052,150	\$520,302,180
Motor Vehicle	49,412,830	46,469,320	38,187,500
Personal Property (businesses)	<u>16,668,404</u>	<u>16,186,190</u>	<u>14,383,910</u>
Grand List Totals (after BAA changes)	\$731,239,037	\$585,707,660	\$572,873,590
Change from prior year	145,531,377	12,834,070	7,660,955
Percentage Change	24.85%	2.24%	1.36%
Tax Exempt Real Estate	29,819,490	29,904,920	28,620,880
<u>Total # of Accts</u>			
Real Estate	2207 taxable 101 tax exempt	2206 taxable 101 tax exempt	2207 taxable 100 tax exempt
Motor Vehicle	4073	4001	4008
Personal Property (businesses)	361	354	346

The state mandated Revaluation was completed by Vision Government Solutions, Inc. for the October 1, 2022 Grand List. The increase in real estate values is evident by the significant increase in the 2022 Grand List. The new assessment values from the revaluation went into effect for the July 1, 2023 Tax Bills. Thank you to the residents of Goshen for their cooperation during this project.

The next revaluation in Goshen is scheduled to be completed for the October 1, 2027 Grand List.

### BOARD OF ASSESSORS

Jay Upton, Chairman  
Adam Andrusia  
Dawn Wilkes



## Board of Selectmen

Fiscal year 2022/2023 began with the arrival of the American Rescue Plan Act second tranche of ARPA funds coming in at \$423,653.26 which \$327,350.75 was allocated for the purchase of a new fire truck and a new ambulance, Lake Weed committees received \$ 25,000.00 each that was allocated to Tyler Lake and Westside Pond for weed control. For those who are unaware where the American Rescue Plan Act funds came from, they were Government funds available to all Towns and Cities across America during the pandemic.

All boards and commissions meetings are held in-person and by zoom, which makes it very convenient for Goshen residents to attend.

Tax Collections went very well. The Tax Collector collected 99.71% of what was due in overdue taxes, but once again our residents were still affected by the pandemic, and trying to get back on their feet.

The January ice storm and the March snow storm which 98% of our residents were out of power for days, added extra cost to the town expenses for the FY 22-23 budget.

The Selectmen decided with the approval of residents to purchase 13.84 acres on Sharon Turnpike from Edward Wright and Peter Fay for the amount of \$200,000.00. This purchase was very instrumental to the future of Goshen. Once built this will be the home of our new storage facility for Public Works equipment, protecting our investment in equipment we purchased.

The Selectmen worked diligently with the boards and commissions and heads of departments to manage budgets, in return Goshen's finances are strong. The Board of Finance was able to reduce the mill rate from 19.6 to 15.6, which I hope will help during these times of inflation.

With the merger of Litchfield School District and Region 6, this left monies saved by Region 6 for Capital projects to be disbursed to Goshen, Warren & Morris. Goshen's share was \$495,000.00 which will come in two payments ,1<sup>st</sup> payment will be in July 2023 and the 2<sup>nd</sup> in July 2024.

Our overall school budget went down from \$8.6 to \$8.3 due to assessment decreased by \$364,741.00 due to our student population decrease. This should decrease our overall town budget.

Lastly, as a tax payer and your First Selectman, I will keep you up to date on issues during each fiscal year's Annual Report. I look forward to the challenges and future needs of our great town. We have a great team here at the Town Hall; I can tell you everything is running smoothly. Stop by anytime, if you have any questions or concerns.

Todd M. Carusillo  
First Selectman

## **BOARD OF FINANCE**

A difficult year ended up on a positive note. Another clean audit! Thanks again to the ladies who work our books. We worked hard to get to the point where we could reduce the mill rate and meet necessary expenditures. For the most part we funded the “needs” and none of the “wants”.

Our bottom line is very favorable for two reasons. First our spenders spent only what they needed and returned a quarter of a million dollars to the fund balance and second, we received some substantial income that was not budgeted. The net results is a healthy fund balance which helps us in the next budget.

The ever-increasing cost of our big-ticket items for public works and the fire company remain a concern, but townspeople can still smile and note that Goshen IS DEBT FREE.

The Board of Finance meets on the fourth Wednesday of the month at 7:30pm except on the third Wednesday in November and December. We are still meeting in hybrid mode so we are available on zoom.

The board welcomes and is appreciative of public participation and written communications.

Respectfully submitted,  
Allan D. Walker, Sr.  
Chairman

## CEMETERIES

Goshen maintains six cemeteries; East Street North, Hall Meadow, Old Middle Street, Oviatt, Westside, West Goshen (Milton Road). For fiscal year 2022 – 2023 there were a total of 3 burials; 1 in Hall Meadow, 1 in Westside and 1 in West Goshen.

The primary maintenance activities for the year included mowing and brush cutting.

Funds helping to support the cost of annual maintenance continues to be managed through the investment of dedicated gifts to the town, the sale of plots and burial fees. Gifts of value are encouraged either during an individual's life or as part of their estate. Gifts are added to the dedicated funds for a cemetery as specified or are used to cover the cost of a specified project. Anyone with interest in contributing should contact the First Selectman's office or the appointed Sexton.

There are still plots available in the following Town owned cemeteries: East Street North, Westside and West Goshen.

In general, any past or present resident of the town may purchase a plot for their use.

Fees for the cemeteries are:

Graves: \$1000  
Burial: \$ 400 plus digging

Thomas P. Breor  
Sexton of Town Cemeteries

## **BOARD OF FIRE COMMISSIONERS**

The volunteer members of the Goshen Fire Company live in and/or work in our community. They attend training drills at the firehouse at least once weekly and go to classes, continuing education seminars, joint drills with other towns, and train with rescue teams all on their own time. They leave their families, jobs, and beds to respond to emergency tones. They are on call 24/7. They are dedicated to serving our community and to providing the emergency services needed in the Town of Goshen. Many thanks to Fire Chief Barry Hall, Deputy Fire Chief Jason Watley, Captain Patrick Lucas, Lieutenants; Jesse McIntyre, Mark Better, Matt Grosclaude, Scott Fraher, and Erin Reilly, President William Gelormino, Vice President Dave Parillo, Treasurer Stan Detwiler, Secretary Shilo Garcio, Company Commissioners; Bruce Vaill, Jack Malahan and Will Clinton. Special thanks to all the volunteer members of the Company who make personal sacrifices to help keep our town safe during a variety of emergency situations.

The Board of Fire Commissioners works to balance fiscal responsibility while updating and maintaining equipment that meets the advancing safety standards and technologies within the Fire, Rescue and EMS Services which included the Board and Fire Company working together to approve the purchase of a new Fire Truck.

The Board of Fire Commissioners would like to thank the Board of Finance and the Board of Selectmen for their continued support. Because of their support, the Fire Company is able to properly maintain all equipment and safety gear, in order to protect our members and keep the community safe. Commissioner Foster had moved out of town and resigned from the Board in June and Seth Breakell was appointed.

The Fire Company responded to a combined total of 428 calls Fiscal Year 2022/2023. Those calls include Fire, Ambulance/EMS, and Dive responses, including mutual aid dispatches to surrounding towns. Drills are held every Wednesday to keep members current on training and review equipment and apparatus. Company meetings are held monthly to review memberships, policies and general announcements within the Company.

We thank the members, their families and their employers for the time and commitment to the Fire Company. Our volunteers spend valuable time away from their families to help keep our community and its citizens safe. Much thanks to you all!

Respectfully,

Chairman William Lane

Commissioner Donald Sage

Commissioner Tony Damiani

Alternate Seth Breakell

## **FIRE MARSHAL'S OFFICE**

### **OFFICE OF THE GOSHEN FIRE MARSHAL 6 MONTH PERIOD MARCH 1, 2021 TO SEPTEMBER 30, 2021**

The following is a summary of the fire marshal's activities from March 1, 2021 to September 30, 2021

The Office of the Fire Marshal is charged with enforcement of the Connecticut Life Safety Code and State Statutes.

Protection of life and property is the main objective of this office. This is achieved by inspections of all properties and the elimination of fire hazards. Working with the property owners and making a plan of correction that is agreed upon by both the owner and this office is the primary objective.

Inspections are being done on a regular basis and are presently up-to-date.

All license facilities have been and continue to be done as needed.

Complaints are always handled immediately and resolved in a timely manner.

Plan reviews are conducted jointly with the Building Official's office.

The main purpose for the plan review is to ensure that the building being constructed meets the intent of the "code". Our offices meet with the architects, engineers and owner(s) to review these plans prior to their submittal to our offices. This process helps the owner speed up the process for permitting.

Fire Investigations are conducted with a team approach. They are conducted through the cooperative efforts of the Goshen Fire Department, State Police Troop B and this office. The State Fire Marshal's Office is also used at no expense to the Town. The State has more recourse at their disposal such as the arson K-9 Unit. Utilizing these outside agencies provides more manpower so that individuals can be assigned specific jobs and allows for more eyes to help determine the origin and the cause of the fire.

Investigate Structure Fire  
Investigate Vehicle Fire

Respectfully submitted,

Robert Diorio, Goshen Fire Marshal

# Conservation Commission Accomplishments 2023

## **Hiking Trails**

Maintenance on all town hiking trails is conducted several times a year, consisting of keeping trails cleared and open, signage and blazes updated, and duck nest boxes and bat houses inspected and maintained.

The securing of grant money for East Street North trail improvements and handicapped accessibility was unsuccessful this year. The joint submission with the Goshen Land Trust was not chosen this grant round.

## **Goshen Town Topics**

Articles written by commission members on a variety of topics such as invasive plants, native wildlife species, and insects and parasites were regularly published.

## **Town Beautification**

This Fall the perennial beds in front of the Town Hall walkway to be cut back & mulched in the spring of 2024.

Pollinator garden was tilled, mulched and flowering plants installed, adjacent to the tennis courts on Town Hall property.

## **BUILDING OFFICIAL**

The following is a three-year comparison of the total construction activity for the Town of Goshen:

<b>Fiscal year</b>	<b>2022 – 2023</b>	<b>2021 – 2022</b>	<b>2020 – 2021</b>
Number of Permits	485	468	546
New Dwellings	10	20	7
Construction Value	\$16,337,071	\$18,764,500	\$11,788,670
Fee Value	\$153,694	\$168,984	\$130,365

The number of permits issued for the 2022/2023 fiscal year went up seventeen (17) permits from the previous fiscal year. The construction values decrease from the previous fiscal year. The number of permits issued for new dwellings decrease by ten (10) permits.

Just a reminder, the State of Connecticut Building Code is adopted and required by Town Ordinance. Any building project, electrical, plumbing, heating and air conditioning installations, wood stoves, pellet stove, solar system, swimming pools (both in-ground and above-ground), spas, hot tubs, roofing, siding and replacement windows require the filing for a permit from the Building Official.

Respectfully submitted,  
Christopher Zibell  
Building Official

## **Inland Wetlands Commission**

The Inland Wetlands Commission is charged with protecting the inland wetlands and watercourses within the Town of Goshen. The Commission meets the 1<sup>st</sup> Thursday of the month at 7:15 PM in the Town Hall conference room, 42 North Street. The inland wetlands and watercourses of Goshen are an indispensable and irreplaceable, but fragile, natural resource. The wetlands and watercourses are an interrelated web of nature essential to:

- an adequate supply of surface and underground water;
- hydrological stability and control of flooding and erosion;
- the recharging and purification of groundwater; and
- 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. \*

The Inland Wetlands Commission and their agent have been diligent in preventing unregulated activities, of which have despoiled, polluted, and eliminated wetlands and watercourses causing a significant adverse impact on the environment and ecology. The dedicated and skilled members of this Commission are: Thomas Stansfield (Chairman), Allen Kinsella (Vice Chairman), Lorraine Lucas, Ray Turri, Rick Wadhams, Brandy Summerlin and Phillip Koenig.

In the fiscal year 2022-2023 the Inland Wetlands Commission met for 12 regularly scheduled meetings and 2 Public Hearing. A total of 32 Inland Wetlands permits were approved and one was denied.

Martin Connor, AICP, the Inland Wetlands Enforcement Officer, under Section 12 of the Inland Wetlands and Watercourse regulations, has the authority to approve a permit for an activity that is not located in a wetland or watercourse when such agent finds that the conduct of such activity would result in no greater than a minimal impact on any wetlands or watercourses. Mr. Connor issued 2 such permits in the Fiscal Year 2022-2023.

The Inland Wetlands Enforcement Officer maintains office hours from 7:30AM to 9:45 AM on Tuesdays and Thursdays or otherwise by appointment.

\*contains content from the Inland Wetlands Regulations, adopted from DEP 4<sup>th</sup> model.

## PLANNING & ZONING COMMISSION

The Planning and Zoning Commission meets the 4th Tuesday of each month at 7:30PM, holding additional Special Meetings and Public Hearings as needed. The Commission meets to discuss and review sensitive land use applications, issues, and topics. The Commissioners work with applicants in an effort to protect and preserve the rural character of Goshen, while being sensitive to the rights of property owners to develop their land and to the economic development of the Town.

In fiscal year 2022-2023, the Commission held 9 regular scheduled meetings with 7 and public hearings. The following applications were approved; Small Scale Manufacturing by Special Permit in the CB Zone consistent with our plan of conservation; Text Amendments to the Zoning Regulations Related to Farming with a change from 7 acres to 5 acres; Amendments to Zoning Regulations Section 6.4 Signs Old Middle Street 0400500-2- Lot Subdivision; put into the zoning regulations the banning of everything related to section 3.10 and S.B. 1201; change the regulation for Permitted Principal Uses within the Center Business Zone: 3.5.2.13 Indoor and Outdoor Recreation Facilities including but not limited to Dance Studio, Gymnastics, Basketball, Racquet and Paddle Sports, Volleyball, Archery, Soccer etc. and that it is consistent with The Town of Goshen's POCD; Farm Store Major, 59 Old Middle Street with condition that the land under cultivation is in agreement with the 500 square feet stipulation in the regulation; strike down section 3.10 and replace with 3.10A which defines cannabis establishments and add section 3.10B that cannabis establishments are not permitted in any zone within the Town of Goshen and keeping with the plan of conservation and development and economic development plan; waiver request of providing Open Space and Recreation Area, in accordance with Section VIII of the Subdivision Regulations be approved for 80 Holmes Road; Subdivision Application for 80 Holmes Road with the conditions; site plan application for 12'x24' pavilion for Regional School District #6; favorable recommendation for the Town of Goshen to purchase property owned by Alfred E. Wright and Peter Fay at Sharon Turnpike, Assessors Map 06-008-076; 61 Sharon Turnpike for a change of use from real estate office to retail and making a finding that it meets the specific and general conditions for Special Permit with no conditions being recommended; 192 Kubish Road, 1 lot subdivision pending a letter requesting a waiver for open space and recreation and with changes noted being made on the subdivision, site development and septic plans, as well as placing pins and monuments in accordance with the plan.

The Town Planner/Zoning Enforcement Officer approved 43 zoning permits for various applications. These included; 3 deck/porches, 7 sheds, 8 barns, 2 garage, 2 swimming pools, 6 new houses, 11 additions, and 4 various permits. Violations were investigated and resolved. The Town Planner/Zoning Enforcement Officer maintains office hours from 7:30AM to 9:45AM on Tuesdays and Thursdays or by appointment.

The Commission is composed of 5 regular members and 3 alternates. Don Wilkes serves as Chairman, Laura Lemieux serves as Vice-Chairman, and Lu-Ann Zbinden serves as Secretary. Cynthia Barrett, and Patrick Lucas serve as regular members. Jim Withstandley, William Clinton and Leya Edison serve as Alternate Commissioners. Leya Edison resigned in February, 2023 and Jerrold Abrahams was appointed.

**Goshen Public Library**  
**Annual Report**  
**July 2022 – June 2023**

The mission of the Goshen Public Library is to provide books, media, information, programs and services to educate, inform and entertain the community. Throughout the year we have purchased bestselling fiction and non-fiction books, audio books, magazines, DVDs of the most popular and award-winning movies and television shows, and large print titles. We have Libby, Kanopy and Hoopla to bring eBooks, audiobooks, and movies to our residents. We have continued with Transparent Language which is an online language learning app. Do you need to learn a language for business or pleasure? All of these are dependent upon a current library card so please make sure we have your updated information.

The Goshen Public Library, with the financial help of the Friends of the Goshen Public Library, sponsored many programs this year which happened over Zoom or Instagram Live: Great Decisions (an 8-session series following the Foreign Policy Association Discussion Group guidelines); story times and many history programs throughout the year. These programs are just a sample of what we have offered, for an updated list of programs please go to our website.

The Goshen Garden Club graces us with flowers, plants and wonderful arrangements every week to make our space a very attractive place to visit.

Ms. Renee DeSimone, our Children's Programmer, has been doing an amazing job encouraging our young patrons and their families. She has continued story hours but has also added Art Series and other Friday after school programs, so please look to our calendar to see what is happening.

In coordination with the Church of Christ Congregational, the Friends of the Goshen Public Library have co-sponsored a "FREADom to Read" book group that meets monthly at the church. We have read some amazing (and difficult) books such as the following: "The Hate U Give" by Angie Thomas, "All American Boys" by Jason Reynolds and Brendan Kiely, and "Maus" volumes 1 & 2 by Art Spiegelman. These discussions are wonderfully helpful in discovering more about the human condition.

Please come in and update your library card, you'll be glad you did. The Goshen Public Library also has its list of museum passes on our web site – these passes offer either discount or free entrance into many local museums and attractions.

We continue to send our weekly email newsletter out every Wednesday afternoon to keep patrons informed about our programs. Send us an email, [frontdesk@goshenpublib.org](mailto:frontdesk@goshenpublib.org), and we will add you to the list! You can also be our friend on Facebook, Instagram, and Twitter.

This will be my last Annual Report, since I have given notice. It is with fond memories that I look back to my almost 16 years at the Goshen Public Library. I wish you all the very best.

Respectfully Submitted,  
Lynn Barker Steinmayer, MLIS, LMSW  
Library Director

## **PUBLIC WORKS DEPARTMENT**

In 2022-2023, the Public Works Department continued our tradition of service and dedication to the residents of Goshen, much as in years past. Our customer service was visible throughout the town in the steady progress of roadway and public property maintenance, as well as in the completion of road improvement projects. The entire Public Works staff and I sincerely thank all residents for your consideration and patience with any roadway limitations during the year. When projects are under way, temporary modifications and limitations are often necessary to facilitate the work. Your cooperation ensured the safety of those working in the field.

The Public Works Facility is located east of the rotary at 38 Torrington Road. The facility houses the truck garage, a large barn for the indoor storage of sand/salt, a smaller storage barn for traffic signs, a road sander storage shed, and a yard for the storage of materials and other Public Works equipment. The Public Works Department carries out all regular maintenance and many improvements to our facility.

The Public Works Department in 2022-2023 was comprised of five full-time employees and four part-time employees. Part-time maintainers were on an on-call basis year-round. They served to supplement the full-time crew with project work and in resolving any weather-related issues that arose. The Public Works Department employed and maintained seven commercially rated dump trucks fitted with snowplows and material spreaders ranging in age from 2008 to 2022. Two smaller trucks, a 2010 F-550 and a 2018 F-350 with plows, are also part of the fleet. The heavy equipment maintained and operated during the year included a 2020 2.5 yd. Hitachi bucket loader, 2005 9-ton CAT excavator, 1988 Champion road grader with a 12' moldboard, 2006 12" wood chipper, a 2005 90hp Kubota tractor, a 2022 J.D. roadside mower, a 1987 J.D. 450 dozer, a 1988 Ford backhoe loader, and a I.R. roller compactor. In addition to our truck fleet and large equipment, we maintain and utilize many pieces of smaller equipment and tools.

A cab and chassis was taken delivery of too ultimately replace Truck #5 in fiscal year 2023-24 when the cab will be fitted with all-season body and plow package. A number of smaller items were replaced as they wore out, including hand tools, small power tools, and truck tires. We

continue to co-op with the Northwest Hills Council of Governments (NHCOG) for the use of a vac-truck (catch basin cleaner), road sweeper, hay-mulching machine, hotbox trailer used for asphalt patching, and an earth materials screener.

The Public Works maintains Goshen's 53.1 miles of paved roads and approximately 15 miles of dirt roads along with other Town properties, including properties on East St. North, East St. South, Camp Cochipianee, and the Town Hall/ Library/ Goshen Center School complex. As part of necessary upkeep, we patch asphalt, grade dirt roads twice annually or as needed, sweep, and keep the drainage systems clear and functioning. This includes mowing and clearing brush from roadsides and performing bridge maintenance. As part of providing safe, functional roads, road signs, guide rails, and delineators are maintained and replaced as needed and budget allows.

In addition, major road improvement projects are carried out as budget and time permit. In the 2022-2023 fiscal year, we accomplished the reconstruction and paving of West Hyerdale Drive, from Shelbourne Drive, north to Canterbury Court, and then picked up again at Bentley Circle to Allenby Court, and then picked up again from #244 West Hyerdale Drive to Weldon Court; furthermore, Canterbury Court and Allenby Court were reconstructed and paved. Roads in the central area of Town were targeted for chip sealing this fiscal year. Roads included were Apley Rd., Beech Hill Rd., Four Winds Rd., a section of Lyman Ln., Mill St., sections of Milton Rd., a section of Pie Hill Rd., Pond Ridge Rd., Sandy Beach Rd., School Hill Rd., Sucker Brook Rd., Sunset Dr., Thompson Ln., Tyler Ridge Dr., West St., and Westside Rd.

14,340 lbs. of hot applied rubberized asphalt was used to crack seal roads during the 2022-2023 year. Road's crack sealed include; Apley Rd., Beech Hill Rd., Brush Hill Rd., Elementary Dr., Four Winds Rd., Mill St., Milton Rd., Pie Hill Rd., Sandy Beach Rd., School Hill Rd., Sucker Brook Rd., Sunset Dr., Tamarack Ln., Thompson Rd., Tyler Ridge Dr., West St., Westside Rd., and Reservoir Rd. No roads were skim coated with an asphalt layer as a part of the chip seal program this year.

Public Works assisted the Recreation Department with maintaining the Camp Cochipianee property including installing and removing the docks for summer camp along with removing dead Ash trees from around recreation areas this winter.

The Public Works Department responded to 24 winter weather-related events throughout the year, plowing and treating the roads a total of 33 days, beginning on November 16, 2022 and ending on March 9, 2023.

This past winter we used approximately 498 tons of road sand, 1,659 tons of salt, and 8,613 gallons of Magic Liquid to keep Goshen's roadways clear and passable. In addition to snow and ice removal for town roads, the Public Works Department provides snow removal and treatment of the parking lots at the Goshen Fire Company, Goshen Center School, Camp Cochipianee, Public Works Department, and Town Hall throughout the winter season.

The Public Works Department also serves our residents directly in a variety of ways. Processing driveway permits is one of the services provided. The 2022-2023 year had an increase in driveway permits issued from the prior fiscal year with 33 driveway permits granted and 6 roadway excavation permits issued, also a decrease of 1. Additionally, we answered numerous resident inquiries concerning road-related and other various Town issues.

I would like to thank both the full-time and part-time staff at Public Works for the exceptional effort they have provided over the past year. Their performance in all aspects of the job proved exemplary, while always being cognizant of the department budget. My thanks also goes out to everyone at Town Hall, and the many great residents of Goshen. I look forward to continuing our work together through the coming year.

Respectfully submitted,

Garret D. Harlow, PLA, Supervisor  
Town of Goshen - Public Works

## **Recreation Department**

The Recreation Department continued to provide programs for all ages in FY 22/23. We enjoyed our traditional programs like the Town Wide Tag Sale, Halloween Party, WMGL Basketball program, Archery, T-ball, SMK Run, and Summer Concerts. And added some new ones.

Camp Coch Day Camp went through another Director change. Returning Assistant Director Rachel Molcyk made the transition seamless. Much thanks to Rachel for stepping up for Camp 2022 as Director and all her hard work helping the new Director set up to get Camp 2023 off to a great start. We had some wonderful Camp Staff return this season that we are so grateful for. Many thanks to the amazing staff, parents, and campers who were so patient though it all!!

The Department continued to collaborate to bring fun, educational, active programs to the community. We worked with the Goshen Public Library, Goshen Center School, Goshen Community Care and Hospice, RATS Committee, Warren, Morris, and Litchfield Park and Rec Departments, and more!

Our Camp Grounds Maintenance Contractor, Earle Tyler resigned after 8 years of dedication. We can't yell "Thank you" loud enough to show our appreciation!! Best Wishes Earle!

With Earle's departure, we welcomed Cono Gallo as our new Maintenance Contractor. Cono is a Goshen resident and has transitioned well into the role. Cono works with the Director on projects and is learning the ropes of what it takes to keep Camp Coch grounds and lodge in tip top shape. Grazie Cono!

The Recreation Commission of FY 22/23 had some changes to adjust to as well. Longtime Chairman Don Patterson resigned. Thank you so much for all your work, dedication, volunteering, leading, and laughs over the years. You will be missed! Our longest serving member, Nanci Howard, was elected our new Chairman. Our Commission is made up of Garret Harlow, Patrick Lucas, Sarah Leonard, Sue Breakell, and Angela Rossbach. Our volunteer Commissioners work together with the Recreation Director brainstorming ideas for programs, and events. Thank you for all you do behind the scenes!

In August we welcomed Erin Reilly as our new Director. (Now I can stop talking in the third person) I proudly served on the Recreation Commission for almost 10 years. I grew up in Goshen and am lucky to raise my 2 daughters here. I attended programs when Dale Ives was Director and helped with programs when Colleen Kinkade held the position. My girls both participated in many programs under both Dale and Colleen. I know that I have big shoes to fill, following in the footsteps of Dale and Colleen. I added in some new programs this year but kept the traditional one's going. I strive to provide Goshen with great programs, events, and opportunities. It has been a wonderful year so far. Camp Coch Day Camp was amazing with the help of Rachel. I could not have asked for better staff, Counselors, CIT's and Jr. CIT's. Let's not forget the campers and parents! I have had the pleasure of working with Goshen's best volunteers and the support from Goshen businesses is top notch! Thank you to all who have made my first year here so successful!

Respectfully Submitted,  
Erin Reilly  
Recreation Director  
860-491-2249 | 860-601-6089  
parkandrec@goshenct.gov

## TAX COLLECTOR

The Tax Collector's office collection rate for the fiscal year 2022-2023 was 99.71% for the Grand List of October 1, 2021 and 69% for all the prior 14 years of back taxes. High collections continue to keep taxes low in Goshen compared to other municipalities in Litchfield County.

### TOWN OF GOSHEN

Grand List Year	Uncollected Taxes July 1, 2021	Current Levy	Lawful Corrections		Transfers to Suspense	Adjusted Taxes Collectible	Collections			Uncollected Taxes 30-Jun-23	Refunds				
			Additions	Deductions			Taxes	Interest and Liens	Total		Due Refunds	Over-payments	Adjustments Generating	Writeoffs	Due Month end
2013		11,643,814.92	5,350.12	16,757.47	(29.11)	11,632,407.57	11,618,383.32	30,333.40	11,648,716.72	33,439.74	-	27,646.02	1,493.11	-	9,694.53
2012	40,443.23		273.36	616.77	-	40,099.82	30,595.95	5,855.63	36,451.58	12,818.84	4,145.05	-	190.31	442.69	384.25
2011	11,766.17		-	7.83	(82.32)	11,676.02	6,039.73	1,322.01	7,361.74	7,343.07	1,795.58	-	-	-	1,706.79
2010	5,099.94		-	-	(304.58)	4,795.36	1,165.04	716.12	1,881.16	3,781.45	151.68	-	-	-	-
2009	2,996.89		-	-	(312.27)	2,684.62	434.72	343.46	778.18	2,219.91	-	-	-	-	-
2008	3,827.82		-	99.37	(760.87)	2,967.58	335.30	300.90	636.20	2,632.30	-	-	-	-	-
2007	1,638.09		-	-	-	1,638.09	-	-	-	764.37	-	-	-	-	-
2006	1,192.67		-	-	(637.95)	554.72	-	-	-	554.72	-	-	-	-	-
2005	1,155.96		-	-	(448.66)	707.30	-	-	-	707.30	-	-	-	-	-
2004	1,501.29		-	-	-	1,501.29	-	-	-	1,501.29	-	-	-	-	-
2003	976.73		-	-	-	976.73	-	-	-	976.73	-	-	-	-	-
2002	1,581.09		-	-	(1,581.09)	-	-	-	-	-	-	-	-	-	-
2001	-		-	-	-	-	-	-	-	-	-	-	-	-	-
2000	-		-	-	-	-	-	-	-	-	-	-	-	-	-
1999	-		-	-	-	-	-	-	-	-	-	-	-	-	-
1998	-		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>72,179.88</b>	<b>11,643,814.92</b>	<b>5,623.48</b>	<b>17,481.44</b>	<b>(4,156.85)</b>	<b>11,700,009.10</b>	<b>11,656,954.06</b>	<b>38,871.52</b>	<b>11,695,825.58</b>	<b>66,739.72</b>	<b>6,092.31</b>	<b>27,646.02</b>	<b>1,683.42</b>	<b>442.69</b>	<b>24,659.81</b>
COLLECTION FEES								36.87	105.08						
MARSHAL FEES								508.94	331.70						
COPY FEES								1,702.70	1,869.70						
LIEN FEES								825.00	1,032.00						
							<b>11,656,954.06</b>	<b>41,945.03</b>	<b>11,699,164.06</b>						
															<b>24,659.81</b>
															<b>10,167.57</b>

The Tax Collector's office has all the tax information online on our Town website [www.goshenct.gov](http://www.goshenct.gov). You can also pay your taxes online through this look up section by either an electronic check or a debit/credit card. Processing fees will still apply. Please call the office if you have questions.

Respectfully submitted,

Rebecca Juchert-Derungs, CCMC  
Tax Collector

**CITIZENS ADVISORY COMMITTEE FOR  
RECYCLING AND TRASH (RATs)**



**Thank you, GOSHEN!!**

**MSW decreased 8% in 2023 over the 16% decrease we saw in 2022.**

This was accomplished by increased composting and recycling – Keep up the good work!

This savings in quantity saved the Town 2% over the 2022 spending even though we received a 6% cost increase.

The trash to energy plant in Hartford has closed and our trash is being hauled to out-of-state landfills. The fees that residents pay for trash pickup only pay to get the trash to the MIRA facility in Torrington, the Town pays an additional \$116/ton for the transportation & disposal after your fee. This is another 6% cost increase!

The committee sponsors October and April mattress, box spring & electronics recycling events, held at Town Hall. ShredSmart paper shredding sponsored by Torrington Savings Bank in April & Union Savings bank in October are well attended by residents. Take 2 Inc. a DEEP approved Covered Electronics Recycler located in Waterbury CT collects and recycles our televisions, computers, printers and much more at no cost to the town. Mattress & Box springs were recycled by the Mattress Recycling Council also no cost to the Town. We filled the trucks at each of the events. Over 100 mattresses & box springs were recycled and kept out of the waste stream

In addition to mattress, electronic recycling and shredding we now have three Textile Bins for recycling of used clothing. One is located at Goshen Center School teacher parking lot and one at The Village Market Place. These collected 21,500 lbs. of fabric in 2022.

We also participate in the regional Household Hazardous Waste events semi-annually to properly dispose of a long list of hazardous items including cleaners, pesticides, chemicals and fuels.

Listed below are annual results for weekly MSW and bi-weekly collections of recyclables.

	SS Recycling Tons	MSW Tons	Population per Annual Report	Per Capita MSW/LBS	Per Capita % Change
YE 6/30/23	304.77	1317.5	3165	833	-8%
YE 6/30/22	353.29	1410.4	3130	901	-16%
YE 6/30/21	382.93	1543.14	2888	1069	

	Type item	Count	Unit
FY 2023	Motor Oil	153	Gal
	Antifreeze	74	Gal
	Scrap Metal	15.33	Tons
	Batteries	1	Ea
	Tires	183	Ea
	Freon	46	Ea
	Avg Recycle Bins/wk	957	EA

**Citizens Advisory Committee for Recycling and Trash (RATs)**

Cindy Barrett, Paul Collins, Garret Harlow, Lucy Hussman, Annette Lott, Pat Reilly, Sue Rinaldi, Rod Zander,  
Annual Report FY 7/1/22-6/30/23

## Registrar of Voters

The 2022-2023 fiscal year saw Goshen residents all voting in the same district for the first time in 10 years. Due to redistricting, Goshen is now one district once again, at least for the next decade.

The Registrar of Voters office underwent a change with the retirement of Lori Clinton (R) and the election of Dawn Wilkes (R).

During the past fiscal year Goshen managed a Republican Primary for US Senator and Secretary of the State, a Democratic Primary for Secretary of the State and Treasurer, both in August 2022. We also worked together for the November 8, 2022 State Election, as we elected the offices of Governor and Lieutenant Governor, US Senator, Representative in Congress 5<sup>th</sup> District, State Senator 30<sup>th</sup> District, State Representative 64<sup>th</sup> District, Secretary of the State, Treasurer and Comptroller, Attorney General, Judge of Probate, and Registrar of Voters. There was also a question on the ballot: Shall the Constitution of the State be amended to permit the General Assembly to provide of early voting, Yes or No? The majority of electors in Goshen voted “NO”, however, the State voted in favor of the amendment.

The legislature is actively creating a formula and guidelines for implementation of said early voting procedures with input from the municipalities, including the Town Clerks and Registrars of Voters.

The Regional School Budget vote which is always the first Monday in May was held at WAMOGO High school. The budget was adopted. All 3 towns that make up the school district (Goshen, Morris & Warren) vote together in the WAMOGO Gym.

The Annual Canvass was completed using Roast. Besides the canvass, we continue to process additions, deletions and changes to party affiliations throughout the year. As of June 30, 2022 active Goshen voters number as follows:

Democrats: 594	Green Party: 1
Republicans: 918	Independent: 25
Unaffiliated: 727	Libertarian: 4

Total Registered Voters: 2269

Nanci Howard and Dawn Wilkes Goshen Registrar of Voters

Our office applauds the diligent hard work of our poll workers, and we encourage civic engagement. If you are interested in becoming a poll worker, please call the office: 860 – 491-2308 ext. 236. Thank you.

## **ZONING BOARD OF APPEALS**

The responsibilities of the ZBA include granting variances from the Zoning Regulations, granting special permits to expand nonconforming structures, hearing appeals of the Zoning Enforcement Officer's decisions, and granting Motor Vehicle License Location Approvals.

Traditionally, the most common applications to the Zoning Board of Appeals had been requests for variances to the Zoning Regulations. In order to grant a variance, the Board must make the following findings:

- A) That there are special circumstances or conditions applying to the land or structure that do not apply generally to land or structures in the neighborhood, or in the zone at large, and have not resulted from any act subsequent to the adoption of these Regulations whether in violation of the provisions hereof or not;
- B) That the aforesaid circumstances or conditions are such that the literal enforcement or strict application of the provisions of the Regulations would result in exceptional difficulty, unusual hardship, or deprive the applicant of the reasonable use of such land;
- C) That the variance granted is the minimum variance that will alleviate the circumstances and conditions applying to land or structure for which the variance is sought; and
- D) That the granting of the variance will be in harmony with the purposes and intent of these Regulations; will accomplish substantial justice; and will not be injurious to the neighborhood or otherwise detrimental to the public health, safety, and welfare.

In September 2013 the Planning & Zoning Commission amended the Zoning Regulations to permit the expansion of nonconforming structures by special permit rather than by variance, provided the addition is no closer to the property line than any portion of the existing structure. It was determined the ZBA was the body best suited to hear these applications. These projects often improve the appearance of the property, increase neighborhood property values, and protect lake water quality through accompanying improvements to outdated septic systems. This amendment simplified the application process for these types of projects while still ensuring rigorous oversight by the Town and the opportunity for comment by abutting neighbors at a public hearing.

Fiscal year 2022-2023, the Zoning Board of Appeals held 2 regularly scheduled meetings and 1 public hearings. At those meetings the Board heard 1 special permit application for garage addition.

The Zoning Board of Appeals has 5 regular members and 3 alternates. Fiscal year 2022-2023, the Board members were: Daniel Kobylenski, Chairman; Amanda Cannon, Vice-Chairman; Regular Members Matt Grosclaude and Donald Moore; Alternate Members Mark Beeman, George Szydlowski, and Clyde Breakell. Lori Clinton provided administrative support to the Board.

The Zoning Board of Appeals meets the 3<sup>rd</sup> Thursday of the month in the Town Hall conference room, 42 North Street, at 7:30 PM as needed. Generally, site visits are made by the board members on each application prior to a public hearing. The Zoning Enforcement Officer, Martin Connor, is available to assist applicants on Tuesday and Thursday mornings from 7:30AM until 9:45AM in the Town Hall.

## **Lake Weed Management Committee**

This is a sub-committee under the direction of the Board of Selectman. It is comprised of appointed member by the BOS that represent our four largest bodies of water. They include Joe Welsh and Lida Exstein from Dog Pond, Michele Fitzpatrick and Marty Harris from Tyler Lake. West Side Pond is represented by Chris Sanders and Simon Ellis with Woodridge Lake by Chris Kennavane. Woodridge does have one vacancy.

The purpose of this sub-committee is to share problems, solutions, successes and failures. We make no policy nor spend any money. We have been very helpful with our lake problems even though each lake has their own unique situations.

At this time of the year, all lakes, with our scientist, are implementing our plans. We have and will continue to test and monitor our lakes, the weed growth, algae growth and nutrient levels.

Three of our lakes fall within the City of Waterbury Watershed area. That means that all treatments must be approved by DEEP, DPH and NDDDB. They oversee the treatments to ensure that the water remains safe and of good quality.

This year most of our activities have been using suction harvesting and Hydro-raking. While Woodridge has continued to use harvesting and carp for this year.

Management of our lakes is a never-ending battle against nature's desire to fill in our lakes. It takes a lot of resources and we appreciate the Town's investment in our future. Hundreds of thousands are spent each year and most of it is privately secured, for our ongoing task.

## TOWN HISTORIAN

I have continued "A History of South End Goshen, Connecticut" written by Hervey Brooks in 1858.

In the spring of 1808 (as I think) Mr. Merrills sold his property here, and went with his wife to live with, or near one of their Sons, who had been living several years in Western New York. This son, as was afterward reported, defrauded his parents out of their little patrimony, which of course embittered the remainder of their days on earth.

In February, 1814, the writer of these sketches came into possession of the house and land, which had been owned and occupied by Nathaniel Merrills, and has occupied it until and Present time, (1858). The writer's barn yard is the place, in which Mr. Powers, in his Centennial address, locates the first framed house built in Goshen, by Ebenezer Hill in 1737, in which was born the first English child ever born in this town. The only visible traces to me of this house, was a part or pieces of 1 or 2 of the sills, which I dug out of the ground while I was preparing a foundation on which to set my present barn, in 1816. And now, in 1858, what I have said of the families before mentioned may also be said of this one; the united heads of this family, with all of theirs that was perishable, have passed away.

The next house north, stood on the east side of the highway, not far from 80 rods north from Mr. Merrills' house, and was owned and occupied by Mr. John Hoy, with his family. The family of Mr. Hoy consisted of himself, his Wife, and a small girl whom they had taken to bring up. Mr. Hoy was a Dutchman or Hollander. Mrs. Hoy was Anna Wadhams, a sister of Mr. John, Mr. Jonathan and Mr. Seth Wadhams, and they were nearly 60 years old when I came to "South End". They had raised three children of their own, who were all living in other States.

Alexander, the oldest, was in the province of Canada, Elisha, the 2d, was in Rhode Island, and Mary Ann, the 3d, was in the vicinity of Kinderhook, in the State of New York. It was told to me by his neighbors, and I think also by Mr. Hoy himself, that when he married, he could neither read or write. But being anxious to learn he applied himself diligently, and with the assistance of his Wife he subsequently became as learned a man as were the most of his neighbors. To my own certain knowledge, he was a very good reader, a very decent writer, and had a tolerably good understanding of the four ground rules in arithmetic.

In 1796 or 7, the above Mr. Hoy sold his place in "South End" and moved with his family to another part of the town. Mr. George Kilbourne having purchased the place of Mr. Hoy, came with his family about this time into the neighborhood, to occupy the place which Mr. Hoy had lately evacuated. Mr. Kilbourne's family consisted of himself, his Wife, and two small children, and he was by trade a Tanner and Shoemaker. He soon prepared a tan yard and vats across the highway opposite his house, and engaged in the tanning business. Within 2 or 3 years after coming here Mr. Kilbourne built a substantial, neat but smallish dwelling house, some 12 or 15 rods north from his tan yard on the same side of highway, and as soon as his family were snugly ensconced in the new house, the old one was converted into a bark mill for grinding bark for tanning. Mr. & Mrs. Kilbourne were industrious, respectable and religious persons, good neighbors, and in the neighborhood of 30 years of age. Mr. Kilbourne continued to carry on his tanning and shoe making business in the neighborhood until 1801, in which year he removed with his family to Hudson on the Western Reserve or New Connecticut.

The same year that Mr. Kilbourne left "South End", Mr. Joseph Beardslee came

in with his family to occupy the House, with the house lot and tannery, which Mr. Kilbourne had lately erected and occupied, and then so recently vacated. Mr. Beardslee's family consisted of himself, his Wife, and 1 or 2 small children. He was in the neighborhood of 23 years of age, by trade a shoe maker and tanner. Mr. Beardslee and his Wife raised a family of 9 children, all of whom lived to adult age. Mr. Beardslee died March 6, 1855, aged 76 years. Mrs. Beardslee died several years previous to his death.

The next house north of Mr. Hoy's stood on the top of the knoll, 15 or 20 rods distant, east side of the highway, and directly opposite the one afterwards built by Mr. Kilbourne, and first occupied by him, and next by the late Mr. Joseph Beardslee. This was a large old, lean-to house, owned by the widow and young son of the late Darius Griswold, and was occupied by two families, viz:--Mr. Pitt Buell, who had recently married the Widow Griswold, and Mr. Paul Price, with his family, consisting of himself, Wife and 4 children, viz:--Paul, Benjamin, Sally and Mary. Mr. Price was a Foreigner, introduced into this country by the Revolutionary War, and remained in consequence of being made a captive.

Mr. Price was somewhat advance in years, was by trade a Tailor, was also a very steady, industrious, and honest man. Mrs. Price previous to her marriage with Mr.

Price had been the Wife of a Mr. Vaill, by whom she had 3 children, viz:--David, Samuel, and Hannah. David died in "South End" at the age of about 50. Samuel, in process of time moved with his family into the State of Ohio, "New Connecticut". Hannah's sojourn was partly on the Oblong, N. Y., but principally in Goshen until her death, which was when she was between 60 and 70 years of age. Mr. Price's 4 children all settled in this region. Paul settled in Cornwall, Sally married a Mr. Sylester Bierce, and settled in Cornwall, where she lived until her decease. Benjamin settled in Goshen, raised a large family of children, pursued an honest calling for a livelihood, and died in Sept. 1855, being between 70 and 80 years of age. Mary also settled in Goshen. Her first husband was Mr. Orrin Sage, who died while young, leaving two small children, Louisa and William. Her second husband was Mrs. Archibald Bierce who whom she lived, half a mile East from Goshen Centre, until her death in 1861.

There more stories about "South End" of Goshen that can be written. If you are interested in the entire book of the "South End", please contact the Goshen Town Historian for a copy of the book.

I hope you have enjoyed last year story continued until this year about the "South End" of Goshen, Connecticut. Written by Hervey Brooks in 1858.

Henrietta C, Horvay  
Town Historian

## **GOSHEN AG COUNCIL**

### **ANNUAL REPORT**

**7/1/22 TO 6/30/23**

During this fiscal year the Goshen Ag Council continued its mission to Preserve, Protect and Promote Goshen's unique agricultural base. Within the towns borders exists a varied ag community that has become known nationally for scope and quality all grown from Goshen's soil. This includes Beef, Honey, Wine, Blueberries, Bison, Vegetables , Mushrooms, Pork, Turkeys, Milk and Dairy products, Riding and Draft Horses, Rabbits, as well as an array of Flowers and Perennial plantings.

This year the Goshen Ag Council planned, promoted and hosted the twelfth annual Goshen Open Farm Tour. The tour featured fourteen of Goshen's farms that were open to the public for the first weekend of August .Each farm offered their ag products as well as guided tours and demonstrations. Included was a history of Goshen's agriculture as well as displays showing the pressure on Goshen's diminishing food producing property. The tour received great reviews and was attended by over 1,800 people.

## 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 grade 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 5, and one high school housing grades 6 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

Christine Lauretano-Chairman	Morris	<a href="mailto:clauretano@rsd6.org">clauretano@rsd6.org</a>
Emily Cole-Vice Chairman	Goshen	<a href="mailto:emcole@rsd6.org">emcole@rsd6.org</a>
Margaret Groht-Secretary	Morris	<a href="mailto:mgroht@rsd6.org">mgroht@rsd6.org</a>
Michael Bergin-Treasurer	Goshen	<a href="mailto:mbergin@rsd6.org">mbergin@rsd6.org</a>
Barb DiNicola	Warren	<a href="mailto:bdinicola@rsd6.org">bdinicola@rsd6.org</a>
Lauren Marti	Goshen	<a href="mailto:lauren.marti@rsd6.org">lauren.marti@rsd6.org</a>
Dave Schneiderbeck	Warren	<a href="mailto:daschneiderbeck@rsd6.org">daschneiderbeck@rsd6.org</a>
Andrew Tita	Morris	<a href="mailto:atita@rsd6.org">atita@rsd6.org</a>
Douglas Winkel	Warren	<a href="mailto:mbergin@rsd6.org">mbergin@rsd6.org</a>

## **Our Mission**

To Prepare All Students for Learning, Living and Achieving

## **Our Learning Expectations**

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

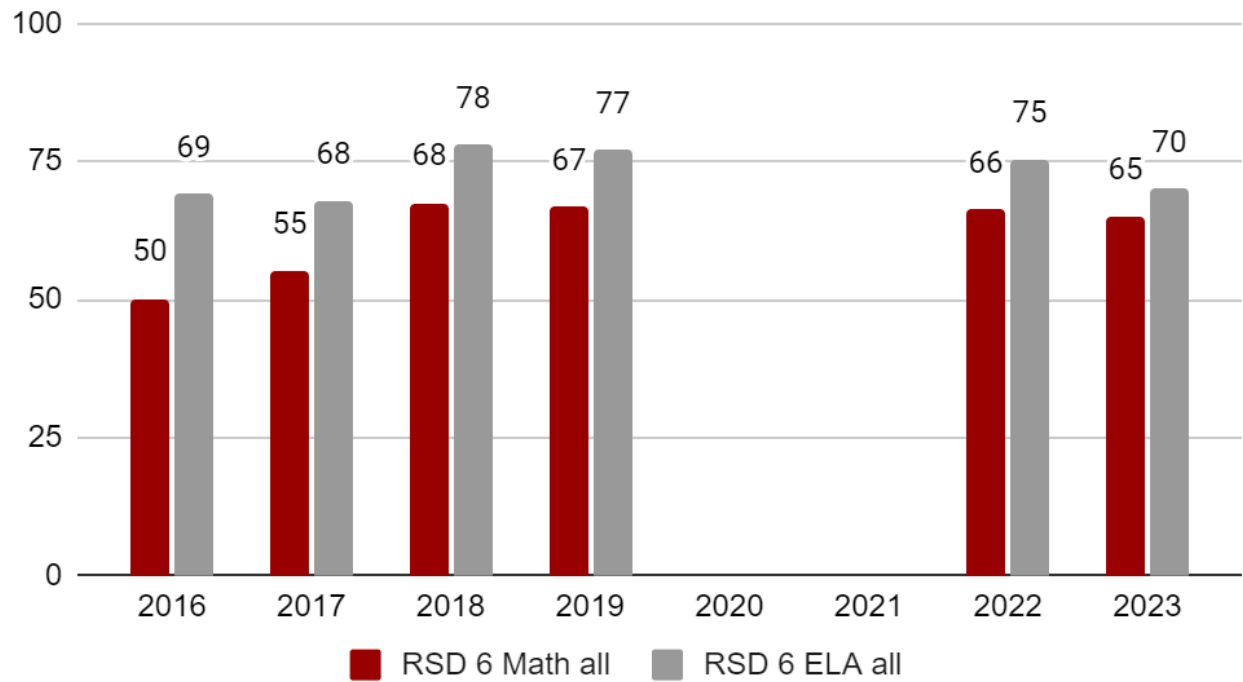
## **Our Motto**

Quality, Academics, Pride



## Student Performance -Smarter Balanced Assessment Grades 3-8

### 5 Year Trend: Percentage of Students Meeting the State Benchmark



### 2022-2023 Smarter Balanced Assessment English Language Arts

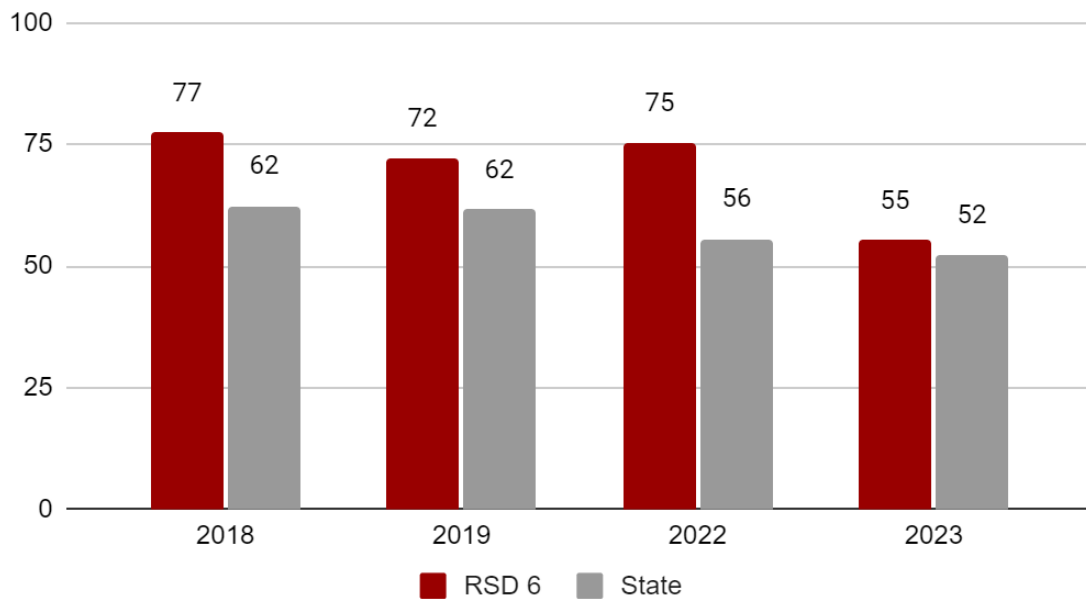
Region 6 Schools	Below State Benchmark	Meeting State Benchmark	Exceeding State Benchmark
Warren	40%	26%	33%
Morris	43%	43%	13%
Goshen	29%	20%	65%
Wamogo	30%	36%	34%

### 2022-2023 Smarter Balanced Assessment Mathematics

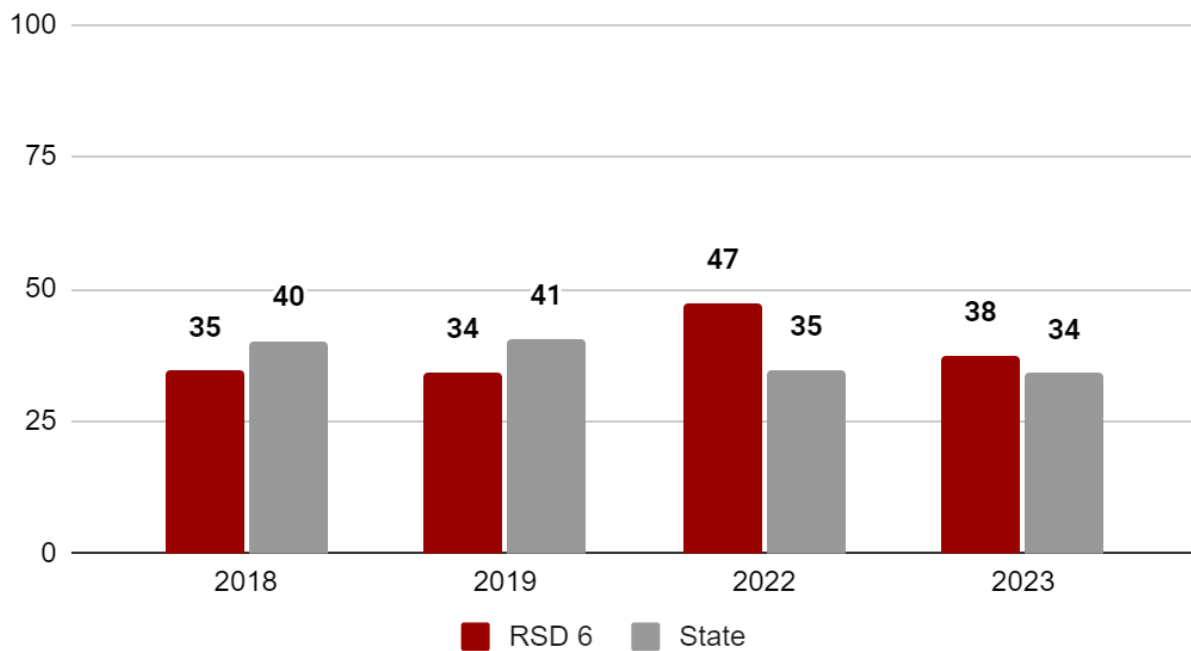
Region 6 Schools	Below State Benchmark	Meeting State Benchmark	Exceeding State Benchmark
Warren	33%	53%	13%
Morris	43%	33%	23%
Goshen	39%	33%	27%
Wamogo	23%	31%	46%

## Student Performance - CT SAT DAY

**CT SAT School Day - ERW**      **Percentage of Student Meeting Benchmark**



**CT SAT School Day - Math**      **Percentage of Students Meeting Benchmark**



**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/21<sup>st</sup> 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, 2023.

**III. Assessment**

The Board will regularly review Academic Performance results including STAR, SBAC, PSAT, NGSS, SAT, and Advanced Placement.

**IV. Fiscal**

The Board adopted a 0% increase for the 2022-2023 budget.

## Finance and Budget

The tables show the approved 2022-2023 (FY23) and 2023-2024 (FY24) budget.

FY2022-2023			
Town	Enrollment K-12	%	Approved Budget Contribution
Warren	124	19.35%	\$3,456,083.67
Morris	204	32.13%	\$5,535,134.00
Goshen	307	48.35%	\$8,316,201.33
<b>Total</b>	<b>635</b>	<b>100.00%</b>	<b>\$17,307,419</b>

FY2023-2024				
Town	Enrollment K-12	%	Approved Budget Contribution	Annual Change
Warren	119	19.32%	\$3,361,928.26	-3%
Morris	209	33.44%	\$5,818,989.70	5%
Goshen	289	47.24%	\$8,220,367.03	-1%
<b>Total</b>	<b>617</b>	<b>100.00%</b>	<b>\$17,401,285</b>	<b>0.05%</b>

## 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
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
2020-21	\$17,307,418	0% increase	168	836	4.98
2021-22	\$17,307,418	0% increase	166.7	841	5.04
2022-23	\$17,401,285	0.5% increase	162.1	819	5.05

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



## 2023 ANNUAL REPORT

The Northwest Hills Council of Governments (NHCOC) 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.

NHCOC generally meets monthly to discuss issues of municipal concern, oversee COG planning projects, and explore new opportunities for regional cooperation. Additional information on COG initiatives and activities is available at: [www.northwesthillscog.org](http://www.northwesthillscog.org)

At the conclusion of the Fiscal Year, NHCOC approved a budget that realized increases in funding and services levels in many areas. These areas included an increase in the state Regional Service Grant (RSG), an increase in the state DOT planning funds for the region, the creation of a regional opioid response fund and a \$1.2M award from Health Resources and Services Administration over the next 4 years for the establishment of a Rural Health Network Project Director to continue the work in this area over the last couple of years. Leonardo Ghio was added to NHCOC staff as the new Project Director for this work.

During the Fiscal Year of July 1<sup>st</sup>, 2022, and June 30<sup>th</sup>, 2023, NHCOC planned for a relocation of the home office from Goshen to Litchfield in space within the EdAdvance building at 355 Goshen Road. The move will become official on September 1<sup>st</sup>, 2023, and will provide additional office space for a growing staff, several sizes of conference room space and efficiencies with other overhead costs along with full time access to our current Information Technology services provided by EdAdvance.

NHCOC also initiated a review and update of the region's Comprehensive Economic Development Strategy (CEDS). Major strategies outlined in the current CEDS include expanding access to high-speed fiber optic broadband (Fiber to the Home – FTTH), promoting tourism/arts/culture, supporting local farms, strengthening manufacturing, and encouraging entrepreneurs and innovation. The 2<sup>nd</sup> round of 3-year funding from US EDA was applied for and granted at the end of the FY and will provide for the continued update to our 5-year CEDS and continued implementation of the goals and objectives contained within.

NHCOC is allocated about \$2M each year from ConnDOT for priority local road improvement projects (LOTICIP) and projects are currently in various stages of approval/development in Burlington, Litchfield, Torrington, and Winchester.

NHCOC also serves as the oversight agent for approximately \$365,000 in Homeland Security Grant funding that is received each year for the Department of Emergency Management and



Homeland Security (DEMHS) Region 5. There are several projects and equipment acquisitions to support this program within multiple Emergency Support Function groups in region-5 (all of NHCOC and portions of NVCOC and WESTCOC).

In 2022-2023, NHCOC continued coordination of numerous 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, the Northwest Hills Public Works Equipment Cooperative, and the region's cooperative purchasing program. NHCOC also started a few new programs including being the fiduciary of a Produce Rx Program and the recent designation of the Wild and Scenic status for a portion of the Housatonic River working with the 7-town membership of the Housatonic River Commission (HRC).

NHCOC continuously promotes the on-line Interactive Regional Trail Map that was developed by NHCOC in cooperation with the Housatonic Valley Association to promote access to the public trails in the region.

In addition, NHCOC continued to host 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. These also have been utilized to meet the new statutory requirements of Land Use Officials annual training program.

Serving as officers of NHCOC during the majority of FY 2022-2023 were Henry Todd, Chairman, Mike Criss, Vice Chairmen; Charlie Perotti, Secretary; and Tom Weik, Treasurer.

Respectfully submitted,

*Robert Phillips*

Robert A Phillips, AICP  
Executive Director

**TORRINGTON AREA HEALTH DISTRICT**  
**ANNUAL REPORT: JULY 1, 2022 – JUNE 30, 2023**

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: **6** giardiasis, **10** campylobacteriosis, and **10** salmonellosis cases. TAHD guided schools, daycares, and community members on a variety of health issues and administered **566** flu vaccines to residents. TAHD consulted with 13 residents regarding potential rabies exposures submitting **9 specimens** to the DPH Laboratory for rabies testing. Ticks brought in by **52** residents were sent to the Connecticut Agricultural Experiment Station for Lyme disease bacteria testing.

TAHD is an active member of **Fit Together**, a Northwest Connecticut Healthy Eating and Active Living Initiative. The 5210-fitness initiative serves as the cornerstone of the group's outreach and educational efforts. Fit Together allocates its resources to provide community assistance and has awarded \$15,000 in mini-grants to community partners. These grants aim to support projects that align with Fit Together's mission and strategies. Some of the funded projects include assisting the Torrington Kids Marathon, purchasing spin bikes for Oliver Wolcott School, buying local fruits and veggies for the school meal program in Torrington Schools, and obtaining stencils and paint to create black tops around schools. These areas serve as a creative way to promote a variety of physical activities. Fit Together has also supported sustainable healthy environmental opportunities in Torrington and Winsted by designating funding for a new all-level fitness trail along the Sue Grossman Still River Greenway.

TAHD actively participates in the **Litchfield County Opiate Task Force (LCOTF)** and as a member of the LCOTF executive committee, developing strategies and solutions to combat the opiate epidemic. Additionally, TAHD staff has provided training sessions to local pharmacies and medical offices on various topics such as the CT Prescription Monitoring and Reporting System, Naloxone administration, Medication-Assisted Treatment, and Resetting Pain Expectations. This training falls under the Academic Detailing on Opioid Safety initiative. Furthermore, TAHD is also involved in the Rural Communities Opioid Response Program (RCORP). The primary objective of RCORP is to reduce the morbidity and mortality associated with substance use disorder (SUD), including opioid use disorder (OUD), in high-risk rural communities. By participating in this program, TAHD aims to strengthen and expand prevention, treatment, and recovery services, allowing rural residents to access appropriate treatment and make progress toward their recovery goals.

TAHD contracted with United Way of Connecticut (UWC) to expand upon cross-sector efforts within the state to implement a comprehensive public health approach to suicide prevention to reduce suicide morbidity and mortality among three key vulnerable populations in the state: 1) middle-aged adults 35-64 years of age, particularly those in high-risk occupations or with serious mental illness or substance use disorder, 2) young adults 18-24 years of age and 3) adolescents 10-17 years of age. The TAHD provides QPR training to community members with the goal of reducing suicidal behaviors and saving lives. QPR Gatekeeper Trainers deliver this training and offer an innovative, practical, and proven suicide prevention approach. QPR is an excellent method for individuals and organizations to empower our communities in effectively intervening on behalf of suicidal and in-crisis individuals.

TAHD is an active member of the **National Diabetes Prevention Program**, dedicated to preventing or delaying the onset of type 2 diabetes. The program is designed for individuals with prediabetes and those at high risk for type 2 diabetes, spanning an entire year and focusing on promoting lifestyle changes. The program's objectives for participants involve engaging in 150 minutes of physical activity each week and achieving weight loss of 5 to 7%. The first session for this year commenced in November at the Litchfield Community Center.

The **TAHD Immunization Action Program (IAP)** collaborates with local providers and hospitals to ensure compliance with CT childhood immunization laws. In partnership with 12 medical and 40 community-based organizations in the district, TAHD focuses on educating, raising awareness, and promoting immunization. To support medical providers, TAHD supplies them with educational materials for both staff and patients, aiming to foster vaccine confidence and organizing educational events. Additionally, for community partners, TAHD arranges displays in libraries, museums, and food banks, and actively participates in various events such as back-to-school nights and health fairs. Posters are distributed in public spaces like post offices, coffee shops, libraries, and town halls to further spread the message. To boost vaccination efforts, TAHD continues to leverage social media.

The **TAHD Childhood Lead Poisoning Prevention Program** provided case management for more than 40 children with blood lead levels ( $\geq 3.5\mu\text{dl}$ ) as well as provided educational information to more than 100 families. Abatement/Remediation Orders were issued for 9 properties. 7 abatements were completed.

**TAHD Environmental Health Program** resulted in the following inspections/licenses/permits: **875** food inspections, **806** temporary food permits, **118** new septic systems, **252** repaired septic systems, **167** private well permits, **130** private pool permits, **200** beauty salons & barber shops inspections, **616** house addition permits, **355** soil tests, **28** subdivision lots, **43** public pools were inspected, and **26** daycare centers inspected. Records show that approximately **557** 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 **293** complaints of various public health concerns; **24** legal orders/voluntary compliances were issued for enforcement purposes.

**TAHD Emergency Preparedness Program** continues to work and participate with local, regional, and state community partners to prepare for unprecedented events. The activities include but are not limited to outbreak investigation, surveillance, consultation and communication with health partners, public safety, town, and school officials, receiving and distributing personal protective equipment, promoting flu vaccination clinics, practicing closed point of distribution drills (POD) at Housatonic Valley Regional High School and meet CT-DPH deliverable by conducting multi-regional and multi-agency Anthrax tabletop exercise.

The **TAHD Medical Reserve Corps (MRC)** continues to work actively and recruit new volunteers with the goal of focusing on local community health and well-being. The program's main emphasis lies in education and outreach, covering a wide range of topics. These include but are not limited to, first aid, CPR/AED, QPR Gatekeeper, Stop the Bleed training, Human trafficking training, Build an Emergency Kit, and generic emergency preparedness at home. Moreover, the program actively participates in local fairs and community outreach events. The primary objective of TAHD MRC is to raise awareness and develop a comprehensive training curriculum. This curriculum aims to better equip the public in protecting themselves and their family members in a safe, timely, and effective manner. As of July 2023, TAHD has successfully recruited 220 volunteers and plans to retain and recruit even more. TAHD continues to distribute at-home COVID-19 test kits throughout the community including community centers, libraries, shelters, and food pantries.

Robert Rubbo, MPH, Director of Health

## GOSHEN TOWN REPORT 2022-2023

### VISITING NURSE & HOSPICE OF LITCHFIELD COUNTY, INC.

Visiting Nurse & Hospice of Litchfield County was created in 2020 by the mergers of Salisbury Visiting Nurse Association (est. 1904), VNA Northwest (Bantam, est. 1928) and Foothills Visiting Nurse & Home Care (Winsted, est. 1922). The combined agencies will be caring for the residents of all towns in Litchfield County plus Burlington, Canton, and Hartland.

VNHLC is a State licensed, Medicare certified, non-profit VNA providing care 24 hours a day, 7 days a week. VNHLC provides services in the areas of Skilled Nursing, Physical, Occupational and Speech Therapies, Medical Social Work, Hospice, Dietary, Pediatrics, Wound Care, Chronic Disease Management, and non-medical Home Assistance Programs.

VNHLC employs 115 people, 95% of whom reside locally in Northwest Connecticut.

VNHLC cared for 2,204 patients and provided 50,198 patient visits in 2022-2023.

VNHLC is proud of its long-standing history with the Town of Goshen. 58 persons from Goshen received home health services from VNHLC during the past year.

Eighty-four (84%) percent of all our patients were age 65 or older and 24% lived alone.

VNHLC also offers, with funding assistance from the town, the following services free of charge to residents of Goshen:

- Matter of Balance Classes – classes focus on how to maintain balance, continue moving and exercise at any age.
- Blood Pressure Clinics
- Health Promotion Visits - VNHLC receives an annual allocation from the town to help defray the costs of providing free Health Promotion visits and Public Health Programs. Health Promotion is a program in which certain elderly at-risk patients, who normally live alone and no longer qualify for insurance benefits, are routinely monitored free of charge by one of our staff nurses, therapists, social workers, or dieticians.

Structured Bereavement Groups are held twice a year. The groups are free and open to anyone in the community who has lost a family member or friend. The bereavement coordinator is also always available to meet privately with people. Just before the holiday season, an event, The Tree of Lights, is held to honor and remember VNHLC patients who have passed within the past 18 months to which family members and caregivers are invited.

This past year VNHLC was able to conduct public and many private flu clinics and administered more than 1,400 flu vaccines to mostly high-risk individuals. All ages, 18 and older, were welcome to attend.

Since VNHLC is a non-profit health agency, the Board of Directors serve on a voluntary basis and represent all the towns in which full services are provided. The representative from Goshen for 2022-2023 was Lance Leifert.

Referrals for services are accepted from anyone and services are provided regardless of ability to pay, as long as contributions, grants and other appropriations are sufficient to cover these costs.

Michael Caselas, Executive Director

**TOWN OF GOSHEN, CONNECTICUT**  
**AUDITED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**



# TOWN OF GOSHEN, CONNECTICUT

## TABLE OF CONTENTS

### YEAR ENDED JUNE 30, 2023

Independent Auditors' Report.....	1
Management's Discussion and Analysis .....	4

#### BASIC FINANCIAL STATEMENTS

##### Government-Wide Financial Statements:

Statement of Net Position .....	13
Statement of Activities.....	14

##### Governmental Fund Financial Statements:

Governmental Funds – Balance Sheet .....	15
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	16
Governmental Funds – Statement of Revenues, Expenditures, and Changes in Fund Balances .....	17
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	18
General Fund – Statement of Revenues, Expenditures, and Changes in Fund Balance – Budgetary Basis – Budget and Actual .....	19
Statement of Fiduciary Net Position .....	20
Statement of Changes in Fiduciary Net Position .....	21
Notes to Financial Statements.....	22

#### REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

Schedule of Changes in Net Pension Liability and Related Ratios.....	41
Schedule of Contributions to the Defined Benefit Pension Plan .....	42

#### SUPPLEMENTAL STATEMENTS AND SCHEDULES

##### GENERAL FUND

Schedule of Revenues and Other Financing Sources – Budget and Actual .....	43
Schedule of Expenditures and Other Financing Uses – Budget and Actual .....	44
Nonmajor Governmental Funds – Combining Balance Sheet .....	45

**NONMAJOR GOVERNMENTAL FUNDS**

Nonmajor Governmental Funds – Combining Statement of Revenues, Expenditures, and Changes in Fund Balances .....	47
--	----

**OTHER SCHEDULES**

Schedule of Debt Limitation .....	49
Report of the Tax Collector .....	50

Independent Auditors' Report

To the Board of Directors  
Town of Goshen, Connecticut

**Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Goshen, Connecticut, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

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, as of June 30, 2023, and the respective changes in financial position, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Goshen, Connecticut and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management for the Financial Statements**

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 and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Goshen, Connecticut's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditors' Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material

- 1 -



America Counts on CPAs<sup>SM</sup>

194 Ashley Falls Road, P.O. Box 665  
Canaan, CT 06018

63A West Street  
Litchfield, CT 06759

860.824.7734 *phone*  
860.584.9927 *fax*

george@sinnamoncpa.com  
www.sinnamoncpa.com

misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Goshen, Connecticut's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Goshen, Connecticut's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the Schedule of Changes in Net Pension Liability and Related Ratios, and the Schedule of Contributions to the Defined Benefit Pension Plan be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Goshen, Connecticut's basic financial statements. The general fund budgetary comparison detail schedules and the combining and individual nonmajor fund financial statements and other schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The

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 other 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 Governmental Auditing Standards, we have also issued our report dated October 25, 2023 on our consideration of the Town of Goshen, 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'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's internal control over financial reporting and compliance.



Sinnamon & Associates, LLC  
Certified Public Accountants

October 25, 2023  
Canaan Connecticut

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2023**

As management of the Town of Goshen (the "Town"), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town of Goshen for the fiscal year ended June 30, 2023. The information presented here should be considered in conjunction with the Town's basic financial statements that follow this section. Wherever possible, reference to the financial statements is provided

**FINANCIAL HIGHLIGHTS**

- Government-wide, the assets of the Town exceeded its liabilities at the close of the most recent fiscal year by \$14,016,922 (net position). Of this amount, \$4,364,666 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. There are \$1,065,195 in restricted and nonspendable funds as detailed on the attached pages. The balance of \$8,587,061 represents the portion of the Town's net position invested in capital assets.
- As of the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$5,455,651, a decrease of \$287,095 in comparison with the prior year and attributable to the results in the General Funds, Capital and Nonrecurring Fund, Town Aid Road Fund and the other Non-major Funds. Of this amount, \$2,093,023 is available for spending at the government's discretion (unassigned general fund balance) and \$560,020 has been assigned for the subsequent year's appropriations.
- As of the end of June 30, 2023, the fund balance in the General Fund was \$2,674,987, of which \$560,020 has been dedicated to offset fiscal year 2023-2024 appropriations and \$21,944 represents nonspendable prepaid expenses. The unassigned fund balance for the General Fund as of June 30, 2023 is \$2,093,023 or 16.73% of the subsequent year's general fund budgeted expenditures and transfers.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements comprise 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 themselves.

**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 presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position is 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 are reported in this statement for some items that will result in future cash inflows (revenues) and outflows (expenditures.)

Both of the government-wide financial statements present functions of the Town that are principally supported by tax revenues, grants and intergovernmental revenues (governmental activities). The governmental activities of the Town include general government, public safety, public works, sanitation, health and welfare, recreation, and education. The Town does not report any funds that carry on business- type activities.

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2023**

The government-wide financial statements can be found on pages 13-14 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. All of the funds of the Town can be divided into two categories: governmental funds and fiduciary funds.

**Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirement.

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 between governmental funds and governmental activities.

The Town maintains numerous individual governmental funds for both accountability and transparency in financial reporting. 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. The Town also reports the Capital and Nonrecurring fund and the Town Aid Roads Fund as major funds.

The Town of Goshen adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 15-19 of this report.

**Fiduciary Funds**

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

The fiduciary fund financial statements can be found on pages 20-21 of this report.

**Notes To The Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 22-40 of this report.

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2023**

**Other Information**

The combining statements referred to earlier in connection with non-major governmental funds are presented following notes to the financial statements. Combining and individual fund statements and schedules can be found in the detailed schedules of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position and an important determinant of its ability to finance services in the future. In the case of the Town, assets exceeded liabilities by \$14,016,922, at the close of the most recent fiscal year. A summary of the net position and changes in net position on a government wide basis is as follows:

	<u>2023</u>	<u>2022</u>
Assets		
Current and other assets	\$ 6,101,135	\$ 6,460,980
Capital assets, net of accumulated depreciation	8,587,061	7,225,785
Total Assets	<u>14,688,196</u>	<u>13,686,765</u>
 Deferred outflows of resources	 <u>-</u>	 <u>-</u>
 Liabilities		
Current liabilities	567,704	588,691
Long-term liabilities	103,570	114,280
Total Liabilities	<u>671,274</u>	<u>702,971</u>
 Deferred inflows of resources	 <u>-</u>	 <u>42,832</u>
 Net Position		
Net Investment in capital assets	8,587,061	7,225,785
Restricted	1,065,195	1,040,000
Unrestricted	4,364,666	4,675,177
Total Net Position	<u>\$ 14,016,922</u>	<u>\$ 12,940,962</u>

**Net Position**

The restricted portion of the Town's net position of \$1,065,195 represents net assets restricted in permanent endowment funds for various Town-owned cemeteries, and funds restricted for road improvements, capital projects, town library, Shane Moorehouse Kinsella Memorial Children's Fund, and Dog Fund. Details of these funds can be found in Note 12 on page 39 of this report. The balance of unrestricted net position of \$4,364,666 may be used to meet the government's ongoing obligations to citizens and creditors.

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2023**

**Change in Net Position**

	<u>2023</u>	<u>2022</u>
Revenues		
Program revenues		
Charges for services	\$ 304,749	\$ 304,577
Operating grants and contributions	581,172	503,265
Capital grants and contributions	420,645	57,934
General revenues		
Property taxes	11,663,727	11,887,143
Grants & contributions	354,549	28,793
Unrestricted investment earnings	241,697	6,245
Other revenue	62,884	89,793
Total Revenues	<u>13,629,423</u>	<u>12,877,750</u>
Expenses		
General government	1,429,200	1,434,589
Public safety	233,430	272,204
Public works	1,477,158	1,380,247
Health and welfare	87,116	80,325
Recreation	182,362	210,098
Sanitation	272,956	257,001
Education	8,316,201	8,680,922
Capital outlay	555,040	390,627
Total Expenses	<u>12,553,463</u>	<u>12,706,013</u>
Change in net position	1,075,960	171,737
Net Position, beginning of year	12,940,962	12,769,225
Net Position, end of year	<u>\$ 14,016,922</u>	<u>\$ 12,940,962</u>

At the end of the current fiscal year, the Town reports that net position increased by \$1,075,960. The net position increase is primarily attributed to:

- Greater than anticipated revenue from taxes and related fees resulting in total revenues in excess of budget of \$153,120 (see page 43 for details)
- Greater than anticipated revenue from state education grants, \$46,303 of ARPA funds and a \$247,539 distribution received from the Region 6 School District resulting in excess of budget of \$346,810. (see page 43 for details).
- Greater than anticipated departmental revenues and miscellaneous revenues, particularly building fees resulting in total other revenues in excess of budget of \$89,553. (see page 43 for details)
- Greater than anticipated revenue from Investment income resulting in investment revenues in excess of budget of \$177,880 (see page 43 for details)
- Cost savings in many departments resulting in actual expenses being under budget by \$250,355 (see page 44 for details)

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2023**

- The Town adjusted general fund budget was expected to utilize \$589,919 of its unassigned fund balance to cover the 2022-2023 fiscal year budget, and the actual results are that the town's general fund balance increased by \$442,171, a positive net variance of \$1,031,090 in the general fund which is summarized on page 19.
- Other funds had revenue and expenses in accordance with their purpose and as authorized and approved. For example, the capital nonrecurring fund expended funds on approved projects as did the Town aid road fund.
- The change in net position is also impacted by the presentation of capital assets acquired net of depreciation which is different in presentation from the fund financial statements. See page 18 for details on these different methods of presentation and a reconciliation between them.

**Governmental Activities**

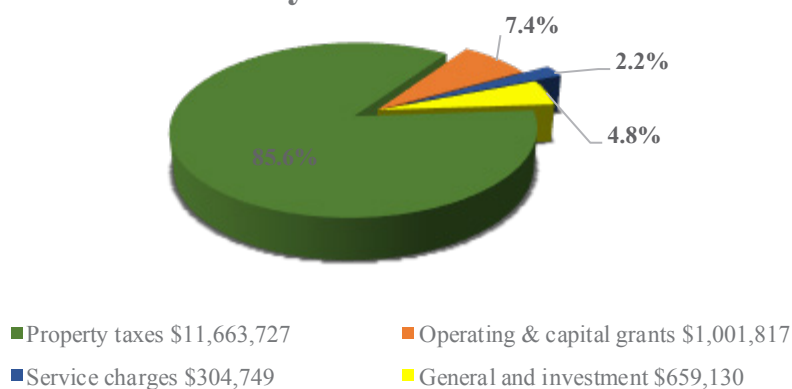
Governmental activities increased the Town's net position by \$1,075,960.

For Governmental Activities, 85.6% of the revenues were derived from property taxes, followed by 7.4% from operating and capital grants 2.2% from service charges, and 4.8% from other general revenues and investment earnings.

Major revenue factors included:

- Greater than anticipated revenue from taxes and fees
- Greater than anticipated revenue in Education Grants and Building Fees
- Distribution from Region 6 School District
- Greater than anticipated revenue from investment income
- Key elements of government wide revenues are as follows:

**Revenues by Source FY 2022-2023**



For Governmental Activities, 66.2% of the Town's expenses related to education, 11.4% to general government, 1.9% to public safety, 16.1% to public works 1.5% to recreation, and the remaining 2.9% relates to sanitation, and health and welfare.

Major expense factors include:

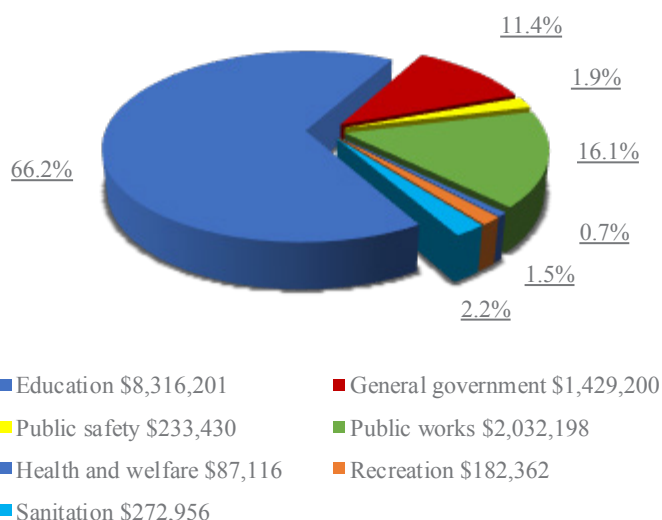
- Savings in many departments due to the continued diligence of department heads and employees.
- The budgeted contingency amount of \$40,000 was utilized to transfer \$22,209 to other department line- item overages in addition to \$230,000 from fund balance for equipment purchases and the Sharon Turnpike land purchase (see page 44).

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2023**

- The purchase of the Sharon Turnpike land as authorized and added to the budget was offset by the distribution received from the Region 6 School District.
- The increase in Building Official was directly related to the increase in building activity during the year and was offset by the increase in Building Department revenues.
- Less than anticipated costs for employee benefits, fire protection, rescue service and professional fees lines.
- Savings in Public Works include lower than anticipated overtime and summer/winter temporary costs and various other categories.
- Savings in recreation from less than anticipated program costs.

Key elements of government wide expenses are as follows:

**Expenses FY 2022-2023**



**FINANCIAL ANALYSIS OF THE FUND FINANCIAL STATEMENTS**

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 spendable 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.

As of the end of the current fiscal year the Town's governmental funds reported combined ending fund balances of \$5,455,651 which is a \$287,095 decrease in comparison with the prior year.

Over the past several years, there has been a concerted effort to maintain the general fund balance at an appropriate level. This has enabled the Town to meet its obligations and weather economic downturns without significantly increasing taxes. Having a stable and appropriate fund balance has placed the Town in a solid financial footing as well as improving the Town's bond rating. In spite of current economic conditions, the Town has adequately positioned itself to control mill rate increases.

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2023**

Given the Town's strong Unassigned General Fund Balance, the Mill rate had been consistent at 19.6 for four straight years through the October 2019 grand list. The town approved an increase to the Mill rate on the October 2020 grand list to 20.6 for the prior fiscal year ending June 30, 2022. The Mill rate was then lowered to 19.8 on the October 2021 grand list for the current fiscal year ended June 30, 2023. For the upcoming fiscal year ended June 30, 2024 the Mill rate was lowered to 15.6 which was partially attributed to the property revaluation effective for the October 2022 Grand List. Both the Board of Selectmen and Board of Finance believe this was necessary to retain the Unassigned Fund Balance at an appropriate level. The Board of Finance agreed at its May 25, 2022 meeting to maintain an unassigned fund balance at the rate of 12.0% in order to allow for good cash flow to pay bills.

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year. The total fund balance of the General Fund is \$2,674,987 of which \$560,020 was assigned to the fiscal year ending 2023/2024. This represents a net increase in the general fund balance of \$442,171 over the prior fiscal year balance of \$2,232,816.

The unassigned fund balance increased to \$2,093,023 as of June 30, 2023, vs \$1,855,620 as of June 30, 2022, an increase of \$237,403. Unassigned fund balance as of June 30, 2023 represents 16.73% of the subsequent year's general fund budgeted expenditures and transfers, vs 14.96% as of June 30, 2022.

The Capital and Non-Recurring Fund balance decreased \$848,274 to \$921,884, of which \$912,621 is restricted or committed for approved capital appropriations. During the year, \$20,000 in additional appropriations were made to this fund for equipment replacement. This fund includes the accounting for \$377,350 of ARPA funds received and expended as approved at a Town meeting on October 25, 2021. The remaining \$46,302 of ARPA funds received were included in revenue in the General Fund as approved.

The Land Acquisition Fund, which was established during a Special Town Meeting in 2006, ended the year with a fund balance of \$827,392. A total of \$82,819 was received by the fund during the current fiscal year along with an additional \$29,886 of interest earnings allocated to the fund representing the funds share of investments under the control of the Town Treasurer as stated in the ordinance. The purpose of this special revenue fund is to acquire land which will be devoted to open space, recreation, or housing.

### **Fiduciary Funds**

Effective September 2005, Defined Benefit pension plan payments are made directly by the Town in order to reduce administration costs. The Town has adopted a "pay-as-you-go" policy whereby the current year payments are funded, and not the amounts determined by actuarial assumptions.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

The use of fund balance in the General Fund was originally budgeted at \$372,211, with additional appropriations totaling \$230,000 authorized by Town Meeting and the Board of Finance. Of this the Board of Finance authorized \$20,000 for additional capital transfers and \$10,000 for the deposit on the land purchase. The remaining \$200,000 was authorized at a Town meeting for the purchase of land which was closed during the fiscal year. The capital funds designated were transferred to the capital nonrecurring fund as noted above. At year-end, \$22,209 of a total budgeted amount of \$40,000 was taken from contingency to cover overspending in several departments in addition to the \$230,000 taken from unassigned fund balance. Details of these transfers can be found on page 44 of this report.

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2023**

The second payment of ARPA funds, totaling \$423,652 was received during the fiscal year 2022/2023. The Town voted at Town meeting on October 25, 2021 to allocate \$128,000 of the second ARPA payment to the Goshen Fire Company for the purchase of a replacement ambulance, \$199,350 to the Goshen Fire Company towards the purchase of a replacement fire truck, \$25,000 to Tyler Lake Protective Association for water quality management, \$25,000 to Friends of West Side Pond for water quality management. (Note that Friends of Dog Pond received town funding directly from Capital Non-Recurring as their non-profit status had not been completed and ARPA funds could not be utilized.) This total of \$377,350 is accounted for in the Capital Nonrecurring fund as revenue and expenditures. The balance of \$46,302 is recorded as revenue in the General Fund.

The Town received a distribution of \$247,539 from the Region 6 School District for the 2022/2023 fiscal year which is recorded as a receivable as of June 30, 2023 and which was deposited in July 2023. These funds were used to reimburse the \$210,000 of additional appropriations made for the purchase of Land during the fiscal year ended June 30, 2023. There is an additional \$247,500 distribution expected from the Region 6 School District in July 2024 upon their dissolution.

## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

### **Capital Assets**

The Town's investment in capital assets for its governmental activities as of June 30, 2023, amounts to \$8,587,061 (net of accumulated depreciation). This investment in capital assets includes land and buildings, vehicles, machinery and equipment.

Major capital asset events during the fiscal ended June 30, 2023 included the following:

- Prepayment for the Pierce Enforcer Pumper Truck to be delivered in two years.
- Purchase of a 2023 Western Star Dump Truck; the dump body will be purchased during the next fiscal year
- Purchase of a 2022 Tractor and Boom Mower
- Purchase of a Kubota Tractor with Cutter
- Purchase of 13.84 Acres of Land on Sharon Turnpike
- West Hyerdale Drive, Canterbury Court and Allenby Court Road Improvements
- Construction of the Pavilion at Camp Coch which was partially funded by the donation from George Schuster received in the prior fiscal year.

### **CAPITAL ASSETS, Net of Depreciation**

	2023	2022
Land	\$ 1,316,221	\$ 1,114,226
Vehicles not in service	1,094,742	-
Construction in progress	52,455	87,458
Buildings and improvements	850,491	841,145
Land improvements	573,762	604,092
Furniture, machinery and equipment	306,192	191,359
Vehicles	739,643	928,295
Infrastructure	3,653,555	3,459,210
Total	<u>\$ 8,587,061</u>	<u>\$ 7,225,785</u>

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2023**

Additional information on the Town's capital assets can be found in Note 10 on page 35 of this report.

**Long-Term Debt**

At the end of the fiscal year, the Town had total outstanding debt as follows:

	<u>2023</u>	<u>2022</u>
Compensated absences	\$ 45,690	\$ 53,223
Net pension liability	<u>57,880</u>	<u>65,655</u>
 Total	 <u>\$ 103,570</u>	 <u>\$ 118,878</u>

The net pension liability is actuarially determined by the Town's pension consultant. The Town has adopted a "pay-as-you-go" philosophy, whereby pension obligations are funded as benefits are paid

State statutes limit the amount of general obligation debt a governmental entity may issue to 7.0 times its total prior year tax collections. The current statutory debt limitation for the Town is \$83,597,290 which is significantly more than the Town's outstanding general obligation debt. Currently the Town of Goshen has no outstanding general obligation debt.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

- The mill rate decreased to 15.6 for fiscal year 2023/2024 from 19.8 mills for fiscal year 2022/2023 which was partially attributed to the property revaluation effective for the October 2022 Grand List.
- The Town has locked in rates for electricity, heating oil, diesel, and gas for one additional year through June 30, 2024.
- Minimum wage increased impacting camp salaries.
- The grand list is expected to increase due to 42 new homes currently being constructed.
- Distribution of approximately \$247,000 in surplus capital monies to be received upon the dissolution of from Region 6 in June 2024

These factors were considered in preparing the Town's budget for the 2023-2024 fiscal year.

**Requests for Information**

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to the Selectmen's Office, Town of Goshen, 42A North Street, Goshen, CT 06756. The telephone number is 860-491-2308.

TOWN OF GOSHEN, CONNECTICUT  
STATEMENT OF NET POSITION  
JUNE 30, 2023

**Assets**

Cash and cash equivalents	\$ 4,985,136
Investments	739,749
Receivables:	
Property taxes	66,740
Interest and lien fees on property taxes	24,660
Other receivables	5,060
Prepaid expenses	21,944
Due from other governments	257,846
Capital assets not being depreciated	2,463,418
Capital assets, net of accumulated depreciation	6,123,643
<b>Total assets</b>	<b>\$ 14,688,196</b>

**Deferred outflows of resources**

-

**Liabilities**

Accounts payable	\$ 456,172
Unearned revenue	41,632
Deposits	69,900
Noncurrent liabilities due in more than one year:	
Compensated absences	45,690
Net pension liability	57,880
<b>Total liabilities</b>	<b>671,274</b>

**Deferred inflows of resources**

-

**Net position**

Net Investment in capital assets	8,587,061
Restricted	1,065,195
Unrestricted	4,364,666
<b>Total net position</b>	<b>\$ 14,016,922</b>

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT  
STATEMENT OF ACTIVITIES  
JUNE 30, 2023

	Expenses	Charges for Services	Program Revenues Operating Grants and Contributions	Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position Governmental Activities
<u>Governmental activities</u>					
General government	\$ (1,429,200)	\$ 245,003	\$ 117,695	\$ -	\$ (1,066,502)
Public safety	(233,430)	-	-	-	(233,430)
Public works	(1,477,158)	-	281,477	420,645	(775,036)
Health and welfare	(87,116)	-	-	-	(87,116)
Recreation	(182,362)	59,746	-	-	(122,616)
Sanitation	(272,956)	-	-	-	(272,956)
Education	(8,316,201)	-	182,000	-	(8,134,201)
Capital outlay	(555,040)	-	-	-	(555,040)
Total governmental activities	\$ (12,553,463)	\$ 304,749	\$ 581,172	\$ 420,645	\$ (11,246,897)
General revenues:					
Property taxes					11,663,727
Grants and contributions not restricted to specific programs					354,549
Unrestricted investment earnings					241,697
Other revenue					62,884
Total general revenues					12,322,857
Change in net position					1,075,960
Net position beginning of year					12,940,962
Net position end of year					\$ 14,016,922

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT  
BALANCE SHEET  
JUNE 30, 2023

	General Fund	Capital and Non-Recurring Fund	Town Aid Roads Fund	Non Major Governmental Funds	Total Governmental Funds
<u>Assets</u>					
Cash and cash equivalents	\$ 4,830,306	\$ 74,765	\$ -	\$ 80,065	\$ 4,985,136
Investments	296,188	-	-	443,561	739,749
Receivables:					
Property tax	66,740	-	-	-	66,740
Interest and lien fees on taxes	24,660	-	-	-	24,660
Other	5,060	-	-	-	5,060
Prepaid expenses	21,944	-	-	-	21,944
Due from other funds	-	847,119	496,616	843,446	2,187,181
Due from other governments	247,539	-	-	10,307	257,846
<u>Total assets</u>	<u>5,492,437</u>	<u>921,884</u>	<u>496,616</u>	<u>1,377,379</u>	<u>8,288,316</u>
<u>Deferred Outflows of Resources</u>	-	-	-	-	-
<u>Total Assets and Deferred Outflows of Resources</u>	<u>\$ 5,492,437</u>	<u>\$ 921,884</u>	<u>\$ 496,616</u>	<u>\$ 1,377,379</u>	<u>\$ 8,288,316</u>
<u>Liabilities</u>					
Accounts payable	\$ 454,370	\$ -	\$ -	\$ 1,802	\$ 456,172
Due to other funds	2,173,768	-	-	13,413	2,187,181
Unearned revenue	41,632	-	-	-	41,632
Deposits	69,900	-	-	-	69,900
<u>Total Liabilities</u>	<u>2,739,670</u>	<u>-</u>	<u>-</u>	<u>15,215</u>	<u>2,754,885</u>
<u>Deferred Inflows of Resources:</u>					
Unavailable Revenue - property taxes	77,780	-	-	-	77,780
<u>Total Deferred Inflows of Resources</u>	<u>77,780</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,780</u>
<u>Fund Balances</u>					
Nonspendable	21,944	-	-	411,786	433,730
Restricted	-	21,663	496,616	113,186	631,465
Committed	-	890,958	-	837,192	1,728,150
Assigned	560,020	9,263	-	-	569,283
Unassigned	2,093,023	-	-	-	2,093,023
<u>Total Fund Balances</u>	<u>2,674,987</u>	<u>921,884</u>	<u>496,616</u>	<u>1,362,164</u>	<u>5,455,651</u>
<u>Total Liabilities, Deferred Inflows of Resources and Fund Balances</u>	<u>\$ 5,492,437</u>	<u>\$ 921,884</u>	<u>\$ 496,616</u>	<u>\$ 1,377,379</u>	<u>\$ 8,288,316</u>

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2023

<u>Total fund balances for governmental funds</u>	\$ 5,455,651
---	--------------

Total net position reported for governmental activities in the statement of net assets is different because of the following:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds	8,587,061
---	-----------

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds	
Property tax and receivables greater than 60 days	77,780

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds	
Compensated absences	(45,690)
Net pension liability	<u>(57,880)</u>

Net position of governmental activities	<u><u>\$ 14,016,922</u></u>
---	-----------------------------

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 2023

	General Fund	Capital and Non-Recurring Fund	Town Aid Roads Fund	Non Major Governmental Funds	Total Governmental Funds
<u>Revenues:</u>					
Property taxes	\$ 11,630,048	\$ -	\$ -	\$ -	\$ 11,630,048
Interest and lien fees	42,610	-	-	-	42,610
Intergovernmental	579,844	377,350	281,477	30,200	1,268,871
Town clerk revenue	82,648	-	-	-	82,648
Departmental revenue	222,101	1,845	-	85,650	309,596
Investment income	182,880	2,828	-	45,139	230,847
Net change in fair value of investments	-	-	-	10,850	10,850
Other Revenue	33,005	2,733	-	27,146	62,884
Total revenues	12,773,136	384,756	281,477	198,985	13,638,354
<u>Expenditures:</u>					
Current:					
General government	1,367,179	-	-	58,909	1,426,088
Public safety	147,009	-	-	3,302	150,311
Public works	997,534	-	-	-	997,534
Health and welfare	80,845	-	-	-	80,845
Recreation	168,572	-	-	-	168,572
Sanitation	272,956	-	-	-	272,956
Education	8,316,201	-	-	-	8,316,201
Capital outlay	201,995	2,214,649	96,298	-	2,512,942
Total Expenditures	11,552,291	2,214,649	96,298	62,211	13,925,449
Excess (Deficiency) of Revenues Over Expenditures	1,220,845	(1,829,893)	185,179	136,774	(287,095)
<u>Other financing sources (uses):</u>					
Transfers In	53,074	981,619	-	-	1,034,693
Transfers Out	(831,748)	-	(199,871)	(3,074)	(1,034,693)
Total other financing sources (uses):	(778,674)	981,619	(199,871)	(3,074)	-
Net change in fund balances	442,171	(848,274)	(14,692)	133,700	(287,095)
Fund balances beginning of year	2,232,816	1,770,158	511,308	1,228,464	5,742,746
Fund balances end of year	\$ 2,674,987	\$ 921,884	\$ 496,616	\$ 1,362,164	\$ 5,455,651

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
JUNE 30, 2023

<u>Net change in fund balances - total governmental funds</u>	\$ (287,095)
---	--------------

Total change in net position reported for governmental activities in the statement of activities is different because of the following:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets allocated over their estimated useful lives and reported as depreciation expense. The amount by which depreciation differed from capital outlays in the current period is as follows:

Depreciation expense	(596,626)
Capital outlay	1,957,902

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds

Property tax	(8,931)
--------------	---------

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 governmental funds:

Change in compensated absences	6,881
Change in net pension liability	3,829

<u>Change in net position of governmental activities</u>	<u>\$ 1,075,960</u>
--	---------------------

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts				Variance With Final Budget Positive (Negative)
	Original	Transfers	Final	Actual	
<u>Revenues:</u>					
Property taxes	\$ 11,495,538	\$ -	\$ 11,495,538	\$ 11,630,048	\$ 134,510
Interest and lien fees	24,000	-	24,000	42,610	18,610
Intergovernmental	233,034	-	233,034	579,844	346,810
Town clerk revenue	60,855	-	60,855	82,648	21,793
Departmental revenue	156,415	-	156,415	222,101	65,686
Investment income	5,000	-	5,000	182,880	177,880
Other revenue	19,133	-	19,133	33,005	13,872
<u>Total revenues</u>	<u>11,993,975</u>	<u>-</u>	<u>11,993,975</u>	<u>12,773,136</u>	<u>779,161</u>
<u>Expenditures:</u>					
General government	1,448,492	-	1,448,492	1,367,179	81,313
Public safety	199,152	-	199,152	147,009	52,143
Public works	1,043,810	-	1,043,810	997,534	46,276
Health and welfare	85,180	-	85,180	80,845	4,335
Recreation	207,617	-	207,617	168,572	39,045
Sanitation	292,194	-	292,194	272,956	19,238
Education	8,316,201	-	8,316,201	8,316,201	-
Capital outlay	-	210,000	210,000	201,995	8,005
<u>Total expenditures</u>	<u>11,592,646</u>	<u>210,000</u>	<u>11,802,646</u>	<u>11,552,291</u>	<u>250,355</u>
Excess of Revenues Over (Under) Expenditures	<u>401,329</u>	<u>(210,000)</u>	<u>191,329</u>	<u>1,220,845</u>	<u>1,029,516</u>
<u>Other financing sources (uses):</u>					
Utilization of fund balance	372,211	230,000	602,211	-	(602,211)
Operating transfers in	51,000	-	51,000	53,074	2,074
Operating transfers out	(811,748)	(20,000)	(831,748)	(831,748)	-
<u>Total other financing sources (uses)</u>	<u>(388,537)</u>	<u>210,000</u>	<u>(178,537)</u>	<u>(778,674)</u>	<u>(600,137)</u>
<u>Net change in fund balance</u>	<u>\$ 12,792</u>	<u>\$ -</u>	<u>\$ 12,792</u>	<u>442,171</u>	<u>\$ 429,379</u>
<u>Fund balance - beginning of year</u>				<u>2,232,816</u>	
<u>Fund balance - end of year</u>				<u>\$ 2,674,987</u>	

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT  
FIDUCIARY FUNDS  
STATEMENT OF NET FIDUCIARY POSITION  
JUNE 30, 2023

	Pension Trust Funds	Custodial Funds
<b><u>Assets</u></b>		
Cash and cash equivalents	\$ -	\$ 23,321
Investments	1,245,312	-
Contributions receivable	5,606	-
	<hr/>	<hr/>
<b><u>Total assets</u></b>	<u>1,250,918</u>	<u>23,321</u>
<b><u>Liabilities</u></b>		
Accounts payable	-	-
Due to beneficiaries	-	-
	<hr/>	<hr/>
<b><u>Total Liabilities</u></b>	<u>-</u>	<u>-</u>
<b><u>Net position</u></b>		
Net assets held in trust for pension benefits	1,250,918	-
Restricted for Individuals and Organizations	-	23,321
	<hr/>	<hr/>
<b><u>Total net position</u></b>	<u>1,250,918</u>	<u>23,321</u>
<b><u>Total liabilities and net position</u></b>	<u>\$ 1,250,918</u>	<u>\$ 23,321</u>

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT  
FIDUCIARY FUNDS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
JUNE 30, 2023

	Pension Trust Fund	Custodial Funds
<b><u>Additions</u></b>		
Contributions	\$ 60,046	\$ -
Investment income	129,790	-
Activity Fees	-	6,795
	<u>189,836</u>	<u>6,795</u>
<b><u>Total additions</u></b>		
	<u>189,836</u>	<u>6,795</u>
<b><u>Deductions</u></b>		
Benefits paid	153,548	-
Plan administration	148	-
Program Expenses	-	6,219
	<u>153,696</u>	<u>6,219</u>
<b><u>Total deductions</u></b>		
	<u>153,696</u>	<u>6,219</u>
<b><u>Change in net position</u></b>	36,140	576
<b><u>Net position beginning of year</u></b>	<u>1,214,778</u>	<u>22,745</u>
<b><u>Net position end of year</u></b>	<u><u>\$ 1,250,918</u></u>	<u><u>\$ 23,321</u></u>

The accompanying notes are an integral part of these financial statements

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**Note 1 – Summary of Significant Accounting Policies**

The accompanying financial statements of the Town of Goshen, Connecticut (the “Town”) have been prepared in conformance with accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Town’s significant accounting policies are described below.

**Reporting Entity**

The Town was incorporated in 1739. It operates under a Board of Selectmen, Town Meeting, Board of Finance form of government and provides a full range of services including public safety, public works, health and welfare, recreation, sanitation, education, and general administrative services to its residents.

Accounting principles generally accepted in the United States of America require that the reporting entity include: 1) the primary government, 2) organizations for which the primary government is financially accountable, and 3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete. The reporting entity includes the primary government only. The criteria provided by the GASB have been considered and there are no entities which should be presented as component units of the Town. The following organizations not meeting the criteria of the GASB are not included:

*Goshen Fire Company, Inc.* – The Goshen Fire Company, Inc. has a separate elected board and provides services to residents, generally within the geographic boundaries of the Town. It is excluded from the reporting entity because the Town does not have the ability to exercise influence or control over the daily operations.

*Woodridge Lake Sewer District* – The Woodridge Lake Sewer District has a separate elected board. It is an independent unit that selects management staff, sets user charges, establishes budgets, and controls all aspects of its daily activities.

*Regional School District No. 6* – The school district is an independent unit that provides educational services and facilities for the Towns of Warren, Goshen, and Morris. The Town pays an annual assessment to the school district based on student enrollment.

**Government-Wide and Fund Financial Statements**

The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. As a general rule, the effects of interfund activity have been eliminated from these statements. Governmental activities are primarily supported by taxes and intergovernmental revenues.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The various fund types included in the financial statements are described below:

**Governmental Funds** are funds through which most governmental functions typically are financed. The governmental funds are as follows:

*General Fund* – the primary operating fund of the Town. It is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property taxes, state and federal grants, licenses, permits, charges for services, and earnings on investments.

*Special Revenue Funds* – account for and report the proceeds of specific revenue sources that are restricted, committed, or assigned to expenditure for specific purposes other than debt service or capital projects.

*Capital Projects Funds* – account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

*Permanent Funds* – utilized to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the Town's programs.

**Fiduciary Funds** are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and other governments. Fiduciary funds are not included in the government-wide statements. The fiduciary funds are as follows:

*Pension Trust Funds* – used for the accumulation of resources to be used for retirement benefits.

*Custodial Funds* – account for monies held by the Town as a custodian for outside student and municipal groups.

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the fiduciary fund financial statements, with the exception of agency funds which have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

When both restricted and unrestricted resources are available for use, the Town utilizes restricted resources first, then unrestricted resources as they are needed.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, pension obligations, and claims and judgments, are recorded only when payment is due.

Property taxes, when levied for, licenses, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as governmental fund revenues of the current fiscal period. In determining when to recognize intergovernmental revenues (grants and entitlements), the legal and contractual requirements of the individual programs are used as guidance. Revenues are recognized when program eligibility requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports the following major governmental funds:

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Capital and Nonrecurring Fund* accounts for resources that have been segregated for various acquisitions and capital projects.

The *Town Aid Roads Fund* accounts for resources that have been segregated for the improvements and repairs to the Town's infrastructure.

Additionally, the Town reports the following fiduciary funds:

The *Pension Trust Funds* account for activities of the Town's defined benefit plan and defined contribution plan, which accumulate resources for pension benefit payments to qualified employees.

The *Task Force on Prevention Fund* is custodial in nature (assets equal liabilities) and does not involve the measurement of results of operations.

### **Accounting Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, deferred inflows/outflows, disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### **Cash and Cash Equivalents**

The Town classifies all highly liquid investments, including money market funds, certificates of deposit, and shares held in the Connecticut State Treasurer's Short-Term Investment ("STIF") fund, having original maturities of three months or less, as cash equivalents. STIF is a 2a-7 like pool. The value of the position in the pool is the same as the pool shares.

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**Investments**

Investments are primarily stated at fair value using quoted market prices, with the exception of U.S. government agencies whose fair values are based upon prices quoted by dealers in such securities, certificates of deposit whose cost approximates fair value, and money market funds whose amortized cost approximates fair value.

**Property Taxes**

In accordance with Connecticut General Statutes, property taxes are assessed as of October 1, levied on the following July 1, and are due in two installments, July 1 and January 1. Motor vehicle taxes are due in one installment on July 1, and supplemental motor vehicle taxes are due in full January 1. Taxes not paid on or before the first day of the next succeeding month in which they became due and payable, or if not due and payable on the first day of the month, on or before the same date of the next succeeding month corresponding to that day of the month on which they become due and payable, are considered delinquent. Continuing liens are filed within two years of the original due date. Delinquent property taxes that are due and payable on the last day of the fiscal year are reported as a receivable on both the government-wide Statement of Net Position, and the governmental fund Balance Sheet. An allowance based on historical collection experience is provided for uncollectible taxes. No allowance for uncollectible accounts was considered necessary at June 30, 2023. Property taxes, interest, and lien fees receivable that are not considered available to liquidate general fund liabilities of the current period are reported as a deferred inflow of resources on the governmental fund Balance Sheet, and accordingly, are not recognized as revenue in the fund financial statements during the current fiscal period.

**Interfund Receivables, Payables, and Transactions**

Activities between funds that are representative of lending or borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (current portion of interfund loans) or “advances to/from other funds” (noncurrent portion of interfund loans).

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursement to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers.

**Prepaid Expenses/Expenditures**

Payments to vendors that reflect costs applicable to future fiscal periods are reported as prepaid in both the government-wide Statement of Net Position and the governmental fund Balance Sheet. In the governmental fund Balance Sheet, the amount reported as a prepaid expenditure is offset by Nonspendable fund balance to indicate that it is not available for expenditure.

**Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$5,000 with an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. As permitted under Government Accounting Standards Board Statement No. 34, the Town has prospectively

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

capitalized infrastructure assets in the Statement of Net Position beginning July 1, 2003. Infrastructure assets acquired before July 1, 2003, have not been capitalized and are not reported as capital assets in the government-wide financial statements.

Capital asset acquisitions are reported as expenditures and no depreciation is taken in the governmental fund financial statements.

Property, plant, equipment, and infrastructure assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Building	25 - 75
Building improvements	10 - 30
Land improvements	10
Machinery and equipment	5 - 50
Vehicles	7 - 25
Infrastructure	10 -25

#### **Unearned Revenue**

In the government-wide and fund financial statements, this liability represents resources that have been received but not yet earned.

#### **Deferred Outflows/Inflows of Resources**

Deferred outflows of resources represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town has no items that qualify for reporting in this category.

Deferred inflows of resources represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town only has one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds Balance Sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

#### **Compensated Absences**

Employees accumulate, by prescribed formula, vacation and sick days for subsequent use or for payment upon termination or retirement. Expenses to be paid in future periods are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only for amounts that have come due, for example, as a result of employee resignations and retirements.

#### **Long-Term Obligations**

In the government-wide financial statements, long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized as an expense in the period they are incurred. Currently, the Town has no general obligation bond debt.

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued, including capital leases, is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**Pension Plan Accounting**

In the pension trust funds, employee contributions are recognized in the period in which the contributions are due. Employer contributions to the plan are recognized when due pursuant to legal requirements of the plan. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. In the governmental funds, expenditures are recognized when they are paid or are expected to be paid with current available resources.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense in the governmental activities financial statements, information about the fiduciary net position of the Town's pension plans and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported in the pension trust funds.

The Town has adopted a "pay-as-you-go" funding policy for the defined benefit plan whereby the current year benefit obligation is funded by the General Fund.

**Fund Equity and Net Position**

Net position represents the difference between assets, deferred inflows of resources, liabilities, and deferred outflows of resources. In the government-wide Statement of Net Position, net position is classified in the following categories:

*Net Investment in Capital Assets* – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

*Restricted Net Position* – This category represents external restrictions imposed by creditors, grantors, contributors, laws or regulations of other governments, and restrictions imposed by law through constitutional provisions or enabling legislation.

*Unrestricted Net Position* – This category represents the net position of the Town, which is not restricted for any project or other purpose.

In the fund financial statements, fund balances of governmental funds are classified in the following five separate categories:

*Nonspendable Fund Balance* – amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Examples are items that are not expected to be converted to cash including inventories and prepaid expenditures.

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

*Restricted Fund Balance* – amounts that are restricted to specific purposes. The spending constraints placed on the use of fund balance amounts are externally imposed by creditors, grantors, contributors, laws or regulations of other governments, and restrictions imposed by law through constitutional provisions or enabling legislation.

*Committed Fund Balance* – amounts that can be used only for specific purposes pursuant to constraints imposed by formal budgetary action at Town Meeting, and subsequent budget amendments, in accordance with provisions of the Connecticut General Statutes.

*Assigned Fund Balance* – amounts that are constrained by the Town's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by action of the Board of Selectmen or Board of Finance.

*Unassigned Fund Balance* – remaining fund balance after amounts are set aside for all other classifications.

The Town has not established a formal policy for its use of restricted and unrestricted (committed, assigned, unassigned) fund balance. However, the Town generally uses restricted fund balance first if the expenditure meets the restricted purpose, followed by committed, assigned, and unassigned amounts.

The Town has not formally enacted legislation requiring it to maintain a minimum fund balance. However, it is Board of Finance policy to maintain a minimum General Fund balance of no less than 12% of its annually approved appropriations of the General Fund.

### **Encumbrance Accounting**

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in order to reserve that portion of the applicable appropriation, is frequently employed by governmental units as an extension of formal budgetary integration in the governmental funds. The Town has adopted a policy that provides for the encumbering of General Fund appropriations in extenuating circumstances. The Town has no encumbrances as of fiscal year end June 30, 2023.

### **Note 2 – Budgets and Budgetary Accounting**

The Town follows these procedures in establishing budgetary data reflected in the financial statements:

Department heads, officers, and agencies of the Town file estimates of expenditures to be made and revenues to be collected in the upcoming year to the Board of Finance. These estimates, as revised by the Board of Finance, are recommended as the annual operating budget for adoption at the Town meeting in May. Upon the adoption of the budget, the Board of Finance is authorized to transfer appropriated amounts between departments, and to authorize additional departmental appropriations totaling less than \$20,000 in the aggregate. The legal level of control at which expenditures may not exceed appropriations is at the departmental level. Additional appropriations for the year ended June 30, 2023, were \$230,000 authorized by Town Meeting and the Board of Finance. Of this the Board of Finance authorized \$20,000 for additional capital transfers on September 28, 2022 and \$10,000 for the deposit on a land purchase on March 22, 2023. The remaining \$200,000 was authorized at a Town Meeting on May 9, 2023 for the purchase of land which was closed during the fiscal year.

Appropriations for capital projects do not lapse until completion of the applicable projects. All general fund unexpended appropriations lapse at year end.

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

The Town does not have legally adopted annual budgets for its special revenue funds and grant financed capital project funds because budgetary control is alternatively achieved by constraints imposed by intergovernmental grant agreements, or Connecticut General Statutes.

The Town prepares its annual budget on a basis of accounting (“budgetary basis”) which differs in some respects from the United States generally accepted accounting principles basis (“GAAP basis”) of accounting. The Town has adopted a “pay-as-you-go” funding policy for the defined benefit plan whereby the current year benefit obligation is funded by the general fund. Appropriations committed to defined benefit pension plan benefit payments on the budgetary basis are not considered pension plan contributions on the GAAP basis.

A reconciliation of General Fund operations as presented in accordance with the GAAP basis of accounting, to the amounts presented on the budgetary basis, is as follows:

	<u>Revenues</u>	<u>Expenditures</u>
Total Budgetary Basis - Non GAAP	\$ 12,826,210	\$ 12,384,039
Other financing sources	(53,074)	-
Other financing uses	-	(831,748)
Total GAAP Basis	<u>\$ 12,773,136</u>	<u>\$ 11,552,291</u>

**Note 3 – Cash, Cash Equivalents, and Investments**

Cash and cash equivalents at June 30, 2023, consisted of:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Governmental Funds		
General Fund Deposits	\$ 506,680	\$ 555,976
General Fund Repurchase Investment Account	2,168,922	2,168,922
General Fund STIF	2,154,704	2,154,704
Capital and Non-Recurring Fund STIF	74,765	74,765
Nonmajor Governmental Funds	80,065	81,491
<u>Total Governmental Funds</u>	<u>4,985,136</u>	<u>5,035,858</u>
Agency Funds	23,321	23,321
Total Cash and Cash Equivalents	5,008,457	5,059,179
Certificates of deposit classified as investments	331,188	331,188
<u>Total Bank Deposits</u>	<u>\$ 5,339,645</u>	<u>\$ 5,390,367</u>

Investments at June 30, 2023, consisted of:

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

	Fair Market Value	Maturity not Available	Credit Rating	Investment Maturity	
				1- 5 Years	5-10 Years
<u>Investment Maturity (in Years)</u>					
<u>General Fund</u>					
Certificates of deposit	\$ 296,188	\$ -	*	\$ 296,188	\$ -
<u>Nonmajor funds</u>					
Certificates of deposit	35,000	-	*	35,000	-
Corporate securities	312,262	312,262	N/A	-	-
Mutual funds – equity	86,055	86,055	N/A	-	-
Mutual funds – bonds	10,244	-	AA+	-	10,244
	<u>\$ 443,561</u>	<u>\$ 398,317</u>		<u>\$ 35,000</u>	<u>\$ 10,244</u>
<u>Pension Trust fund</u>					
Mutual funds – equity	1,211,625	1,211,625	N/A	-	-
Mutual funds – bonds	33,687	33,687	A	-	-
	<u>\$ 1,245,312</u>	<u>\$ 1,245,312</u>		<u>\$ -</u>	<u>\$ -</u>

\* – Subject to coverage by Federal Depository Insurance NA – Not applicable

**Credit Risk – Investments**

Generally, credit risk is defined as the risk that an issuer of a debt type investment will not fulfill its obligation to the holder of the investment. The Town's investing activities conform to Connecticut General Statutes (Section 7-400) which permit municipalities to invest in: 1) obligations of the United States and its agencies; 2) high rated obligations of any state of the United States or of any political subdivision, authority or agency thereof; and 3) shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market and mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully collateralized by such obligations. The statutes also provide for investment in shares of the Connecticut Short Term Investment Fund. The Town's pension and permanent funds may also be invested in certain real estate mortgages, in certain savings banks or savings and loan associations, or in stocks and bonds or other securities selected by the trustee, with the care of a prudent investor and in the case of pension funds, the provisions of the applicable plan.

**Custodial Credit Risk – Cash Equivalents and Investments**

This is the risk that in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have a policy for custodial credit risk. At June 30, 2023, the funds held in the repurchase collateral account were collateralized with collateral held by the banks' trust department or agents but not in the Town's name. The Town's pension plan mutual fund investments which are directed by plan participants are not directly exposed to custodial credit or risk, nor are the mutual funds and other pooled accounts held in various governmental funds of the Town. The Town's investments in common stock, all held by the Town as a trustee of the cemetery funds, were uninsured and unregistered securities held by counterparties, or their trust departments or agents, but not in the Town's name. With the exception of the cemetery funds' common stock, no securities held by the Town were directly exposed to custodial credit risk.

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**Custodial Credit Risk – Deposits**

This is the risk that in the event of failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The Town's policy is to actively manage its deposits in such a manner as to ensure that substantially all deposits are insured at all times by Federal Depository insurance. The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Connecticut General Statutes required that each depository maintain segregated collateral (not required to be based on a security agreement between the depository and the municipality and, therefore, not perfected in accordance with federal law) in an amount equal to a defined percentage of its public deposits based upon the depository's risk based capital ratio. At June 30, 2023, a minimum of \$98,156 of the bank balance of the Town's deposits, was collateralized in accordance with Connecticut General Statutes (collateral held by the pledging banks trust departments but not in the Town's name), and \$651,030 was insured by Federal Depository Insurance. The remaining bank balance of \$242,791 was uninsured and uncollateralized.

**Interest Rate Risk**

The Town does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The table on the previous page presents information about the exposure of the Town's debt type investments to this risk using the segmented time distribution model.

**Concentration of Credit Risk**

The Town places no limit on the amount invested in any one issuer. The Town's nonmajor fund investments include common stock of several individual issuers that each represents more than 5% of total nonmajor fund investments. These investments are held in trust for the benefit of the East Street Cemetery. The individual issuers and investment amounts held in trust for East Street Cemetery are as follows:

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

<u>Issuer</u>	<u>Amount</u>	<u>Percentage of East Street Fund Investments</u>
Abbott Laboratories	21,804	6.76%
Abbvie Inc	26,946	8.36%
AT&T Inc	4,227	1.31%
Automatic Data Processing	19,781	6.13%
Clorox Company	23,856	7.40%
Emerson Electric	36,156	11.21%
Exxon Mobil Corp	21,450	6.65%
Home Depot Inc	35,724	11.08%
Johnson & Johnson	54,456	16.89%
JP Morgan Chase & Co	58,176	18.04%
Sysco Corp	8,162	2.53%
Warner Bros Discovery Inc	802	0.25%
American Inc Fund of Amer A	722	0.22%
Fed Farm Credit Bonds	10,244	3.18%
	<u>\$ 322,506</u>	<u>100.00%</u>

Investments held in trust for other cemeteries funds are all held in American Inc Fund of America A mutual fund shares. The total of these funds was \$86,055 as of June 30, 2023.

### **Fair Value Measurements**

The Town utilizes the market approach as the valuation technique to measure fair value of its financial assets. GAAP establishes a three-level hierarchy for fair value measurements that distinguishes between market participant assumptions developed based on market data obtained from sources independent of the reporting entity (“observable inputs”) and the reporting entity’s own assumptions about market participant assumptions developed based on the best information available in the circumstances (“unobservable inputs”) and requires that the most observable inputs be used when available. The hierarchy is broken down into three levels based on the reliability of inputs as follows:

- Level 1 - Valuation based on unadjusted quoted prices in active markets for identical assets the Town has the ability to access. Since valuations are based on quoted prices readily and regularly available in an active market, valuation of these assets does not entail significant judgment.
- Level 2 - Valuation based on quoted prices for similar assets in active markets; quoted prices for similar assets in inactive markets; or valuations based on models where the significant inputs are observable (e.g. interest rates, yield curves, etc.) or can be corroborated by observable market data.
- Level 3 - Valuations based on inputs that are unobservable and significant to the overall fair value measurement. The unobservable inputs reflect the Town’s own assumptions about assumptions that market participants might use.

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

The Town's investments are measured on a recurring basis using Level 1 information (market quotations for investments that have quoted prices in active markets). The Town has no financial assets measured using Level 2 or Level 3 at June 30, 2023.

**Note 4 – Deferred Inflows of Resources**

To reflect that a portion of property taxes, interest, and lien fees receivable at June 30, 2023, that are not considered available to liquidate General Fund liabilities of the current period, the General Fund column of the governmental funds Balance Sheet reports property tax revenue, which is unavailable for expenditure in the current fiscal year of \$77,780 as deferred inflow of resources.

**Note 5 – Receivables**

Receivables at June 30, 2023 for individual major funds and all other funds in the aggregate, including the applicable allowance for collection losses, are as follows:

	General Fund	Non-Major and Other Funds	Total
Property Taxes	\$ 66,740	\$ -	\$ 66,740
Interest due on taxes	24,660	-	24,660
Grants Receivable	247,539	10,307	257,846
Accounts Receivable	5,060	-	5,060
Total Receivables	<u>\$ 343,999</u>	<u>\$ 10,307</u>	<u>\$ 354,306</u>

**Note 6 – Interfund Receivables, Payables, and Transfers**

As of June 30, 2023, interfund receivables and payables that resulted from various interfund transactions were as follows:

	Due From	Due To
General Fund	\$ 2,173,768	\$ -
Capital and Non-Recurring Fund	-	847,119
Town Aid Roads Fund	-	496,616
Dog Fund	-	6,184
Land Acquisition	-	827,392
Library Fund	-	8,929
Goshen/Cornwall Bus	10,307	-
Bottle Surcharge Fund	-	871
Shane Moorehouse Kinsella Memorial Children's Fund	-	70
East Street Cemetery	1,260	-
Other Cemetery Funds	1,846	-
Total	<u>\$ 2,187,181</u>	<u>\$ 2,187,181</u>

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

A summary of interfund transfers during the year is presented as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 53,074	\$ 831,748
Capital Non-Recurring Fund	981,619	-
Town Aid Roads Fund	-	199,871
Dog Fund	-	1,000
Bottle Surcharge Fund	-	2,074
Total	<u>\$ 1,034,693</u>	<u>\$ 1,034,693</u>

**Note 7 – Long-Term Obligations**

The following is a summary of changes in general obligation debt during the fiscal year:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Net pension obligation	\$ 61,709	\$ -	\$ 3,829	\$ 57,880	\$ -
Compensated absences	52,571	-	6,881	45,690	-
	<u>\$ 114,280</u>	<u>\$ -</u>	<u>\$ 10,710</u>	<u>\$ 103,570</u>	<u>\$ -</u>

**Note 8 – Risk Management**

The Town is exposed to various risks of loss involving torts, theft of, damage to, and destruction of assets, errors and omissions, injuries of employees, natural disaster, and public official liabilities. The Town generally obtains commercial insurance for these risks. Coverage has not been significantly reduced and settled claims have not exceeded commercial coverage in any of the last three fiscal years.

The Town obtains its worker compensation and employer liability coverage as a member of Connecticut Interlocal Risk Management Agency (CIRMA), a public entity risk pool established for the purpose of administering an interlocal risk management program pursuant to the provisions of Connecticut General Statutes. CIRMA is to be self-sustaining through members' premiums but purchases reinsurance for its protection at various levels for all lines of coverage provided. Members may be subject to supplemental assessment in the event of deficiencies.

**Note 9 – Commitments and Contingencies**

The Town is not a defendant in any lawsuits that, in the opinion of Town management in consultation with Town Counsel, will have a material adverse effect on the Town's financial position.

The Town has received State grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for any expenditure disallowed under the terms of a grant. Based on prior experience, Town management believes such disallowances, if any, will not be material.

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**Note 10 – Capital Assets**

Capital asset activity for the year ended June 30, 2023 are as follows

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated				
Land	\$ 1,114,226	\$ 201,995	\$ -	\$ 1,316,221
Vehicles not in service	-	1,094,742		1,094,742
Construction in progress	87,458	-	35,003	52,455
Total capital assets not being depreciated	1,201,684	1,296,737	35,003	2,463,418
Capital assets being depreciated				
Buildings and improvements	1,826,958	42,284	-	1,869,242
Land improvements	979,182	-	-	979,182
Furniture, machinery and equipment	1,205,705	189,816	55,501	1,340,020
Vehicles	2,791,896	-	16,098	2,775,798
Infrastructure	5,565,865	464,068	-	6,029,933
Total capital assets being depreciated	12,369,606	696,168	71,599	12,994,175
Less accumulated depreciation				
Buildings and improvements	985,813	32,938	-	1,018,751
Land improvements	375,090	30,330	-	405,420
Furniture, machinery and equipment	1,014,346	74,983	55,501	1,033,828
Vehicles	1,863,601	188,652	16,098	2,036,155
Infrastructure	2,106,655	269,723	-	2,376,378
Total accumulated depreciation	6,345,505	596,626	71,599	6,870,532
Total capital assets being depreciated net	6,024,101	99,542	-	6,123,643
Total capital assets, net	\$ 7,225,785	\$ 1,396,279	\$ 35,003	\$ 8,587,061

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities	
General government	\$ 11,959
Public safety	83,119
Public Works, including depreciation of general infrastructure assets	482,513
Health and welfare	6,271
Recreation	12,764
Total depreciation expense	<u>\$ 596,626</u>

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**Note 11 – Pension Plan**

The Town administers two pension plans; the Town of Goshen Defined Benefit Pension Plan, a single employer defined benefit pension plan, and the Town of Goshen Defined Contribution Pension Plan, a single employer defined contribution plan. The plans, which do not issue stand-alone financial statements, cover all eligible Town employees and elected officials. In accordance with Town ordinance, the First Selectman, the Chairman of the Board of Finance, and the Town Treasurer are the plan trustees and administrative committee. Town ordinance grants the authority to define the terms and conditions of the plans, not established by Town ordinance, to the plan trustees. On July 1, 1999, the effective date of the defined contribution plan, all active participants of the defined benefit plan were provided the opportunity to roll over their defined benefit plan vested benefits to the defined contribution plan. All except two active participants opted to do so.

The plans are considered to be part of the Town's financial reporting entity and are included in the Town's financial statements as Pension Trust Funds. Plan benefits and contribution requirements are established by the plans, which may be amended by the Town. The Town has adopted a "pay-as-you-go" policy for the defined benefit plan whereby the current year benefit obligations is funded by the General Fund.

**Summary of Significant Accounting Policies**

*Basis of Accounting* – The Pension Trust Funds' financial statements are prepared on the accrual basis of accounting. Revenues are recognized when they are due pursuant to the legal requirements of each plan. Expenses are recognized when due and payable in accordance with the benefit terms of each plan.

*Valuation of Investments* – Investments are valued at fair value using quoted market prices.

*Plan Membership* – Based on the actuarial valuation dated July 1, 2022, for the Town, membership consisted of:

Active Participants	-
Terminated vested participants	-
Inactive members receiving benefits	3
	<u>3</u>

*Benefit Provisions* – Until July 1, 1999, the plan covered all employees and elected officials whose job required at least 1,000 hours of work per year, attained age 24 ½ and completed six months of service. As discussed above, the plan now covers three retirees. Employees may make voluntary contributions to the plan. The contribution cannot be more than 10% of annual compensation nor less than \$100. Voluntary contributions may be withdrawn at any time. Participants are 100% vested upon the completion of ten years of service, upon their normal retirement date (age 65), or when they become totally and permanently disabled, whichever occurs first. Employees who have attained age 55 and participated in the plan for ten years are entitled to early retirement benefits amounts to their accrued benefits. Normal retirement benefits are based upon 1% of employee's average monthly pay multiplied by the number of years of service up to a maximum of 42 years. Average monthly pay is the average of employees' annual pay for five consecutive years divided by twelve. The plan has been closed to new entrants since June 30, 1991.

*Contributions* – An actuarially determined contribution is calculated by an independent actuary on an annual basis using the unit credit method. However, the plan has been closed to new entrants since 1991, allowing the Town to project its maximum future annual benefit payment obligations with a high degree of

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

accuracy. As a result, the Town has adopted a “pay-as-you-go” policy for the plan whereby the current year benefit obligation is funded by the general fund. Costs of administering the plan totaling \$3,215 were paid by the General Fund.

*Investments* – The town has adopted a “pay-as-you-go” plan funding policy. There are no plan investments.

*Net Pension Liability* – The components of the Town’s net pension liability for the plan at June 30, 2023, were as follows:

Total pension liability	\$ 57,880
Plan fiduciary net position	-
Net position liability	<u>\$ 57,880</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>0.00%</u>

*Actuarial Assumptions* – The total pension liability was determined by an actuarial valuation as of July 1, 2022, as updated on the liability measurement date of June 30, 2023, for changes in the discount rate. The following actuarial assumptions were applied to all periods included in the measurement:

Salary increases	n/a
Investment rate of return	n/a
Discount rate – measurement date	3.50%

Mortality rates were based on the RP-2000 Male and Female Annuitant Tables projected to 2022.

The actuarial assumptions used in the July 1, 2022, valuation were based on the Bond Buyer 20 year, tax-exempt general obligation municipal bond rate index, and a current mortality table promulgated by the Society of American Actuaries.

*Discount Rate* – The discount rate used to measure the total pension liability at June 30, 2023, was 3.50%. The Town has adopted a “pay-as-you-go” plan funding policy and has no plan assets currently available to finance future plan benefit payments. As a result, the discount rate is based on a 20-year, tax-exempt, general obligation municipal bond rate in conformance with GASB criteria.

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate* – The following presents the net pension liability of the plan, calculated using the discount rate of 3.50%, as well as what the Town’s net pension liability for the plan would be if it were calculated using a discount rate that is 1-percentage-point lower or 1 percentage point higher than the current rate.

	1% Decrease 2.50%	Current Discount Rate 3.50%	1% Increase 4.50%
Net pension liability	<u>\$ 61,132</u>	<u>\$ 57,880</u>	<u>\$ 54,943</u>

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

*Changes in the Net Pension Liability* – Changes in the plan’s net pension liability for the year ended June 30, 2023, are as follows:

	<u>Total Pension Liability</u>	<u>Plan Fiduciary net position</u>	<u>Net Pension Liability</u>
Balance at June 30, 2022	\$ 61,709	\$ -	\$ 61,709
Changes for the year:			
Interest	2,115	-	2,115
Differences between expected and actual experience	3,694	-	3,694
Changes of assumptions	(276)	-	(276)
Employer contributions	-	9,362	(9,362)
Benefit payments	(9,362)	(9,362)	-
Net changes	<u>(3,829)</u>	<u>-</u>	<u>(3,829)</u>
Balance at June 30, 2023	<u>\$ 57,880</u>	<u>\$ -</u>	<u>\$ 57,880</u>

**Defined Contribution Plan**

The Town administers a single employer defined contribution plan (Money Purchase Plan) which covers all eligible employees and elected officials (Participants). The plan is included in the Town’s financial statements as a Pension Trust Fund. As of June 30, 2023, the net position available for benefits was \$1,250,918. The Town adopted the plan effective July 1, 1999.

At June 30, 2023, there were 13 participants entitled to benefits covered under the plan. To be eligible, participants must be 20 ½, and have completed six months service working at least 1,000 hours. The Town contributes 9% of participant compensation. Participants are 100% vested upon five years of service. Participants may not make additional voluntary contributions to the plan.

Participants are permitted to direct the investment of contributed funds. At age 65, plan participants are entitled to a lump sum payment or a retirement benefit. The Town contributed \$60,046 to the plan during the fiscal year ended June 30, 2023. The Town’s outstanding liability to the plan at fiscal year-end was \$5,606. Pension administration expenses totaling \$5,806 for this plan were paid by the General Fund.

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**Note 12 – Governmental Fund Balances**

The following is a summary of all governmental fund balances as of June 30, 2023:

	General Fund	Capital and Non-Recurring Fund	Town Aid Roads Fund	Non Major Governmental Funds	Total Governmental Funds
Nonspendable					
Prepaid expenses	\$ 21,944	\$ -	\$ -	\$ -	\$ 21,944
Permanent endowments	-	-	-	411,786	411,786
	<u>21,944</u>	<u>-</u>	<u>-</u>	<u>411,786</u>	<u>433,730</u>
Restricted					
Capital projects	-	21,663	-	-	21,663
Health and welfare	-	-	-	14,682	14,682
Road improvements	-	-	496,616	-	496,616
Energy efficient project	-	-	-	-	-
Dog fund	-	-	-	4,382	4,382
Permanent endowments	-	-	-	94,122	94,122
	<u>-</u>	<u>21,663</u>	<u>496,616</u>	<u>113,186</u>	<u>631,465</u>
Committed					
Capital projects	-	890,958	-	-	890,958
Land acquisitions	-	-	-	827,392	827,392
Library expenditures	-	-	-	8,929	8,929
Bottle surcharge fund	-	-	-	871	871
Lake weed management	-	-	-	-	-
	<u>-</u>	<u>890,958</u>	<u>-</u>	<u>837,192</u>	<u>1,728,150</u>
Assigned					
Subsequent year's budget	560,020	-	-	-	560,020
Capital projects	-	9,263	-	-	9,263
	<u>560,020</u>	<u>9,263</u>	<u>-</u>	<u>-</u>	<u>569,283</u>
Unassigned	<u>2,093,023</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,093,023</u>
Total governmental funds	<u>\$ 2,674,987</u>	<u>\$ 921,884</u>	<u>\$ 496,616</u>	<u>\$ 1,362,164</u>	<u>\$ 5,455,651</u>

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**Note 13 – Recently Issued Accounting Standards Not Yet Adopted**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements:

- GASB Statement No. 99, Omnibus 2022. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. This statement addresses a variety of topics with the requirements related to financial guarantees and the classification and reporting of derivative instruments effective for the Town's reporting periods beginning July 1, 2023.
- GASB Statement No. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2023.
- GASB Statement No. 101, Compensated Absences. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2024.

TOWN OF GOSHEN, CONNECTICUT  
SCHEDULE OF CHANGES IN NET PENSION LIABILITY  
AND RELATED RATIOS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<u>Total pension liability</u>										
Service cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 332	\$ 295
Interest	2,115	2,245	2,378	2,502	2,654	2,629	2,710	3,486	3,964	4,320
Differences between expected and actual experience	3,694	3,487	3,276	3,054	3,062	(9,842)	4,994	4,230	4,168	-
Changes of assumptions	(276)	(316)	39	(668)	4,379	-	(3,236)	5,732	2,805	1,977
Benefit payments	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,929)	(11,684)	(11,684)	(11,684)
<u>Net change in total pension liability</u>	(3,829)	(3,946)	(3,669)	(4,474)	733	(16,575)	(5,461)	1,764	(415)	(5,092)
<u>Total pension liability - beginning</u>	61,709	65,655	69,324	73,798	73,065	89,640	95,101	93,337	93,752	98,844
<u>Total pension liability - ending</u>	57,880	61,709	65,655	69,324	73,798	73,065	89,640	95,101	93,337	93,752
<u>Plan fiduciary net position</u>										
Employer contributions	9,362	9,362	9,362	9,362	9,362	9,362	9,929	11,684	11,684	11,684
Benefit payments & Fees	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,929)	(11,684)	(11,684)	(11,684)
<u>Net Change in plan fiduciary net position</u>	-	-	-	-	-	-	-	-	-	-
<u>Plan fiduciary net position - beginning</u>	-	-	-	-	-	-	-	-	-	-
<u>Plan fiduciary net position - ending</u>	-	-	-	-	-	-	-	-	-	-
<u>Net pension liability (asset) - Ending</u>	\$ 57,880	\$ 61,709	\$ 65,655	\$ 69,324	\$ 73,798	\$ 73,065	\$ 89,640	\$ 95,101	\$ 93,337	\$ 93,752
<u>Plan fiduciary net position as a percentage of the total pension liability</u>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<u>Covered-employee payroll</u>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<u>Net pension liability as a percentage of covered employee payroll</u>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

TOWN OF GOSHEN, CONNECTICUT  
SCHEDULE OF CONTRIBUTIONS TO THE DEFINED BENEFIT PENSION PLAN  
LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b><u>Actuarially determined contribution</u></b>	\$ 9,362	\$ 9,362	\$ 9,362	\$ 9,362	\$ 9,362	\$ 9,362	\$ 9,929	\$ 11,510	\$ 12,130	\$ 12,778	\$ 20,291
<b><u>Contributions in relation to the actuarially determined contribution</u></b>	9,362	9,362	9,362	9,362	9,362	9,362	9,929	11,684	11,684	11,684	12,753
<b><u>Contribution deficiency (excess)</u></b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (174)	\$ 446	\$ 1,094	\$ 7,538
<b><u>Covered-employee payroll</u></b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b><u>Contributions as a percentage of covered-employee payroll</u></b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

**Notes to Schedule**

Most recent valuation date  
Measurement Date

July 1, 2022  
June 30, 2023

The plan benefits were frozen as of July 1, 1999

**Methods and assumptions used to determine the contribution rates:**

Actuarial cost method	Pay as you go
Amortization method	Level dollar-open
Remaining amortization period	7 years
Asset valuation method	Fair Market Value
Mortality rates	Based on 1983 Group Annuity Male Mortality Table with no setback for males and a 6 year setback for females.
Interest rate	7.50%
Inflation	N/A
Salary increases	N/A

TOWN OF GOSHEN, CONNECTICUT  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGETARY BASIS - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023

<u>Revenues</u>	Budgeted Amounts			Actual	Variance With Final Budget Positive (Negative)
	Original	Transfers	Final		
Property taxes	\$ 11,495,538	\$ -	\$ 11,495,538	\$ 11,630,048	\$ 134,510
Interest and lien fees	24,000	-	24,000	42,610	18,610
Intergovernmental					
Education grants	165,906	-	165,906	182,000	16,094
LOCIP	42,348	-	42,348	43,295	947
Mashantucket Pequot fund	2,687	-	2,687	2,687	-
Veterans exemptions	2,699	-	2,699	2,752	53
Other grants	2,648	-	2,648	37,199	34,551
Payments in lie of taxes on state owned property	9,616	-	9,616	9,616	-
Telephone access grant	7,130	-	7,130	8,453	1,323
Region 6 School District Refund	-	-	-	247,539	247,539
ARPA Relief Funds General Fund	-	-	-	46,303	46,303
	233,034	-	233,034	579,844	346,810
Town clerk revenue					
Historical preservation fees	1,326	-	1,326	1,605	279
Other town clerk revenue	5,445	-	5,445	5,773	328
Historic preservation grant	5,500	-	5,500	5,500	-
Real estate conveyance	28,400	-	28,400	51,772	23,372
Recording fees	20,184	-	20,184	17,998	(2,186)
	60,855	-	60,855	82,648	21,793
Departmental revenue					
Building official fees	100,000	-	100,000	152,833	52,833
Land use fees and permits	3,215	-	3,215	8,171	4,956
Library receipts	800	-	800	451	(349)
Recreation fees	9,000	-	9,000	19,661	10,661
Road excavations	400	-	400	900	500
Summer camp fees	43,000	-	43,000	40,085	(2,915)
	156,415	-	156,415	222,101	65,686
Investment income	5,000	-	5,000	182,880	177,880
Other revenue					
Carlisle fund for lights	5,298	-	5,298	5,364	66
Copies and fax receipts	35	-	35	59	24
Miscellaneous permits	2,000	-	2,000	1,920	(80)
Miscellaneous revenue	8,000	-	8,000	22,957	14,957
Newspaper contribution	3,800	-	3,800	2,705	(1,095)
	19,133	-	19,133	33,005	13,872
<b><u>Total revenues</u></b>	<b><u>11,993,975</u></b>	<b><u>-</u></b>	<b><u>11,993,975</u></b>	<b><u>12,773,136</u></b>	<b><u>779,161</u></b>
<b><u>Other financing sources</u></b>					
Utilization of fund balance	372,211	230,000	602,211	-	(602,211)
Transfer From Bottle Surcharge Fund	-	-	-	2,074	2,074
Dog fund transfer	1,000	-	1,000	1,000	-
Town aid road transfer	50,000	-	50,000	50,000	-
<b><u>Total other financing sources</u></b>	<b><u>423,211</u></b>	<b><u>230,000</u></b>	<b><u>653,211</u></b>	<b><u>53,074</u></b>	<b><u>(600,137)</u></b>
<b><u>Total revenue and other financing sources</u></b>	<b><u>\$ 12,417,186</u></b>	<b><u>\$ 230,000</u></b>	<b><u>\$ 12,647,186</u></b>	<b><u>\$ 12,826,210</u></b>	<b><u>\$ 179,024</u></b>

TOWN OF GOSHEN, CONNECTICUT  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGETARY BASIS - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts				Variance With Final Budget Positive (Negative)
	Original	Transfers	Final	Actual	
<b><u>Town expenditures:</u></b>					
Animal control	\$ 12,500	\$ -	\$ 12,500	\$ 8,032	\$ 4,468
Assessment appeal	2,664	-	2,664	2,297	367
Board of assessors	90,458	-	90,458	82,103	8,355
Board of finance	15,837	31	15,868	15,868	-
Building official	78,731	5,175	83,906	83,906	-
Cemeteries	4,149	-	4,149	2,249	1,900
Civil preparedness	7,675	-	7,675	4,528	3,147
Conservation commission	1,364	-	1,364	-	1,364
Conservation of health	77,952	-	77,952	73,641	4,311
Contingency account	40,000	(22,209)	17,791	-	17,791
Economic development committee	1,553	-	1,553	437	1,116
Elections	24,913	-	24,913	22,691	2,222
Employee benefits	388,436	-	388,436	370,504	17,932
Fire commissioners	3,170	-	3,170	1,391	1,779
Fire marshal	13,786	-	13,786	13,582	204
Fire protection	111,595	-	111,595	88,165	23,430
Fiscal office	59,819	180	59,999	59,999	-
Inland wetlands	5,222	-	5,222	3,303	1,919
Insurance	111,202	598	111,800	111,800	-
Land-use enforcement	20,388	4,869	25,257	25,257	-
Library	166,894	-	166,894	166,407	487
Miscellaneous	10,073	-	10,073	8,200	1,873
Newsletter	22,350	1,436	23,786	23,786	-
Planning and zoning	3,282	821	4,103	4,103	-
Professional services	27,719	-	27,719	15,309	12,410
Public works	1,043,810	-	1,043,810	997,534	46,276
Recreation	207,617	-	207,617	168,572	39,045
Rescue service	35,279	-	35,279	18,431	16,848
Selectmen's office	148,099	383	148,482	148,482	-
Street lights	15,147	-	15,147	12,880	2,267
Tax collector	51,172	-	51,172	38,477	12,695
Town clerk	89,892	638	90,530	90,530	-
Town office building	72,680	7,461	80,141	80,141	-
Treasurer	9,641	617	10,258	10,258	-
Waste removal	292,194	-	292,194	272,956	19,238
Water pollution control	344	-	344	51	293
Welfare	7,228	-	7,228	7,204	24
Zoning board of appeals	1,610	-	1,610	1,021	589
Appropriation for Purchase of Land	-	210,000	210,000	201,995	8,005
<b><u>Total town expenditures</u></b>	<b><u>3,276,445</u></b>	<b><u>210,000</u></b>	<b><u>3,486,445</u></b>	<b><u>3,236,090</u></b>	<b><u>250,355</u></b>
<b><u>Education Region Six</u></b>	<b><u>8,316,201</u></b>	<b><u>-</u></b>	<b><u>8,316,201</u></b>	<b><u>8,316,201</u></b>	<b><u>-</u></b>
<b><u>Total expenditures</u></b>	<b><u>11,592,646</u></b>	<b><u>210,000</u></b>	<b><u>11,802,646</u></b>	<b><u>11,552,291</u></b>	<b><u>250,355</u></b>
<b><u>Transfer out to capital and nonrecurring fund</u></b>	<b><u>811,748</u></b>	<b><u>20,000</u></b>	<b><u>831,748</u></b>	<b><u>831,748</u></b>	<b><u>-</u></b>
<b><u>Total expenditures and other financing uses</u></b>	<b><u>\$ 12,404,394</u></b>	<b><u>\$ 230,000</u></b>	<b><u>\$ 12,634,394</u></b>	<b><u>\$ 12,384,039</u></b>	<b><u>\$ 250,355</u></b>

TOWN OF GOSHEN, CONNECTICUT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2023

	Special Revenue Funds					
	Dog Fund	Land Acquisition	Library Fund	Goshen/Cornwall Bus Fund	Bottle Surcharge Fund	Shane Moorehouse Kinsella Memorial Children's Fund
<u>Assets</u>						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,612
Investments	-	-	-	-	-	-
Due from other funds	6,184	827,392	8,929	-	871	70
Due from other governments	-	-	-	10,307	-	-
<u>Total Assets</u>	<u>6,184</u>	<u>827,392</u>	<u>8,929</u>	<u>10,307</u>	<u>871</u>	<u>14,682</u>
<u>Deferred Outflows of Resources</u>	-	-	-	-	-	-
<u>Total Assets and Deferred Outflows of Resources</u>	<u>\$ 6,184</u>	<u>\$ 827,392</u>	<u>\$ 8,929</u>	<u>\$ 10,307</u>	<u>\$ 871</u>	<u>\$ 14,682</u>
<u>Liabilities</u>						
Accounts payable	\$ 1,802	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	10,307	-	-
<u>Total Liabilities</u>	<u>1,802</u>	<u>-</u>	<u>-</u>	<u>10,307</u>	<u>-</u>	<u>-</u>
<u>Deferred Inflows of Resources</u>	-	-	-	-	-	-
Deferred Grant Revenue	-	-	-	-	-	-
Unavailable Revenue - property taxes	-	-	-	-	-	-
<u>Total Deferred Inflows of Resources</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund Balances</u>						
Nonspendable	-	-	-	-	-	-
Restricted	4,382	-	-	-	-	14,682
Committed	-	827,392	8,929	-	871	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<u>Total Fund Balances</u>	<u>4,382</u>	<u>827,392</u>	<u>8,929</u>	<u>-</u>	<u>871</u>	<u>14,682</u>
<u>Total Liabilities, Deferred Inflows of Resources and Fund Balances</u>	<u>\$ 6,184</u>	<u>\$ 827,392</u>	<u>\$ 8,929</u>	<u>\$ 10,307</u>	<u>\$ 871</u>	<u>\$ 14,682</u>

TOWN OF GOSHEN, CONNECTICUT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2023

	Permanent Funds				
	Alice Ingham	East Street Cemetery	Other Cemetery Funds	Harmon Library	Total
<u>Assets</u>					
Cash and cash equivalents	\$ 2,000	\$ 46,853	\$ 11,548	\$ 5,052	\$ 80,065
Investments	-	322,506	86,055	35,000	443,561
Due from other funds	-	-	-	-	843,446
Due from other governments	-	-	-	-	10,307
<u>Total Assets</u>	<u>2,000</u>	<u>369,359</u>	<u>97,603</u>	<u>40,052</u>	<u>1,377,379</u>
<u>Deferred Outflows of Resources</u>	-	-	-	-	-
<u>Total Assets and Deferred Outflows of Resources</u>	<u>\$ 2,000</u>	<u>\$ 369,359</u>	<u>\$ 97,603</u>	<u>\$ 40,052</u>	<u>\$ 1,377,379</u>
<u>Liabilities</u>					
Accounts payable	\$ -	\$ -	\$ -	-	1,802
Due to other funds	-	1,260	1,846	-	13,413
<u>Total Liabilities</u>	<u>-</u>	<u>1,260</u>	<u>1,846</u>	<u>-</u>	<u>15,215</u>
<u>Deferred Inflows of Resources:</u>					
Deferred Grant Revenue	-	-	-	-	-
Unavailable Revenue - property taxes	-	-	-	-	-
<u>Total Deferred Inflows of Resources</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund Balances</u>					
Nonspendable	2,000	291,496	83,290	35,000	411,786
Restricted	-	76,603	12,467	5,052	113,186
Committed	-	-	-	-	837,192
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<u>Total Fund Balances</u>	<u>2,000</u>	<u>368,099</u>	<u>95,757</u>	<u>40,052</u>	<u>1,362,164</u>
<u>Total Liabilities, Deferred Inflows of Resources and Fund Balances</u>	<u>\$ 2,000</u>	<u>\$ 369,359</u>	<u>\$ 97,603</u>	<u>\$ 40,052</u>	<u>\$ 1,377,379</u>

TOWN OF GOSHEN, CONNECTICUT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2023

	Special Revenue Funds					
	Dog Fund	Land Acquisition	Library Fund	Goshen/Cornwall Bus Fund	Bottle Surcharge Fund	Shane Moorehouse Kinsella Memorial Children's Fund
<u>Revenues:</u>						
Intergovernmental	\$ -	\$ -	\$ -	\$ 30,200	\$ -	\$ -
Town clerk revenue	-	-	-	-	-	-
Departmental revenue	2,831	82,819	-	-	-	-
Investment income	-	29,886	-	-	-	-
Net change in fair value of investments	-	-	-	-	-	-
Other Revenue	-	-	-	10,200	1,986	12,560
<u>Total Revenues</u>	<u>2,831</u>	<u>112,705</u>	<u>-</u>	<u>40,400</u>	<u>1,986</u>	<u>12,560</u>
<u>Expenditures:</u>						
Current:						
General government	-	-	-	40,400	-	13,286
Public safety	1,802	-	-	-	-	-
<u>Total Expenditures</u>	<u>1,802</u>	<u>-</u>	<u>-</u>	<u>40,400</u>	<u>-</u>	<u>13,286</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,029</u>	<u>112,705</u>	<u>-</u>	<u>-</u>	<u>1,986</u>	<u>(726)</u>
<u>Other Financing Sources (Uses):</u>						
Transfers In	-	-	-	-	-	-
Transfers Out	(1,000)	-	-	-	(2,074)	-
<u>Total Other Financing sources (Uses):</u>	<u>(1,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,074)</u>	<u>-</u>
<u>Net Change in Fund Balances</u>	<u>29</u>	<u>112,705</u>	<u>-</u>	<u>-</u>	<u>(88)</u>	<u>(726)</u>
<u>Fund Balances Beginning of Year</u>	<u>4,353</u>	<u>714,687</u>	<u>8,929</u>	<u>-</u>	<u>959</u>	<u>15,408</u>
<u>Fund Balances End of Year</u>	<u>\$ 4,382</u>	<u>\$ 827,392</u>	<u>\$ 8,929</u>	<u>\$ -</u>	<u>\$ 871</u>	<u>\$ 14,682</u>

TOWN OF GOSHEN, CONNECTICUT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2023

	Permanent Funds					Total
	Alice Ingham	East Street Cemetery	Other Cemetery Funds	Harmon Library		
<u>Revenues:</u>						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$	30,200
Town clerk revenue	-	-	-	-	-	-
Departmental revenue	-	-	-	-	-	85,650
Investment income	1	9,302	5,855	95	95	45,139
Net change in fair value of investments	-	12,683	(1,833)	-	-	10,850
Other Revenue	-	400	2,000	-	-	27,146
<u>Total Revenues</u>	<u>1</u>	<u>22,385</u>	<u>6,022</u>	<u>95</u>		<u>198,985</u>
<u>Expenditures:</u>						
Current:						
General government	2,117	1,260	1,846	-	-	58,909
Public safety	-	-	-	1,500	1,500	3,302
<u>Total Expenditures</u>	<u>2,117</u>	<u>1,260</u>	<u>1,846</u>	<u>1,500</u>		<u>62,211</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,116)	21,125	4,176	(1,405)		136,774
<u>Other Financing Sources (Uses):</u>						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	(3,074)
<u>Total Other Financing sources (Uses):</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>(3,074)</u>
<u>Net Change in Fund Balances</u>	<u>(2,116)</u>	<u>21,125</u>	<u>4,176</u>	<u>(1,405)</u>		<u>133,700</u>
<u>Fund Balances Beginning of Year</u>	<u>4,116</u>	<u>346,974</u>	<u>91,581</u>	<u>41,457</u>		<u>1,228,464</u>
<u>Fund Balances End of Year</u>	<u>2,000</u>	<u>368,099</u>	<u>95,757</u>	<u>40,052</u>	\$	<u>1,362,164</u>

TOWN OF GOSHEN, CONNECTICUT  
SCHEDULE OF DEBT LIMITATION  
FOR THE YEAR ENDED JUNE 30, 2023

Total tax collection including interest and lien fees  
for prior fiscal year \$ 11,942,470

Reimbursement for revenue loss on  
Tax relief for elderly for prior fiscal year -

Base 11,942,470

	General Purpose	Schools	Sewers	Urban Renewal
Debt limitation:				
2-1/4 times base	\$ 26,870,558	\$ -	\$ -	\$ -
4-1/2 times base	-	53,741,115	-	-
3-3/4 times base	-	-	44,784,263	-
3-1/4 times base	-	-	-	38,813,028
Total debt limitation	<u>26,870,558</u>	<u>53,741,115</u>	<u>44,784,263</u>	<u>38,813,028</u>
Indebtedness:				
Regional School District #6 town share balance as of preceding fiscal year	<u>-</u>	<u>897,814</u>	<u>-</u>	<u>-</u>
Total indebtedness	<u>-</u>	<u>897,814</u>	<u>-</u>	<u>-</u>
Debt limitation in excess of outstanding and authorized debt	<u>\$ 26,870,558</u>	<u>\$ 52,843,301</u>	<u>\$ 44,784,263</u>	<u>\$ 38,813,028</u>

Note: in no case shall total indebtedness exceed seven time the  
annual receipts from taxation. Accordingly the overall statutory debt limit is \$ 83,597,290

TOWN OF GOSHEN, CONNECTICUT  
REPORT OF THE TAX COLLECTOR  
FOR THE YEAR ENDED JUNE 30, 2023

Grand List October 1	Balances 6/30/2022	Current Levy	Lawful Corrections		Collectable Taxes	Collections			Transfers To Suspense	Balances 6/30/2023
			Additions	Deductions		Taxes	Interest	Lien and Fees		
2021	\$ -	\$11,643,815	\$ 5,350	\$ 16,757	\$11,632,408	\$11,598,939	\$ 30,333	\$ 2,363	\$ 29	\$ 33,440
2020	40,443	-	273	617	40,099	27,087	5,856	769	193	12,819
2019	11,766	-	-	8	11,758	4,333	1,322	246	82	7,343
2018	5,100	-	152	1	5,251	1,165	716	165	305	3,781
2017	2,997	-	-	-	2,997	465	343	121	312	2,220
2016	3,828	-	-	99	3,729	335	301	75	761	2,633
2015	1,638	-	-	-	1,638	-	-	-	874	764
2014	1,194	-	-	-	1,194	-	-	-	638	556
2013	1,155	-	-	-	1,155	-	-	-	449	706
2012	1,501	-	-	-	1,501	-	-	-	-	1,501
2011	977	-	-	-	977	-	-	-	-	977
2010	1,581	-	-	-	1,581	-	-	-	1,581	-
<b>Totals</b>	<b>\$ 72,180</b>	<b>\$11,643,815</b>	<b>\$ 5,775</b>	<b>\$ 17,482</b>	<b>\$11,704,288</b>	<b>\$11,632,324</b>	<b>\$ 38,871</b>	<b>\$ 3,739</b>	<b>\$ 5,224</b>	<b>\$ 66,740</b>

Inside Back Cover - Blank

