

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



**FOR THE FISCAL YEAR ENDING
JUNE 30, 2019**

**ANNUAL REPORTS OF THE
TOWN OF GOSHEN, CONNECTICUT
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TOWN OFFICIALS, DEPARTMENTS, TERM EXPIRATIONS

BOARD OF SELECTMEN

2019 Robert P. Valentine [R] First Selectman
2019 Dexter S. Kinsella [D] Selectman 2019 Steven M. Romano [R] Selectman
Meetings are held on Tuesdays

TOWN CLERK & REGISTRAR OF VITAL STATISTICS

2020 Barbara L. Breor [R]
2020 Megan Scanlon [U], 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

2019 James A. Bernard [R]

TAX COLLECTOR

2019 Rebecca Juchert-Derungs
2019 Denise LeClair, Assistant
Hours: Tues. 9:00 A.M. – Noon & Wed. 1:00 P.M. – 4:00 P.M.

REGISTRARS OF VOTERS

2023 Lori Clinton [R] 2023 Nanci Howard [D]

BOARD OF FINANCE

2023 Allan D. Walker Sr. [R] Chairman
2021 Edward Lee Bixler [D] 2021 Russell B. Hurley [R]
2019 James P. Korner[R]
2023 William P Lane [D] 2019 Scott W. Tillmann [R]
Meetings are held the Fourth Wednesday Monthly

BOARD OF FINANCE ALTERNATES

2019 Alan H. Booth [R] 2019 Patrick J Reilly [D]

BOARD OF ASSESSORS

2021 Alan H. Booth [R] 2020 Jarrod J. Upton [U]
2019 Mary Wheeler [D]
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
2019 Robert H. Harmon [U/R] Chairman
2021 Leya Edison [D] 2021 Donna L. Molon[R]
Meetings on Special Days during the year

BOARD OF FIRE COMMISSIONERS - 2019
Martin Connor [R] Chairman
William P. Lane [D] Donald M. Sage [R]
ALTERNATE: Antonio F. Damiani [R]
First Wednesday Monthly at the Fire House

FIRE MARSHALL
William Baldwin

GOSHEN VOLUNTEER FIRE COMPANY, INC.
Robert Barry Hall, Fire Chief William R. Gelormino, President
Richard M. Bates, Deputy Chief Dave Parillo, Vice President

LIBRARY BOARD OF DIRECTORS
2019 Patrick J. Reilly Sr. [D] Chairman
2019 Diana Y. Bernard [R] 2021 Darlene M. Demetri [D]
2021 Lucia L. Miller [R]
2023 Lynette A. Miller [R] 2023 Terri A. Truczinskas [R]
Meetings Third Wednesday Monthly

GOSHEN PUBLIC LIBRARY HOURS
Monday thru Friday 10:00 A.M. - 6:00 P.M.
Tuesdays 10:00 A.M. – 8:00 P.M.
Saturday 9:00 A.M. - 2:00 P.M. (Sept. - June)
Saturday 9:00 A.M. - Noon (July & August)

PLANNING & ZONING COMMISSION
2019 Don W. Wilkes [R] Chairman
2021 Cynthia A. Barrett [D] 2021 Mark S. Harris [R]
2019 Laura J. Lemieux [R] 2019 Lu-Ann Catherine Zbinden [D]
Meetings are Fourth Tuesday Monthly

PLANNING & ZONING COMMISSION ALTERNATES
2021 Thomas P. Carey [U] 2021 Vacancy [R] 2019 Rick J. Boger-Hawkins [D]

ZONING BOARD OF APPEALS
2021 Daniel J. Kobylenski [U] Chairman
2021 Carol Amanda Cannon [D] 2020 James Ford Johnson IV [R]
2021 Donald H. Moore [R] 2020 Christopher C. Sanders [R]
Meetings are held on the Third Thursday Monthly

ZONING BOARD OF APPEALS ALTERNATES

2020 Mark E. Beeman [R] 2019 Clyde Breakell [R] 2019 George S. Szydlowski [U]

INLAND WETLANDS & ZONING ENFORCEMENT OFFICER

Martin J. Connor

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

INLAND WETLANDS & WATER COURSE COMMISSION

2021 Thomas R. Stansfield [U] Chairman

2021 Allen S. Kinsella [D] 2019 Lorraine M. Lucas [R]

2019 Raymond A. Turri [R] 2020 Frederic W. Wadhams [R]

2020 Neal D. White [D] 2019 Vacancy

Meetings are the First Thursday Monthly

RECREATION COMMISSION

2019 Donald L. Patterson Jr. [R] Chairman

2020 Erin Hurlburt [D] 2021 Garret D. Harlow [R]

2019 Nanci Howard [D] 2021 Sara Leonard [U]

2020 Patrick Lucas [R]

Meetings are held on the Third Monday Monthly

DEPARTMENT OF PARKS AND RECREATION

Colleen Kinkade, Recreation Director

Hours: Mon & Wed 11:00 A.M. – 3:00 P.M., Tues & Friday 9:00 A.M. – Noon,
Thurs 2:00 P.M. – 6:00 P.M.

Summer hours at camp or by appointment

AGRICULTURAL COUNCIL

Clinton Thorn, Chairman [U]

Seth P. Breakell [R] Thomas Breor [U]

Andrea J. Loomis [R] George Motel Sr [U]

George H. Schuster [R] A. Edward Wright [R]

Meetings are held second Tuesday Monthly

AGRICULTURAL COUNCIL ALTERNATES

Judy A. Finerghy [U] Mary L. Tracy [R]

CONSERVATION COMMISSION

2020 Anders A. Nygren [R] Chairman

2022 Paul Blaize Gallo [U] 2020 Iain Morehouse Kinsella [D]

2021 Jason A. Masi [U] 2019 Eugene L. Newell [U]

2021 Suzanne Newell [U] 2022 Laura Saucier [R]

First Wednesday Monthly

WATER POLLUTION CONTROL AUTHORITY

2020 Christopher Zavagnin [R], Chairman 2018 Henrietta C. Horvay [D], Vice Chairman
2019 Russell B. Hurley [R]
2020 Jeffrey D. Lindstrom [U] 2018 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

2021 Nelly Mae Glass [R] 2019 Craig P. Robillard [R] 2020 Christopher C. Sanders [R]

BUILDING CODE OFFICIAL & DEMOLITION OFFICER

2019 Chris Zibell
Tuesday & Thursday 7:30 A.M. to 10:00 A.M.

BUILDING BOARD OF APPEALS

2022 Todd M. Carusillo [R]
2019 Jeffrey D. Lindstrom [U] 2020 Theodore A. Panasci [U]
2023 Christopher J. Wright [D] 2021 Vacancy
Meetings are held as needed

TOWN HISTORIAN

Henrietta C. Horvay

ANIMAL CONTROL OFFICER

Regional Animal Control (Torrington/Goshen/Litchfield)

AGENT FOR THE ELDERLY

Deborah DiPietro

NORTHWEST MENTAL HEALTH DISTRICT

Edward Bixler

TORRINGTON AREA HEALTH DISTRICT

2020 Thomas A. Breakell

EMERGENCY MANAGEMENT DIRECTOR

James P. O'Leary

TREE WARDEN
2019 Edward E. Perry Jr.

CONSTABLES - 2019
Robert M. Goldberg [D] Peter A. Grusauskas [R]
Henrietta C. Horvay [D] William P. Lane [D]
Anders A. Nygren [R] Alfred L. Shull [R] Vacancy

JUSTICES OF THE PEACE - 2021
Suzette L. Barker [D] Diana Y. Bernard [R] Edward Bixler [D]
Janice Caroline Connor [U] Stanley P. Danielczuk [U] Robert L. Fisher, Jr. [R]
Robert M. Goldberg [D] Maureen M. Goodhouse [D] Peter A. Grusauskas [R]
Henrietta C. Horvay [D] Darlene A. Krukar [U] Dante Malanca [R]
Michelle J. Pannullo [U] Victoria Sansing [R]

POLICE SERVICE
Troop B, Canaan

TOWN ATTORNEY
Roraback & Roraback

JUDGE OF PROBATE
Hon. Michael Magistrali, Torrington

STATE REPRESENTATIVE, 63RD DISTRICT
Jay Case, Winsted [R]

STATE REPRESENTATIVE, 64th DISTRICT
Maria Horn, Salisbury [D]

STATE SENATOR, 30th DISTRICT
Honorable Craig Miner, Litchfield [R]

REPRESENTATIVE IN CONGRESS, 5th CONGRESSIONAL DISTRICT
Honorable Jahana Hayes, Waterbury [D]

USEFUL PHONE NUMBERS

AREA GOVERNMENTAL REPRESENTATIVES

63 rd Representative Jay Case	(800)842-1423	(860)240-8700
64 th Representative Maria Horn	(800)842-8267	(860)240-8585
Senator Craig Miner	(860)240-8800	(800)842-1421
Congresswoman Jahana Hayes	(860)223-8412	DC (202)225-4476

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: 2879 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: 63rd & 64th

TOWN CLERK

Vital Statistics

18 Births (8 Girls & 10 Boys) 24 Marriages (15 in Goshen) 25 Deaths

Burials in Cemeteries

2 Center Cemetery
0 Hall Meadow

0 East Street North
9 St. Thomas Cemetery

0 Milton Road
2 West Side Cemetery

Licenses & Stamps

325 Sportsmen Licenses, Stamps & Tags were issued.

Dog Licenses

353 Dog Licenses were issued

302 Altered 22 Unaltered 2 Kennels 1 Guide Dog 7 Other

Recordings

673 Land Documents were recorded.

10 Military Discharges

7 Maps Filed

9 Liquor Permits

6 Notary Public

10 Tradenames

Meetings

The Annual Town Meeting & Special Town Meeting was held on November 19, 2018

The Annual Budget & Special Town Meeting was held on May 29, 2019

Elections & Referendums

Democratic Primary August 15, 2018

Republican Primary August 15, 2018

Municipal Election November 6, 2018

The Town Clerk's office went out to bid on the Land Recording System this past fiscal year.
April 1, 2019 we went with Kofile and the Land Records went on-line.

Respectfully Submitted,
Barbara L. Breor
Town Clerk

BOARD OF ASSESSMENT APPEALS

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.

The Board of Assessment Appeals met on September 15, 2018 and September 29, 2018 for the 2017 Grand List Motor Vehicle hearings and had two applicants. Two appeals were granted resulting in a total assessment decrease of \$3,860.

The Board of Assessment Appeals met on March 16, 2019 for the 2018 Grand List Real Estate and Personal Property hearings and the 2017 Grand List Supplemental Motor Vehicle hearings. There were 9 Real Estate applications for the March 2019 Hearings. Four appeals were granted and five appeals were denied, resulting in a total assessment decrease of \$194,020.

Respectfully submitted,

Denise Leclair, Clerk

Committee Members:

Chairman Robert Harmon, Donna Molon and Leya Edison

BOARD OF ASSESSORS

Regular meetings were held quarterly on the third Wednesday of September, December, March and June. Lucy Hussman, Assessor, continues to work 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>2018 Net Grand List</u>	<u>2017 Net Grand List</u>	<u>2016 Net Grand List</u>
Real Estate	\$ 514,086,950	\$ 511,754,690	\$ 487,279,570
Motor Vehicle	33,094,275	31,669,430	30,904,600
Personal Property (businesses)	<u>12,244,570</u>	<u>10,669,000</u>	<u>10,357,960</u>
Grand List Totals (after BAA changes)	\$ 559,425,795	\$ 554,093,120	\$ 528,542,130
Change from prior year	5,332,675	25,550,990	3,858,720
Percentage Change	0.96%	4.83%	0.74%
<u>Total # of Accts</u>			
Real Estate	2310	2312	2312
Motor Vehicle	3958	3923	3887
Personal Property (businesses)	326	325	314

The last revaluation in Goshen was completed for the October 1, 2017 Grand List.

The next revaluation in Goshen is scheduled to be completed for the October 1, 2022 Grand List.

BOARD OF ASSESSORS

Jay Upton
Alan Booth
Mary Wheeler

Board of Selectmen

While on the State level, fiscal year 2018-19 continued without much change, budgets out of balance and the Governor wanting towns to take on the state's teacher's pension obligation, the town of Goshen forged ahead in a reliable and responsible manner.

As in past years, our finances continue to be strong. While crafting the FYI 2018-2019 budget we had anticipated using \$476,251 from our Unassigned General Fund balance of \$2,283,043 to balance our books by year end. Now more than twelve months later, and after the audit, we used only \$58,503. As is always the case, our conservative approach on revenue along with our employees, Boards & Commissions hard work, we were able to finish our year on a strong fiscal footing, many thanks to all involved.

Now that we have purchased an additional 52.43 acres in April 2019, at the end of East Street North adjacent to the 43 acres of property we already owned, the Conservation Commission got right to work extending our trails to the new parcel. In addition, our Public Works crew created a parking area with fence and installed picnic tables for everyone to enjoy. Now residents can picnic and walk the trails taking in a wide variety of wildlife including ducks on the pond and many other species of birds, mammals, reptiles and a wide variety of plant life. A hardy thank you to the Conservation Commission and its members and our Public Works crew for making it all happen.

After having an outdated pay matrix for town employee compensation for several years because of the retirement of our consultant, this year we were able to find a new consultant to take on the job of updating our pay scales. In addition, we were able to bring our job descriptions up to date. With a new pay matrix, we can now get back to having yearly evaluations for employees and pay based on merit.

Our year was also marked by a healthy and sometimes heated discussion about the Goshen Housing Trust's work to create housing that's affordable for individuals with modest incomes.

As stated on the Housing Trust's website;

"For a Stronger Community:

The Goshen Housing Trust was formed to foster the availability of homes that are affordable to individuals and families of modest means. Our community needs diversity in its housing options so that people who want to work or volunteer in our community can live here, and so that families young and old, will not have to look elsewhere to find suitable housing. The result will help Goshen to retain its unique character as a wonderful place to live and work. "

In keeping this simple mission statement, the Trust was able to obtain a purchase option on an 8-acre parcel on Beach Street where it hoped to build its first project for the benefit of Goshen. This parcel having the ability to hook up to the Woodridge Lake Sewer District seem the perfect place for a development that would necessarily need density of units. No sooner did their plans become known, residents became fearful of what might be developed and the people who might live there, often stoked by the flames of misinformation and exaggeration from individuals who would do anything to keep "those people" out of our community. After months of disunity not seen in this town in years, and urged by myself and others, the Goshen Housing Trust was able to get a purchase option on the Village Market Place and gave up their purchase option on the Beach Street parcel. The Village Market Place, having been developed back in the early 70s with a combination of commercial space and 18 residential apartments can be the perfect opportunity for the Housing Trust to show that having housing that is dedicated to individuals of modest income can be done in a way that not only blends in but that will be an asset to our community.

BOARD OF FINANCE

The end of the fiscal year brings more good news for taxpayers. Our auditors are happy finding no reportable issues. Our fund balance is healthy, the Board of Finance was able to hold the mill rate to 19.6 for the third year in a row, the town has no debt and we continue to build a reserve to fund the big ticket items that we will be needing (fire trucks, etc.).

Our strong financial position is a result of careful management by those who spend your money. Nearly every department managed to spend under their budget. That, coupled with some extra income, left us in a good place for another year. Many thanks to those who spend and when not necessary don't spend and careful oversight by our Selectmen.

The Board of Finance meets on the fourth Wednesday of the month at 7:30 pm in the town hall except for the November & December when we meet on the third Wednesday.

The board welcomes input from the public by mail, internet or in person.

Respectfully submitted,
Allan D. Walker, Jr.
Chairman

Cemeteries

Goshen maintains six cemeteries; East Street North, Hall Meadow, Westside, Oviatt, West Goshen (Milton Road) and Old Middle Street.

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.

Of the Town cemeteries there are still plots available in the East Street North, Westside and West Goshen.

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

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.

Fees for the cemeteries are:

Graves: \$1000

Burial: \$ 400 plus digging

Between July 2018 and June 2019 one burial took place at Westside.

Frederic T. Barker
Sexton of Cemeteries

BOARD OF FIRE COMMISSIONERS

The volunteer members of the Goshen Fire Company live in and/or work in our community. They volunteer their time every week to training and at every tone signaling an emergency. 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 Richard Bates, Captain Peter Bernard, Lieutenants; Michael Fraher, Patrick Luca, Jason Watley, Brian Winn, and John Miller, President William Gelormino, Vice President Dave Parillo, Treasurer Stan Detwiler, Secretary Debbie DePietro, Company Commissioners; Bruce Vaill, Jack Mallahan and Jack Burek. And much appreciation is extended to all the members who devote their time and efforts, often giving up family time, work hours and sleep, to help their neighbors.

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. The Goshen Fire Company continues to recruit new dedicated members. These new members, and veteran members, are encouraged to take classes to become certified in all aspects of the Fire/EMS services the Company provides the Town. Because our volunteers freely devote their time we, as a Commission, strive to keep them equipped with the latest protective gear and equipment, so they are able continue to serve safely during the multiple emergency situations they encounter. In January of 2018, the Fire Company applied for a FEMA Assistance to Firefighters Grant for the purchase of 44 new helmets for our firefighters. The grant for \$13,992 was awarded to the Goshen Fire Company and the new helmets were purchased. Thanks to Peter Bernard and Erin Reilly for their time and efforts put into completing the application.

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.

The Fire Company responded to a combined total of 338 calls Fiscal Year 2018/2019. Those calls include Fire, Ambulance/EMS, and Dive responses. The members participate in weekly training drills to keep their skills fresh and the equipment familiar. 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 Martin Connor

Commissioner William Lane

Commissioner Donald Sage

Alternate Tony Damiani

FIRE MARSHAL'S OFFICE

**OFFICE OF THE GOSHEN FIRE MARSHAL
YEAR ENDING JUNE 30, 2019**

The following is a summary of the fire marshal's activities from July 1, 2018 to June 30, 2019

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 for this office. This is achieved by inspections of all properties and the eliminating fire hazards. Working with the property owners, and making a plan of correction that is agreed upon by both the owner and this office.

Approximately 57 inspections were done.

All License facilities were done as needed.

Complaints were handled immediately and resolved in a timely manner.

Plan reviews are conducted jointly with the Building Officials 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 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 cooperation efforts of the Goshen Fire Department, State Police Troop B, and this office. The State Fire Marshals Office is also used at no expense of the Town. The State has more recourse at their disposal such as the arson K-9 unit. By utilizing these outside agencies it enables each person at the scene a specific job and more eyes to help determine the origin and cause of the fire.

Investigate Structure Fire
Investigate Vehicle Fire

Respectfully submitted by,

Bill Baldwin, Goshen Fire Marshal

Conservation Commission

Hiking Trails

Overgrowth on all trails cut back several times a year

Fallen trees removed on Town Hill Trail

Completion of the new trail system on town property (52.43 acres) on East Street North

Access to revised East Street North Trail Map available on town website & at trailhead kiosk

Erection of 2 wood duck nest boxes and 1 bat house on East Street North property

Erection of trailhead information kiosk on East Street North property

Erection of trailhead information kiosk at South Gate of Town Hill Trail

Tick-awareness bulletins posted at all trail entrances

Goshen Town Topics

Articles regularly appear

Current fall issue shows the CT Invasive Plant Management Calendar

Town Beautification

This Fall the perennial beds on each side of the Town Hall walkway to be cut back & mulched

BUILDING OFFICIAL

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

Fiscal year	2018 - 2019	2017 - 2018	2016 - 2017
Number of Permits	292	294	294
New Dwellings	4	4	6
Construction Value	4,428,767	5,380,883	4,827,260
Fee Value	52,293	68,189	46,770

The number of permits issued for the 2018/2019 fiscal year had decreased in numbers from previous fiscal year. The construction values decreased from the previous fiscal year. The number of permits issued for new dwellings remained the same.

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, reroofing, 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 1st Thursday of the month at 7:15PM 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, and Neal White. There is one vacancy on the Board.

In the fiscal year 2018-2019 the Inland Wetlands Commission met for 9 of their 12 regularly scheduled meetings and held one Special meeting. A total of 14 Inland Wetlands permits, 5 declaratory rulings on permitted use, 1 permit transfer, and 1 5-year extension were granted.

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 9 such permits in the Fiscal Year 2018-2019.

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

*contains content from the Inland Wetlands Regulations, adopted from DEP 4th 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. They work hard 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 2018-19, the Commission held 3 regular scheduled meetings. The following applications were approved; 3824 Hall Meadow Road–Accessory Apartment-Conversion of Single Family Dwelling, Certification of Erosion & Control Plan per Section 6.2 of the Zoning Regulations for placement of fill related to the proposed, “Abandoned Unused Disposal Beds Proposed for Excess Soil Fill” project at the WLSD Water Pollution Control Facility-113 Brush Hill Road, and 6 Shearshop Road-Accessory Apartment-Conversion of Existing Accessory Building.

The Town Planner/Zoning Enforcement Officer approved 43 zoning permits for various applications. These included; 12 deck/porches, 4 sheds, 6 barns, 3 garages, 3 home improvements, 2 accessory apartment conversions, 1 inground swimming pool, 3 new houses, 1 greenhouse addition, 1 composting building, 1 telecommunication facility and 6 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 comprised of 5 regular members and 3 alternates. Don Wilkes serves as Chairman, and Mark Harris serves as Vice-Chairman. Cynthia Barrett, Laura Lemieux, and Lu-Ann Zbinden serve as regular members. Rick Boger-Hawkins, and Thomas Carey serve as alternates. There is currently one alternate vacancy. Commission Member Lu-Ann Zbinden acts as the Commission’s liaison with the Goshen Land Trust.

Goshen Public Library
Annual Report
July 2018 – June 2019

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. For more than five years we have been a part of Library Connection Consortium to bring eBooks, downloadable audio books, streaming movies and magazines to our patrons. We have also added Kanopy, Hoopla and RBDigital to bring more online options to our residents. All of these are dependent upon a current library card so please make sure we have your updated information. From our youngest patrons who use our picture books to our older patrons who find the large print books easier to read, we strive to serve the entire Goshen community.

The Goshen Public Library, with the financial help of the Friends of the Goshen Public Library, sponsored many programs this year: Great Decisions (an 8 class session following the Foreign Policy Association Discussion Group guidelines); After School Programs and many music offerings 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 continues to grace us with flowers, plants and wonderful arrangements every week to make our space a very attractive place to visit.

The Goshen Public Library was proud to host the photographs from the Tenth Annual Goshen Good Neighbors calendar in May to highlight the June deadline for the next calendar. These photographs added great color and our patrons enjoyed browsing the images of local splendor.

Lynn Barker Steinmayer, our Library Director, continued meeting with the librarians from Warren and Morris to discuss programs and exchange ideas concerning our communities. Ms. Barker Steinmayer also went to meetings of the North West Directors – to coordinate with other libraries and discuss programming. The Library borrowed large print books and seasonal books from the Middletown Service Center – this is one important aspect of having the state wide library network.

“Mrs. D” brought Pre-school Story Hour to our children, singing and doing finger-plays and then reading all kinds of stories and crafts to keep them entertained. “Mrs. D” visited the preschool at the Goshen Center School regularly to read to the children. She also provided drop in seasonal craft times for students and special programs when time allows. Everything from “Take Your Child to the Library Day” to Nutmeg Award Books – we have our children and youth covered. The Summer Reading program is a wonderful time to keep reading in the forefront of busy schedules. It is with sadness that I report that Mrs. D has stepped down from being the Children’s Programmer at the end of the fiscal year. I thank Mrs. D for all the wonderful energy and encouragement that she gave to the children of Goshen.

I do welcome Miss Ryan Strazza to the Goshen Public Library as our new Children’s Programmer. She brings many years’ experience as a pre-school teacher and she has also worked with middle school students at a nearby school district. Please welcome Miss Ryan to Goshen.

The Friends of the Goshen Public Library had a successful book sale at the Goshen Fair. Thank you to all who attended and who helped with the sale. I am amazed by how willing people are to come to our tent and go away with bags of heavy books while attending a fair! The success of the Book Sale is very important because the Friends use its proceeds to pay for library programs and craft supplies.

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. Some of the museums we offer include New England Air Museum, the Mystic Aquarium and the Yale Peabody Museum. The Friends of the Library also purchase access to “eSequels”, an online database you can connect to off of our web site that has information on books series: don’t know the author but can remember a character name? “eSequels” can help you look up the character and find the author and list the series in order of publication. A great tool for fiction readers!

I cannot believe that another year has passed – it has been so full and wonderful. I have just celebrated my twelfth year here in Goshen. There are many new items and exciting programs available through your Library that will help to keep you educated, entertained and informed. As always, the entire Library staff will make every effort to provide you with the materials and service you need. Please let us know if you have suggestions for programs or classes – we will take all ideas under advisement when formulating the upcoming schedule.

If you visit the library every two weeks and take out the following: 1 book, 1 InterLibrary Loan, 1 eBook, 1 museum pass and read 2 newspapers. If you calculate this total, you save \$96 in those two weeks. If you extrapolate that to a full year, you save almost \$2500. This cost calculator is found at <http://www.ilovelibraries.org/what-libraries-do/calculator>. So, please come in and see what we have, if you haven’t been in recently ... you might be surprised by what we offer.

We continue to send our weekly email newsletter out every Wednesday afternoon to keep patrons informed about our programs. It is a great way to learn about community events and early closings due to inclement weather or technical malfunctions. There is a sign up box on the sidebar of our website, if you want to sign up yourself or just send your email address to frontdesk@goshenpublib.org if you would like us to add you to the list! You can also be our friend on Facebook for we do post our programs there as well as Instagram and Twitter.

Respectfully Submitted,
Lynn Barker Steinmayer
Library Director

PUBLIC WORKS DEPARTMENT

In 2018-2019, the Public Works Department continued our tradition of service and dedication to the residents of Goshen, much as in years past. Our custom of 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 south of the rotary at 38 Torrington Road. The facility houses the town 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 additional equipment. The Public Works Department carries out all regular maintenance and improvements to our facility. For the 2018-2019 fiscal year, the public complex had the floor drains in the garage replaced; additionally the emergency back-up generator was replaced with a new unit powered by propane, able to power the entire complex.

The Public Works Department in 2018-2019 was comprised of four 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 spreaders ranging in age from 1994 to 2019. 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 2001 2.5 yd. bucket loader, 2005 9-ton excavator, 1988 road grader with a 12' moldboard, 2006 wood chipper, two 1991 45hp tractors, 1988 backhoe loader, and a roller compactor. In addition to our truck fleet, and large equipment, we maintain and utilize many pieces of smaller equipment and tools.

During 2018-2019 budget year, Truck #8, a 2004 International 7400, was replaced with a 2019 International HV, fitted with a stainless steel all-season body. A number of smaller items were purchased as they wore out, including a plow, equipment and truck tires, and various electric power and hand tools. We continue to co-op with the Northwest Hills Council of Governments (NHCOCG) for the use of a vac-truck (catch basin cleaner), road sweeper, hay-mulching machine, hotbox trailer for asphalt patching, and materials screener.

The Public Works maintains Goshen's 53.1 miles of paved roads, and approximately 15 miles of dirt roads. 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, all road signs are maintained and replaced as needed.

In addition, major road improvement projects are carried out as budget and time permit. In the 2018-2019 fiscal year we accomplished the reconstruction and paving of Lyman Ln., Four Winds Rd., Milton Rd., (Rt. 4 – Cemetery), and Beech Hill Rd.

Roads in the north area of Town were targeted for chip sealing this fiscal year. Roads included were East St. North (North of Hagman Shean Rd.), North Goshen Rd., Hagman Shean Rd., Hillhouse Rd., Howe Rd., 5-1/2 Mile Rd., Westside Rd., Rockhouse Rd., Ivy Mountain Rd., Beecher Rd., & Stone Bridge Rd., for a total of approximately 9.5 miles of roadway.

We used 38,850 lbs. of hot applied rubberized asphalt to crack seal roads and parking areas during the 2018-2019 year. Roads included were East St. North, Hagman Shean Rd., 5-1/2 Mile Rd., Westside Rd., Rockhouse Rd., Beecher Rd., Firehouse parking lot, and Stone Bridge Rd.

Roads with sections skim coated with an asphalt layer as a part of the chip seal program were East St North, North Goshen Rd., Howe Rd., Hagman Shean Rd., 5-1/2 Mile Rd., Canterbury Ct., Ivy Mountain Rd., Sucker Brook Rd., Hillhouse Rd., and Rockhouse Rd. This process was used for approximately 15,550 square yards of road surface.

Public Works assisted the Recreation Department with maintaining the Camp Cochipianee property including installing and removing the docks for summer camp along with clearing trees and vegetation. Additionally the department built a gravel parking area at the newly acquired recreational property on East St. North and cleared vegetation in areas on the property.

The Public Works Department responded to 30 winter weather-related events throughout the year plowing and treating the roads a total of 40 days, beginning on November 15th, 2018 and ending on April 15th, 2019. This past winter we used approximately 750 tons of road sand, 1,700 tons of salt, and 5,000 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 serves our residents directly in a variety of ways. Processing driveway permits is one of the services provided. The 2018-2019 year had a decrease in driveway permits issued from the prior fiscal year with 20 driveway permits granted and three roadway excavation permits issued a decrease. Additionally, we answered numerous resident inquiries concerning road-related and other various 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, P.L.A.
Public Works Supervisor

Parks and Recreation Department

What makes our little town of milk and honey a truly wonderful place to live?? It's the townspeople and the many awesome things that we do when we all get together! This includes the events and programs put on by the Recreation Department. We work in cooperation with many of the community organizations, including the Goshen Public Library, Goshen Center School, Region 6, Goshen Community Care and Hospice and Northwest Visiting Nurses as well as other local Recreation Departments, to facilitate the programs offered to the youth, adult and senior populations. Some of the amazing volunteers this past fiscal year included but are not limited to: Virginia Perry, Cheryl Martinelli, Dustin Watkins, Don Patterson, Erin Hurlburt, George Givens, Debbie DePietro, Sherri Contadini, Halloween volunteers, summer JRCIT's and so many more who have worked to keep our programs fun and fresh.

The Recreation Commission has been a huge advocate to lifelong recreation and the commitment to the Goshen townspeople. They encourage all residents to participate and enjoy the programs and events put on by the Recreation Department. They have made it easier by purchasing a program that brings the department into the 21st century! MyRec.com is an online registration system to be able to sign up and pay online for programs and events that the Recreation Department provides. It's a user friendly program to be able to input your information once and register for all happenings with one easy click.

Over this past fiscal year, we offered a variety of activities and opportunities for residents of the Town of Goshen including some new events. **Some of these programs and events include for kids:** archery, dance, pre-k tumbling, karate, crafts, field hockey, Easter Egg Hunt, Poppy's Fishing Derby, ski and snowboarding at Mohawk, Ho Ho Hotline, T-ball, summer soccer camps, Winter Fun Day, Halloween Party, Gingerbread House Decorating, Holiday Tree Lighting at Goshen Center School, Memorial Day Parade bike riding, Kid's Fun Run at the Shane Kinsella Memorial Race and Camp Cochipianee Summer Day Camp. We added in some new events with our First Annual Christmas Party that included a visit from Santa that came on the Goshen Firetruck! **Events and programs for adults include:** yoga, men's hoops, volleyball, adult exercise classes with Ann Barrante, Tuesday Senior Social, Town Wide Tag Sale, Arthritis Workshop, AARP Safe Driving Course, CPR/AED and Stop the Bleed certification classes, Make & Take Workshops with essential oils with Catherine Vlasto and co-operative trips with the Warren Parks and Rec.

The Goshen Cornwall Senior Bus has been getting some use with the senior townspeople as we did monthly trips out of town. This included going to the Christmas Tree Shops and lunch, Essex Train and Steam boat excursion, Bishop's Orchard and lunch, Goodspeed Opera House for The Music Man and lunch. We also provided a free Senior Picnic in June and included a Senior Fire Prevention Breakfast in cooperation with the Town of Litchfield, Morris and Bantam.

We offered three wonderful free concerts in the summer. These included Those Guys and Ice Cream Emergency Truck, Tradesmen Band and the Kerry Boys. These concerts are free of charge to anyone who comes! These Sunday evenings are a nice way to wind down from the weekend.

Summer Camp at Camp Cochipianee was another success for the summer of 2018. We welcomed the Region 6 Summerfest program to our Summer Camp! It was great having a diverse group of campers that rounded out our camp. We include campers from Litchfield, Cornwall, Torrington, Warren and Morris to our Goshen Camp at a small increased price. This affordable 6 week camp is for children going into Pre-K all the way up to 6th grade where they have a day full of fun and learning at sports, arts & crafts, swim lessons, wilderness and some free time. We had educational programs come to enhance the camp setting including: Pratt Nature Center, Susan B. Anthony Project, Goshen Public Library, Traveling Makerspace, Fun with Rhythms, Campardy and Litchfield 4-H. We also had pizza day every Friday from Hometown Pizza of Litchfield! Our Late Night was a fun evening at the Camp Coch beach with our oldest camper group. We had a dedicated staff consisting of Junior Counselors in Training (JRCIT) (middle school), Counselors in Training (CIT) (high school), Counselors and office staff. Our staff comes from Goshen, Litchfield, Morris, Torrington and some summer visitors from New York City. They are responsible local young adults who go through a hiring process for their positions. We want to thank the support of the townspeople for this great day camp and the opportunity for the kids and teens in the area to be able participate!

Kobylenski Lodge located at Camp Cochipianee, is a well utilized location for activities and programs. It is the home base of our popular 6 week day camp. Earle Tyler, our Maintenance contractor, continues to greatly improve the lodge and grounds. We want to thank him for his dedication and enthusiasm for the job! The lodge is available for private event rentals year round. We had about 15 rentals last year! It serves as the town's voting site for elections and referendums. It is also the meeting place for the American Legion and Auxiliary, the "Sew It's Thursday" group, the Star Quilter's Group and the Boy Scout Troup #35. We also use the lodge for our many events and programs!

We have utilized Goshen Center School for many years as a program site for after school programs and exercise classes. We team up with John Leary, Sherri Contadini and Principal Tracy Keilty and many others to offer wonderful programs to children and adults. Thank you for allowing us to use the gym, field and other areas for programs and events!

We are always grateful to the Goshen Public Works Department for assisting with the dock placement and removal every year at the beach at Camp Cochipianee as well as other projects that they work on at Camp Cochipianee. They also plow the Camp Coch parking lot, allowing all of our programs and groups to run and meet all year round. A big thank you to the crew for their continued efforts to keeping Camp looking sharp!

The Recreation Director, Colleen Kinkade, is available in the Town Hall office building, located on the second floor. She was busy this past year attending the West Hartford Entertainment Showcase, Goshen Business Circle meetings, CRPA (Connecticut Recreation and Park Association) Conference, CRPA Entertainment Showcase and other CRPA meetings and workshops to expand her knowledge of recreation and how to promote wellbeing for the town. To contact her: office 860-491-2249, cell 860-601-6089 (call or text) or by email at parkandrec@goshenct.gov. **Check out the website:** www.goshenct.gov/recreation-department or www.goshenct.gov/camp-cochipianee for up to date information on events and programs.

TAX COLLECTOR

The Tax Collector's office collection rate for the fiscal year 2018-2019 was 99.63% for the Grand List of October 1, 2017 and 51% 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.

FISCAL YEAR 2018/2019 TOWN OF GOSHEN TAX COLLECTOR'S REPORT FOR YEAR TO DATE

Grand List	Uncollected Taxes	Current	Lawful Corrections		Transfers to	Adjusted Taxes	Collections			Uncollected	Refunds					
Year	July 1, 2018	Levy	Additions	Deduction:	Suspense	Collectible	** Taxes	Interest	Total	Taxes w/o Refunds	Prior F/Y's	Over-	Adjustments	Refunds unpaid		
										June 30th 2019	Refunds	payments	Generating	Writeoffs	Paid	Month end
2017		10,810,856.64	88,855.88	12,369.59	231.63	10,887,574.56	10,847,337.08	31,477.24	10,878,814.32	40,237.48	-	20,584.98	894.88	-	3,995.68	17,484.18
2016	29,481.32		188.94	7,668.60	-	22,001.66	24,169.60	4,370.70	28,540.30	(2,167.94)	4,907.06	-	6,726.52	-	9,752.64	1,880.94
2015	4,596.93		150.91	-	1,000.45	5,748.29	987.55	217.08	1,204.63	4,760.74	223.76	-	-	-	-	223.76
2014	3,230.13		-	-	903.70	4,133.83	169.82	101.67	271.49	3,964.01	-	-	-	-	-	-
2013	3,232.55		-	-	560.33	3,792.88	1,177.52	465.23	1,642.75	2,615.36	-	-	-	-	-	-
2012	3,301.96		-	-	1,349.58	4,651.54	302.08	84.89	386.97	4,349.46	-	-	-	-	-	-
2011	1,248.73		-	-	432.90	1,681.63	62.31	71.03	133.34	1,619.32	-	-	-	-	-	-
2010	1,858.14		-	-	148.05	2,006.19	48.71	64.30	113.01	1,957.48	-	-	-	-	-	-
2009	251.12		-	-	-	251.12	-	-	-	251.12	-	-	-	-	-	-
2008	227.19		-	-	-	227.19	26.21	44.03	70.24	200.98	-	-	-	-	-	-
2007	138.87		-	-	-	138.87	12.71	26.40	39.11	126.16	-	-	-	-	-	-
2006	540.16		-	-	-	540.16	31.95	63.74	95.69	508.21	-	-	-	-	-	-
2005	1,998.80		-	-	-	1,998.80	-	-	-	1,998.80	-	-	-	-	-	-
2004	67.20		-	-	-	67.20	-	-	-	67.20	-	-	-	-	-	-
2003	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
OLD REFUNDS CHECKS VOIDED						-	75.83	-	75.83	(75.83)	-	-	-	-	75.83	(75.83)
Total	50,173.10	10,810,856.64	89,195.73	20,038.19	4,626.64	10,934,813.92	10,874,401.37	36,986.31	10,911,387.68	60,412.55	5,130.82	20,584.98	7,621.40	-	13,824.15	19,513.05
COLLECTION FEES						2,368.64										
MARSHAL FEES						-										
ADMIN FEES						-		1,918.00	1,918.00							
LIEN FEES						-		504.00	504.00							
TOTAL COLLECTIONS TO DATE							10,874,401.37	39,408.31	10,913,809.68	****						
							(13,824.15)	Refunds	(13,824.15)	Refunds Paid Out					13,824.15	19,513.05
						***	10,860,577.22	Total Coll.	10,899,985.53	***						

The Tax Collector's office has all paid and due taxes online on our Town website 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

RECYCLING

The residents of the Town of Goshen can be proud of our efforts and improvements in our recycling program. In June of this year, we held a shredding event in the parking lot at the Town Hall; the shredding was sponsored by Torrington Savings Bank. The electronics collection was handled by Take 2, which is a company who sets up and assisted residents with their electronics handling. Thousands of pounds of televisions, computers, printers and much more were recycled at no cost to the town. They also have a turn-in facility in Waterbury at 567 Leonard Street that Goshen residents can use to recycle. We had two (2) dates for electronic collection this past year in April and October.

Tom Farrell
Recycling Coordinator

USA HAULING & RECYCLING FY 2019

<u>TYPE/ITEM</u>	<u>COUNT</u>	<u>UNIT</u>
Motor Oil	305	Gallons
Anti-Freeze	16	Gallons
Scrap Metal	17.78	Tons
Tires	0	Each

Recyclables Cumulative Tonnage by Fiscal Year

Fiscal Year	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY 16 Actual	31	67	99	123	146	172	196	222	250	273	297	323
FY 17 Actual	28	68	94	118	142	168	206	228	247	272	284	312
FY 18 Actual	37	72	97	121	145	169	202	222	242	266	290	316
FY 19 Actual	36	70	96	121	145	178	207	226	248	271	295	332

MSW Cumulative Tonnage by Fiscal Year - MIRA

Fiscal Year	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY 16 Actual	133	264	398	503	611	724	818	910	1,014	1,105	1,219	1,345
FY 17 Actual	120	254	380	490	596	692	793	876	969	1,067	1,196	1,313
FY 18 Actual	143	276	404	511	625	715	821	907	993	1,093	1,214	1,330
FY 19 Actual	141	277	405	531	636	736	839	924	1,006	1,113	1,240	1,351

Registrar of Voters

In the 2018-2019 fiscal year Town of Goshen voters went to the polls for the State Election and proceeded to vote for the following 11 offices; Governor & Lieutenant Governor, United States Senator, State Senator, State Representative in Congress, Secretary of the State, Treasurer, Comptroller, Attorney General, Comptroller, Judge of Probate and Registrar of Voters. In District 1, 78% (901) of registered voters turned out to vote. In District 2, 80% (798) voters turned out to vote.

The Town of Goshen has two voting districts; District 1 votes for the 5th Congressional, the 30th Senatorial, and the 64th Assembly. District 2 votes for the 5th Congressional, the 30th Senatorial, and the 63rd Assembly. The only time Goshen can combine voting into one location is in a Municipal Election. It can get a little confusing at times. Just when you think you have your district number and the door you should enter correct-we have a Municipal Election to confuse the matter. Everyone goes in the same door for the Municipal Election. If you are unsure of your district there are two large signs outside the polling place with street names alerting a voter to their district. Goshen is fortunate to have the use Camp Cochipianee which enables us to have two polling places in the same building.

The School Budget Vote was held in the Wamogo Gymnasium on May 6, 2019. Twenty-seven voters from Goshen turned out to the budget presentation and to vote. The budget was passed 94-0. That total is all voters from the 3 towns that make up region 6 that came out to vote. The School Budget vote is always the first Monday in May at 8:00pm in the Wamogo Gymnasium. That only changes if there is a call for a referendum. We are a Regional School District and the Selectmen of the three towns (Warren, Morris, and Goshen) decide if the budget warrants a referendum or a vote held in the Wamogo school gym.

The Registrars duties and responsibilities continue to increase and add new components every year. Registrars are required by the State of CT to be certified. Each Registrar must attend 8 class sessions thru UCONN @ \$200.00 per class. A quiz is given at the end of each class. Once all classes are taken and quizzes passed a final exam is given. Once the final exam is passed the Registrar is certified. Registrars must also be certified as Moderators now. Moderator certification has been changed back to every 4 years. The Certified Registrar must then take re-certification classes to keep up with the changes in the voting process in CT. Registrars in CT are well schooled in the election process.

In order to keep current, the Registrars still attend all the training sessions held by the Secretary of the State in the Spring and Fall and the Registrars of Voters Association (held four times during the year) dealing with new legislation, training poll workers and regulations for the current voting equipment.

The optical scan voting tabulators, privacy booths and other equipment have been stored in accordance with State Statues. The Secretary of the States introduced a new handicapped accessible voting machine. The machines have simplified the handicapped voting process and brought Connecticut into compliance with HAVA (Help America Vote Act of 2002). **These machines have the ability to be touch screen and any voter can vote on these machines.**

Give it a try next election. If you need help the Assistant Registrars are there to answer any questions.

In January 2019 The Republican Registrar Susan Breakell retired. Susan gave Goshen 8 years of excellent service and she will be sorely missed. Thank you Susan Breakell for all you did for Goshen in your service as Registrar. Goshen welcomes Lori Clinton as the new Republican Registrar.

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, 2019 active voters are as follows:

Voting District 1

Democrats: 301
Republicans: 407
Unaffiliated: 420
Independent: 15
Green Party: 1
Libertarian: 1
Working Families: 0

Voting District 2

Democrats: 231
Republicans: 378
Unaffiliated: 372
Independent: 18
Green Party: 1
Libertarian: 1
Working Families: 1

District 1 Total Registered Voters: 1145

District 2 Total Registered Voters: 1002

Respectively submitted,

Lori Clinton
Nanci Howard
Goshen Registrar of Voters

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. Such projects often improve the appearance of the property, increase neighborhood property values, and protect lake water quality through accompanying improvements to outdated septic systems; however, the variance requirements are stringent and it can be very difficult to meet the standards necessary for approval. 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. As these applications pertain to nonconforming situations, the Planning & Zoning Commission determined that the ZBA was the body best suited to hear these applications.

Fiscal year 2018-2019, the Zoning Board of Appeals held four regularly scheduled meetings, one special meeting and heard seven requests for special permit to expand nonconforming structures, all of which were granted. There were no variance requests, appeals of the Zoning Enforcement Officer's decisions, or applications for Motor Vehicle License location approval.

The Zoning Board of Appeals is comprised of 5 regular members and 3 alternates. Fiscal year 2018-2019, the Board members were: Daniel Kobylenski, Chairman; Amanda Cannon, Vice-Chairman; Regular Members Jeff Johnson, Chris Sanders, and Donald Moore; Alternate Members Mark Beeman, George Szydlowski, and Clyde Breakell (Appointed June 2018). Erin (Hurlburt) Reilly provided administrative support to the Board.

The Zoning Board of Appeals meets the 3rd 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 Committee

2019 has seen positive results from the management of Goshen's three public lakes. With generous financial help from the Town we have been able to fight the problem of certain invasive weeds and have seen significant weed reduction.

Tyler Lake and West Side Pond

In 2018 both lakes treated for invasive Eurasian and Variable Milfoil having previously treated, and significantly reduced, the spread of Lily Pads and other floating weeds. This year saw the effects of the 2018 treatment that successfully eradicated invasive Eurasian Milfoil. The invasive Variable Milfoil was affected by the treatment but remains a problem. Both lakes are concerned about the potential appearance of cyanobacteria (blue-green algae) that can be generated by excess phosphorous and nitrogen. Tests are being conducted to determine the source of phosphorous and nitrogen - fertilizer use, leaking septic systems, road runoff, natural generation - to determine the best preventative measures.

Tyler Lake

In addition to eradicating invasive Eurasian Milfoil, Tyler has noticed that the seasonal growth of pondweed has been reduced. Water clarity has improved in the three years since data has been collected. Testing will continue throughout the remainder of the year in anticipation of treatment in 2020.

West Side Pond

West Side Pond is considering suction harvesting of the Variable Milfoil along with a new infestation of invasive Curly Leaf Pondweed and possibly Large Leaf Pondweed. At the same time we are hoping that a new treatment, apparently very effective on Variable Milfoil, will be approved by the CT Department of Energy and Environmental Protection.

Dog Pond

Having previously physically removed enormous quantities of weed, Dog Pond treated its lake this year. The results were most impressive: boating and fishing have significantly improved as a result. A second treatment is scheduled for later this year. Dog Pond was very fortunate, and appreciative, this year when it received a \$1,000 grant from the Connecticut Federation of Lakes.

All three lake organizations continue to work towards improving the water quality of Goshen's lakes to ensure everyone is able to enjoy this town's wonderful and valuable asset.

Submitted by Simon Ellis

Goshen Agriculture Council

Members: Clint Thorn, Seth Breakell, Andrea Loomis, George Schuster, Tom Breor, Mary Tracy, Sharon Tanner, George Motel

Meetings held second Tuesday of each month at Goshen Town Hall

Over past year the Goshen Agriculture Council has:

1. Resolved to identify and list “Farms at Risk” in the town of Goshen
2. Hosted the Goshen Open Farm Tour for 2018 with 1,928 attendees. This event preserves, protects, and promotes Goshen’s Agricultural History and Presence.
3. Hosted an information meeting open to the public with speaker Elizabeth Moore. Executive Director of Farm land Trust. This meeting was held to answer all town people’s questions on Farmland Preservation.
4. Resolved to speak with Connecticut Farm Bureau on their current program that could benefit Goshen’s Agriculture Community.
5. Resolved to meet with Connecticut Commissioner of Agriculture Brian Hurlburt to discuss needs of Goshen’s Agriculture Community
6. Resolved to send a letter to State Representatives and Governor Ned Lamont on behalf of Goshen’s Vineyards.
7. Organized and planned the 2019 Goshen Open Farm Tour
8. Resolved to update the Goshen Agriculture Council’s website with current photographs and information.
9. Resolved to support and assist Goshen Farmland owners as they work towards preservation.

Respectfully submitted by,

Goshen Agriculture Council Chairman, Clint Thorn

TOWN HISTORIAN

As Town Historian, each year I have been informing the citizens of Goshen at past history. This year I will be reprinting excerpts from an article written by John Milliken Hall, Great Grandson.

ASAPH HALL - ASTRONOMER

10-15-1829 11-22-1907

(s. Asaph, Asaph, David, Johnathan, Thomas, John)

Introduction

Driving northwest from Washington, D.C. on Massachusetts Avenue, you arrive in Georgetown and soon circumnavigate Observatory Circle. Here is the site of the U.S. Naval Observatory. When you pass through the guarded gate, it is only a couple of blocks to the building housing the 26-inch refracting telescope. The plaque at this building reads:

ASAPH HALL BUILDING

Professor A. Hall

Corps of Professors of Mathematics

U.S. Navy

Discovered the Two Moons of Mars

With the 26-inch Refracting Telescope

In The Naval Observatory in 1877

The house in Goshen where Asaph Hall III was born still stands on the west side of East Street. It is about two miles north of the Goshen-Torrington road, and a short distance from the East Street Burying Ground where his remains rest. The house is the Baldwin Place, later referred to by some as the Bronson House. It was the home of Frelove Baldwin, half-sister to Asaph Hall, the clockmaker.

Asaph's mother was Hannah C. Palmer Hall, daughter of Robert Palmer and Eunice (Humphrey) Palmer. In later years Asaph III attributed his physical stamina and robust health to his mother.

The author of this monograph acknowledges a number of exist-ing excellent biographies of Asaph Hall III. A book about his wife, Chloe Angeline Stickney Hall (she signed C.A.S.H.), *An Astronomer's Wife*, tells some of the details of Asaph's warm family life. Most people interested in the history of Goshen are familiar with Hibbard's *History of the Town of Goshen* which covers Asaph's life up to the publication date of 1896.

Early Years

Asaph's family moved from the Baldwin Place to the old brick house built by Asaph I, and lived there some dozen years before moving to the Hinman farm after the clockmaker Asaph II's estate was settled.

Students began school on the Ivy Mountain Road west of Ludington's Corners (Kelly's Corner). Asaph III and his twin sisters Adelaide and Adeline went there together. Sister Adelaide wrote anecdotes about those days.

She described Asaph as the chief declaimer, and said she "thought that he had the power of the gods of old." Later in her life Adelaide heard great speakers (Wendell Phillips. William Lloyd Garrison, Thomas Starr King), but none appealed to her as had her brother Asaph.

In the family tradition, Asaph III read widely. He covered the classics including Greek and Roman history, Gibbons and Hume.

Some children - Asaph, Lyman, Adelaide and Adeline attended Norfolk Academy. The two brothers apparently attended separately in other years. Asaph soon mastered Algebra and Geometry. Dates of attendance were probably 1845 to 1847.

Asaph was apprenticed out as a carpenter. This was his summer occupation while spending winters at the Norfolk Academy. His carpentry took him all around Litchfield County. At the close of three years he became a journeyman, and together with Peter Van de Bogert built many barns and houses about the county. One example of his handiwork is the Pendleton House in South Norfolk" home of Lem Humphrey, James Wadhams, and then the Lloovers and Crofts.

Asaph learned how to pre-cut rafters and beams correctly, saving the discarded material un-ongly cut. Peter Bogert always said Asaph was the only worker he had who did not know more than the boss.

College and Marriage

Asaph saved. He also gave his mother substantial help from his earnings. With \$300 saved (over a year's wage), he went off at age 25 to Central College in N.Y. (1854). This place was coed, cooperative, and offered the chance to earn one's way. Asaph learned Latin, French, German, English and mathematics. He taught others arithmetic for 12 1/2 c per hour. Angeline Stickney was a math teacher in her senior year. She graduated in 1855. Asaph III and Angeline became engaged. They married in Elkhorn, Wisconsin, where she had gone to visit. The wedding took place on March 31, 1856, the same date as Asaph's departure for Ann Arbor where he entered the sophomore class. A Professor Franz Brunnnow from Germany became Asaph's mentor in astronomy and mathematics. Their money running low, Angie and Asaph left Michigan and went to Hiram, Ohio to stay with an aunt of Angie's. While there they taught at the Shalersville Institute from August, 1856, to April of 1857. They paid off their debts and had some to spare.

A Career Begins

Then to Cambridge, Massachusetts, for an assistant job at the Observatory - and that summer Angeline came to Goshen from her family's home in Rodman, N.Y., where Asaph joined her to seek work as a carpenter. He built the apron for the Seth "Thomas dam at Plymouth Hollow" Thomaston. Off to Cambridge in August, the couple set up housekeeping on \$3 a week plus their savings. Asaph moonlighted. He made observations of moon culminations, for the Army, doing both the observations and the calculations. After increases in salary and the use of the Bond cottage on the hill by the Observatory, the couple began their family and Asaph IV was born.

Naval Observatory

In August, 1862, Asaph accepted an appointment as an aide at the U.S. Naval Observatory, then in the District of Columbia. Civil War came, and the Halls found themselves caring for wounded relatives and friends. When a southern sympathizer left the Naval Observatory, Asaph was appointed Professor. He received the rank of lieutenant.

Although a civilian with naval rank, Asaph was pressed into service at the gates of Washington. He directed men for whom English was a second language in the art of firing muskets and handling cannon. By the time the breast works were dug, Jubal Early and his men had withdrawn.

In the years after the war, Angie and Asaph added to their family. They bought a nice home to house their four boys Asaph IV, Samuel, Angelo (so named by Angeline when no daughter arrived), and Percival. ASAP. The "H" could have been added as standing for Hall. The fifth Hall boy was Harry Pritchett, son of Henry Smith Pritchett, who founded Central College in Missouri. Henry lived with the Halls and went on to become a financier after being an astronomer in the U.S. Naval Observatory, Professor of Astronomy at Washington University, head of the U.S. Geodetic Survey, and President of Massachusetts Institute of Technology. Also in the Hall home was George W. Hill, a brilliant mathematical astronomer, whose father and brother were important artists in the Hudson River School.

At first Asaph's work in D.C. was on the 9.6 inch Merz & Mahler equatorial refractor. In May of 1875, after various other assignments, he was put in charge of the (then) world's largest telescope- the 26-inch (Clark) equatorial. This instrument had been set up by the Clarks in 1873. Those in charge of this telescope for the first two years were unable to make any significant discoveries. In 1876, however, Asaph observed the white spot on Saturn. This finding led to new values for the rotation of that planet.

I will continue this article next year as part of my annual report.

I wish to invite ALL GOSHEN residents to visit the Goshen Historical Society museum at 21 Old Middle Street. The building is open from mid-April to early October on every Tuesday from 10:00 A.M. To noon or by appointment.

Henrietta C. Horvay
Town Historian

Annual Report - Regional School District No. 6

Regional School District No. 6 is located in the rural northwest corner of Connecticut and is comprised of the Towns of Warren, Morris, and Goshen, Connecticut. The District was initially organized as a grades 7-12 regional district in 1955; grades kindergarten through 6 were incorporated into the region in 1970 thereby creating a full K-12 regional school district.

The District consists of three elementary schools, each inclusive of grades pre-kindergarten through grade 6, and one high school housing grades 7 through 12. An elected nine member Board of Education, whose powers and duties are specified by Connecticut General Statutes, provides policy oversight and direction to school and district administrators.



Board of Education Members

Heather Connor-Chairman	Morris	hconnor@rsd6.org
Christine Lauretano-Vice Chairman	Morris	clauretano@rsd6.org
Richard Rebusmen-Treasurer	Warren	rrebusmen@rsd6.org
Barbara DiNicola-Secretary	Warren	bdinicola@rsd6.org
Margaret Groht	Morris	mgroht@rsd6.org
Emily Cole	Goshen	emcole@rsd6.org
Chris Sanders	Goshen	csanders@rsd6.org
Michael Bergin	Goshen	bdinicola@rsd6.org
Douglas Winkel	Warren	mbergin@rsd6.org

Our Mission

To Prepare All Students for Learning, Living and Achieving



Our Learning Expectations

2018-19 Smarter Balanced Assessment Mathematics

Region 6 Schools	Below State Benchmark	Meeting State Benchmark	Exceeding State Benchmark
Warren	28.9%	39.5%	*
Morris	32.8%	27.6%	39.7%
Goshen	*	25.3%	46.3%
Wamogo	35.0%	24.0%	41.0%
District	33.4%	27.1%	39.5%

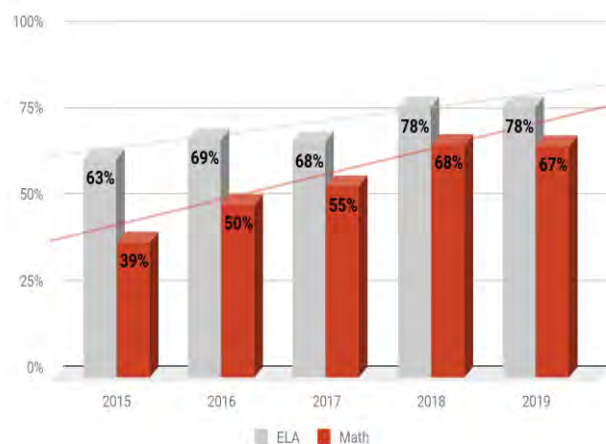
Community and Civic Responsibility ~ Collaboration
Communication ~ Problem Solving ~ Information Literacy

Our Motto

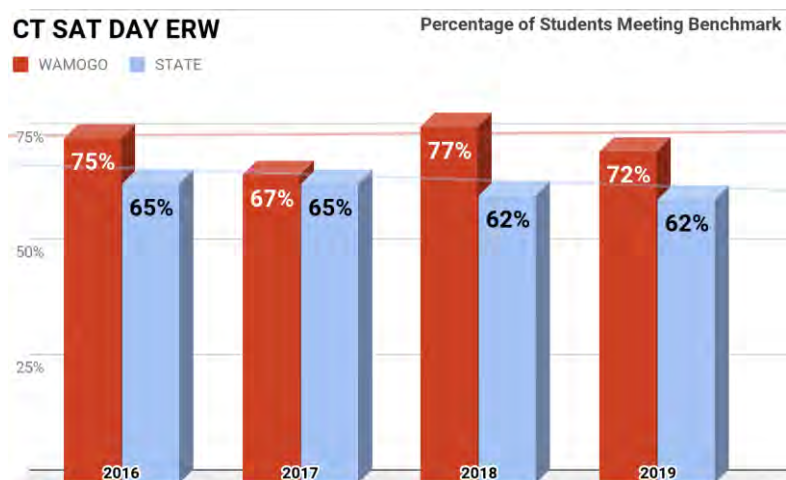
Quality, Academics, Pride

Student Performance -Smarter Balanced Assessment Grades 3-8

5 Year Trend: Percentage of Students Meeting the State Benchmark



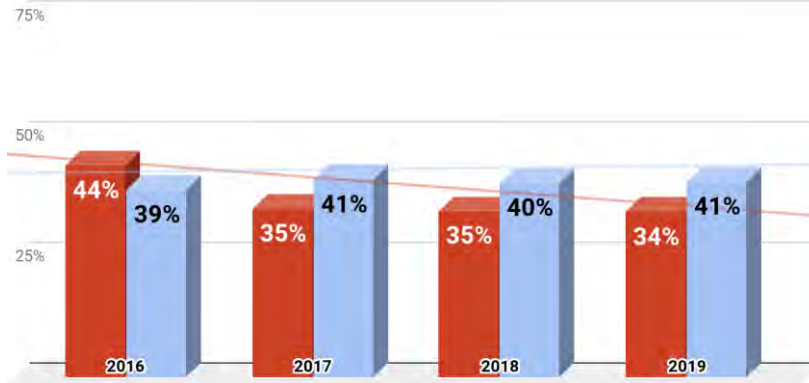
Student Performance - CT SAT DAY



CT SAT DAY Math

Percentage of Students Meeting Benchmark

WAMOGO STATE



School Board Goals – 2019-2020

I. Improve Student Learning and Outcomes

The Board will monitor a set of district-wide K-12 skills and competencies that impact student performance and preparation for life, citizenship, learning, and work beyond school.

- Common Core Standards/21st Century Digital Learning Crosswalk
- Analyze and Construct Evidence
- Critical and Creative Problem Solving
- Meaningful and Purposeful Communication
- Digital Literacy & Information Fluency

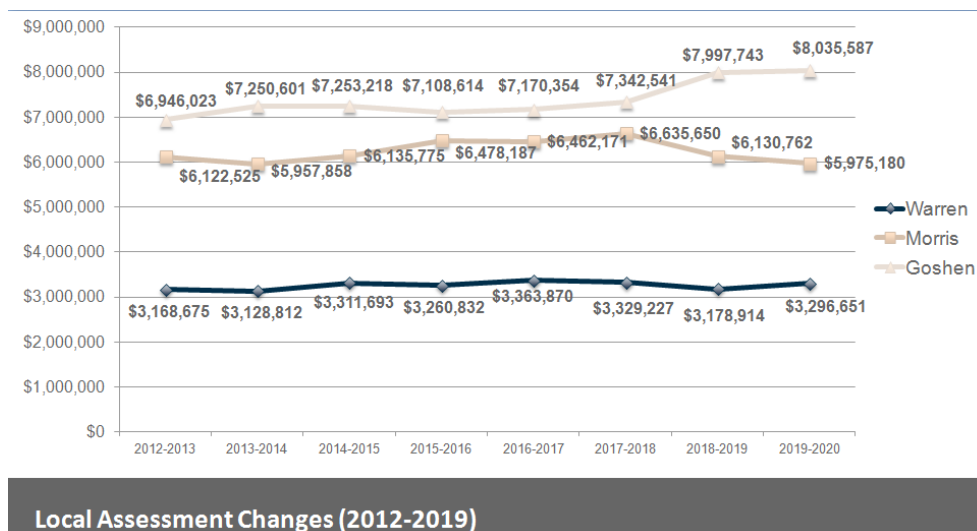
II. Evaluation -The Board will evaluate the Superintendent of Schools by June 30, 2020.

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

IV. Fiscal - The Board will adopt a 0% increase for the 2019-2020 budget.

Finance and Budget

The graphs below show the enrollment and local budget changes over the past five years. The student enrollment, across all three towns, decreased from 2013 – 2015 before holding relatively flat for the 2015 - 2019.



The tables show the approved 2018-2019 (FY19) and 2019-2020 (FY20) budget.

FY2018-2019			
Town	Enrollment K-12	%	Approved Budget Contribution
Warren	126	18.37%	\$3,178,914
Morris	243	35.42%	\$6,130,762
Goshen	317	44.21%	\$7,997,742
Total	686	100.00%	\$17,307,418

FY2019-2020				
Town	Enrollment K-12	%	Approved Budget Contribution	Annual Change
Warren	128	19.05%	\$3,296,651.05	3.7%
Morris	232	34.52%	\$5,975,180.02	-2.54%
Goshen	312	46.43%	\$8,035,586.93	0.47%
Total	672	100.00%	\$17,307,418	0.00%

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
2014-15	\$16,700,686	1.02% increase	164.52	971	6.32
2015-16	\$16,847,633	0.88% increase	160.92	986	6.12
2016-17	\$16,996,395	1.82% increase	158.1	975	6.16
2017-18	\$17,307,418	0% increase	162.4	919	5.66
2018-19	\$17,307,418	0% increase	149.7	912	6.09

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

NORTHWEST HILLS COUNCIL OF GOVERNMENTS

The Northwest Hills Council of Governments (COG) consists of the Mayors and First Selectmen from 21 member towns in the northwest corner. It is one of the nine Councils of Governments that have been established in Connecticut.

The COG meets on a monthly basis to discuss issues of municipal concern, oversee COG projects, and explore new opportunities for regional cooperation. The COG's work program includes activities in three focus areas: regional planning, grant writing and administration, and regional service delivery. Activities in each of these three focus areas are summarized below. More information on these and other COG activities is available at: www.northwesthillscog.org.

Focus Area One: Regional planning activities in 2019 focused on implementing the COG's Comprehensive Economic Development Strategy (CEDS) for the Region. Major strategies in the CEDS include expanding access to high speed fiber optic broadband, promoting tourism/arts/culture, supporting local farms, strengthening manufacturing, and encouraging entrepreneurs/innovation. The COG also pursued implementation of our updated Regional Plan of Conservation and Development this year, and developed a Resiliency Vision and Toolkit for the Northwest Hills. With technical assistance from the Housatonic Valley Association, the NHCOC also continued to promote the on-line Interactive Regional Trail Map that was developed to enhance access to information on the public access trails in the region. The NHCOC also coordinated the preparation of a Regional Transportation Safety Plan this year with the assistance of a consultant.

Focus Area Two: Grant writing and administration activities in 2019 focused on administering grant funds awarded for 1) a rural broadband and mobile enhancement study, 2) coordination of a regional food hub, 3) implementation of the CEDS, 4) the design of a regional animal shelter to serve the Torrington area, and 5) implementation of the Rural Independent Transportation Service. In addition the COG is allocated about \$2M each year from ConnDOT for priority local road improvements, and serves as the oversight agent for about \$350,000 in Homeland Security Grant funding each year for our regional area.

Focus Area Three: Regional service delivery activities in 2019 included on-going coordination of a number of popular programs such as our household hazardous waste collection days, a prescription assistance program in cooperation with the Foundation for Community Health, a Neighbor-to-Neighbor program in cooperation with the Berkshire Taconic Community Foundation, a fuel bank program, the Northwest Hills Public Works Equipment Cooperative, and the region's cooperative purchasing program.

A variety of issues of regional significance were discussed at the monthly meetings of the COG this year including transportation safety planning, economic development priorities, broadband service, GIS service, the opioid epidemic, legislative priorities, cyber security, recycling and disposal of municipal solid waste, housing issues, and demographic changes in the region.

The COG also provides assistance to a number of organizations in the region including the Regional Housing Council, Northwest Hills Road Supervisors Association, Public Safety Task Force, Recycling Advisory Committee, and the Housatonic River Commission. In addition, the COG hosts a quarterly “5th Thursday” forum for area Planning, Zoning, and Conservation Commission members to meet and discuss items of mutual interest, hear guest speakers, and provide input on regional plans.

Serving as officers of the COG in FY 2018-2019 were Bruce Adams, Chairman; Leo Paul, Vice Chairman; Bob Valentine, Secretary; and Don Stein, Treasurer. COG member towns include Barkhamsted, Burlington, Canaan (Falls Village), Colebrook, Cornwall, Goshen, Hartland, Harwinton, Kent, Litchfield, Morris, New Hartford, Norfolk, North Canaan, Roxbury, Salisbury, Sharon, Torrington, Warren, Washington, and Winchester.

Respectfully submitted,
Rick Lynn, AICP
Executive Director

Northwest Connecticut Regional Housing Council

Annual Report

Submitted: September 2019

Providing housing options that are affordable for young adults, young families, seniors, and those who work in our towns is critically important to many Northwest Corner towns. Creating these housing options is the sole focus of the Northwest Connecticut Regional Housing Council.

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

The Council is made up of representatives from each town's local housing organization who meet quarterly to report upon and gain valuable information for their town-specific planning and housing development. At meetings, we learn from each other as we share the progress and current hurdles we are encountering in our varied town housing initiatives. Questions raised and hands-on ideas and resources cause attendees to leave the meetings with possible next steps, support, and resources.

This year Housing Council representatives went to Hartford to meet with legislators and the new Connecticut Department of Housing Commissioner to advocate for the funding resources critically needed by our local housing organizations to build affordable housing in our towns. The Council also hosted a meeting and tour of affordable housing in our region with the Commissioner. We appreciate the information offered by Jocelyn Ayer from the Northwest Hills Council of Governments (NHCOG), David Berto of Housing Enterprises Inc., and Lesley Higgins-Biddle from LISC at our meetings.

We thank our member towns for their financial support and NHCOG for hosting our meetings and organizing speakers. Our towns' \$100 annual dues are a cost effective investment in our area's future. For more information on the Regional Housing Council or the local housing organizations which are members, visit www.nwcthousing.org.

Respectfully submitted,

Jill Groody Musselman, Chair

**TORRINGTON AREA HEALTH DISTRICT
ANNUAL REPORT: JULY 1, 2018 – JUNE 30, 2019**

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: **2** cryptosporidium, **9** giardiasis, **19** campylobacteriosis, **17** salmonellosis, and **4** shiga toxin producing organisms. TAHD conducted a contact investigation for **1** case of tuberculosis. TAHD provided guidance to school nurses, daycares and community members on a variety of health issues. TAHD nurses administered **549** doses of flu vaccine to local residents. TAHD consulted with **28** residents regarding potential rabies exposures which resulted in TAHD submitting **14** bats to the State of CT Laboratory for rabies testing. Guidance on post exposure prophylaxis was provided as well. Ticks brought in by **51** residents were sent to the Connecticut Agricultural Experiment Station for Lyme disease bacteria testing.

TAHD is a member of **Fit Together**, a Northwest Connecticut Healthy Eating and Active Living Initiative. Fit Together recognized 10 sites (7 childcare facilities, 3 pediatric practices) as Gold Partners for their positive impact on children's health. **9** minigrants were awarded to the following NWCT organizations for projects that align with Fit Together's mission: Torrington Kids Marathon, Café Yum, Torrington Middle School Fitness trail, Sensory hallways for Torrington and Forbes Schools, Gilbert School Fitness room, Winsted Senior Center, Torrington Community Garden and the Torrington Police Activities League. Fit Together also initiated a Bike Rack Sponsorship Program (20 bike racks were purchased to be placed throughout Torrington and Winsted).

The TAHD continues to be an active member of the **Litchfield County Opiate Task Force (LCOTF)**. This task force continues to work on strategies and solutions to the heroin/opiate addiction and overdose epidemic. LCOTF is working on asset mapping (list of available programs and providers), website development and harm reduction practices. The task force received a grant and was able to hire a Network Coordinator. Additional grant funding was secured to conduct sober home research and develop best practices.

TAHD is in year 2 of the **Strategic Prevention Framework for Prescription Drugs (SPF Rx) grant**; a comprehensive prevention strategy to raise community awareness and bring prescription drug abuse prevention activities and education to communities. TAHD uses the CT state wide "*Change the Script*" campaign to promote this awareness. In year two, TAHD provided education to 1) prescribers with the goal of increasing the use of the CT Prescription Monitoring & Reporting System (CPMRS) to reduce prescription drug misuse, overdose, and death; 2) communities at large, real estate agents, veterinarians, and pharmacies on proper home disposal of medications and the importance of securing medication. TAHD partnered with community members/leaders and distributed more than 120 Narcan kits.

The TAHD-**Medical Reserve Corps (MRC) Program** supported regional efforts around the opioid epidemic with its Project Mitigate trainings. TAHD MRC engaged youth through a peer drug use awareness program called Project Apprise. MRC members became certified in "Stop the Bleed," a nationally recognized program designed to help civilians to survive mass casualty events and give them the skills necessary to help others. MRC members assisted the TAHD at multiple clinics to provide vaccinations to IV drug users and persons who are homeless (a CT Department of Public Health Hepatitis A initiative). MRC members also participated in a TAHD Flu Clinic Drill.

The TAHD **Emergency Preparedness Program** worked with local and regional community partners on emergency protocols and plans. TAHD also participated in many local and regional drills (e.g. Point of Dispensing, Communication, Hospital emergencies). TAHD implemented a new rapid emergency communication system "Rave". TAHD conducted Hepatitis A and influenza clinics in response to the Commissioner of Public Health's initiatives.

The TAHD **Childhood Lead Poisoning Prevention Program** provided case management for more than 68 children with blood lead levels ($\geq 5\mu\text{d/l}$) as well as provided educational information to more than 100 families. Abatement / Remediation Orders were issued for 3 properties. Three properties completed abatement. Currently 13

properties have open environmental cases. TAHD continues to focus on prevention services: healthy home assessments, providing cleaning supplies and home teaching of the “3 bucket” system of cleaning (6 teachings) to decrease blood lead levels. TAHD **Healthy Homes Program** conducted 25 initial home inspections and 6 re-inspections.

The TAHD **Immunization Action Program** (IAP) continued to work with local providers and hospitals to ensure compliance with immunization laws for the infants and young children population. TAHD had an outstanding rate of 100% for referrals and children who were updated successfully in CT WiZ, the new CT Immunization Information System implemented in September of 2018. The focus for this year was to onboard providers to using the new system. Charlotte Hungerford Hospital received the Hepatitis B honor roll of 93.3% for administered Hepatitis B vaccine within 24 hours of birth.

The TAHD partners with Phoenix Labs for its **Water Testing Program**. Phoenix Labs, a full-service lab located in Manchester, CT offers a wide range of testing of drinking water. This partnership allows TAHD to offer a local option for water testing to its member towns. In addition, TAHD offers free technical advice on private drinking water wells, sampling procedures, and water testing results.

TAHD worked with partner agencies to provide the following evidence-based programing:

MATTER OF BALANCE:

This program has a proven record of increasing personal activity levels and managing falls.

TAHD, together with Farmington Valley Health District (FVHD) provided an opportunity for staff from area Assisted Living Facilities to become certified in the Matter of Balance Training Program. 8 individuals were trained.

CHRONIC DISEASE SELF-MANAGEMENT PROGRAM:

This program helps people with chronic health conditions (e.g. diabetes, depression, heart disease, arthritis, chronic pain or anxiety) manage their symptoms and improve their quality of life.

Two six-week Workshops were offered. 23 individuals received certificates for completion.

DIABETES SELF-MANAGEMENT PROGRAM:

Participants learn strategies to manage diabetes and live healthier lives.

One six-week workshop was held. 12 individuals received certificates for completing the workshop.

WALK WITH EASE:

The Arthritis Foundation’s six-week program helps people with arthritis reduce pain, increase balance and improve overall health. It is offered as a self-guided course or in a community setting. One community program (ongoing) offered this past year.

TAHD **Environmental Health Program** resulted in the following inspections/licenses/permits: **1514** food inspections, **872** temporary food permits, **81** new septic systems, **268** repaired septic systems, **130** private well permits, **62** private pool permits, **150** beauty salons & barber shops inspections, **459** house addition permits, **218** soil tests, **22** subdivision lots, **57** public pools and beaches were inspected, and **31** daycare centers inspected. Records show that approximately **373** 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 **236** complaints of various public health concerns; **19** legal orders/voluntary compliances were issued for enforcement purposes.

Robert Rubbo, MPH, Director of Health

VNA Northwest, Inc. Services
607 Bantam Road, Unit F
Bantam, Connecticut 06750-1635
860 567-6000 www.vnanw.org

Fiscal Year July 1, 2018 – June 30, 2019

**VNA Northwest, Inc. provided a variety of health services to
Goshen residents during the past year, including:**

Home Health Care:

Visit Type	Subtype	Count
AID	Routine Visit	95
	Bath Aide	43
	Telehealth	3
	Total	141
OT	Evaluation Visit	8
	Routine Visit	42
	Discharge from agency	1
	Discipline Discharge	3
	Total	54
PT	Admission Visit	1
	Evaluation Visit	30
	Routine Visit	123
	Discharge from agency	12
	Discipline Discharge	9
	Total	175
SN	Admission Visit	46
	Routine Visit	212
	On-Call Visit	2
	Recertification Visit	2
	Return to Facility	2
	Discharge from agency	20
	Discipline Discharge	8
	HG Blood Pressure Clinic	3
	HG Community Liaison	1
	Non-billable Visit	1
	Patient Telephone Call	13
	Discharge No Visit	1
	Total	311

Home Health Care:

Visit Type	Subtype	Count
SW	Evaluation Visit	5
	Routine Visit	1
	Discipline Discharge	1
	Total	7
Town Total Services, Home Health		688

Hospice Care:

Visit Type	Subtype	Count
AID	Routine Visit	89
	Total	89
SN	Initial Visit	2
	Routine Visit	31
	On-Call Visit	2
	Recertification Visit	2
	Discharge from Agency	2
	Patient Telephone Call	2
	Total	41
SW	Bereavement Visit	1
	Initial Visit	2
	Routine Visit	4
	Total	7
Town Total Services, Hospice		137

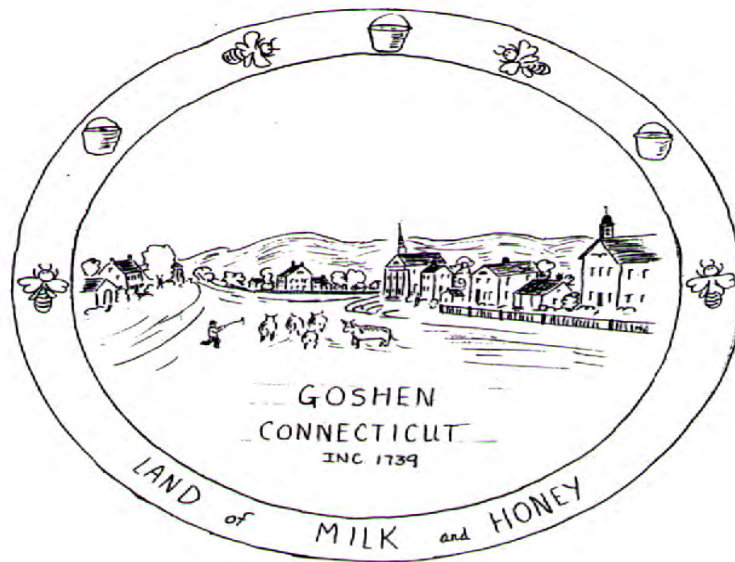
Nursing Registry, Private Duty

Visit Type	Subtype	Count
Companion		50
Town Total Services, Registry		50

TOWN OF GOSHEN, CONNECTICUT

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019



with

SUPPLEMENTAL STATEMENTS AND SCHEDULES

and

INDEPENDENT AUDITORS' REPORT

Sandra E. Welwood, LLC

Certified Public Accountants

TOWN OF GOSHEN, CONNECTICUT

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Independent Auditors' Report

To the Board of Finance
Town of Goshen, Connecticut

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Goshen, Connecticut (the "Town"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town, as of June 30, 2019, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3-10, the Schedule of Changes in Net Pension Liability and Related Ratios on page 37, and the Schedule of Contributions to the Defined Benefit Pension Plan on page 38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The General Fund budgetary comparison detail schedules, and the combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the General Fund budgetary comparison detail schedules, and the combining and individual nonmajor fund financial statements and 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 September 13, 2019, on our consideration of the Town'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.



Danbury, Connecticut
September 13, 2019

TOWN OF GOSHEN, CONNECTICUT

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

JUNE 30, 2019

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, 2019.

FINANCIAL HIGHLIGHTS

- Government-wide, the assets of the Town exceeded its liabilities at the close of the most recent fiscal year by \$11,010,098 (net position). Of this amount, \$3,529,600 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. Net Position restricted for endowments (\$329,364), Capital Projects (\$10,147), Town road improvements (\$772,701), Shane Moorehouse Kinsella Memorial Children's Fund (8,903), Energy Efficiency Project (\$5,911) and Dog Fund (\$4,129). The remainder of its net position is invested in capital assets.
- As of the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$4,752,087, a decrease of \$34,002 in comparison with the prior year and attributable to the results in the General and Capital and Nonrecurring Funds and the Non-major Funds. Of this amount, \$1,650,795 is available for spending at the government's discretion (unassigned fund balance) and \$532,598 has been assigned for subsequent year's appropriations and \$6,484 has been assigned for capital projects.
- As of the end of June 30, 2019, the fund balance in the General Fund was \$2,224,540, of which \$532,598 has been dedicated to offset fiscal year 2019-2020 appropriations, leaving an unassigned fund balance for the General Fund of \$1,650,795 or 15.3% of total General Fund expenditures.

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.

Town of Goshen, Connecticut
Management's Discussion and Analysis (Unaudited) (continued)

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.

The government-wide financial statements can be found on pages 11-12 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 fourteen individual governmental funds. Information is presented separately in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund. 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 13-16 of this report.

Town of Goshen, Connecticut
Management's Discussion and Analysis (Unaudited) (continued)

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 17-18 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 19-36 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS
Net Position

	<u>2019</u>	<u>2018</u>
<u>Assets</u>		
Current and other assets	\$ 5,356,609	\$ 5,425,547
Capital assets, net	<u>6,286,343</u>	<u>5,986,573</u>
Total assets	<u>11,642,952</u>	<u>11,412,120</u>
<u>Deferred outflows of resources</u>	<u>-</u>	<u>-</u>
<u>Liabilities</u>		
Long-term liabilities outstanding	111,894	80,415
Other liabilities	<u>520,960</u>	<u>569,494</u>
Total liabilities	<u>632,854</u>	<u>649,909</u>
<u>Deferred inflows of resources</u>	<u>-</u>	<u>-</u>
<u>Net Position</u>		
Net investment in capital assets	6,286,343	5,986,573
Restricted	1,194,155	1,234,039
Unrestricted	<u>3,529,600</u>	<u>3,541,599</u>
Total net position	<u>\$ 11,010,098</u>	<u>\$ 10,762,211</u>

The restricted portion of the Town's net position represents net assets restricted in permanent endowment funds for various Town-owned properties, primarily cemeteries, and funds restricted for road improvements, capital projects, energy efficiency projects, Shane Moorehouse Kinsella Memorial Children's Fund, and Dog Fund. The balance of unrestricted net position (\$3,529,600) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Town reports that net position increased by \$247,887 during this fiscal year. The increase is primarily attributed to:

- Greater than anticipated revenue from taxes
- Refund from Region School District #6 representing favorable results from fiscal year ending 2018
- Cost savings in many departments
- Better than anticipated revenue from interest temporarily invested funds
- Receipts from Woodridge Lake Property Owner's Association toward the sedimentation projects

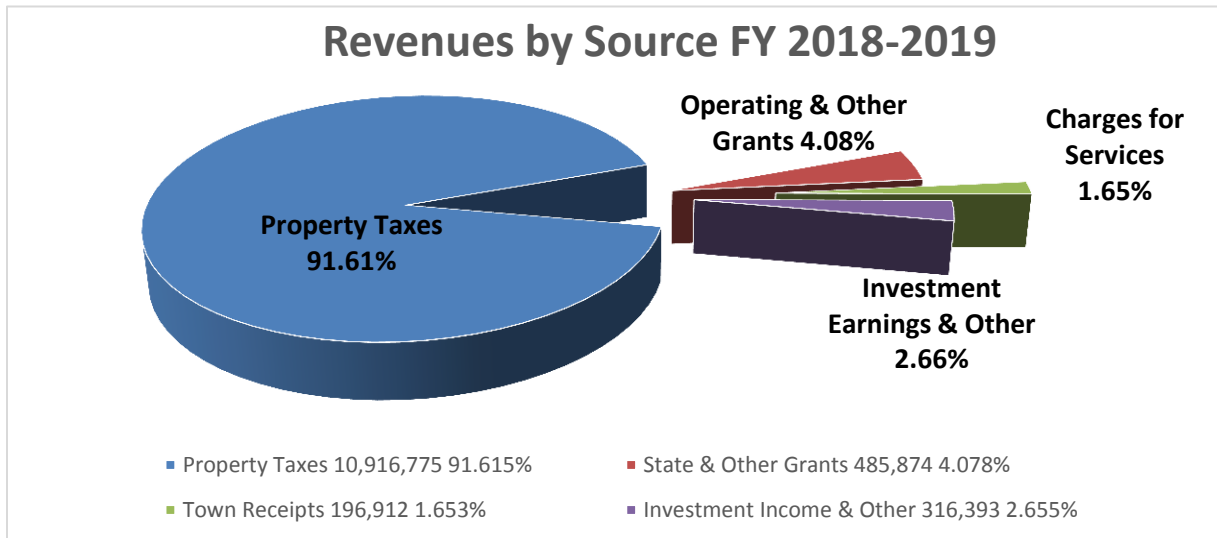
Town of Goshen, Connecticut
Management's Discussion and Analysis (Unaudited) (continued)

	<u>Change in Net Position</u>	
	<u>2019</u>	<u>2018</u>
<u>Revenues:</u>		
Program revenues:		
Charges for services	\$ 196,912	\$ 208,374
Operating grants and contributions	436,347	367,126
Capital grants and contributions	49,527	77,951
General revenues:		
Property taxes	10,916,775	10,428,416
Grants and contributions	51,623	27,127
Unrestricted investment earnings	144,199	107,576
Other revenue	<u>120,571</u>	<u>161,537</u>
Total revenues	<u>11,915,954</u>	<u>11,378,107</u>
<u>Expenses:</u>		
General government	1,243,512	1,220,691
Public safety	264,613	260,086
Public works	1,690,533	1,532,184
Health and welfare	72,815	70,283
Recreation	207,904	198,116
Sanitation	190,945	177,989
Education	<u>7,997,745</u>	<u>7,342,541</u>
Total expenses	<u>11,668,067</u>	<u>10,801,890</u>
Change in net position	247,887	576,217
Net position, beginning of year	<u>10,762,211</u>	<u>10,185,994</u>
Net position, end of year	<u>\$ 11,010,098</u>	<u>\$ 10,762,211</u>

Governmental Activities

Governmental activities increased the Town of Goshen's net position by \$247,887.

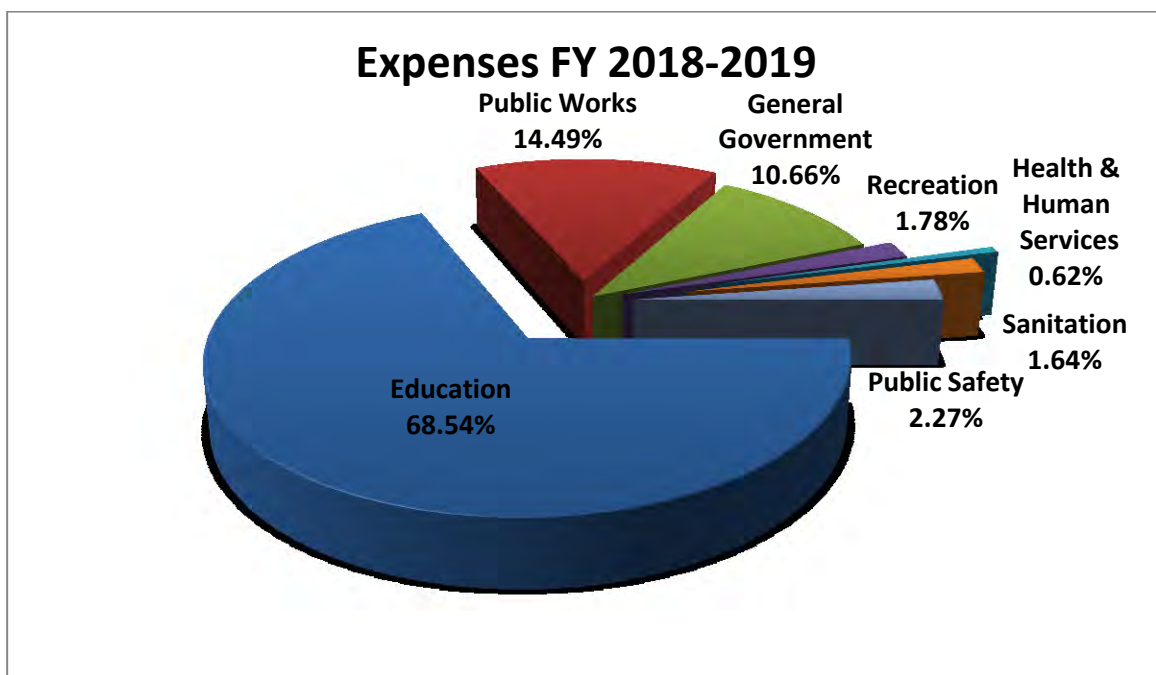
Key elements of the revenues are as follows:



Major revenue factors included:

- Greater than anticipated revenue from taxes
- Better than anticipated revenue from interest on temporarily invested funds
- Receipt of funds from Regional School District #6 represent favorable results from fiscal year ending 2018

Key elements of the expenses are as follows:



Town of Goshen, Connecticut
Management's Discussion and Analysis (Unaudited) (continued)

For Governmental Activities, 68.5% of the Town's expenses related to education, 10.7% to general government, 2.3% to public safety, 14.5% to public works, 1.8% to recreation, and the remaining 2.2% relates to sanitation, and health and welfare.

Major expense factors include:

- Savings in most departments due to the continued diligence of department heads and employees.
- The use of 20.8% of the budgeted contingency amount was necessitated by current year results.
- Less than anticipated costs for Fire Protection.
- Savings in Public Works include lower than anticipated overtime and summer/winter temporary costs and various other categories.

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 \$4,752,087, a \$34,002 decrease in comparison with the prior year. Thirty-five (35) % of this total amount constitutes unassigned fund balance, which is available for spending at the government's discretion.

Over the past several years, there has been a concerted effort maintain the 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 more appropriate fund balance has placed the Town in a solid financial footing for the significant decrease in state grants 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.

Given the Town's strong Unassigned General Fund Balance, and due to the significant loss of state grant funds in recent years, the Board of Finance was able to maintain a level the mill rate for the year ending June 30, 2019. Both the Board of Selectmen and Board of Finance believe this is necessary to retain the current Fund Balance at an appropriate level, given the increasing uncertainty of state grants.

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year, total fund balance of the General Fund totaled \$2,224,540 of which \$532,598 was assigned for fiscal year ending 2019. This represents a net decrease of \$65,296. Out of the \$483,044 designated to offset the 2018-2019 budget, \$6,793 was committed for pension payments and \$58,503 was utilized. due to cost savings across numerous departments combined with greater than anticipated revenues from taxes and interest income. The fund balance for the previous fiscal year was \$2,289,436.

As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and the amount assigned for future periods to total fund expenditures. Unassigned fund balance and the amount assigned for future periods represents 20.2 % of total General Fund expenditures for the fiscal year ending June 30, 2019, and is consistent with the previous fiscal year.

Town of Goshen, Connecticut
Management's Discussion and Analysis (Unaudited) (continued)

The Capital and Non-Recurring Fund balance increased \$23,080 to \$951,715, of which \$935,084 is committed for approved capital appropriations.

Another major fund reported by the town is the Town Aid Road Fund (TAR). Grant funds are reserved for road projects and amounts are appropriated for specific projects. During the year \$305,326 was appropriated for the shimming of roads prior to chip sealing, and payment for asphalt paving performed on Beach Street, Deming Road, East Street South, Milton Road, Four Winds Road, Lyman Lane and Beach Hill.

The Land Acquisition Fund, which was established during a Special Town Meeting in 2006, ended the year with a fund balance of \$364,834. A total of \$41,925 was received by the fund during the current fiscal year. 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 \$476,251, with an additional appropriation of \$10,000 for Stormwater Improvements at Woodridge Lake. Due to the diligence of department heads and employees, and revenue greater than budgeted, \$58,503 of the budgeted use of surplus was utilized during the year. At year-end, \$8,341 of a total budgeted amount of \$40,000 was taken from contingency to cover overspending in several departments. Some of the budget adjustments made were to cover Waste Removal (\$2,503) due to the increase in MIRA fees, Town Hall (\$2,259) to cover computer support and heating oil, Newsletter costs (\$1,645) which is offset by contributions, Library \$(1,574) due to salary increases due to the wage study, Fire Commissioners (\$110), to cover clerk wages, Land Use Enforcement (\$12) for wages and mileage, Zoning Board of Appeals (\$236) due to clerical wages and legal ads and Education (\$2) due to rounding of payments.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental activities as of June 30, 2019, amounts to \$6,286,343 (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, 2019, included the following:

- Purchase of a 2019 Internal Plow truck with plow
- Purchase of a 2018 Ford 350 with plow
- New Fire-fighting Bed for the Brush Truck
- Backup generator at Public Works
- Purchase of 3 self-contained breathing apparatus (SCBA) for the Fire Co. and the face piece
- The reclamation and paving on Milton Road, Four Winds Road, Beech Hill, Lyman Lane and drainage on Town Hill Road

Town of Goshen, Connecticut
Management's Discussion and Analysis (Unaudited) (continued)

The Capital and Nonrecurring fund balance increased \$23,080 to \$951,715, of which \$935,084 is reserved for approved capital appropriations.

Additional information on the Town's capital assets can be found in Note 6 on page 30 of this report. The Town has the following obligations:

	<u>Outstanding Obligations at Year-End</u>	
	<u>2019</u>	<u>2018</u>
Compensated absences	\$ 38,096	\$ 7,350
Net pension liability	<u>73,798</u>	<u>73,065</u>
	<u>\$ 111,894</u>	<u>\$ 80,415</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.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- A new five-year recycling contract beginning July 31, 2016.
- Reductions in State Grant Revenues.
- Starting new fiscal year with a ratio of the current General Fund Balance to budgeted expenditures of 20.2% enabled the Town to assign \$532,598 for the 2019-2020 year.
- In June 2018, the Board of Selectmen locked electric rates through December 2022. Previous rates were Eversource Standard Offer which could change every six months with the market.
- The Board of Selectmen continued to be diligent with respect to annual expenses, ensuring that needed services are provided to our residents while holding down costs as much as possible.
- Continued imposition of unfunded Federal and State mandates.

These factors were considered in preparing the Town's budget for the 2019-2020 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, 2019**

Assets

Cash and cash equivalents	\$ 4,312,773
Investments	901,563
Receivables, net of allowances:	
Property tax	65,525
Interest and lien fees on taxes	35,566
Other	35
Prepaid expenses	41,147
Noncurrent assets:	
Capital assets not being depreciated	1,193,792
Capital assets, net of accumulated depreciation	5,092,551
Total assets	11,642,952

Deferred Outflows of Resources

-

Liabilities

Accounts payable	428,224
Unearned revenue	25,795
Deposits	66,941
Noncurrent liabilities:	
Due in more than one year	111,894
Total liabilities	632,854

Deferred Inflows of Resources

-

Net Position

Net investment in capital assets	6,286,343
Restricted	
Capital projects	10,147
Road improvements	772,701
Shane Moorehouse Kinsella Memorial Children's Fund	8,903
Energy efficiency project (EECBG)	5,911
Dog Fund	4,129
Permanent endowments	
Expendable	62,848
Nonexpendable	329,516
Unrestricted	3,529,600
Total net position	\$ 11,010,098

The notes to the financial statements are an integral part of this statement.

TOWN OF GOSHEN, CONNECTICUT

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for	Operating	Capital	
	Expenses	Services	Grants and Contributions	Grants and Contributions	Governmental Activities
Governmental Activities:					
General government	\$ (1,243,512)	\$ 121,017	\$ 77,754	\$ -	\$ (1,044,741)
Public safety	(264,613)	-	-	-	(264,613)
Public works	(1,690,533)	-	277,634	49,527	(1,363,372)
Health and welfare	(72,815)	-	-	-	(72,815)
Recreation	(207,904)	75,895	-	-	(132,009)
Sanitation	(190,945)	-	-	-	(190,945)
Education	(7,997,745)	-	80,959	-	(7,916,786)
Total governmental activities	<u>\$ (11,668,067)</u>	<u>\$ 196,912</u>	<u>\$ 436,347</u>	<u>\$ 49,527</u>	<u>(10,985,281)</u>
General Revenues:					
Property taxes, interest, and lien fees					10,916,775
Grants and contributions not restricted to specific programs					51,623
Unrestricted investment earnings					144,199
Other revenue					120,571
Total general revenues					<u>11,233,168</u>
Change in net position					247,887
Net position, beginning of year					<u>10,762,211</u>
Net position, end of year					<u>\$ 11,010,098</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF GOSHEN, CONNECTICUT

**GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2019**

	General Fund	Capital and Nonrecurring Fund	Town Aid Roads Fund	Nonmajor Funds	Total
<u>Assets</u>					
Cash and cash equivalents	\$ 4,196,659	\$ 70,571	\$ -	\$ 45,543	\$ 4,312,773
Investments	543,469	-	-	358,094	901,563
Receivables:					
Property tax	65,525	-	-	-	65,525
Interest and lien fees on taxes	35,566	-	-	-	35,566
Other	35	-	-	-	35
Prepaid expenses	41,147	-	-	-	41,147
Due from other funds	2,370	881,144	772,701	403,531	2,059,746
Total assets	\$ 4,884,771	\$ 951,715	\$ 772,701	\$ 807,168	\$ 7,416,355
<u>Liabilities</u>					
Accounts payable	\$ 426,557	\$ -	\$ -	\$ 1,667	\$ 428,224
Due to other funds	2,057,376	-	-	2,370	2,059,746
Unearned revenue	25,795	-	-	-	25,795
Deposits	66,941	-	-	-	66,941
Total liabilities	2,576,669	-	-	4,037	2,580,706
<u>Deferred Inflows of Resources</u>					
Unavailable revenue - property taxes	83,562	-	-	-	83,562
<u>Fund Balances</u>					
Nonspendable	41,147	-	-	329,516	370,663
Restricted	-	10,147	772,701	81,791	864,639
Committed	-	935,084	-	391,824	1,326,908
Assigned	532,598	6,484	-	-	539,082
Unassigned	1,650,795	-	-	-	1,650,795
Total fund balances	2,224,540	951,715	772,701	803,131	4,752,087
Total liabilities, deferred inflows of resources, and fund balances	\$ 4,884,771	\$ 951,715	\$ 772,701	\$ 807,168	

Amounts reported in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	6,286,343
Property taxes, interest and lien fees, and grants that are not available to pay for current period expenditures are deferred, or not recognized, in the funds.	83,562
Long-term obligations, not due and payable in the current period, are not reported in the funds:	
Net pension liability	(73,798)
Compensated absences	(38,096)
Net position	\$ 11,010,098

The notes to the financial statements are an integral part of this statement.

TOWN OF GOSHEN, CONNECTICUT

**GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019**

	General Fund	Capital and Nonrecurring Fund	Town Aid Roads Fund	Nonmajor Funds	Total
Revenues:					
Property taxes	\$ 10,859,433	\$ -	\$ -	\$ -	\$ 10,859,433
Interest and lien fees	43,744	-	-	-	43,744
Intergovernmental	158,052	15,801	277,634	47,455	498,942
Investment income	107,187	-	-	18,412	125,599
Net change in fair value of investments	-	-	-	18,600	18,600
Departmental	196,912	1,847	-	36,708	235,467
Other	90,216	-	-	30,355	120,571
Total revenues	<u>11,455,544</u>	<u>17,648</u>	<u>277,634</u>	<u>151,530</u>	<u>11,902,356</u>
Expenditures:					
Current:					
General government	1,230,958	-	-	78,857	1,309,815
Public safety	164,160	-	-	1,667	165,827
Public works	1,016,659	-	-	-	1,016,659
Health and welfare	72,645	-	-	-	72,645
Recreation	159,113	-	-	-	159,113
Sanitation	190,911	-	-	-	190,911
Education	7,997,745	-	-	-	7,997,745
Capital outlay	-	718,317	305,326	-	1,023,643
Total expenditures	<u>10,832,191</u>	<u>718,317</u>	<u>305,326</u>	<u>80,524</u>	<u>11,936,358</u>
Excess (deficiency) of revenues over (under) expenditures	<u>623,353</u>	<u>(700,669)</u>	<u>(27,692)</u>	<u>71,006</u>	<u>(34,002)</u>
Other financing sources (uses):					
Transfer in	51,100	739,749	-	16,000	806,849
Transfers out	(739,749)	(16,000)	(50,000)	(1,100)	(806,849)
Total other financing sources (uses)	<u>(688,649)</u>	<u>723,749</u>	<u>(50,000)</u>	<u>14,900</u>	<u>-</u>
Net change in fund balances	<u>(65,296)</u>	<u>23,080</u>	<u>(77,692)</u>	<u>85,906</u>	<u>(34,002)</u>
Fund balances, beginning of year	<u>2,289,836</u>	<u>928,635</u>	<u>850,393</u>	<u>717,225</u>	<u>4,786,089</u>
Fund balances, end of year	<u>\$ 2,224,540</u>	<u>\$ 951,715</u>	<u>\$ 772,701</u>	<u>\$ 803,131</u>	<u>\$ 4,752,087</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF GOSHEN, CONNECTICUT

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balances - total governmental funds	<u>\$ (34,002)</u>
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Capital outlays exceeded depreciation expense and capital disposals in the current period as follows:

Depreciation expense	(437,709)
Capital outlay	916,894
Disposal of capital assets	<u>(179,415)</u>
	<u>299,770</u>

Property tax revenues and grant revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

13,598

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the funds:

Change in compensated absences	(30,746)
Change in net pension liability	<u>(733)</u>
	<u>(31,479)</u>

Change in net position	<u><u>\$ 247,887</u></u>
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The notes to the financial statements are an integral part of this statement.

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, 2019**

	Budgeted Amounts				Variance With Final Budget Positive (Negative)
	Original	Transfers	Final	Actual	
Revenues:					
Property taxes	\$ 10,765,198	\$ -	\$ 10,765,198	\$ 10,859,433	\$ 94,235
Interest and lien fees	30,000	-	30,000	43,744	13,744
Intergovernmental	156,896	-	156,896	158,052	1,156
Investment income	66,000	-	66,000	107,187	41,187
Departmental	218,271	-	218,271	196,912	(21,359)
Other	23,861	-	23,861	90,216	66,355
Total revenues	<u>11,260,226</u>	<u>-</u>	<u>11,260,226</u>	<u>11,455,544</u>	<u>195,318</u>
Expenditures:					
Current:					
General government	1,335,819	(2,615)	1,333,204	1,230,958	102,246
Public safety	203,720	110	203,830	164,160	39,670
Public works	1,085,529	-	1,085,529	1,016,659	68,870
Health and welfare	78,896	-	78,896	72,645	6,251
Recreation	174,506	-	174,506	159,113	15,393
Sanitation	188,408	2,503	190,911	190,911	-
Education	7,997,743	2	7,997,745	7,997,745	-
Total expenditures	<u>11,064,621</u>	<u>-</u>	<u>11,064,621</u>	<u>10,832,191</u>	<u>232,430</u>
Excess of revenues over expenditures	<u>195,605</u>	<u>-</u>	<u>195,605</u>	<u>623,353</u>	<u>427,748</u>
Other financing sources (uses):					
Use of committed fund balance - pension	6,793	-	6,793	6,793	-
Use of fund balance	476,251	10,000	486,251	58,503	(427,748)
Transfers in	51,100	-	51,100	51,100	-
Transfers out	(729,749)	(10,000)	(739,749)	(739,749)	-
Total other financing sources (uses)	<u>(195,605)</u>	<u>-</u>	<u>(195,605)</u>	<u>(623,353)</u>	<u>(427,748)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance beginning of year				2,283,043	
Use of fund balance to finance budget				<u>(58,503)</u>	
Fund balance, end of year				<u>\$ 2,224,540</u>	

The notes to the financial statements are an integral part of this statement.

TOWN OF GOSHEN, CONNECTICUT
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2019

	Pension Trust Funds	Agency Fund Task Force on Prevention
<u>Assets</u>		
Investments	\$ 974,291	\$ -
Contributions receivable	4,534	-
Due from other funds	-	6,579
Total assets	978,825	6,579
<u>Liabilities</u>		
Due to others	-	6,579
Total liabilities	-	6,579
Net position held in trust for pension benefits	\$ 978,825	\$ -

The notes to the financial statements are an integral part of this statement.

TOWN OF GOSHEN, CONNECTICUT

FIDUCIARY FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED JUNE 30, 2019

	Pension Trust Funds
	<hr/>
<u>Additions:</u>	
Town contributions	\$ 64,081
Other	-
Investment income:	
Net change in fair value of investments	<hr/> 45,545
Total additions	<hr/> 109,626
<u>Deductions:</u>	
Benefits paid	8,730
Plan administration	<hr/> 3,688
Total deductions	<hr/> 12,418
Net increase in net position	97,208
Net position, beginning of year	<hr/> 881,617
Net position, end of year	<hr/> <hr/> \$ 978,825

The notes to the financial statements are an integral part of this statement.

TOWN OF GOSHEN, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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.

Jointly Governed Organization

Regional Animal Control Program – The City of Torrington, the Town of Goshen, and the Town of Litchfield have established a regional animal control program (the “Program”) for the purpose of employing a regional animal control officer, assistant animal control officers, and for the administration and enforcement of the laws relating to animals within the region including the operation of an animal control facility. The affairs of the Program are governed by the Regional Animal Control Facility Commission on which each member municipality is represented by its chief executive officer or such officer’s designee. Program costs are shared by the municipalities in proportion to their population. The Town of Goshen remitted \$19,030 to the Program during the 2019 fiscal year in payment of program costs.

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.

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.

Agency Funds – are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

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. 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.

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 month next succeeding the 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, 2019. 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, expenditures, or expenses. Transactions that constitute reimbursement to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses 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 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 - 10
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.

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.

Town of Goshen, Connecticut
Notes to Financial Statements
June 30, 2019 (continued)

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.

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 7.5% 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, 2019.

Town of Goshen, Connecticut
Notes to Financial Statements
June 30, 2019 (continued)

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

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>Fund balance beginning</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Other financing sources (uses)</u>	<u>Fund balance ending</u>
GAAP basis	\$ 2,289,836	\$ 11,455,544	\$ (10,832,191)	\$ (688,649)	\$ 2,224,540
Use of fund balance				58,503	58,503
Reflect effects of use of fund balance					(58,503)
Difference in recognition of pension benefits	<u>(6,793)</u>	<u>-</u>	<u>-</u>	<u>6,793</u>	<u>-</u>
Budgetary basis	<u>\$ 2,283,043</u>	<u>\$ 11,455,544</u>	<u>\$ (10,832,191)</u>	<u>\$ (623,353)</u>	<u>\$ 2,224,540</u>

Note 3 – Cash, Cash Equivalents, and Investments

Cash and cash equivalents at June 30, 2019, consisted of:

	<u>Governmental Funds</u>
Deposits	\$ 606,933
Repurchase investment account	2,065,580
Petty cash	459
Short Term Investment Fund	<u>1,639,801</u>
Total cash and cash equivalents	<u>\$ 4,312,773</u>

Town of Goshen, Connecticut
Notes to Financial Statements
June 30, 2019 (continued)

Investments as of June 30, 2019, consisted of:

	Fair Market Value	Maturity Not Applicable	Average Credit Rating	Investment Maturity (in Years)			
				Less Than 1	1-5	5-10	10-30
<u>General Fund</u>							
Certificates of deposit	\$ 543,469	\$ -	*	\$ -	\$ 543,469	\$ -	\$ -
<u>Nonmajor funds</u>							
Certificates of deposit	\$ 35,000	\$ -	*	\$ -	\$ 35,000	\$ -	\$ -
Corporate securities	242,343	242,343	NA	-	-	-	-
Mutual funds – equity	68,708	68,708	NA	-	-	-	-
Mutual funds – bonds	12,043	-	AA+	-	-	-	12,043
	<u>\$ 358,094</u>	<u>\$ 311,051</u>		<u>\$ -</u>	<u>\$ 35,000</u>	<u>\$ -</u>	<u>\$ 12,043</u>
<u>Pension Trust fund</u>							
U.S. Government agencies	\$ 8,316	\$ 8,316	NA	\$ -	\$ -	\$ -	\$ -
Mutual funds – equity	926,931	926,931	NA	-	-	-	-
Mutual funds – bonds	39,044	39,044	A	-	-	-	-
	<u>\$ 974,291</u>	<u>\$ 974,291</u>		<u>\$ -</u>	<u>\$ -</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 – 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

Town of Goshen, Connecticut
Notes to Financial Statements
June 30, 2019 (continued)

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, 2019, a minimum of \$56,560 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 \$317,461 was insured by Federal Depository insurance. The remaining bank balance of \$274,585 was uninsured and uncollateralized.

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, 2019, 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.

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 are as follows:

<u>Issuer</u>	<u>Percentage of Nonmajor Fund Investments</u>
Clorox Co.	6.4%
Emerson Electric Co.	7.5%
Johnson & Johnson	12.8%
J P Morgan Chase & Co.	12.5%
Home Depot, Inc.	6.7%

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:

Town of Goshen, Connecticut
Notes to Financial Statements
June 30, 2019 (continued)

- 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.

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, 2019.

Note 4 – Deferred Inflows of Resources

To reflect that a portion of property taxes, interest, and lien fees receivable at June 30, 2019, 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 \$83,562 as a deferred inflow of resources.

Note 5 – Interfund Receivables, Payables, and Transfers

As of June 30, 2019, interfund receivables and payables that resulted from various interfund transactions were as follows:

	Due From:			Total
	General Fund	Other Cemetery Funds	East Street Cemetery	
Due To:				
General Fund		\$ 1,625	\$ 745	\$ 2,370
Lake Weed Management	\$ 13,236	-	-	13,236
Energy Efficiency Project	5,911	-	-	5,911
Library Fund	13,754	-	-	13,754
Dog Fund	5,796	-	-	5,796
Capital and Nonrecurring	881,144	-	-	881,144
Land Acquisition Fund	364,834	-	-	364,834
Town Aid Roads Fund	<u>772,701</u>	<u>-</u>	<u>-</u>	<u>772,701</u>
Total	<u>\$ 2,057,376</u>	<u>\$ 1,625</u>	<u>\$ 745</u>	<u>\$ 2,059,746</u>

Town of Goshen, Connecticut
Notes to Financial Statements
June 30, 2019 (continued)

Interfund transfers during the year ended June 30, 2019, were as follows:

	Transfers in:			Total
	<u>General Fund</u>	<u>Capital and Nonrecurring</u>	<u>Lake Weed Management</u>	<u>Governmental</u>
Transfers out:				
General Fund	\$ -	\$ 739,749	\$ -	\$ 739,749
Town Aid Roads Fund	50,000	-	-	50,000
Dog Fund	1,100	-	-	1,100
Capital and Nonrecurring	-	-	16,000	16,000
Total	<u>\$ 51,100</u>	<u>\$ 739,749</u>	<u>\$ 16,000</u>	<u>\$ 806,849</u>

Note 6 – Capital Assets

Capital asset activity for the year ended June 30, 2019, was as follows:

	<u>Balance at July 1, 2018</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance at June 30, 2019</u>
Capital assets not being depreciated:				
Land	\$ 1,114,226	\$ -	\$ -	\$ 1,114,226
Construction in process	78,068	16,721	15,223	79,566
Total capital assets not being depreciated	<u>1,192,294</u>	<u>16,721</u>	<u>15,223</u>	<u>1,193,792</u>
Capital assets being depreciated:				
Buildings and improvements	1,798,108	5,489	-	1,803,597
Land improvements	890,191	-	-	890,191
Furniture, machinery and equipment	1,110,147	84,097	58,157	1,136,087
Vehicles	2,187,606	386,229	101,723	2,472,112
Infrastructure	3,673,465	424,358	164,190	3,933,633
Total capital assets being depreciated	<u>9,659,517</u>	<u>900,173</u>	<u>324,070</u>	<u>10,235,620</u>
Less accumulated depreciation:				
Buildings and improvements	808,895	47,818	-	856,713
Land improvements	346,409	24,569	-	370,978
Furniture, machinery and equipment	991,966	36,397	58,157	970,206
Vehicles	1,474,792	136,335	68,491	1,542,636
Infrastructure	1,243,176	192,590	33,230	1,402,536
Total accumulated depreciation	<u>4,865,238</u>	<u>437,709</u>	<u>159,878</u>	<u>5,143,069</u>
Capital assets being depreciated, net of depreciation	<u>4,794,279</u>	<u>462,464</u>	<u>164,192</u>	<u>5,092,551</u>
Capital assets, net	<u>\$ 5,986,573</u>	<u>\$ 479,185</u>	<u>\$ 179,415</u>	<u>\$ 6,286,343</u>

Town of Goshen, Connecticut
Notes to Financial Statements
June 30, 2019 (continued)

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

General government	\$ 18,964
Public safety	90,402
Public works, including depreciation of general infrastructure assets	316,339
Recreation	<u>12,004</u>
Total depreciation expense	<u>\$ 437,709</u>

Note 7 – Long-Term Obligations

Long-term obligation activity for the year ended June 30, 2019, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Net pension obligation	\$ 73,065	\$ 7,526	\$ 6,793	\$ 73,798	\$ -
Compensated absences	<u>7,350</u>	<u>30,746</u>	<u>-</u>	<u>38,096</u>	<u>-</u>
Total long-term liability	<u>\$ 80,415</u>	<u>\$ 38,272</u>	<u>\$ 6,793</u>	<u>\$ 111,894</u>	<u>\$ -</u>

Note 8 – Pension Plans

Plan Descriptions

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.

Town of Goshen, Connecticut
Notes to Financial Statements
June 30, 2019 (continued)

Defined Benefit Plan

Plan Membership – Based on the actuarial valuation dated July 1, 2018, for the Town, membership consisted of:

Active participants	0
Terminated vested participants	0
Inactive members receiving benefits	<u>3</u>
Total	<u><u>3</u></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 employees 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 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 are 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, 2019, were as follows:

Total pension liability	\$	73,798
Plan fiduciary net position		<u>-</u>
Net pension liability	\$	<u><u>73,798</u></u>
Plan fiduciary net position as a percentage of the total pension liability		0.00%

Town of Goshen, Connecticut
Notes to Financial Statements
June 30, 2019 (continued)

Actuarial Assumptions – The total pension liability was determined by an actuarial valuation as of July 1, 2018, as updated on the liability measurement date of June 30, 2019, 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 2018.

The actuarial assumptions used in the July 1, 2018, 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 America.

Discount Rate – The discount rate used to measure the total pension liability at June 30, 2019, 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 (2.50%) or 1-percentage-point higher (4.50%) than the current rate:

	1% Decrease (2.50%)	Current Discount Rate (3.50%)	1% Increase (4.50%)
Net pension liability	\$ 78,754	\$ 73,798	\$ 69,387

Changes in the Net Pension Liability – Changes in the plan’s net pension liability for the year ended June 30, 2019, are as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balance at June 30, 2018	\$ 73,065	\$ -	\$ 73,065
Changes for the year:			
Interest	2,654	-	2,654
Differences between expected and actual experience	3,062	-	3,062
Changes of assumptions	4,379	-	4,379
Employer contributions	-	9,362	(9,362)
Benefit payments	(9,362)	(9,362)	-
Net changes	733	-	733
Balance at June 30, 2019	\$ 73,798	\$ -	\$ 73,798

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. At June 30, 2019, the net position available for benefits was \$978,825. The Town adopted the plan effective July 1, 1999.

At June 30, 2019, there were 16 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 \$57,288 to the plan during the fiscal year ended June 30, 2019. The Town's outstanding liability to the plan at fiscal year-end was \$4,534. Pension administration expenses totaling \$3,688 were paid by the General Fund during the fiscal year.

Note 9 – 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 10 – 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, 2019 (continued)

Note 11 – Governmental Fund Balances

	<u>General Fund</u>	<u>Capital and Nonrecurring Fund</u>	<u>Town Aid Roads Fund</u>	<u>Nonmajor Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:					
Prepaid expenses	\$ 41,147	\$ -	\$ -	\$ -	\$ 41,147
Permanent endowments	-	-	-	329,516	329,516
	<u>41,147</u>	<u>-</u>	<u>-</u>	<u>329,516</u>	<u>370,663</u>
Restricted:					
Capital projects	-	10,147	-	-	10,147
Health & welfare	-	-	-	8,903	8,903
Road improvements	-	-	772,701	-	772,701
Energy efficiency project (EECBG)	-	-	-	5,911	5,911
Dog Fund	-	-	-	4,129	4,129
Permanent endowments	-	-	-	62,848	62,848
	<u>-</u>	<u>10,147</u>	<u>772,701</u>	<u>81,791</u>	<u>864,639</u>
Committed:					
Capital projects	-	935,084	-	-	935,084
Land acquisition	-	-	-	364,834	364,834
Library expenditures	-	-	-	13,754	13,754
Lake weed management	-	-	-	13,236	13,236
	<u>-</u>	<u>935,084</u>	<u>-</u>	<u>391,824</u>	<u>1,326,908</u>
Assigned:					
Subsequent year's budget	532,598	-	-	-	532,598
Capital projects	-	6,484	-	-	6,484
	<u>532,598</u>	<u>6,484</u>	<u>-</u>	<u>-</u>	<u>539,082</u>
Unassigned	<u>1,650,795</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,650,795</u>
	<u>\$ 2,224,540</u>	<u>\$ 951,715</u>	<u>\$ 772,701</u>	<u>\$ 803,131</u>	<u>\$ 4,752,087</u>

Note 12 - Implementation of Accounting Standard

Effective July 1, 2018, the Town adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 83, Certain Asset Retirement Obligations. The statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in the statement. The adoption of this statement did not have an effect on the Town's financial statements.

Note 13 – Recently Issued Accounting Standards Not Yet Adopted

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2019. The Town has not yet determined the impact that this statement might have on its financial statements.

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2020. The Town has not yet determined the impact that this statement might have on its financial statements.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of the capital asset. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2020. The Town does not expect the impact of this statement will be material to its financial statements.

**REQUIRED
SUPPLEMENTARY INFORMATION
(UNAUDITED)**

TOWN OF GOSHEN, CONNECTICUT

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

	2019	2018	2017	2016	2015	2014
Total Pension Liability						
Service costs	\$ -	\$ -	\$ -	\$ -	\$ 332	\$ 295
Interest	2,654	2,629	2,710	3,486	3,964	4,320
Differences between expected and actual experience	3,062	(9,842)	4,994	4,230	4,168	-
Changes of assumptions	4,379	-	(3,236)	5,732	2,805	1,977
Benefit payments	(9,362)	(9,362)	(9,929)	(11,684)	(11,684)	(11,684)
Net change in total pension liability	733	(16,575)	(5,461)	1,764	(415)	(5,092)
Total pension liability, beginning	73,065	89,640	95,101	93,337	93,752	98,844
Total pension liability, ending (a)	<u>\$ 73,798</u>	<u>\$ 73,065</u>	<u>\$ 89,640</u>	<u>\$ 95,101</u>	<u>\$ 93,337</u>	<u>\$ 93,752</u>
Plan Fiduciary Net Position						
Employer contributions	\$ 9,362	\$ 9,362	\$ 9,929	\$ 11,684	\$ 11,684	\$ 11,684
Benefit payments	(9,362)	(9,362)	(9,929)	(11,684)	(11,684)	(11,684)
Net change in plan fiduciary net position	-	-	-	-	-	-
Total fiduciary net position, beginning	-	-	-	-	-	-
Total fiduciary net position, ending (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net pension liability ending (a)-(b)	<u>\$ 73,798</u>	<u>\$ 73,065</u>	<u>\$ 89,640</u>	<u>\$ 95,101</u>	<u>\$ 93,337</u>	<u>\$ 93,752</u>
Plan fiduciary net position as a percentage of the total pension liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered-employee payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net pension liability as a percentage of covered payroll	n/a	n/a	n/a	n/a	n/a	n/a

Notes to schedule:

Information presented - This schedule is required to present information for 10 years. However, information is not available for prior fiscal years. Beginning with the 2014 fiscal year, the Town is prospectively reporting all required information in conformance with requirements of the Governmental Accounting Standards Board.

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT

SCHEDULE OF CONTRIBUTIONS TO THE DEFINED BENEFIT PENSION PLAN

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Actuarially determined contribution	\$ 9,362	\$ 9,362	\$ 9,929	\$ 11,510	\$ 12,130	\$ 12,778	\$ 20,291	\$ 22,281	\$ 31,296	\$ 32,482
Contributions in relation to the actuarially determined contribution	(9,362)	(9,362)	(9,929)	(11,684)	(11,684)	(11,684)	(12,753)	(14,890)	(16,321)	(18,716)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (174)</u>	<u>\$ 446</u>	<u>\$ 1,094</u>	<u>\$ 7,538</u>	<u>\$ 7,391</u>	<u>\$ 14,975</u>	<u>\$ 13,766</u>
Covered-employee payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered employee payroll	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: July 1, 2018

Methods and assumptions used to determine the contribution rates:

Actuarial cost method	Unit credit
Amortization method	Level dollar-open
Remaining amortization period	3 - 7 years
Asset valuation method	Fair 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	3.50%
Inflation	n/a
Salary increases	n/a

**SUPPLEMENTAL
STATEMENTS AND SCHEDULES**

TOWN OF GOSHEN, CONNECTICUT

**GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts				Variance With Final Budget Positive (Negative)
	Original	Transfers	Final	Actual	
Revenues:					
Property taxes	\$ 10,765,198	\$ -	\$ 10,765,198	\$ 10,859,433	\$ 94,235
Interest and lien fees	30,000	-	30,000	43,744	13,744
Intergovernmental:					
Education grants	80,959	-	80,959	80,959	-
LOCIP	49,605	-	49,605	49,527	(78)
Mashantucket Pequot fund	2,687	-	2,687	2,687	-
Veterans exemption	3,959	-	3,959	3,293	(666)
Other grants	2,648	-	2,648	4,721	2,073
Payments in lieu of taxes on State owned property	8,655	-	8,655	8,655	-
Telephone access grant	8,383	-	8,383	8,210	(173)
	156,896	-	156,896	158,052	1,156
Investment income	66,000	-	66,000	107,187	41,187
Departmental:					
Town Clerk fees and conveyances	56,050	-	56,050	53,975	(2,075)
Building fees	80,830	-	80,830	61,964	(18,866)
Land use fees	4,935	-	4,935	3,508	(1,427)
Library receipts	1,650	-	1,650	1,120	(530)
Recreation fees	15,981	-	15,981	17,719	1,738
Road excavations	600	-	600	450	(150)
Summer camp fees	58,225	-	58,225	58,176	(49)
	218,271	-	218,271	196,912	(21,359)
Other:					
Carlisle fund	4,361	-	4,361	4,109	(252)
Miscellaneous	19,500	-	19,500	86,107	66,607
	23,861	-	23,861	90,216	66,355
Total revenues	11,260,226	-	11,260,226	11,455,544	195,318
Other Financing Sources:					
Use of fund balance	483,044	10,000	493,044	65,296	(427,748)
Transfers in:					
Dog fund	1,100	-	1,100	1,100	-
Town aid road fund	50,000	-	50,000	50,000	-
Total other financing sources	534,144	10,000	544,144	116,396	(427,748)
Total revenues and other financing sources	\$ 11,794,370	\$ 10,000	\$ 11,804,370	\$ 11,571,940	\$ (232,430)

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT

**GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts			Actual	Variance With Final Budget Positive (Negative)
	Original	Transfers	Final		
Expenditures:					
Animal control	\$ 22,000	\$ -	\$ 22,000	\$ 19,030	\$ 2,970
Assessment appeal	2,516	-	2,516	1,133	1,383
Board of Assessors	69,511	-	69,511	67,914	1,597
Board of Finance	17,621	-	17,621	17,109	512
Building official	59,409	-	59,409	51,077	8,332
Cemeteries	3,630	-	3,630	2,673	957
Civil preparedness	8,389	-	8,389	3,125	5,264
Conservation Commission	1,364	-	1,364	130	1,234
Conservation of health	74,172	-	74,172	68,732	5,440
Contingency account	40,000	(8,341)	31,659	-	31,659
Elections	31,012	-	31,012	28,784	2,228
Employee benefits	392,578	-	392,578	380,632	11,946
Fire commissioners	1,878	110	1,988	1,988	-
Fire Marshal	10,640	-	10,640	10,528	112
Fire protection	115,268	-	115,268	95,029	20,239
Fiscal office	48,738	-	48,738	43,057	5,681
Inland wetlands	4,604	-	4,604	3,988	616
Insurance	103,754	-	103,754	103,279	475
Land-use enforcement	18,573	12	18,585	18,585	-
Library	153,603	1,574	155,177	155,177	-
Miscellaneous	8,842	-	8,842	7,583	1,259
Newsletter	19,050	1,645	20,695	20,695	-
Planning and Zonning	3,201	-	3,201	1,771	1,430
Professional services	25,310	-	25,310	15,417	9,893
Public works	1,085,529	-	1,085,529	1,016,659	68,870
Recreation	174,506	-	174,506	159,113	15,393
Rescue service	30,398	-	30,398	20,651	9,747
Selectmen's office	133,084	-	133,084	121,803	11,281
Street lights	15,147	-	15,147	13,809	1,338
Tax Collector	39,985	-	39,985	33,184	6,801
Town Clerk	82,059	-	82,059	77,511	4,548
Town office building	66,745	2,259	69,004	69,004	-
Treasurer	8,844	-	8,844	8,738	106
Waste removal	188,408	2,503	190,911	190,911	-
Water pollution control	338	-	338	30	308
Welfare	4,724	-	4,724	3,913	811
Zoning Board of Appeals	1,448	236	1,684	1,684	-
	<u>3,066,878</u>	<u>(2)</u>	<u>3,066,876</u>	<u>2,834,446</u>	<u>232,430</u>

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT

**GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts				Variance With Final Budget Positive (Negative)
	Original	Transfers	Final	Actual	
Education-Region 6	\$ 7,997,743	\$ 2	\$ 7,997,745	\$ 7,997,745	\$ -
Total expenditures	<u>11,064,621</u>	<u>-</u>	<u>11,064,621</u>	<u>10,832,191</u>	<u>232,430</u>
Other Financing Uses:					
Transfers out:					
Capital and nonrecurring fund	<u>729,749</u>	<u>10,000</u>	<u>739,749</u>	<u>739,749</u>	<u>-</u>
Total other financing uses	<u>729,749</u>	<u>10,000</u>	<u>739,749</u>	<u>739,749</u>	<u>-</u>
Total expenditures and other financing uses	<u><u>\$ 11,794,370</u></u>	<u><u>\$ 10,000</u></u>	<u><u>\$ 11,804,370</u></u>	<u><u>\$ 11,571,940</u></u>	<u><u>\$ 232,430</u></u>

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2019

	Special Revenue Funds	Capital Projects Fund EECBG	Permanent Funds	Total
<u>Assets</u>				
Cash and cash equivalents	\$ 8,903	\$ -	\$ 36,640	\$ 45,543
Investments	-	-	358,094	358,094
Due from other funds	397,620	5,911	-	403,531
Total assets	\$ 406,523	\$ 5,911	\$ 394,734	\$ 807,168
<u>Liabilities</u>				
Accounts payable	\$ 1,667	\$ -	\$ -	\$ 1,667
Unearned revenue	-	-	-	-
Due to other funds	-	-	2,370	2,370
Total liabilities	1,667	-	2,370	4,037
<u>Fund Balances</u>				
Nonspendable	-	-	329,516	329,516
Restricted	13,032	5,911	62,848	81,791
Committed	391,824	-	-	391,824
Total fund balances	404,856	5,911	392,364	803,131
Total liabilities and fund balances	\$ 406,523	\$ 5,911	\$ 394,734	\$ 807,168

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019

	Special Revenue Funds	Capital Projects Fund EECBG	Permanent Funds	Total
Revenues:				
Intergovernmental	\$ 47,455	\$ -	\$ -	\$ 47,455
Investment income	7,838	-	10,574	18,412
Net change in fair value of investments	-	-	18,600	18,600
Departmental	36,708	-	-	36,708
Other	29,555	-	800	30,355
Total revenues	<u>121,556</u>	<u>-</u>	<u>29,974</u>	<u>151,530</u>
Expenditures:				
General government	76,087	-	2,770	78,857
Public safety	1,667	-	-	1,667
Total expenditures	<u>77,754</u>	<u>-</u>	<u>2,770</u>	<u>80,524</u>
Excess of revenues over expenditures	43,802	-	27,204	71,006
Other Financing Sources (Uses):				
Transfers in (out)	14,900	-	-	14,900
Net change in fund balances	58,702	-	27,204	85,906
Fund balances, beginning of year	<u>346,154</u>	<u>5,911</u>	<u>365,160</u>	<u>717,225</u>
Fund balances, end of year	<u><u>\$ 404,856</u></u>	<u><u>\$ 5,911</u></u>	<u><u>\$ 392,364</u></u>	<u><u>\$ 803,131</u></u>

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT

**NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2019**

	Dog Fund	Land Acquisition	Library Fund	Goshen/ Cornwall Bus	Lake Weed Management Fund	Shane Moorehouse Kinsella Memorial Children's Fund	Nutmeg Network Fund	Total
<u>Assets</u>								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,903	\$ -	\$ 8,903
Investments	-	-	-	-	-	-	-	-
Due from other funds	5,796	364,834	13,754	-	13,236	-	-	397,620
Total assets	<u>\$ 5,796</u>	<u>\$ 364,834</u>	<u>\$ 13,754</u>	<u>\$ -</u>	<u>\$ 13,236</u>	<u>\$ 8,903</u>	<u>\$ -</u>	<u>\$ 406,523</u>
<u>Liabilities</u>								
Accounts payable	\$ 1,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,667
Unearned revenue	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>1,667</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,667</u>
<u>Fund Balances</u>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	4,129	-	-	-	-	8,903	-	13,032
Committed	-	364,834	13,754	-	13,236	-	-	391,824
Total fund balances	<u>4,129</u>	<u>364,834</u>	<u>13,754</u>	<u>-</u>	<u>13,236</u>	<u>8,903</u>	<u>-</u>	<u>404,856</u>
Total liabilities and fund balances	<u>\$ 5,796</u>	<u>\$ 364,834</u>	<u>\$ 13,754</u>	<u>\$ -</u>	<u>\$ 13,236</u>	<u>\$ 8,903</u>	<u>\$ -</u>	<u>\$ 406,523</u>

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT

**NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019**

	Dog Fund	Land Acquisition	Library Fund	Goshen/ Cornwall Bus	Lake Weed Management Fund	Shane Moorehouse Kinsella Memorial Children's Fund	Nutmeg Network Fund	Total
Revenues:								
Intergovernmental	\$ -	\$ -	\$ -	\$ 47,455	\$ -	\$ -	\$ -	\$ 47,455
Investment income	-	7,838	-	-	-	-	-	7,838
Net change in fair value of investments	-	-	-	-	-	-	-	-
Departmental	2,621	34,087	-	-	-	-	-	36,708
Other	-	-	-	7,000	2,773	11,142	8,640	29,555
Total revenues	<u>2,621</u>	<u>41,925</u>	<u>-</u>	<u>54,455</u>	<u>2,773</u>	<u>11,142</u>	<u>8,640</u>	<u>121,556</u>
Expenditures:								
General government	-	-	134	54,455	10,619	2,239	8,640	76,087
Public safety	1,667	-	-	-	-	-	-	1,667
Public works	-	-	-	-	-	-	-	-
Total expenditures	<u>1,667</u>	<u>-</u>	<u>134</u>	<u>54,455</u>	<u>10,619</u>	<u>2,239</u>	<u>8,640</u>	<u>77,754</u>
Excess of revenues over expenditures	954	41,925	(134)	-	(7,846)	8,903	-	43,802
Other Financing Sources (Uses):								
Transfers in (out)	(1,100)	-	-	-	16,000	-	-	14,900
Net change in fund balances	(146)	41,925	(134)	-	8,154	8,903	-	58,702
Fund balances, beginning of year	4,275	322,909	13,888	-	5,082	-	-	346,154
Fund balances, end of year	<u>\$ 4,129</u>	<u>\$ 364,834</u>	<u>\$ 13,754</u>	<u>\$ -</u>	<u>\$ 13,236</u>	<u>\$ 8,903</u>	<u>\$ -</u>	<u>\$ 404,856</u>

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT

**NONMAJOR GOVERNMENTAL FUNDS - PERMANENT FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2019**

	Alice Ingham	East Street Cemetery	Other Cemetery Funds	Harmon Library	Total
<u>Assets</u>					
Cash and cash equivalents	\$ 4,108	\$ 21,318	\$ 5,833	\$ 5,381	\$ 36,640
Investments	-	254,386	68,708	35,000	358,094
Due from other funds	-	-	-	-	-
Total assets	\$ 4,108	\$ 275,704	\$ 74,541	\$ 40,381	\$ 394,734
<u>Liabilities</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	745	1,625	-	2,370
Total liabilities	-	745	1,625	-	2,370
<u>Fund Balances</u>					
Nonspendable	2,000	223,808	68,708	35,000	329,516
Restricted	2,108	51,151	4,208	5,381	62,848
Committed	-	-	-	-	-
Total fund balances	4,108	274,959	72,916	40,381	392,364
Total liabilities and fund balances	\$ 4,108	\$ 275,704	\$ 74,541	\$ 40,381	\$ 394,734

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT

**NONMAJOR GOVERNMENTAL FUNDS - PERMANENT FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Alice Ingham</u>	<u>East Street Cemetery</u>	<u>Other Cemetery Funds</u>	<u>Harmon Library</u>	<u>Total</u>
Revenues:					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income	4	7,888	2,029	653	10,574
Net change in fair value of investments	-	15,690	2,910	-	18,600
Departmental	-	-	-	-	-
Other	-	-	800	-	800
Total revenues	<u>4</u>	<u>23,578</u>	<u>5,739</u>	<u>653</u>	<u>29,974</u>
Expenditures:					
General government	-	1,145	1,625	-	2,770
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Total expenditures	<u>-</u>	<u>1,145</u>	<u>1,625</u>	<u>-</u>	<u>2,770</u>
Excess of revenues over expenditures	4	22,433	4,114	653	27,204
Other Financing Sources (Uses):					
Transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	4	22,433	4,114	653	27,204
Fund balances, beginning of year	<u>4,104</u>	<u>252,526</u>	<u>68,802</u>	<u>39,728</u>	<u>365,160</u>
Fund balances, end of year	<u><u>\$ 4,108</u></u>	<u><u>\$ 274,959</u></u>	<u><u>\$ 72,916</u></u>	<u><u>\$ 40,381</u></u>	<u><u>\$ 392,364</u></u>

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT
PENSION TRUST FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2019

	Defined Benefit Plan	Defined Contribution Plan	Total
<u>Assets</u>			
Investments	\$ -	\$ 974,291	\$ 974,291
Contributions receivable	-	4,534	4,534
Total assets	-	978,825	978,825
 Net position held in trust for pension benefits	 \$ -	 \$ 978,825	 \$ 978,825

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT

PENSION TRUST FUNDS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED JUNE 30, 2019

	Defined Benefit Plan	Defined Contribution Plan	Total
	<hr/>	<hr/>	<hr/>
<u>Additions:</u>			
Town contributions	\$ 6,793	\$ 57,288	\$ 64,081
Investment income:			
Net change in fair value of investments	<hr/> -	<hr/> 45,545	<hr/> 45,545
Total additions	<hr/> 6,793	<hr/> 102,833	<hr/> 109,626
<u>Deductions:</u>			
Benefits paid	6,793	1,937	8,730
Plan administration	<hr/> -	<hr/> 3,688	<hr/> 3,688
Total deductions	<hr/> 6,793	<hr/> 5,625	<hr/> 12,418
Net increase in net position	-	97,208	97,208
Net position, beginning of year	<hr/> -	<hr/> 881,617	<hr/> 881,617
Net position, end of year	<hr/> \$ -	<hr/> \$ 978,825	<hr/> \$ 978,825

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT
STATEMENT OF DEBT LIMITATION
CONNECTICUT GENERAL STATUTES SECTION 7.374(b)
FOR THE YEAR ENDED JUNE 30, 2019

Total tax collection including interest and lien fees	\$ 10,424,770
Reimbursement for revenue loss on:	
Tax relief for elderly (CGS 12-129d)	<u>-</u>
Base	<u><u>\$ 10,424,770</u></u>

	General Purposes	Schools	Sewers	Urban Renewal	Pension Deficit
Debt Limitation:					
2 1/4 times base	\$ 23,455,733	\$ -	\$ -	\$ -	\$ -
4 1/2 times base	-	46,911,465	-	-	-
3 3/4 times base	-	-	39,092,888	-	-
3 1/4 times base	-	-	-	33,880,503	-
3 times base	-	-	-	-	31,274,310
Total debt limitation	<u>23,455,733</u>	<u>46,911,465</u>	<u>39,092,888</u>	<u>33,880,503</u>	<u>31,274,310</u>
Indebtedness:					
Regional School District #6					
(Town share 46.2%)	<u>-</u>	<u>1,008,386</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total indebtedness	<u>-</u>	<u>1,008,386</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt limitation in excess of outstanding and authorized debt	<u><u>\$ 23,455,733</u></u>	<u><u>\$ 45,903,079</u></u>	<u><u>\$ 39,092,888</u></u>	<u><u>\$ 33,880,503</u></u>	<u><u>\$ 31,274,310</u></u>

Note: In no case shall total indebtedness exceed seven times annual receipts from taxation.

See accompanying Independent Auditors' Report.

TOWN OF GOSHEN, CONNECTICUT

**REPORT OF THE TAX COLLECTOR
FOR THE YEAR ENDED JUNE 30, 2019**

Grand List October 1,	Uncollected Taxes July 1, 2018	Current Levy	Lawful Corrections		Suspense Transfers	Net Amount Collectible	Collections			Uncollected Taxes June 30, 2019
			Additions	Deductions			Taxes	Interest and Lien Fees	Total	
2017	\$ -	\$ 10,896,547	\$ 4,400	\$ 13,605	\$ (232)	\$ 10,887,110	\$ 10,843,377	\$ 33,401	\$ 10,876,778	\$ 43,733
2016	29,481	-	192	7,669	-	22,004	14,386	5,987	20,373	7,618
2015	4,598	-	151	-	(1,000)	3,749	923	348	1,271	2,826
2014	3,230	-	81	-	(904)	2,407	170	152	322	2,237
2013	3,233	-	-	-	(560)	2,673	1,188	560	1,748	1,485
2012	3,301	-	1	-	(1,350)	1,952	302	387	689	1,650
2011	1,249	-	289	-	(433)	1,105	63	90	153	1,042
2010	1,858	-	-	-	(148)	1,710	-	-	-	1,710
2009	251	-	-	-	-	251	-	-	-	251
2008	227	-	-	-	-	227	-	-	-	227
2007	139	-	-	-	-	139	-	-	-	139
2006	540	-	-	-	-	540	-	-	-	540
2005	1,999	-	-	-	-	1,999	-	-	-	1,999
2004	68	-	-	-	-	68	-	-	-	68
Total	\$ 50,174	\$ 10,896,547	\$ 5,114	\$ 21,274	\$ (4,627)	\$ 10,925,934	\$ 10,860,409	\$ 40,925	\$ 10,901,334	\$ 65,525

See accompanying Independent Auditors' Report.



Milton Road Paving Rehabilitation