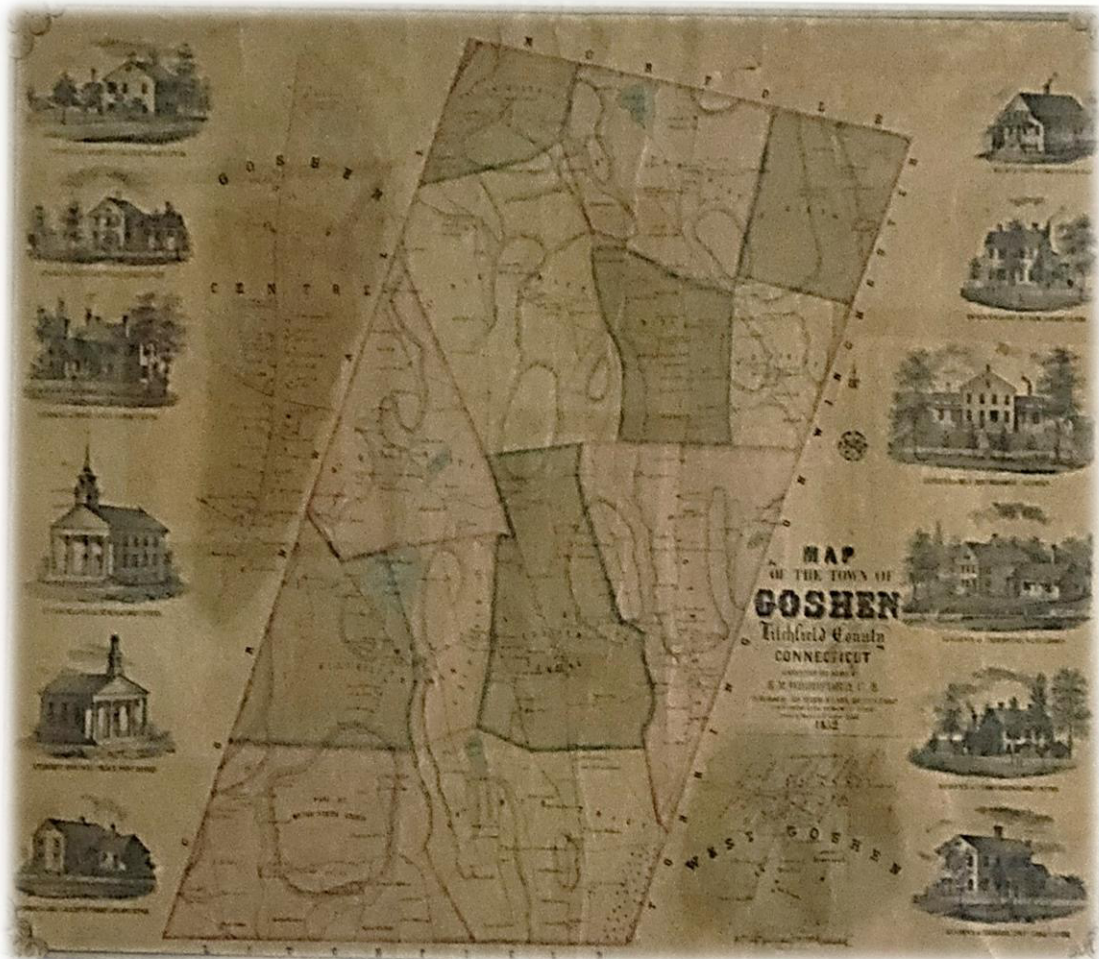


# **ANNUAL REPORT OF THE TOWN OF GOSHEN, CONNECTICUT**



**MAP OF THE TOWN OF GOSHEN  
LITCHFIELD, COUNTY CONNECTICUT  
1852**

**FOR THE FISCAL YEAR ENDING  
JUNE 30, 2022**

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**ANNUAL REPORTS OF THE  
TOWN OF GOSHEN, CONNECTICUT  
FOR THE YEAR ENDING  
JUNE 30, 2022**

**INDEX**

Town Officials, Departments, Terms Expirations . . . . .	1
Facts About Goshen . . . . .	6
Town Clerk . . . . .	7
Board of Assessment Appeals . . . . .	8
Board of Assessors . . . . .	9
Board of Selectmen . . . . .	10
Board of Finance . . . . .	11
Cemeteries . . . . .	12
Board of Fire Commissioners . . . . .	13
Office of the Fire Marshal . . . . .	14
Conservation Commission . . . . .	15
Building Official . . . . .	16
Inland Wetlands Commission . . . . .	17
Planning and Zoning Commission . . . . .	18
Goshen Public Library . . . . .	19
Public Works Department . . . . .	20
Parks and Recreation Commission . . . . .	22
Tax Collector . . . . .	23
Recycling . . . . .	24
Registrar of Voters . . . . .	25
Zoning Board of Appeals . . . . .	26
Lake Weed Committee . . . . .	27
Town Historian . . . . .	28
Report of the Superintendent of Schools . . . . .	30
Northwest Hills Council of Governments . . . . .	36
Northwestern Connecticut Regional Housing Council . . . . .	38
Torrington Area Health District . . . . .	39
VNA Northwest . . . . .	41
Town of Goshen Financial Statements Year Ending June 30, 2020 (cover) . . . . .	42
<b>Table of Contents</b> . . . . .	43

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

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

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

### **BOARD OF SELECTMEN**

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

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

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

### **TOWN TREASURER**

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

### **TAX COLLECTOR**

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

### **REGISTRARS OF VOTERS**

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

### **BOARD OF FINANCE**

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

### **BOARD OF FINANCE ALTERNATES**

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

### **BOARD OF ASSESSORS**

2024 Adam Andrusia [U]                      2023 Jarrod J. Upton [R]                      2022 Dawn Wilkes [R]  
Meetings are held quarterly

### **ASSESSOR/CONSULTANT**

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

BOARD OF ASSESSMENT APPEALS  
2023 Robert H. Harmon [R] Chairman  
2025 Audrey Blondin [D]      2025 Donna L. Molon [R]  
Meetings on Special Days during the year

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

FIRE MARSHALL  
Robert Diorio

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

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

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

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

PLANNING & ZONING COMMISSION ALTERNATES  
2025 William B. Clinton [R]      2023 Leya L. Edison [D]      2025 James Withstandley [R]

ZONING BOARD OF APPEALS  
2023 Daniel J. Kobylenski [U] Chairman  
2023 C. Amanda Cannon [D]      2023 Donald H. Moore [R]  
2022 vacancy      2022 vacancy  
Meetings are held on the Third Thursday Monthly

ZONING BOARD OF APPEALS ALTERNATES

2024 Mark E. Beeman [R]    2023 Clyde Breakell [R]    2023 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

2024 Thomas R. Stansfield [U] Chairman

2024 Allen S. Kinsella [D]    2022 Philip Koenig [R]

2023 Lorraine M. Lucas [R]    2022 Raymond A. Turri [R]

2022 Brandy G. Summerlin [R]    2023 Frederic W. Wadhams [U]

Meetings are the First Thursday Monthly

ECONOMIC DEVELOPMENT COMMISSION

2023 Scott Olson [R] Chairman

2022 William R. Commerford [R]    2022 Heidi Koenig [R]

2024 Anne Green [R]    vacancy

ECONOMIC DEVELOPMENT COMMISSION - ALTERNATES

2023 Jeffrey Damiano [R]    2024 Peter Kujawski [D]

RECREATION COMMISSION

2022 Donald L. Patterson Jr. [R] Chairman

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

2022 Nanci Howard [D]    2023 Patrick Lucas [R]

2024 Angela Rossbach [D]

Meetings are held on the Third Monday Monthly

DEPARTMENT OF PARKS AND RECREATION

Vacant, Recreation Director

Hours: Mon - Fri 8:00 A.M. – Noon

Summer hours at camp or by appointment

AGRICULTURAL COUNCIL

Clinton Thorn, Chairman [U]

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

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

George Motel Sr [U]    Hope Thorn [R]

Meetings are held second Tuesday Monthly

AGRICULTURAL COUNCIL ALTERNATES

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

CONSERVATION COMMISSION

2024 Iain M Kinsella [D] Chairman

2023 Cynthia Barrett [D] 2025 Jeff Damiano [R]

2022 Paul B Gallo [R] 2025 Jason A. Masi [U]

2024 Suzanne Rinaldi [R] 2022 Laura Saucier [D]

First Wednesday Monthly

WATER POLLUTION CONTROL AUTHORITY

2023 Christopher Zavagnin [R], Chairman 2024 Henrietta C. Horvay [D], Vice Chairman

2022 Russell Hurley [R] 2023 Jeffrey D. Lindstrom [U]

2024 Theodore A. Panasci [U]

Meetings are held when needed

WAMOGO REGIONAL HIGH SCHOOL DISTRICT #6

Chris Leone, Superintendent

Sabin Loveland, Principal

GOSHEN CENTER SCHOOL

Tracy Keilty, Principal

GOSHEN MEMBERS OF BOARD OF EDUCATION FOR REGIONAL DISTRICT #6

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

BUILDING CODE OFFICIAL & DEMOLITION OFFICER

Chris Zibell

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

BUILDING BOARD OF APPEALS

2026 Christopher E. Kowalski [R] 2024 Jeffrey D. Lindstrom [U]

2025 Theodore A. Panasci [U]

2022 Jarrod Upton [R] 2023 Christopher J. Wright [R]

Meetings are held as needed

TOWN HISTORIAN

Henrietta C. Horvay

ANIMAL CONTROL OFFICER

Kaitlyn Graham

John Malahan, Assistant

AGENT FOR THE ELDERLY

Erin Reilly

NORTHWEST MENTAL HEALTH DISTRICT

Denise Leclair

TORRINGTON AREA HEALTH DISTRICT  
2023 Thomas A. Breakell

EMERGENCY MANAGEMENT DIRECTOR  
Robert Valentine

TREE WARDEN  
2023 Garrett Harlow

CONSTABLES - 2023  
Henrietta C. Horvay [D]   Russell B. Hurley [R]  
Dexter S. Kinsella [D]   William P. Lane [D]  
Lorraine M. Lucas [R]   Alexander Miller [R]   Anders A. Nygren [R]

JUSTICES OF THE PEACE - 2025  
Diana Y. Bernard [R]   Edward Bixler [D]  
Paul Collins [D]   Stanley P. Danielczuk [U]   Robert L. Fisher, Jr. [R]  
Robert M. Goldberg [D]   Maureen M. Goodhouse [D]   Henrietta C. Horvay [D]  
Dante Malanca [R]   Michelle J. Pannullo [U]   David Rosaler [U]  
Victoria Sansing [R]   Devin Stilson [R]

POLICE SERVICE  
Troop B, Canaan

TOWN ATTORNEY  
Roraback & Roraback

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

JUDGE OF PROBATE  
Hon. Michael Magistrali, Torrington

AREA REPRESENTATIVES  
Maria Horn, Salisbury [D] State Representative 64th District  
Craig Miner, Litchfield [R] State Senator, 30th District  
Jahana Hayes, Waterbury [D] Representative in Congress, 5th District



# FACTS ABOUT GOSHEN

TOWN OF GOSHEN      INCORPORATED 1739

State of Connecticut

Litchfield County

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

Municipal Elections: Biennial - odd numbered years

Population: 3148 estimated

Public Schools:

Goshen Center School

Wamogo Regional High School

Oliver Wolcott Technical School

Churches:

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

St. Thomas of Villanova, Roman Catholic, North Street

Church of Jesus Christ of Latter Day Saints, North Street

Golf Course:

Torrington Country Club, Torrington Road

Lakes & Ponds:

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

Land Area: 29,184 acres      45.6 square miles

Situated in the Northwest Hills of Connecticut

Elevation at Goshen Center: 1,333 feet

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

U. S. Representative District: 5th

State Congressional District: 30th

State Representative District: 64th

## TOWN CLERK

### Vital Statistics

19 Births (13 Girls & 6 Boys)   21 Marriages (13 in Goshen)   31 Deaths

### Burials in Cemeteries

6 Center Cemetery	4 East Street North	1 Milton Road
0 Hall Meadow	5 St. Thomas Cemetery	0 West Side Cemetery

### Licenses & Stamps

51 Sportsmen Licenses, Stamps & Tags were issued.

### Dog Licenses

340 Dog Licenses were issued

337 Altered	25 Unaltered	6 Kennels	1 Guide Dog	8 Other
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### Recordings

872 Land Documents were recorded.

2 Military Discharges	9 Maps Filed
7 Liquor Permits	7 Notary Public
7 Tradenames	

### Meetings

Special Town Meeting was held on October 25, 2021

Annual Town Meeting & Special Town Meeting held on November 15, 2021

Annual Budget & Special Town Meeting held on May 25, 2022

### Elections & Referendums

Municipal Primary for Democrat was held September 14, 2021

Municipal Election November 2, 2021

School Regionalization Referenda was held June 28, 2022

Respectfully Submitted,  
Barbara L. Breor  
Town Clerk

## **BOARD OF ASSESSMENT APPEALS**

The Board of Assessment Appeals met on September 25, 2021 for the 2020 Grand List Motor Vehicle hearings and had no applications. No changes were made to the total assessment.

The Board of Assessment Appeals was scheduled for March 12, 2022 for the 2021 Grand List Real Estate and Personal Property hearings and the 2020 Grand List Supplemental Motor Vehicle hearings. There were no applications heard. No adjustments were made to the 2021 Real Estate and Personal Property Grand List or the 2020 Supplemental Motor Vehicle Grand List.

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 November 2021 election resulted in Leya Edison leaving the Board of Assessment Appeals on November 11, 2021 and Audrey Blondin was elected to the Board on November 12., 2021.

Respectfully submitted,

Denise Leclair, Clerk

Committee Members:

Chairman Robert Harmon, Donna Molon and Audrey Blondin

## BOARD OF ASSESSORS

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

On July 20, 2021 Adam Andrusia was appointed to the board to fill the position vacated by Alan Booth. On March 7, 2022 Mary Wheeler resigned from the board as she sold her house and no longer lives in Goshen. Dawn Wilkes was appointed to fill her position on March 15, 2022.

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

	<u>2021 Net Grand List</u>	<u>2020 Net Grand List</u>	<u>2019 Net Grand List</u>
Real Estate	\$523,052,150	\$520,302,180	\$516,516,510
Motor Vehicle	46,469,320	38,187,500	34,751,095
Personal Property (businesses)	<u>16,186,190</u>	<u>14,383,910</u>	<u>13,945,030</u>
Grand List Totals (after BAA changes)	\$585,707,660	\$572,873,590	\$565,212,635
Change from prior year	12,834,070	7,660,955	5,786,840
Percentage Change	2.24%	1.36%	1.03%
Tax Exempt Real Estate	29,904,920	28,620,880	28,615,160
<u>Total # of Accts</u>			
Real Estate	2206 taxable 101 tax exempt	2207 taxable 100 tax exempt	2208 taxable 99 tax exempt
Motor Vehicle	4001	4008	4035
Personal Property (businesses)	354	346	327

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, Chairman

Adam Andrusia

Dawn Wilkes



## Board of Selectmen

Fiscal year 2021/2022 began better than the two previous years with the end of the Governor's Executive Orders on Covid-19 restrictions.

With the Covid-19 pandemic, it brought us The American Rescue Plan Act which are Government funds available to all towns and cities across America. Goshen's allocations were \$847,306.52 the first tranche in 2021 was \$423,653.26 was used for lost revenue due to Covid.

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

A State law passed in 2017 (Statute 8-30j) required every municipality to prepare or amend and adopt an affordable housing plan at least once every five years. On October 5, 2021 we adopted a five-year Housing Plan 2022-2027 This plan will assess Goshen's housing needs and how to address its future housing goals & needs.

Tax Collections went very well. The Tax Collector collected 102% of what was due and overdue taxes, but once again our residents were still affected by the pandemic. Our residents have seen the rise in their vehicle taxes, because the car manufactures are not producing new vehicles.

The Selectmen decided to opt-out of the Regional Animal Control contract with Torrington, saving Goshen \$295,000.00 our cost to Torrington for their new facility. We put \$134,000.00 back into unassigned non-recurring. We hired two new Animal Control Officers and reduced our Animal Control budget in half.

The Selectmen worked diligently with the boards and commissions and heads of departments to manage budgets, in return Goshen's finances are strong. The Board of Finance was able to reduce the mill rate from 20.6 to 19.8, which I hope will help during these times of inflation.

Region 6 assessment decreased by \$364,741.00 due to our student population going down. We also had a school merger. Region 6 & Litchfield School systems merged together, creating a new Region 20. This merger will benefit not only our students, it should decrease our overall town budget.

Lastly, this is my first Annual Report as your newly elected First Selectman. I look forward to the challenges and future needs of our great Town. We have a great team here at the Town Hall, I can tell you everything is running smoothly. Stop by anytime, if you have any questions or concerns.

Todd M. Carusillo  
First Selectman

## **BOARD OF FINANCE**

In spite of the pandemic the town finances show a favorable balance at the end of the year. We end with a healthy fund balance. We continued to lay away money for the big ticket items we will need in the future but we were not able to fund a number of worthy requests.

Those who spend your money again spent only what was necessary and again returned funds to the fund balance, a tradition we certainly appreciate.

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

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

Respectfully submitted,  
Allan D. Walker, Sr.  
Chairman

## CEMETERIES

Goshen maintains six cemeteries; East Street North, Hall Meadow, Old Middle Street, Oviatt, Westside, West Goshen (Milton Road). For fiscal year 2021 – 2022 there were a total of 5 burials; 4 in East Street North and 1 in West Goshen.

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

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

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.

Fees for the cemeteries are:

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

In October Frederic Barker retired as Sexton of the Town Cemeteries. We wish Mr. Barker the best for his future endeavors.

Thomas P. Breor  
Sexton of Town Cemeteries

## **BOARD OF FIRE COMMISSIONERS**

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

The Board of Fire Commissioners works to balance fiscal responsibility while updating and maintaining equipment that meets the advancing safety standards and technologies within the Fire, Rescue and EMS Services. The Goshen Fire Company continues to meet challenges concerning the Covid-19 virus. The Company monitors CDC, State, Town and local hospital guidelines and protocols and adapts their protocol accordingly. As for many First Responders across the country it has been a stressful time for our volunteers, putting their health and safety and that of their families at risk. The Commission is supportive of the Company's needs and grateful for the service they have provided during this pandemic.

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 414 calls Fiscal Year 2021/2022. Those calls include Fire, Ambulance/EMS, and Dive responses, including mutual aid dispatches to surrounding towns. Drills are held every Wednesday to keep members current on training and review equipment and apparatus. Company meetings are held monthly to review memberships, policies and general announcements within the Company.

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

Respectfully,

Chairman William Lane

Commissioner Donald Sage

Commissioner Tony Damiani

Alternate Melissa Foster



## **FIRE MARSHAL'S OFFICE**

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

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

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

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

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

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

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

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

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

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

Investigate Structure Fire  
Investigate Vehicle Fire

Respectfully submitted,

Robert Diorio, Goshen Fire Marshal

## **CONSERVATION COMMISSION**

### **Hiking Trails**

Overgrowth on all trails cut back several times a year.

Beginning phases of securing grant money for East Street North trail improvements underway. Plan in place to make ADA accessible portions.

### **Goshen Town Topics**

Articles regularly appeared

### **Town Beautification**

This Fall the perennial beds in front of the Town Hall walkway to be cut back & mulched in the spring of 2023.

Pollinator garden plans were introduced, small garden to be installed by mid-summer adjacent to the tennis courts.

## BUILDING OFFICIAL

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

<b>Fiscal year</b>	<b>2021 – 2022</b>	<b>2020 – 2021</b>	<b>2019 - 2020</b>
Number of Permits	640	546	386
New Dwellings	20	7	4
Construction Value	\$18,273,488	\$11,788,669	\$7,276,597
Fee Value	\$163,554	\$130,364	\$76,181

The number of permits issued for the 2021/2022 fiscal year went up significantly from the previous fiscal year. The construction values increased from the previous fiscal year. The number of permits issued for new dwellings increase by thirteen.

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

Respectfully submitted,  
Christopher Zibell  
Building Official

## **Inland Wetlands Commission**

The Inland Wetlands Commission is charged with protecting the inland wetlands and watercourses within the Town of Goshen. The Commission meets the 1<sup>st</sup> Thursday of the month at 7:15PM 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, Brandy Summerlin and Phillip Koenig.

In the fiscal year 2021-2022 the Inland Wetlands Commission met for 11 regularly scheduled meetings and One Public Hearing. A total of 20 Inland Wetlands permits.

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 5 such permits in the Fiscal Year 2021-2022.

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 4<sup>th</sup> model.

## PLANNING & ZONING COMMISSION

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

In fiscal year 2021-2022, the Commission held 10 regular scheduled meetings with 5 public hearings and 1 special meeting. The following applications were approved; 59 Torrington Road Suite B-2 Special Permit for a change of use from Beauty Salon to restaurant; 16 North St Zoning Permit Bed & Breakfast; 270 Sharon Turnpike home based business in residential zone; 291 Beach Street Construction of an accessory building; Temp & Limited Moratorium on Cannabis Establishments; Favorable recommendation for discontinuance of Howe Road; and 276 Sharon Turnpike Special Permit Application for Home Based Beauty Salon.

**The Town Planner/Zoning Enforcement Officer approved 61 zoning permits for various applications. These included; 11 deck/porches, 7 sheds, 5 barns, 8 garage, 3 swimming pools, 14 new houses, 5 additions, 0 driveway extension and 8 various permits. Violations were investigated and resolved. The Town Planner/Zoning Enforcement Officer maintains office hours from 7:30AM to 9:45AM on Tuesdays and Thursdays or by appointment.**

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

## GOSHEN PUBLIC LIBRARY

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 seven 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 Kanopy and Hoopla to bring more online options to our residents. We have just started Transparent Language which is an online language learning app. Do you need to learn a language for business or pleasure? All of these are dependent upon a current library card so please make sure we have your updated information.

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

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

Ms. Ryan Strazza, our Children's Programmer, has moved on to a full-time position at another library and so Ms. Renee DeSimone has joined us and has been doing an amazing job encouraging our young patrons and their families. She has continued story hours but has also added Art Series and other programs, so please look to our calendar to see what is happening.

If you visit the library every week to bring your child to story hour and take out the following: 1 book, 1 downloadable audiobook, 6 children's books and go to one program. If you calculate this total, you save \$136 each week. If you extrapolate that to a full year, you save almost \$7000. 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.

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 Florence Griswold Museum and the Wadsworth Athenueum.

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

Respectfully Submitted,  
Lynn Barker Steinmayer, Library Director

## PUBLIC WORKS DEPARTMENT

In 2021-2022, the Public Works Department continued our tradition of service and dedication to the residents of Goshen, much as in years past. Our customer service was visible throughout the town in the steady progress of roadway and public property maintenance, as well as in the completion of road improvement projects. The entire Public Works staff and I sincerely thank all residents for your consideration and patience with any roadway limitations during the year. When projects are under way, temporary modifications and limitations are often necessary to facilitate the work. Your cooperation ensured the safety of those working in the field.

The Public Works Facility is located east of the rotary at 38 Torrington Road. The facility houses the 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. An obsolete fuel tracking system at the public works complex was replaced in fiscal year 2021-2022.

The Public Works Department in 2021-2022 was comprised of five full-time employees and four part-time employees. Part-time maintainers were on an on-call basis year round. They served to supplement the full-time crew with project work and in resolving any weather-related issues that arose. The Public Works Department employed and maintained seven commercially rated dump trucks fitted with snowplows and material spreaders ranging in age from 2008 to 2022. Two smaller trucks, a 2010 F-550 and a 2018 F-350 with plows, are also part of the fleet. The heavy equipment maintained and operated during the year included a 2020 2.5 yd. bucket loader, 2005 9-ton excavator, 1988 road grader with a 12' moldboard, 2006 12" 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.

Truck #4, a 1994 International 4X4 wing plow truck was replaced with a 2022 Western Star 4X4 wing plow truck with an all season body. Additionally truck #9, a 2010 Ford F-550 dump truck was replaced with a 2022 Ford F-550 dump truck with a plow and sander during the 2021-2022 budget year. A number of smaller items were purchased as they wore out, including a hand tools, and truck tires. We continue to co-op with the Northwest Hills Council of Governments (NHCOC) for the use of a vac-truck (catch basin cleaner), road sweeper, hay-mulching machine, hotbox trailer for asphalt patching, and a 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, road signs, guide rails, and delineators are maintained and replaced as needed.

In addition, major road improvement projects are carried out as budget and time permit. In the 2021-2022 fiscal year, we accomplished the reconstruction and paving of School Hill Road, from Sandy Beach Road, north to Westside Road; furthermore Sucker Brook Rd and Sunset Dr. were reconstructed and paved. Roads in the southeastern area of Town were targeted for chip sealing this fiscal year. Roads included were Beach St., Bexley Ct., Brynmoor Ct., Chatham Ct., Dresden Cr., Dresden Ct. East, Dresden Ct. West, East Hyerdale Dr., Ives Rd., Marshapaug Rd., Paxton Ct., Shelbourne Dr., Woodale Ct., and Wynwood Ct.

27,210 lbs. of hot applied rubberized asphalt was used to crack seal roads during the 2021-2022 year. Roads crack sealed include; Beach St., Bexley Ct., Chatham Ct., Paxton Ct., E. Hyerdale Dr., Shelbourne Dr., Marshapaug Rd., Dresden Ct. East, Dresden Cr., Dresden Ct. West, Newcomb Rd., Beech Hill Rd., Four Winds Rd., Hillhouse Rd., Lyman Ln., Mill St., Birchwood Ln., Woodale Ct., Wynwood Ct., Ives Rd., Crossman Rd., and Brynmoor., Roads with sections skim coated with an asphalt layer as a part of the chip seal program included Beach St., Dresden Ct. West, Bexley Ct., East Hyerdale Dr., and Brynmoor Ct.. This process was used over approximately 10,500 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 removing dead Ash trees from around recreation areas this winter, and constructing a new picnic pavilion behind the lodge building. Additionally, the Department removed the old shrubs from around the Town Hall building and installed new plantings.

The Public Works Department responded to 32 winter weather-related events throughout the year, plowing and treating the roads a total of 41 days, beginning on November 26<sup>th</sup>, 2021 and ending on March 27, 2022.

This past winter we used approximately 570 tons of road sand, 1,670 tons of salt, and 8,632 gallons of Magic Liquid to keep Goshen's roadways clear and passable. In addition to snow and ice removal for town roads, the Public Works Department provides snow removal and treatment of the parking lots at the Goshen Fire Company, Goshen Center School, Camp Cochipianee, Public Works Department, and Town Hall throughout the winter season.

The Public Works Department also serves our residents directly in a variety of ways. Processing driveway permits is one of the services provided. The 2021-2022 year had an increase in driveway permits issued from the prior fiscal year with 31 driveway permits granted and 7 roadway excavation permits issued, also an increase. Additionally, we answered numerous resident inquiries concerning road-related and other various Town issues.

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

Respectfully submitted,

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



# Recreation Department

The Recreation Department provided programs and events to all ages this past year. New programs were introduced such as the Senior Valentine's Day Brunch and some programs were kicked up a notch like the kids Halloween/haunted house party. And of course the old standbys were enjoyed, summer concerts, Easter Egg Hunt, Fishing Derby, Town Wide Tag Sale, Archery, Soccer, T-ball, just to name a few.

Summer Camp saw some changes with a new Director at the helm FY 21/22. New ideas, activities and fun stations were brought to campers. Thanks to the amazing staff, parents, and campers who made the transition a success!

The Department continued to collaborate with other groups and organizations to bring fun, educational, active programs to the community. We enjoy working with the Goshen Public Library, Goshen Center School, Goshen Community Care and Hospice, Region 6, Goshen Garden Club, Sustainable Goshen and many more great local organizations!

This year we were able to add a pavilion to the Camp Cochipianee grounds with a generous gift from George H. Schuster and Patricia J. Schuster. The pavilion was constructed thanks to much hard work from our Department of Public works, Todd Carusillo, Dexter Kinsella, Allen Kinsella and many other volunteers who helped make George and Patricia's wish become a reality. The Town will enjoy this gift for years to come.

For 7 years our Camp Grounds Maintenance Contractor, Earle Tyler has worked hard to keep Camp Coch grounds and buildings in top shape. From painting, to waxing the floors, weed wacking, hammering, sawing, cutting, you name it Earle can do it and probably has!! Thank you can never be enough to show the Recreation Department's appreciation for all his hard work. Earle is an asset to Camp Coch!

As the new Director Katie Hennessey got settled into the position, parents, staff, community members, Board Members and new friends were there to lend a hand. Katie did a great job creating new programs, expanding old programs and bringing the community together. Katie moved on to a new career in June 2022 and the Recreation Department and Town would like to wish her well and best of luck on her new path. Thank you for all you did in your time here in Goshen!

The 21/22 volunteer Recreation Commission saw some change this year as well. Chairman Don Patterson, Nanci Howard, Garret Harlow, and Patrick Lucas continue to serve on the Commission. We welcomed 2 new members, Sue Breakell and Angela Rossbach. A huge thank you to Sarah Leonard and Erin Reilly who served many years on the Commission. Our Commissioners work together with the Recreation Director to help keep residents of Goshen active and involved. The time they dedicate to the Department is invaluable. Thank you for your service!

## TAX COLLECTOR

The Tax Collector's office collection rate for the fiscal year 2021-2022 was 99.66% for the Grand List of October 1, 2020 and 71% 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 2021/2022 - 2020 Grand List

#### TOWN OF GOSHEN TAX COLLECTOR'S REPORT FOR YEAR TO DATE

Grand List	Uncollected Taxes	Current	Lawful Corrections		Transfers to	Adjusted Taxes	Collections			Uncollected Taxes w/ Refunds		Refunds				
			Additions	Deductions			** Taxes	Interest	Total	Paid	Added back	Prior F/Y's	Over-payments	Adjustments	Transfers/	Refunds unpaid
Year	July 1, 2021	Levy			Suspense	Collectible				30-Jun-22		Refunds		Generating	Writeoffs	Month end
2020		11,856,175.72	2,370.53	17,972.30	-	11,840,573.95	11,808,226.22	30,494.89	11,838,721.11	45,340.45	-	9,662.39	6,936.36	0.56	12,992.72	3,605.47
2019	60,900.96		-	473.11	-	60,427.85	51,035.62	10,971.99	62,007.61	8,884.02	5,480.21	614.33	-	4,307.17	(508.21)	2,295.58
2018	29,814.11		-	-	-	29,814.11	24,932.67	7,954.78	32,887.45	5,331.14	688.57	7.95	-	25.66	449.70	221.16
2017	14,051.40		-	-	-	14,051.40	10,374.19	5,384.01	15,758.20	3,677.21	-	-	-	-	-	-
2016	4,780.52		-	-	-	4,780.52	740.87	491.10	1,231.97	4,005.25	-	-	-	34.40	(34.40)	-
2015	1,997.13		0.01	-	-	1,997.14	287.79	548.98	836.77	1,709.35	-	-	-	-	-	-
2014	1,502.29		303.05	-	-	1,805.34	554.42	299.24	853.66	1,250.92	-	-	-	-	-	-
2013	1,346.04		-	-	-	1,346.04	113.28	160.95	274.23	1,232.76	-	-	-	-	-	-
2012	1,651.34		-	-	-	1,651.34	112.61	174.93	287.54	1,538.73	-	-	-	-	-	-
2011	1,042.88		-	-	-	1,042.88	41.40	70.79	112.19	1,001.48	-	-	-	-	-	-
2010	1,645.44		-	-	-	1,645.44	-	-	-	1,645.44	-	-	-	-	-	-
2009	180.47		-	-	-	180.47	67.15	120.84	187.99	113.32	-	-	-	2.90	-	(2.90)
2008	227.19		-	-	-	227.19	27.13	46.82	73.95	200.06	-	-	-	0.01	-	(0.01)
2007	110.07		-	-	-	110.07	46.07	113.36	159.43	64.00	-	-	-	-	-	-
2006	540.16		-	-	-	540.16	73.33	192.49	265.82	466.83	-	-	-	-	-	-
OLD REFUNDS CHECKS VOIDED						-	-	-	-	-	-	-	-	-	-	-
							2,000.88			(2,000.88)						
Total	119,790.00	11,856,175.72	2,673.59	18,445.41	-	11,960,193.90	11,898,633.63	57,025.17	11,953,657.92	74,460.08	6,168.78	10,284.67	6,936.36	4,370.70	12,899.81	6,119.30
COLLECTION FEES						917.75										
MARSHAL FEES						1,783.97										
ADMIN FEES						1,307.58		1,722.00	1,722.00							
LIEN FEES						984.00	-	744.00	744.00							
TOTAL COLLECTIONS TO DATE						4,993.30	11,898,633.63	59,491.17	11,958,124.80	****						
						(12,899.81)	Refunds	(12,899.81)	Refunds Paid Out						12,899.81	6,119.30

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

Respectfully submitted,

Rebecca Juchert-Derungs, CCMC  
Tax Collector

CITIZENS ADVISORY COMMITTEE FOR  
RECYCLING AND TRASH (RATs)



## Thank you, GOSHEN!!

The Recycle beyond the Bag was a great success. We reached our goal of 500 lbs in under 3 months and we have received the bench. Please take a rest on it at the pollinator garden across the parking lot from Town Hall. The challenge ended Oct 1 with the bench dedication and the final total was 1048 lbs. Thanks to all that participated – **Continue to collect and take your films and bags to the grocery stores for recycling.**

Residents of the Town of Goshen are encouraged to work together to reduce the amount of Municipal Solid Waste (MSW). We decreased per capita this year by 10%. The trash to energy plant in Hartford has closed and our trash is being hauled out of state to landfills. The fees that residents pay for trash pickup only pay to get the trash to the MIRA facility in Torrington, the Town pays an additional \$111/ton for the transportation & disposal after your fee.

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

In addition to mattress, electronic recycling and shredding we now have three Textile Bins for recycling of used clothing. One is located at Goshen Center School teacher parking lot and one at The Village Market Place. These collected 21,300 lbs. of fabric in 2021.

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

Listed below are annual results for weekly MSW and bi-weekly collections of recyclables, as a reference the avg lbs MSW per resident has also been included.

	SS Recycling		MSW		Population per Annual Report	Per Capita MSW/LBS
	Loads	Tons	Loads	Tons		
YE 6/30/22	63	353.29	287	1410.4	2952	956
YE 6/30/21	82	382.93	317	1543.14	2888	1069
YE 6/30/20	75	370.61	321	1451.80	2888	1005

	Type item	Count	Unit
FY 22	Motor Oil	163	Gallon
FY 22	Anti-Freeze	59	Gallon
FY 22	Scrap Metal	17.33	Tons
FY 22	Tires	187	Each
FY 22	Freon	64	Each

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

Cindy Barrett, Paul Collins, Garret Harlow, Lucy Hussman, Annette Lott, Pat Reilly, Sue Rinaldi, Rod Zander,

## **Registrar of Voters**

In the 2021-2022 fiscal year Redistricting in Connecticut was completed. For Goshen that means we now are one district once again! Redistricting is the process by which new congressional and state legislative district boundaries are drawn. Each of Connecticut's five United States Representatives and 187 state legislators are elected from political divisions called districts. District lines are redrawn every 10 years following completion of the United States census. The federal government stipulates that districts must have equal populations and must not discriminate on the basis of race or ethnicity. We are very happy this redistricting brought Goshen back into one District.

With the winding down of Covid restrictions and the added bonus of becoming one district again we were able to move the voting location back to Camp Cochepianee at 291 Beach Street, Goshen. All of Goshen is Congressional District 5, Senatorial District 30 and Assembly District 64.

As always, we would like to thank all the Poll Workers who contributed their time to working the polls. Everyone working the polling location saw how important it was to give the voters a safe, smooth voting experience. Once again THANK YOU to all of you.

For elections this year we had a primary for planning and zoning for the municipal election held in November, the municipal election, the school budget vote (always held the 1<sup>st</sup> Monday in May in the Wamogo School Gym.) and the vote to consolidate Region 6 with Litchfield. The vote passed in all 4 towns. The new school district will be known as Region 20.

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 September 30, 2021 active Goshen voters are as follows:

**Democrats: 614**

**Green Party: 0**

**Republicans: 859**

**Libertarian: 5**

**Unaffiliated: 799**

**Working Families: 0**

**Independent: 29**

**Total Registered Voters: 2306**

**Lori Clinton and 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. It was determined the ZBA was the body best suited to hear these applications. These projects often improve the appearance of the property, increase neighborhood property values, and protect lake water quality through accompanying improvements to outdated septic systems. This amendment simplified the application process for these types of projects while still ensuring rigorous oversight by the Town and the opportunity for comment by abutting neighbors at a public hearing.

Fiscal year 2021-2022, the Zoning Board of Appeals held 3 regularly scheduled meetings and 1 public hearings. At those meetings the Board heard 2 special permit applications for construction additions and porches.

The Zoning Board of Appeals has 5 regular members and 3 alternates. Fiscal year 2021-2022, the Board members were: Daniel Kobylenski, Chairman; Amanda Cannon, Vice-Chairman; Regular Members Jeff Johnson, Matt Grosclaude and Donald Moore; Alternate Members Mark Beeman, George Szydlowski, and Clyde Breakell. Lori Clinton provided administrative support to the Board.

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

## **Lake Weed Committee**

The Town Public Lakes have appreciated the Town's past financial support. The members of our four main lakes have been working diligently during this past year to establish management plans to preserve one of our Town's greatest assets. This involves the planning, treatment and analyzing the results. All are working closely with their scientist to make the determination of what need to be done and when to do it. Their overall results have been excellent and I would like to personally thank our volunteer committee members. They are Simon Ellis, Chris Sanders, Michele Fitzpatrick, Marty Harris, Chris Kennavane, Lida Exstein and Joe Welsh. This is however a never-ending job. To keep our lakes prestigious, they need to be analyzed and managed on a yearly basis.

### **Dog Pond**

Dog Pond was able to acquire their 501 (C) 3 tax exempt status and has obtained a grant from DEEP. They continued to test and monitor their results from the last several years and looking for new invasives. Early detection and rapid removal are key to lake management. With advice of their scientist, they will be hydro raking the north end as reclamation project starting at the end of September. They intend to do so to open up the north end channel for navigation and improved water flow, which at this point is not possible. While this process is expensive, it is the most productive and weeds removed will be recycled as compost at a local farm.

### **West Side Pond**

West side pond applied for a Permit from DEEP in January of 2021. As mentioned earlier, with covid still hampering DEEP, problems in dealing with NDDB on species of aquatic vegetation that creates special handling they are anticipating Permit approval and begin treatment in the summer of 2022. The water quality remains good: monthly water sampling and testing continues. The water remains clear and so far, we have not seen any signs of cyanobacteria blooms. We have two other invasive weeds that require careful management: Curly Leaf Pondweed and Variable Milfoil. Curly Leaf Pondweed first appeared two years ago and has been attacked using a combination of hand pulling by scuba divers and smothering using benthic barriers. Earlier this year additional barriers were placed on new growths.

### **Woodridge Lake**

Woodridge Lake treated a portion of the Lake with ProcellaCor during two summers ago and followed up last year with carp early in the summer. The results have been very successful and they enjoyed a great summer without a heavy infestation of Eurasians Milfoil and Pond Weeds. Fishing has been excellent as well as all forms of recreation. They are all excited about their success after so many disappointments. Woodridge Lake is not maintained using Town Funds. Looking forward to great success in the future.

### **Tyler Lake**

Tyler Lake had a serious infestation of weeds that were noticeable starting in July, 2020. Consulting in October with their scientist, it was determined that a whole lake treatment was needed. With a delayed start to 2021 treatment as a result DEEP not issuing the permit in a timely basis the results were not up to our expectations. As a result, Tyler negotiated an additional series of treatment early this spring which they are pleased to announce have so far seen great results. They have begun their discussion with their scientist for next year's treatment.



## TOWN HISTORIAN

As Town Historian, I will be telling you about the History of South End Goshen, Connecticut written by Hervey Brooks in 1858. “THE FASHION OF THIS WORLD PASSETH AWAY”

How much is contained in the above short sentence, and yet how little do we seem to realize it, notwithstanding the frequent changes that occur in our own neighborhoods, and perhaps also in our families. Having been requested by my grand daughter to write a history of “South End”, I will endeavor to state as many of the facts that have existed, and the changes that have taken place, as may come to my recollection, during the time of my sojourn in the place.

In the month of April in the year 1795, I came from another part of the town into this 4th School district, known then as now, as “South End” to reside.

The family of my first acquaintance, with whom I also boarded the first season, was that of Capt. Jonathan Buell, Sen. He was a son of Dea. John Buell of Litchfield, so favorably remembered for his benevolence in withstanding his Rye in time of a scarcity of Breadstuffs, from those who were able to buy grain wherever they could find it and dealing it out to those in needy circumstances, and who had no money to pay for it.

Capt. Buell’s family consisted of himself and Wife, whose heads were whitener with the frosts of nearly or quite 75 winters, also a Grandson whose name was Norman Judd, 12 or 14 years old, and one other boarder besides myself. This was truly a patriarchal family, the united heads of it were habitually and strictly pious, were very conscientious and just in all their dealings and intercourse with their fellow creatures, and were justly esteemed by all that knew them. They also remembered the Sabbath day, and kept it holy. And on every returning Sabbath, whether it rained or shone, if the rain was not very severe, the old gentleman was sure to be seen, astride of the old Narraganset Mare, with the old Lady mounted on her hugs pillion behind him, wending their way to the Sanctuary, always in good season.

Capt. Buell’s house, built by himself, was large and commodious. It stood on the west side of the highway on the line of the Town, and whether by design or by accident in locating the side, it so turned out that the line between the towns of Litchfield and Goshen, passed through the center of the house. His barn also, and cow houses being ample and commodious, stood on the west side of the highway, several roads north from the house.

Capt. Buell and his wife reared a family of 8 children, all of whom live to marry and settle in life and raise families of their own.

They had 5 sons, viz: Jesse, Jonathan, Jr. Timothy, Ashbel and Pitt. They had also 3 daughters, viz: Mary, Lucretia and Lydia, all born at “South End.”

This much have I said about the first, or southern most family in the 4th School district in south End. At the time my story begins, they were all in active life, the parents however were far down the stream of time, but the children were none of them past the middle of life, and some of them were much younger.

The next dwelling house in “South End” stood about 20 rods north from Capt. Buell’s, on the east side of the highway known as having been the Pettibone House build by Ebenezer Hill, Jr. In 1741., but now (1795) owned and occupied by Mr. Ashbel Buell, a son of the before mentioned Capt. Jonathan Buell, Sen. Mr. Buell and his Wife were youngish folks. They had two small children, the first a daughter named Lucretia, and a son not many weeks old, and in process of time named Horace. They subsequently had another daughter named Nancy, also a son name

Timothy. Mr. Buell was by trade a Tailor. He continued most of the time in the neighborhood until about the year 1840 or 1841, when he died, aged about 84. His wife dies, I think about 1813. To the best of my recollection Mr. Buell sold his place in 1796 to Mr. Jesse Wadhams. Mr. Wadhams lived there until 1803, having had three or four children, and lost two. He removed to another part of the district, and the place was owned and occupied by another family four years. The next occupants were David Webb with his family, they lived in the house some 2 or 3 years, then moved to some part of Canada, and nothing is known of them. The next dwelling house on the east side of the highway, stood not far from 40 rods north, and was owned and occupied by Capt. Isaac Pratt and family. At the time, (1795) the family of Capt. Pratt consisted of himself and wife, who were very nearly 70 years old, also an only son, viz: Doctor Isaac Pratt, about 25 years of age, a hired girl, and an occasional boarder or visitor. Capt. Pratt and his wife reared a family of 6 children, the 5 oldest being daughters named Mary, Sarah, Caroline, Honor and Candace. The daughters were all married, 3 living in the State of New York and 2 living in Goshen. Their youngest child and only son Isaac, Jr., they educated with a view to his becoming a Physician, and he became qualified, and I believe licensed to practice medicine, but being as he was of a slender constitution, his practice extended much beyond the neighborhood limits. Doctor Pratt died in April 1797, of putrid pleurisy. The old lady, Mrs. Pratt, died of Palsy in December 1807. Capt. Pratt died also of Palsy in September, 1814

At the time when I came to "South End," Capt. Pratt was keeping a tavern, and I was made to understand that for many years he had kept a public house or tavern, "South End" being once the headquarters for all gatherings for amusements, such as balls, ball playing, training, & elections.

In the spring of 1838, Watts H. Brooks, a great-grandson of Capt. Pratt bought the house and homestead of the old Gentleman's long residence in "South End." The decaying hand of time had lain so long and so heavily upon the buildings, that they soon had to be taken away to make room for new ones to be erected. This much have I said of another family in "South End" which with all of theirs that was perishable, have passed away.

On the west side of the highway, and nearly opposite the house of Captain Pratt, stood a large and commodious house, owned and occupied by Mr. Nathaniel Merrills, Sen., and his Wife and family. Mr. Merrills was by trade a shoemaker and had the reputation of being a good workman. He was the successor of the premises of Col. Hugh Hughs, a distinguished officer in the Army of the American Revolution. During the years of 1796 or 7, Nathaniel Merrills, Jun. came with his from another part of the town to "South End," to live in the same house with his parents. Nat and his Wife raised a family of 6 or 8 children. They continued to reside here some 10 or 12 years, whence they removed into the town of Litchfield, where their days on earth were ended many years ago. Uncle Nat, as he was usually called by the neighbors, had another son named Ebenezer, who had been living from home, learning a trade. Soon after his apprenticeship was ended, he was smitten with a disease, which in a great measure prevented his earning a livelihood, and he was under the necessity of coming home to live with his father. As near as I can recollect, Ebenezer came to his father's to live in 1797 or 8, and he lived with him several years. At length, however, his father not being able to maintain him, and his health gradually failing, he became a charge on the Town, and subsequently died a town pauper.

I will continue "A History of South End Goshen, Connecticut" in next year's Annual Report.  
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 grade 7-12 regional district in 1955; grades kindergarten through 6 were incorporated into the region in 1970 thereby creating a full K-12 regional school district.

The District consists of three elementary schools, each inclusive of grades pre-kindergarten through grade 5, and one high school housing grades 6 through 12. An elected nine-member Board of Education, whose powers and duties are specified by Connecticut General Statutes, provides policy oversight and direction to school and district administrators.



### Board of Education Members

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

### Our Mission

To Prepare All Students for Learning, Living and Achieving

### Our Learning Expectations

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

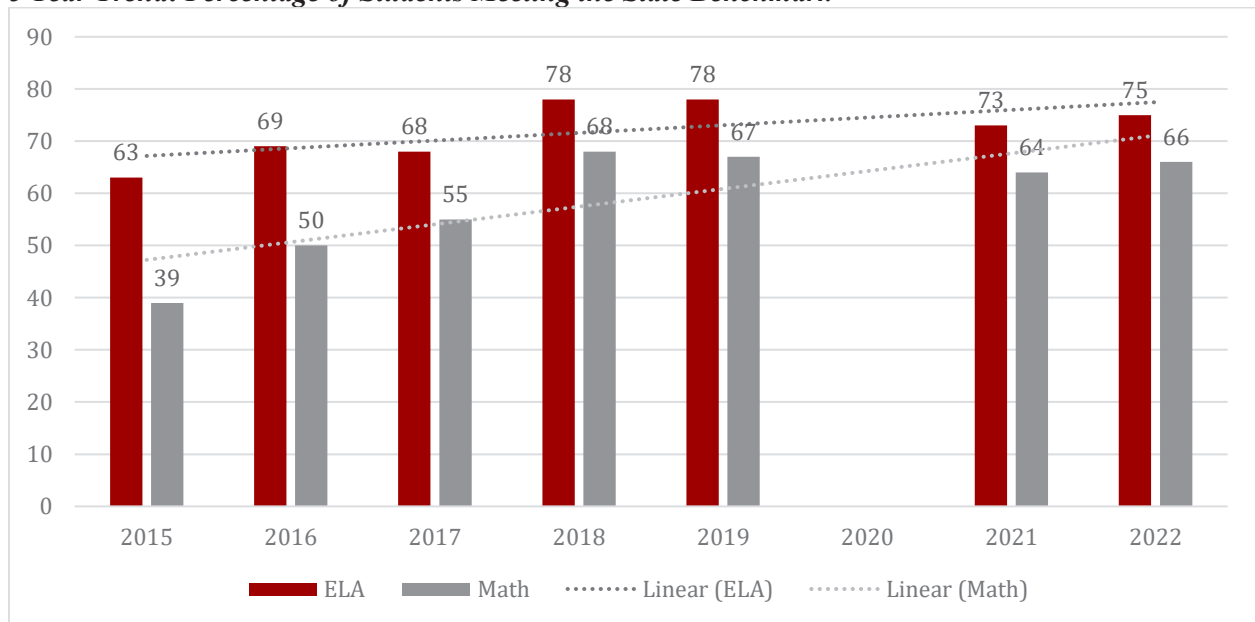
## Our Motto

Quality, Academics, Pride



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

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



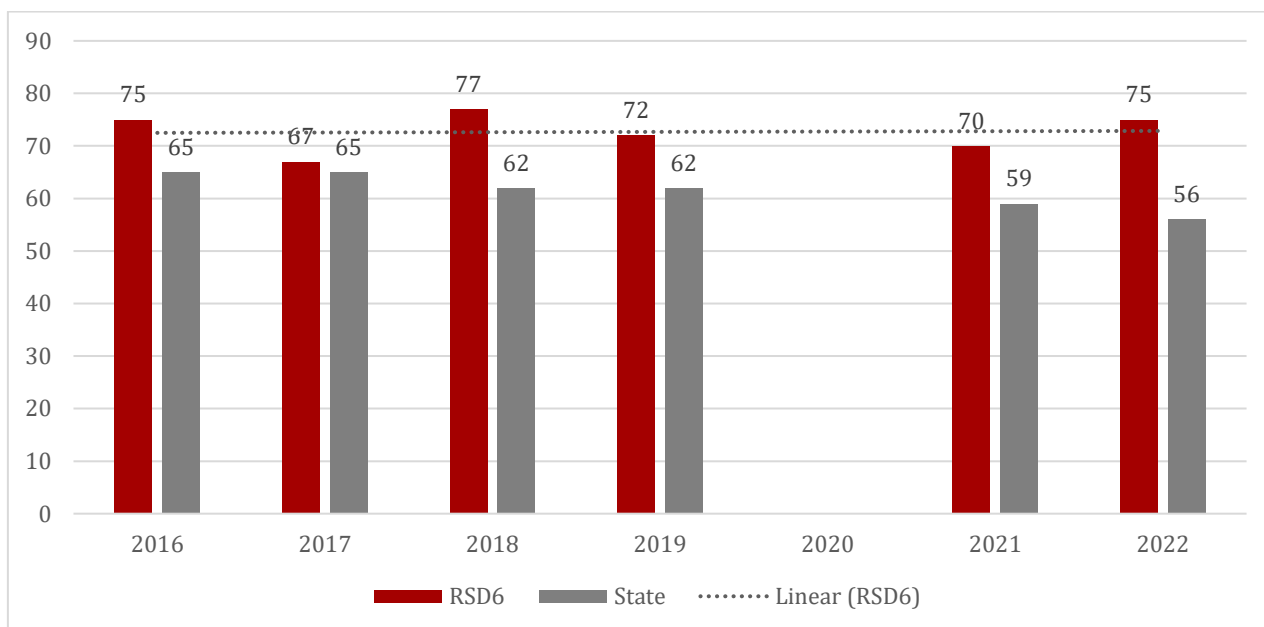
2021-2022 Smarter Balanced Assessment English Language Arts			
Region 6 Schools	Below State Benchmark	Meeting State Benchmark	Exceeding State Benchmark
Warren	29%	21%	50%
Morris	30%	41%	29%
Goshen	15%	20%	66%
Wamogo	28%	45%	27%

2021-2022 Smarter Balanced Assessment Mathematics			
Region 6 Schools	Below State Benchmark	Meeting State Benchmark	Exceeding State Benchmark
Warren	25%	36%	39%
Morris	40%	37%	22%
Goshen	25%	30%	45%
Wamogo	36%	29%	35%

### Student Performance - CT SAT DAY

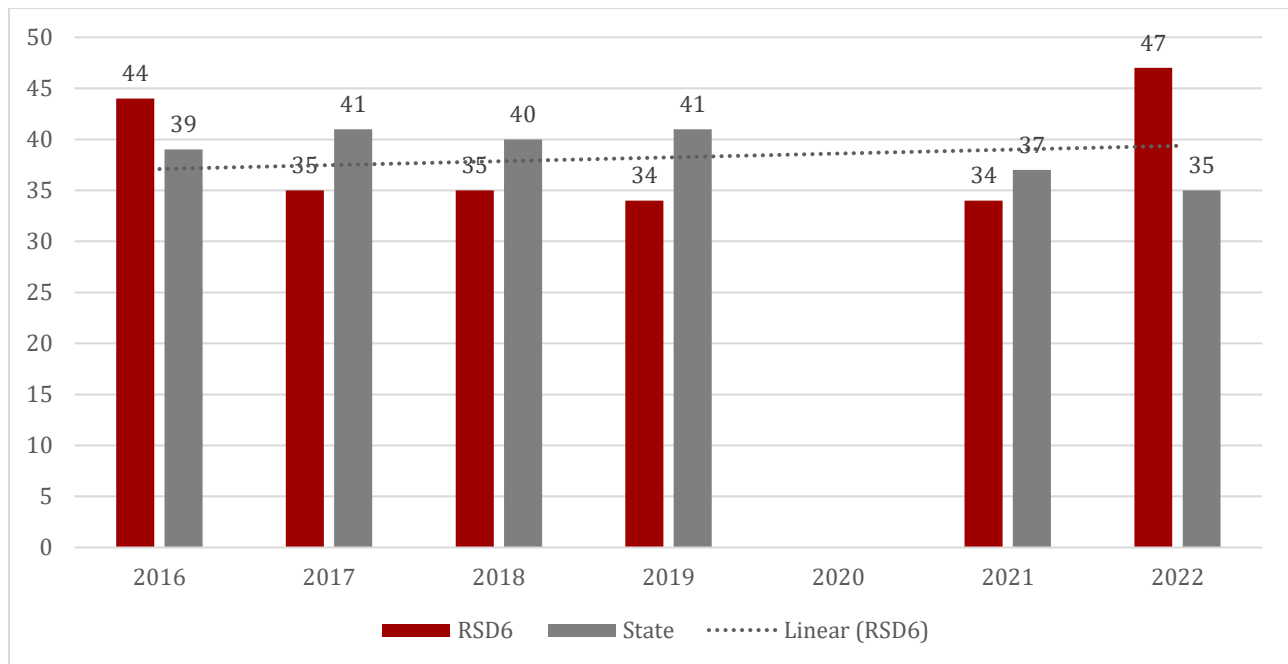
#### CT SAT Day ERW

#### Percentage of Students Meeting Benchmark



#### CT SAT Day Math

#### Percentage of Students Meeting Benchmark



## School Board Goals – 2021-2022

### **I. Improve Student Learning and Outcomes**

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

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

### **II. Evaluation**

The Board will evaluate the Superintendent of Schools by June 30, 2022.

### **III. Assessment**

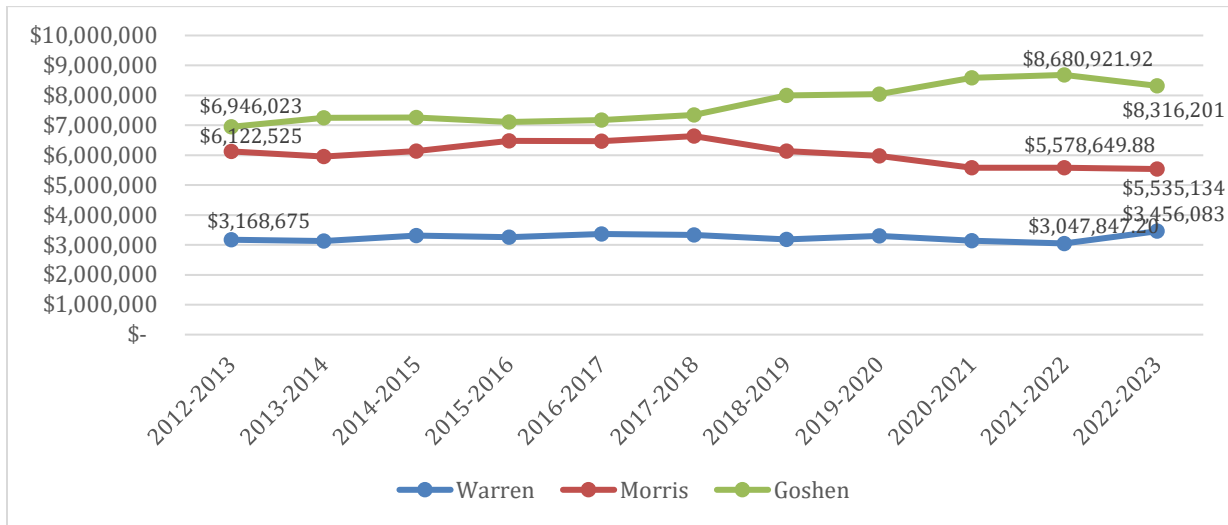
The Board will regularly review Academic Performance results including STAR, SBAC, PSAT, NGSS, SAT, and Advanced Placement.

### **IV. Fiscal**

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

## Finance and Budget

The 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 from 2015-2022.



The tables show the approved 2021-2022 (FY22) and 2022-2023 (FY23) budget.

FY2021-2022			
Town	Enrollment K-12	%	Approved Budget Contribution
Warren	112	17.61%	\$3,047,847.50
Morris	205	32.23%	\$5,578,648.88
Goshen	319	50.16%	\$8,680,921.92
<b>Total</b>	<b>636</b>	<b>100.00%</b>	<b>\$17,307,418</b>

FY2022-2023				
Town	Enrollment K-12	%	Approved Budget Contribution	Annual Change
Warren	124	19.35%	\$3,456,083.67	13%
Morris	204	32.13%	\$5,535,134.00	-1%
Goshen	307	48.35%	\$8,316,201.33	-4%
<b>Total</b>	<b>635</b>	<b>100.00%</b>	<b>\$17,307,418</b>	<b>0.00%</b>

## Budget, Staffing, and Enrollment

Region 6 has responded to the economic environment with lower than average annual budget increases. A summary of the budget, staffing, and enrollment for the last five years is as follows:

Fiscal Year	Local Budget Amount	Budget Change	Staffing – Full-time Equivalents (FTE)	Student Enrollment	Student to Staff Enrollment Ratio
2017-18	\$17,307,418	0% increase	162.4	919	5.66
2018-19	\$17,307,418	0% increase	149.7	912	6.09
2019-20	\$17,307,418	0% increase	163.15	897	5.50
2020-21	\$17,307,418	0% increase	168	836	4.98
2021-22	\$17,307,418	0% increase	166.7	841	4.50

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



## 2022 ANNUAL REPORT

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

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

NHCOC experienced a complete organizational changeover during the last Fiscal Year (FY), which consisted of the latter half of 2021 and the first half of 2022. Executive Director Rick Lynn retired after more than 30 years and was replaced by Robert Phillips prior to the start of the FY. Office Manager, Darlene Krukar retired after more than 20 years of service to the region. Community Development Director, Jocelyn Ayer assumed a new position outside of the COG, as did Janell Mullen; former Regional Planner for the COG. Staffing needs were analyzed along with a strategic planning exercise which resulted in modified titles and roles such as Assistant Director, Senior Regional Planner, and Financial/Office Manager, which were filled by Emily Hultquist, Kathryn Faraci and Sarah Better, respectively. Emily brought many years of previous experience with her from the Capitol Region Council of Governments (CRCOG), Kathryn retired from the state DOT and brought her 35 years of expertise to the region, and Sarah brought banking experience as well as small business management to the COG.

Prior to the restaffing efforts, NHCOC operated with only two staff for approximately 2.5 months. Despite these staffing challenges, work continued on the implementation of the COG's Comprehensive Economic Development Strategy (CEDS) for the region later in the FY. Major strategies outlined in the CEDS include expanding access to high-speed fiber optic broadband (Fiber to the Home – FTTH), promoting tourism/arts/culture, supporting local farms, strengthening manufacturing, and encouraging entrepreneurs and innovation. A new round of funding from US EDA was applied for and granted at the end of the FY and will provide for an update to our 5-year CEDS and continued implementation of the goals and objectives.

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

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



NHCOG also serves as the oversight agent for approximately \$385,000 in Homeland Security Grant funding that is received each year for the Department of Emergency Management and Homeland Security (DEMHS) Region 5. There are a number of projects and equipment acquisitions to support this program within multiple Emergency Support Function groups in Region 5 (all of NHCOG and portions of NVCOCG and WESTCOG).

In 2021, NHCOG continued coordination of numerous popular programs such as a prescription assistance program in cooperation with the Foundation for Community Health, a Neighbor-to-Neighbor program in cooperation with the Berkshire Taconic Community Foundation, the Northwest Hills Public Works Equipment Cooperative, and the region's cooperative purchasing program. The Fuel Bank program partnership that was previously managed by NHCOG was concluded.

NHCOG also continued to assist local organizations including the Regional Housing Council, Northwest Hills Road Supervisors Association, Recycling Advisory Committee, and the Housatonic River Commission.

In addition, NHCOG continued to host a quarterly "5th Thursday" forum for area Planning, Zoning, and Conservation Commission members to meet and discuss items of mutual interest, hear guest speakers, and provide input on regional plans. However, two of the planned events had to be cancelled due to insufficient staffing levels.

Serving as officers of NHCOG during FY 2021-2022 were Don Stein, Chairman; Bob Valentine, followed by Henry Todd, Vice Chairmen; Charlie Perotti, Secretary; and Michael Criss, Treasurer.

Respectfully submitted,

*Robert Phillips*

Robert A Phillips, AICP  
Executive Director



## **Northwest Connecticut Regional Housing Council**

### ***Annual Report***

Providing housing options that are affordable for young adults, young families, seniors, and those who work in our towns has never been more important or urgent. Creating these housing options is the focus of the members of the Northwest Connecticut Regional Housing Council.

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. The Council also advocates for the funding resources critically needed by our local housing organizations to build affordable housing in our towns.

The Housing Council has a 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](http://www.nwcthousing.org)

We thank David Berto of Housing Enterprises Inc. for attending our meetings and providing technical assistance to our housing organizations. We thank our member towns for their financial support, NHCOC for administrative support, and Jocelyn Ayer 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](http://www.nwcthousing.org).

Respectfully submitted,

Jill Groody Musselman, Chair (Litchfield Housing Trust)  
Chris Sanders, Vice-Chair (Goshen Housing Trust)

**TORRINGTON AREA HEALTH DISTRICT**  
**ANNUAL REPORT: JULY 1, 2021 – JUNE 30, 2022**

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: **7** giardiasis, **4** campylobacteriosis, and **14** salmonellosis cases. TAHD guided schools, daycares, and community members on a variety of health issues and administered **563** flu vaccines to residents. TAHD consulted with 7 residents regarding potential rabies exposures submitting **7 specimens** to the DPH Laboratory for rabies testing. Ticks brought in by **64** residents were sent to the Connecticut Agricultural Experiment Station for Lyme disease bacteria testing.

TAHD is an active member of **Fit Together**, a Northwest Connecticut Healthy Eating and Active Living Initiative. The 5210-fitness initiative is the cornerstone of the groups outreach and educational efforts. Fit together allocates its resources for community assistance and has awarded \$15,000 in mini grants to community partners to support projects that align with Fit Together's mission and strategies. These included funds to assist the Torrington Kids Marathon, a new Torrington Kids Golf program, the Torrington Middle School Fitness trail, fitness equipment for the Gilbert School and healthy snacks and healthier food preparation at Café Yum in the Torrington Public Schools. Fit Together supported sustainable healthy environmental opportunities in Torrington and Winsted by designating funding for a new all level fitness trail along the Sue Grossman Still River Greenway.

TAHD is an active member of the **Litchfield County Opiate Task Force (LCOTF)** and a member of the LCOTF executive committee, working on strategies and solutions to the opiate epidemic. TAHD received a grant to provide programming for the Statewide Expansion and Response Project for the Overdose Detection Mapping Application to ensure comprehensive coordination of services. This application along with the data from the medical examiner's office and our Spike response alert allows our team to respond to a suspected drug overdose. TAHD staff provided training to local pharmacies and medical offices on the CT Prescription Monitoring and Reporting System, Naloxone administration, Medication Assisted Treatment, and Resetting Pain Expectations as part of the **Academic Detailing on Opioid Safety**. TAHD is also part of Rural Communities Opioid Response Program-Implementation (RCORP) aimed at reducing the morbidity and mortality of substance use disorder (SUD), including opioid use disorder (OUD), in high-risk rural communities. This will advance RCORP's goal by strengthening and expanding prevention, treatment, and recovery services to enhance rural residents' ability to access treatment and move towards recovery.

TAHD entered into a contract with United Way of Connecticut (UWC) to expand upon cross-sector efforts within the state to implement a comprehensive public health approach to suicide prevention to reduce suicide morbidity and mortality among three key vulnerable populations in the state: 1) middle-aged adults 35-64 years of age, particularly those in high-risk occupations or with serious mental illness or substance use disorder, 2) young adults 18-24 years of age and 3) adolescents 10-17 years of age.

TAHD is an active member of the **National Diabetes Prevention Program** working to prevent or delay type 2 diabetes. This is a yearlong, lifestyle change program designed for people with prediabetes and those at high risk for type 2 diabetes. Goals for participants include 150 minutes of weekly activity and 5 to 7% weight loss. TAHD began the first program in November at the Winchester Senior Center. At completion of the program, participants will receive a Certificate of Completion.

The TAHD **Immunization Action Program (IAP)** worked with local providers and hospitals to ensure compliance with CT childhood immunization laws. TAHD has partnered with 12 medical and 40 community-based organizations in the district to educate, bring awareness, and encourage immunization. TAHD provided medical providers with educational materials for staff and patients to promote vaccine confidence and promoted educational events. For community partners, we have set up displays in libraries, museums, food banks and attended numerous events such as back-to-school night & health fairs. TAHD distributed approximately 100 posters in public spaces such as post offices, coffee shops, libraries, and town halls. To encourage vaccination, TAHD continues to utilize social media.

The TAHD **Childhood Lead Poisoning Prevention Program** provided case management for more than 40 children with blood lead levels ( $\geq 5\mu\text{dl}$ ) as well as provided educational information to more than 100 families. Abatement/Remediation Orders were issued for 1 property. 2 abatements were completed.

TAHD **Environmental Health Program** resulted in the following inspections/licenses/permits: **868** food inspections, **349** temporary food permits, **121** new septic systems, **309** repaired septic systems, **207** private well permits, **111** private pool permits, **248** beauty salons & barber shops inspections, **560** house addition permits, **366** soil tests, **38** subdivision lots, **69** public pools were inspected, and **20** daycare centers inspected. Records show that approximately **366** 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 **287** complaints of various public health concerns; **25** legal orders/voluntary compliances were issued for enforcement purposes.

The TAHD **Emergency Preparedness Program** continues to work with local and regional community partners. Activities included: outbreak investigations, contact tracing, consultation (health partners, public safety, town, and school officials) receiving and distribution of personal protective equipment, and vaccination clinics. A Point of Dispensing (POD) drill was done at the Torrington Middle School.

The **Medical Reserve Corps (MRC) Program** aimed its focus on local community education with a wide range of topics. Educational and training opportunities consisted of Heart Saver First Aid, CPR/AED courses, Mental Health during the COVID19 Pandemic, Opioid Crisis, recognition, and response, STOP the BLEED, and Emergency Preparedness in the home. TAHD's goal was to increase awareness and create a training curriculum so the public can better protect themselves and others in a safe, timely, and effective manner.

To date, TAHD has vaccinated 10,641 individuals for COVID through public and private clinics as well as homebound vaccinations. During November-January we held COVID-19 booster clinics. TAHD partnered with Hartford Healthcare, New Opportunities, Community Health & Wellness as well as The Office of Rural Health for the pediatric population and have hosted approximately 20 mobile vaccination clinics through DPH & Griffin Health Care. TAHD continues to distribute at-home COVID-19 test kits throughout the community including community centers, libraries, shelters, and food pantries.

The TAHD partners with Hydro Technologies lab for its **Water Testing Program**. Hydro Technologies, a full-service lab located in New Milford, 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, we offer free technical advice on private drinking water wells, sampling procedures, and water testing results.

Robert Rubbo, MPH, Director of Health

**VISITING NURSE & HOSPICE OF LITCHFIELD COUNTY, INC.**  
**Annual Report 2021-2022**

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

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

VNHLC is very proud to be named to the HomeCare Elite for 9 consecutive years and identified as one of the best Home Care Agencies in the United States.

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

VNHLC cared for 2,442 patients and provided 56,861 patient visits in 2021-2022.

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

Eighty-three (83%) percent of all our patients were age 65 or older.

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

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

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

This past year VNHLC was able to conduct public and many private flu clinics and administered more than 1,500 flu vaccines to mostly high-risk individuals. All ages, 18 and older, were welcome to attend.

Since VNHLC is a non-profit health agency, the Board of Directors serve on a voluntary basis and represent all the towns in which full services are provided. The representative from Goshen for 2021-2022 was Lance Leifert.

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

Michael Caselas, Executive Director

**TOWN OF GOSHEN, CONNECTICUT**  
**AUDITED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**



# TOWN OF GOSHEN, CONNECTICUT

## TABLE OF CONTENTS

### YEAR ENDED JUNE 30, 2022

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

#### BASIC FINANCIAL STATEMENTS

##### Government-Wide Financial Statements:

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

##### Governmental Fund Financial Statements:

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

#### REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

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

#### SUPPLEMENTAL STATEMENTS AND SCHEDULES

##### GENERAL FUND

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

**NONMAJOR GOVERNMENTAL FUNDS**

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

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

Independent Auditors' Report

To the Board of Directors  
Town of Goshen, Connecticut

**Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Goshen, Connecticut, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town, as of June 30, 2022, and the respective changes in financial position, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Goshen, Connecticut and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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





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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Goshen, Connecticut's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Goshen, Connecticut's ability to continue as a going concern for a reasonable period of time.

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

### **Required Supplementary Information**

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

### **Supplementary Information**

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

information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and other schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with Governmental Auditing Standards, we have also issued our report dated October 4, 2022 on our consideration of the Town of Goshen, Connecticut's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Town's internal control over financial reporting and compliance.



Sinnamon & Associates, LLC  
Certified Public Accountants

October 4, 2022  
Canaan Connecticut

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2022**

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, 2022. The information presented here should be considered in conjunction with the Town's basic financial statements that follow this section. Wherever possible, reference to the financial statements is provided

**FINANCIAL HIGHLIGHTS**

- Government-wide, the assets of the Town exceeded its liabilities at the close of the most recent fiscal year by \$12,940,962 (net position). Of this amount, \$4,675,177 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. There are \$1,040,000 in restricted and nonspendable funds as detailed on the attached pages. The balance of \$7,225,785 represents the portion of the Town's net position invested in capital assets.
- As of the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$5,742,746, a decrease of \$74,608 in comparison with the prior year and attributable to the results in the General Funds, Capital and Nonrecurring Fund and the other Major and Non-major Funds. Of this amount, \$1,855,620 is available for spending at the government's discretion (unassigned general fund balance) and \$372,211 has been assigned for the subsequent year's appropriations.
- As of the end of June 30, 2022, the fund balance in the General Fund was \$2,232,816, of which \$372,211 has been dedicated to offset fiscal year 2022-2023 appropriations and \$4,985 represents nonspendable prepaid expenses. The unassigned fund balance for the General Fund as of June 30, 2022 is \$1,855,620 or 14.96% of the subsequent year's general fund budgeted expenditures and transfers.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

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

The Statement of Activities presents information showing how the government's net position is changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in future cash inflows (revenues) and outflows (expenditures.)

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

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2022**

The government-wide financial statements can be found on pages 13-14 of this report.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: governmental funds and fiduciary funds.

**Governmental Funds**

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains numerous individual governmental funds for both accountability and transparency in financial reporting. Information is presented separately in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund. The Town also reports the Capital and Nonrecurring fund and the Town Aid Roads Fund as major funds.

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

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

**Fiduciary Funds**

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

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

**Notes To The Financial Statements**

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

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2022**

**Other Information.**

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

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position and an important determinant of its ability to finance services in the future. In the case of the Town, assets exceeded liabilities by \$12,940,962 at the close of the most recent fiscal year. A summary of the net position and changes in net position on a government wide basis is as follows:

**Net Position**

	<u>2022</u>	<u>2021</u>
Assets		
Current and other assets	\$ 6,460,980	\$ 6,496,118
Capital assets, net of accumulated depreciation	<u>7,225,785</u>	<u>6,928,108</u>
Total Assets	<u>13,686,765</u>	<u>13,424,226</u>
 Deferred outflows of resources	 <u>-</u>	 <u>-</u>
Liabilities		
Current liabilities	588,691	524,484
Long-term liabilities	<u>114,280</u>	<u>118,878</u>
Total Liabilities	<u>702,971</u>	<u>643,362</u>
 Deferred inflows of resources	 <u>42,832</u>	 <u>11,639</u>
Net Position		
Net Investment in capital assets	7,225,785	6,928,108
Restricted	1,040,000	1,318,339
Unrestricted	<u>4,675,177</u>	<u>4,522,778</u>
Total Net Position	<u>\$ 12,940,962</u>	<u>\$ 12,769,225</u>

The restricted portion of the Town's net position of \$1,040,000 represents net assets restricted in permanent endowment funds for various Town-owned cemeteries, and funds restricted for road improvements, capital projects, town library, Shane Moorehouse Kinsella Memorial Children's Fund, and Dog Fund. Details of these funds can be found on Note 12 on page 39 of this report. The balance of unrestricted net position of \$4,675,177 may be used to meet the government's ongoing obligations to citizens and creditors.

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2022**

**Change in Net Position**

	<u>2022</u>	<u>2021</u>
Revenues		
Program revenues		
Charges for services	\$ 304,577	\$ 312,289
Operating grants and contributions	503,265	633,215
Capital grants and contributions	57,934	58,848
General revenues		
Property taxes	11,887,143	11,119,545
Grants & contributions	28,793	470,705
Unrestricted investment earnings	6,245	104,682
Other revenue	89,793	51,881
Total Revenues	<u>12,877,750</u>	<u>12,751,165</u>
Expenses		
General government	1,434,589	1,319,444
Public safety	272,204	242,281
Public works	1,380,247	1,382,391
Health and welfare	80,325	81,891
Recreation	210,098	147,547
Sanitation	257,001	236,042
Education	8,680,922	8,340,713
Capital outlay	390,627	196,429
Total Expenses	<u>12,706,013</u>	<u>11,946,738</u>
Change in net position	171,737	804,427
Net Position, beginning of year	<u>12,769,225</u>	<u>11,964,798</u>
Net Position, end of year	<u><u>\$ 12,940,962</u></u>	<u><u>\$ 12,769,225</u></u>

At the end of the current fiscal year, the Town reports that net position increased by \$171,737. The net position increase is primarily attributed to:

- Greater than anticipated revenue from taxes and related fees resulting in total revenues in excess of budget of \$221,138 (see page 43 for details)
- Greater than anticipated revenue from state education grants as well as other fees, particularly building fees and miscellaneous revenue resulting in total other revenues in excess of budget of \$191,304 (see page 43 for details)
- Cost savings in many departments resulting in actual expenses being under budget by \$179,578 (see page 44 for details)
- Accordingly, the Town general fund as adjusted budgeted to utilize \$708,128 of its unassigned fund balance to cover the 2021-2022 fiscal year budget, and the actual results are that the town's general fund balance decreased by \$116,108, a positive net variance of \$592,020 in the general fund which is summarized on page 19.

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2022**

- Other funds had revenue and expenses in accordance with their purpose and as authorized and approved. For example, the capital nonrecurring fund expended funds on approved projects as did the Town aid road fund.
- The change in net position is also impacted by the presentation of capital assets acquired net of depreciation which is different in presentation from the fund financial statements. See page 18 for details on these different methods of presentation and a reconciliation between them.

**Governmental Activities**

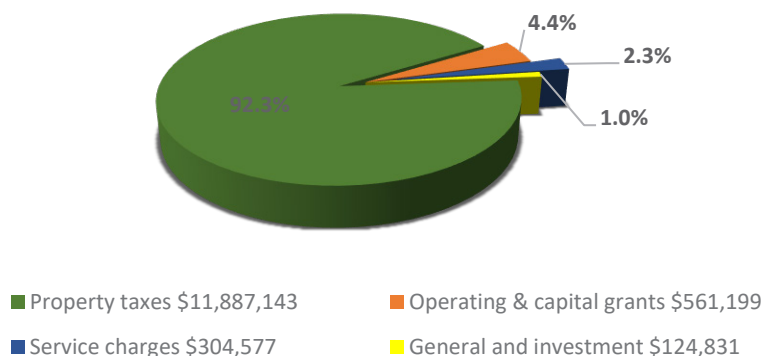
Governmental activities increased the Town's net position by \$171,737.

For Governmental Activities, 92.3% of the revenues were derived from property taxes, followed by 4.4% from operating and capital grants 2.3% from service charges, and 1.0% from other general revenues and investment earnings.

Major revenue factors included:

- Greater than anticipated revenue from taxes and fees
- Greater than anticipated revenue in Education Grants and Building Fees
- Key elements of government wide revenues are as follows:

**Revenues by Source FY 2021-2022**



For Governmental Activities, 68.3% of the Town's expenses related to education, 11.3% to general government, 2.1% to public safety, 13.9% to public works 1.7% to recreation, and the remaining 2.7% relates to sanitation, and health and welfare.

Major expense factors include:

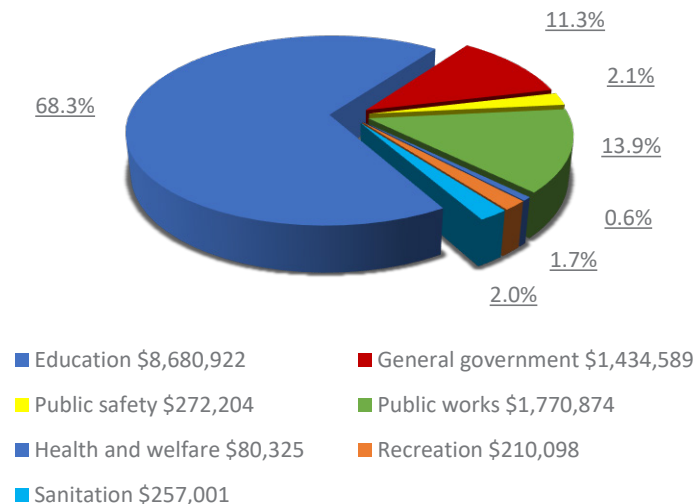
- Savings in many departments due to the continued diligence of department heads and employees.
- The budgeted contingency amount of \$40,000 was utilized to transfer 40,000 to other department line-item overages in addition to \$13,329 from fund balance (see page 44).
- The increase in Building Official was directly related to the increase in building activity during the year and was offset by the increase in Building Department revenues.
- The increase in Waste Removal is a direct result of the increase in MIRA fees.
- Less than anticipated costs for employee benefits, fire protection and professional fees lines
- Savings in Public Works include lower than anticipated overtime and summer/winter temporary costs and various other categories



**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2022**

Key elements of government wide expenses are as follows:

**Expenses FY 2021-2022**



**FINANCIAL ANALYSIS OF THE FUND FINANCIAL STATEMENTS**

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds**

The focus of the Town's governmental funds is to provide information on near- term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year the Town's governmental funds reported combined ending fund balances of \$5,742,746 which is a \$74,608 decrease in comparison with the prior year.

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 stable and appropriate fund balance has placed the Town in a solid financial footing as well as improving the Town's bond rating. In spite of current economic conditions, the Town has adequately positioned itself to control mill rate increases.

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



**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2022**

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year. The total fund balance of the General Fund is \$2,232,816 of which \$372,211 was assigned to the fiscal year ending 2022/2023. This represents a net decrease in the fund balance of \$116,108 over the prior fiscal year balance of \$2,348,924.

The unassigned fund balance increased to \$1,855,620 as of June 30, 2022, vs \$1,657,479 as of June 30, 2021, an increase of \$198,141. Unassigned fund balance as of June 30, 2022 represents 14.96% of the subsequent year's general fund budgeted expenditures and transfers, vs 12.95% as of June 30, 2021.

The Capital and Non-Recurring Fund balance increased \$226,036 to \$1,770,158, of which \$1,763,722 is restricted or committed for approved capital appropriations. During the year, \$50,548 in additional appropriations were made to this fund for a tractor for roadside mowing, bulldozer repairs and for the pavilion funded from a donation received by the town.

The Land Acquisition Fund, which was established during a Special Town Meeting in 2006, ended the year with a fund balance of \$714,687. A total of \$61,192 was received by the fund during the current fiscal year along with an additional \$2,513 of interest earnings allocated to the fund representing the funds share of investments under the control of the Town Treasurer as stated in the ordinance. The purpose of this special revenue fund is to acquire land which will be devoted to open space, recreation, or housing.

**Fiduciary Funds**

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

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The use of fund balance in the General Fund was originally budgeted at \$644,251, with additional appropriations totaling \$63,877 authorized by Town Meeting and the Board of Finance. Of this \$50,548 was for capital transfers and \$13,329 was to balance the remaining budget line items at the fiscal year end. The capital funds designated were transferred to the capital nonrecurring fund as noted above. At year-end, \$40,000 of a total budgeted amount of \$40,000 was taken from contingency to cover overspending in several departments in addition to the \$13,329 taken from unassigned fund balance. Details of these transfers can be found on page 44 of this report.

The Town received \$423,653 of American Rescue Plan (ARPA) funds which were recorded as revenue in the towns general fund as allowed under the plan during the prior year ended June 30, 2021. A second payment of \$423,653 is still expected, and \$145,601 of this amount was received in August 2022. Because the ARPA funds were not received or expended during the fiscal year ended June 30, 2022, this activity is not reflected in these financial statements. The Town's use of ARPA funds is discussed in more detail on page 12.

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2022**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

The Town's investment in capital assets for its governmental activities as of June 30, 2022, amounts to \$7,225,785 (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, 2022 included the following:

- Purchase of a 2022 Western Star 4900X Plow Truck
- Purchase of a 2022 Ford F550 Truck
- Purchase of a bulldozer and snowplow
- School Hill Road Improvements
- Other town road improvements
- Woodridge Lake Stormwater improvements
- Pavilion and storage shed at Camp Coch

**CAPITAL ASSETS, Net of Depreciation**

	<u>2022</u>	<u>2021</u>
Land	\$ 1,114,226	\$ 1,114,226
Construction in progress	87,458	52,454
Buildings and improvements	841,145	858,352
Land improvements	604,092	470,081
Furniture, machinery and equipment	191,359	238,004
Vehicles	928,295	775,181
Infrastructure	<u>3,459,210</u>	<u>3,419,810</u>
Total	<u>\$ 7,225,785</u>	<u>\$ 6,928,108</u>

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

**Long-Term Debt**

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

	<u>2022</u>	<u>2021</u>
Compensated absences	\$ 52,571	\$ 53,223
Net pension liability	<u>61,709</u>	<u>65,655</u>
Total	<u>\$ 114,280</u>	<u>\$ 118,878</u>

**TOWN OF GOSHEN, CONNECTICUT**  
**Management's Discussion and Analysis**  
**June 30, 2022**

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

State statutes limit the amount of general obligation debt a governmental entity may issue to 7.0 times its total prior year tax collections. The current statutory debt limitation for the Town is \$77,780,290 which is significantly more than the Town's outstanding general obligation debt. Currently the Town of Goshen has no outstanding general obligation debt.

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

- The mill rate decreased to 19.8 for fiscal year 2022/2023 from 20.6 mills.
- The Town has locked in rates for electricity, heating oil, diesel and gas for one additional year through June 30, 2023.
- Minimum wage increased impacting camp salaries.
- MIRA rate for waste removal increased from \$105 to \$111 per ton for fiscal year ending June 30, 2023.
- The second payment of ARPA funds, totaling \$423,653, is expected to be received during the fiscal year 2022/2023. The Town voted at Town meeting on October 25, 2021 to allocate \$128,000 of the second ARPA payment to the Goshen Fire Company for the purchase of a replacement ambulance, \$199,351 to the Goshen Fire Company towards the purchase of a replacement fire truck, \$25,000 to Tyler Lake Protective Association for water quality management, \$25,000 to Friends of West Side Pond for water quality management. The balance will remain in the General Fund.

These factors were considered in preparing the Town's budget for the 2022-2023 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, 2022

**Assets**

Cash and cash equivalents	\$ 5,358,510
Investments	986,358
Receivables:	
Property taxes	72,180
Interest and lien fees on property taxes	29,335
Other receivables	9,612
Prepaid expenses	4,985
Due from other governments	-
Capital assets not being depreciated	1,201,684
Capital assets, net of accumulated depreciation	6,024,101
<b>Total assets</b>	<u><u>\$ 13,686,765</u></u>

**Deferred outflows of resources**

-

**Liabilities**

Accounts payable	\$ 467,691
Unearned revenue	40,100
Deposits	80,900
Noncurrent liabilities due in more than one year:	
Compensated absences	52,571
Net pension liability	61,709
<b>Total liabilities</b>	<u><u>702,971</u></u>

**Deferred inflows of resources**

42,832

**Net position**

Net Investment in capital assets	7,225,785
Restricted	1,040,000
Unrestricted	4,675,177
<b>Total net position</b>	<u><u>\$ 12,940,962</u></u>

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT  
STATEMENT OF ACTIVITIES  
JUNE 30, 2022

	Expenses	Charges for Services	Program Revenues Operating Grants and Contributions	Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position Governmental Activities
<u>Governmental activities</u>					
General government	\$ (1,434,589)	\$ 248,744	\$ 101,342	\$ -	\$ (1,084,503)
Public safety	(272,204)	-	-	-	(272,204)
Public works	(1,380,247)	-	278,889	57,934	(1,043,424)
Health and welfare	(80,325)	-	-	-	(80,325)
Recreation	(210,098)	55,833	-	-	(154,265)
Sanitation	(257,001)	-	-	-	(257,001)
Education	(8,680,922)	-	123,034	-	(8,557,888)
Capital outlay	(390,627)	-	-	-	(390,627)
Total governmental activities	\$ (12,706,013)	\$ 304,577	\$ 503,265	\$ 57,934	\$ (11,840,237)
<u>General revenues:</u>					
Property taxes					11,887,143
Grants and contributions not restricted to specific programs					28,793
Unrestricted investment earnings					6,245
Other revenue					89,793
Total general revenues					12,011,974
Change in net position					171,737
Net position beginning of year					12,769,225
Net position end of year					\$ 12,940,962

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT  
BALANCE SHEET  
JUNE 30, 2022

	General Fund	Capital and Non-Recurring Fund	Town Aid Roads Fund	Non Major Governmental Funds	Total Governmental Funds
<u>Assets</u>					
Cash and cash equivalents	\$ 5,208,291	\$ 71,937	\$ -	\$ 78,282	\$ 5,358,510
Investments	556,039	-	-	430,319	986,358
Receivables:				-	
Property tax	72,180	-	-	-	72,180
Interest and lien fees on taxes	29,335	-	-	-	29,335
Other	9,612	-	-	-	9,612
Prepaid expenses	4,985	-	-	-	4,985
Due from other funds	-	1,698,221	511,308	750,796	2,960,325
Due from other governments	-	-	-	-	-
<u>Total assets</u>	<u>5,880,442</u>	<u>1,770,158</u>	<u>511,308</u>	<u>1,259,397</u>	<u>9,421,305</u>
<u>Deferred Outflows of Resources</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Total Assets and Deferred Outflows of Resources</u>	<u>\$ 5,880,442</u>	<u>\$ 1,770,158</u>	<u>\$ 511,308</u>	<u>\$ 1,259,397</u>	<u>\$ 9,421,305</u>
<u>Liabilities</u>					
Accounts payable	\$ 465,716	\$ -	\$ -	\$ 1,975	\$ 467,691
Due to other funds	2,951,260	-	-	9,065	2,960,325
Unearned revenue	40,100	-	-	-	40,100
Deposits	80,900	-	-	-	80,900
<u>Total Liabilities</u>	<u>3,537,976</u>	<u>-</u>	<u>-</u>	<u>11,040</u>	<u>3,549,016</u>
<u>Deferred Inflows of Resources:</u>					
Deferred Grant Revenue	-	-	-	19,893	19,893
Advance tax collections	22,939	-	-	-	22,939
Unavailable Revenue - property taxes	86,711	-	-	-	86,711
<u>Total Deferred Inflows of Resources</u>	<u>109,650</u>	<u>-</u>	<u>-</u>	<u>19,893</u>	<u>129,543</u>
<u>Fund Balances</u>					
Nonspendable	4,985	-	-	412,504	417,489
Restricted	-	19,818	511,308	91,385	622,511
Committed	-	1,743,904	-	724,575	2,468,479
Assigned	372,211	6,436	-	-	378,647
Unassigned	1,855,620	-	-	-	1,855,620
<u>Total Fund Balances</u>	<u>2,232,816</u>	<u>1,770,158</u>	<u>511,308</u>	<u>1,228,464</u>	<u>5,742,746</u>
<u>Total Liabilities, Deferred Inflows of Resources and Fund Balances</u>	<u>\$ 5,880,442</u>	<u>\$ 1,770,158</u>	<u>\$ 511,308</u>	<u>\$ 1,259,397</u>	<u>\$ 9,421,305</u>

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2022

<u>Total fund balances for governmental funds</u>	\$ 5,742,746
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Total net position reported for governmental activities in the statement of net assets is different because of the following:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds	7,225,785
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Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds	
Property tax and receivables greater than 60 days	86,711

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds	
Compensated absences	(52,571)
Net pension liability	<u>(61,709)</u>

Net position of governmental activities	<u><u>\$ 12,940,962</u></u>
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The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Capital and Non-Recurring Fund	Town Aid Roads Fund	Non Major Governmental Funds	Total Governmental Funds
<u>Revenues:</u>					
Property taxes	\$ 11,885,488	\$ -	\$ -	\$ -	\$ 11,885,488
Interest and lien fees	57,585	-	-	-	57,585
Intergovernmental	202,291	15,286	278,889	26,706	523,172
Town clerk revenue	72,247	-	-	-	72,247
Departmental revenue	232,330	2,495	-	64,325	299,150
Investment income	8,970	210	-	14,308	23,488
Net change in fair value of investments	-	-	-	(17,243)	(17,243)
Other Revenue	61,068	-	-	28,725	89,793
<u>Total revenues</u>	<u>12,519,979</u>	<u>17,991</u>	<u>278,889</u>	<u>116,821</u>	<u>12,933,680</u>
<u>Expenditures:</u>					
Current:					
General government	1,339,222	-	-	93,003	1,432,225
Public safety	172,953	-	-	1,975	174,928
Public works	925,886	-	-	-	925,886
Health and welfare	74,054	-	-	-	74,054
Recreation	196,101	-	-	-	196,101
Sanitation	257,001	-	-	-	257,001
Education	8,680,922	-	-	-	8,680,922
Capital outlay	-	816,903	450,268	-	1,267,171
<u>Total Expenditures</u>	<u>11,646,139</u>	<u>816,903</u>	<u>450,268</u>	<u>94,978</u>	<u>13,008,288</u>
Excess (Deficiency) of Revenues Over Expenditures	873,840	(798,912)	(171,379)	21,843	(74,608)
<u>Other financing sources (uses):</u>					
Transfers In	51,000	1,040,948	-	16,000	1,107,948
Transfers Out	(1,040,948)	(16,000)	(50,000)	(1,000)	(1,107,948)
<u>Total other financing sources (uses):</u>	<u>(989,948)</u>	<u>1,024,948</u>	<u>(50,000)</u>	<u>15,000</u>	<u>-</u>
<u>Net change in fund balances</u>	<u>(116,108)</u>	<u>226,036</u>	<u>(221,379)</u>	<u>36,843</u>	<u>(74,608)</u>
<u>Fund balances beginning of year</u>	<u>2,348,924</u>	<u>1,544,122</u>	<u>732,687</u>	<u>1,191,621</u>	<u>5,817,354</u>
<u>Fund balances end of year</u>	<u>\$ 2,232,816</u>	<u>\$ 1,770,158</u>	<u>\$ 511,308</u>	<u>\$ 1,228,464</u>	<u>\$ 5,742,746</u>

The accompanying notes are an integral part of these financial statements



TOWN OF GOSHEN, CONNECTICUT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
JUNE 30, 2022

<u>Net change in fund balances - total governmental funds</u>	\$ (74,608)
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Total change in net position reported for governmental activities in the statement of activities is different because of the following:

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

Depreciation expense	(578,867)
Capital outlay	876,544

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

Property tax	(55,930)
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Change in compensated absences	652
Change in net pension liability	3,946

<u>Change in net position of governmental activities</u>	<u>\$ 171,737</u>
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The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts				Variance With Final Budget Positive (Negative)
	Original	Transfers	Final	Actual	
<u>Revenues:</u>					
Property taxes	\$ 11,697,935	\$ -	\$ 11,697,935	\$ 11,885,488	\$ 187,553
Interest and lien fees	24,000	-	24,000	57,585	33,585
Intergovernmental	147,658	-	147,658	194,475	46,817
Town clerk revenue	68,331	-	68,331	72,247	3,916
Departmental revenue	133,638	-	133,638	232,330	98,692
Investment income	10,000	-	10,000	8,970	(1,030)
Other revenue	18,159	-	18,159	61,068	42,909
<u>Total revenues</u>	<u>12,099,721</u>	<u>-</u>	<u>12,099,721</u>	<u>12,512,163</u>	<u>412,442</u>
<u>Expenditures:</u>					
General government	1,392,979	(1,154)	1,391,825	1,331,406	60,419
Public safety	200,489	98	200,587	172,953	27,634
Public works	1,010,800	-	1,010,800	925,886	84,914
Health and welfare	80,665	-	80,665	74,054	6,611
Recreation	190,526	5,575	196,101	196,101	-
Sanitation	248,191	8,810	257,001	257,001	-
Education	8,680,922	-	8,680,922	8,680,922	-
<u>Total expenditures</u>	<u>11,804,572</u>	<u>13,329</u>	<u>11,817,901</u>	<u>11,638,323</u>	<u>179,578</u>
Excess of Revenues Over (Under) Expenditures	<u>295,149</u>	<u>(13,329)</u>	<u>281,820</u>	<u>873,840</u>	<u>592,020</u>
<u>Other financing sources (uses):</u>					
Utilization of fund balance	644,251	63,877	708,128	-	(708,128)
Operating transfers in	51,000	-	51,000	51,000	-
Operating transfers out	(990,400)	(50,548)	(1,040,948)	(1,040,948)	-
<u>Total other financing sources (uses)</u>	<u>(295,149)</u>	<u>13,329</u>	<u>(281,820)</u>	<u>(989,948)</u>	<u>(708,128)</u>
<u>Net change in fund balance</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(116,108)</u>	<u>\$ (116,108)</u>
<u>Fund balance - beginning of year</u>				<u>2,348,924</u>	
<u>Fund balance - end of year</u>				<u>\$ 2,232,816</u>	

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT  
FIDUCIARY FUNDS  
STATEMENT OF NET FIDUCIARY POSITION  
JUNE 30, 2022

	Pension Trust Funds	Custodial Funds
<b><u>Assets</u></b>		
Cash and cash equivalents	\$ -	\$ 20,795
Investments	1,208,861	-
Contributions receivable	5,917	-
Prepaid expenses	-	1,950
Due from other funds	-	-
	<u>1,214,778</u>	<u>22,745</u>
<b><u>Total assets</u></b>	<u>1,214,778</u>	<u>22,745</u>
<b><u>Liabilities</u></b>		
Accounts payable	-	-
Due to beneficiaries	-	-
	<u>-</u>	<u>-</u>
<b><u>Total Liabilities</u></b>	<u>-</u>	<u>-</u>
<b><u>Net position</u></b>		
Net assets held in trust for pension benefits	1,214,778	-
Restricted for Individuals and Organizations	-	22,745
	<u>1,214,778</u>	<u>22,745</u>
<b><u>Total net position</u></b>	<u>1,214,778</u>	<u>22,745</u>
<b><u>Total liabilities and net position</u></b>	<u>\$ 1,214,778</u>	<u>\$ 22,745</u>

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT  
FIDUCIARY FUNDS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
JUNE 30, 2022

	Pension Trust Fund	Custodial Funds
<b><u>Additions</u></b>		
Contributions	\$ 59,220	\$ -
Investment income	(237,055)	-
Activity Fees	-	16,596
	<u>-</u>	<u>16,596</u>
<b><u>Total additions</u></b>	<u>(177,835)</u>	<u>16,596</u>
<b><u>Deductions</u></b>		
Benefits paid	8,724	-
Plan administration	-	-
Program Expenses	173	13,064
	<u>173</u>	<u>13,064</u>
<b><u>Total deductions</u></b>	<u>8,897</u>	<u>13,064</u>
<b><u>Change in net position</u></b>	(186,732)	3,532
<b><u>Net position beginning of year, restated</u></b>	<u>1,401,510</u>	<u>19,213</u>
<b><u>Net position end of year</u></b>	<u>\$ 1,214,778</u>	<u>\$ 22,745</u>

The accompanying notes are an integral part of these financial statements

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**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 \$18,279 to the Program during the 2022 fiscal year in payment of program costs.

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**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.

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

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**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.

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**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 next succeeding month in which they became due and payable, or if not due and payable on the first day of the month, on or before the same date of the next succeeding month corresponding to that day of the month on which they become due and payable, are considered delinquent. Continuing liens are filed within two years of the original due date. Delinquent property taxes that are due and payable on the last day of the fiscal year are reported as a receivable on both the government-wide Statement of Net Position, and the governmental fund Balance Sheet. An allowance based on historical collection experience is provided for uncollectible taxes. No allowance for uncollectible accounts was considered necessary at June 30, 2022. Property taxes, interest, and lien fees receivable that are not considered available to liquidate general fund liabilities of the current period are reported as a deferred inflow of resources on the governmental fund Balance Sheet, and accordingly, are not recognized as revenue in the fund financial statements during the current fiscal period.

**Interfund Receivables, Payables, and Transactions**

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

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



**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**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 - 50
Vehicles	7 - 25
Infrastructure	10 -25

**Unearned Revenue**

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

**Deferred Outflows/Inflows of Resources**

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

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

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

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

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

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

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

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

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

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

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

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

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

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

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

### **Encumbrance Accounting**

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in order to reserve that portion of the applicable appropriation, is frequently employed by governmental units as an extension of formal budgetary integration in the governmental funds. The Town has adopted a policy that provides for the encumbering of General Fund appropriations in extenuating circumstances. The Town has no encumbrances as of fiscal year end June 30, 2022.

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**Note 2 – Budgets and Budgetary Accounting**

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

Department heads, officers, and agencies of the Town file estimates of expenditures to be made and revenues to be collected in the upcoming year to the Board of Finance. These estimates, as revised by the Board of Finance, are recommended as the annual operating budget for adoption at the Town meeting in May. Upon the adoption of the budget, the Board of Finance is authorized to transfer appropriated amounts between departments, and to authorize additional departmental appropriations totaling less than \$20,000 in the aggregate. The legal level of control at which expenditures may not exceed appropriations is at the departmental level. Additional appropriations for the year ended June 30, 2022, were \$63,877 authorized by Town Meeting and the Board of Finance. Of this \$50,548 was for capital transfers and \$13,329 was to balance the remaining budget line items at the fiscal year end.

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>Revenues</u>	<u>Expenditures</u>
Total Budgetary Basis - Non GAAP	\$ 12,563,163	\$ 12,679,271
Other financing sources	(51,000)	-
Other financing uses	-	(1,040,948)
Miscellaneous grants	7,816	7,816
Total GAAP Basis	<u>\$ 12,519,979</u>	<u>\$ 11,646,139</u>

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

Cash and cash equivalents at June 30, 2022, consisted of:

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Governmental Funds		
General Fund Deposits	\$ 387,586	\$ 555,500
General Fund Repurchase Investment Account	2,928,263	2,928,263
General Fund STIF	1,892,442	1,892,442
Capital and Non-Recurring Fund STIF	71,937	71,937
Nonmajor Governmental Funds	78,282	80,859
<u>Total Governmental Funds</u>	5,358,510	5,529,001
Agency Funds	20,795	22,735
Total Cash and Cash Equivalents	5,379,305	5,551,736
Certificates of deposit classified as investments	591,039	591,039
<u>Total Bank Deposits</u>	<u>\$ 5,970,344</u>	<u>\$ 6,142,775</u>

Investments at June 30, 2022, consisted of:

	<u>Fair Market Value</u>	<u>Maturity not Available</u>	<u>Average Credit Rating</u>	<u>Investment Maturity</u>	
<u>Investment Maturity (in Years)</u>				<u>1- 5 Years</u>	<u>5-10 Years</u>
<u>General Fund</u>					
Certificates of deposit	\$ 556,039	\$ -	*	\$ 556,039	\$ -
<u>Nonmajor funds</u>					
Certificates of deposit	35,000	-	*	35,000	-
Corporate securities	298,689	298,689	N/A	-	-
Mutual funds – equity	85,814	85,814	N/A	-	-
Mutual funds – bonds	10,816	-	AA+	-	10,816
	<u>\$ 430,319</u>	<u>\$ 384,503</u>		<u>\$ 35,000</u>	<u>\$ 10,816</u>
<u>Pension Trust fund</u>					
Mutual funds – equity	1,079,874	1,079,874	N/A	-	-
Mutual funds – bonds	128,987	128,987	A	-	-
	<u>\$ 1,208,861</u>	<u>\$ 1,208,861</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,

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

or in stocks and bonds or other securities selected by the trustee, with the care of a prudent investor and in the case of pension funds, the provisions of the applicable plan.

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

This is the risk that in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have a policy for custodial credit risk. At June 30, 2022, 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.

**Custodial Credit Risk – Deposits**

This is the risk that in the event of failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The Town's policy is to actively manage its deposits in such a manner as to ensure that substantially all deposits are insured at all times by Federal Depository insurance. The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Connecticut General Statutes required that each depository maintain segregated collateral (not required to be based on a security agreement between the depository and the municipality and, therefore, not perfected in accordance with federal law) in an amount equal to a defined percentage of its public deposits based upon the depository's risk based capital ratio. At June 30, 2022, a minimum of \$84,957 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 \$900,560 was insured by Federal Depository Insurance. The remaining bank balance of \$246,617 was uninsured and uncollateralized.

**Interest Rate Risk**

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

**Concentration of Credit Risk**

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

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

Issuer	Amount	Percentage of East Street Fund Investments
Abbott Laboratories	21,890	7.06%
Abbvie Inc	30,468	9.82%
AT&T Inc	5,562	1.79%
Automatic Data Processing	19,691	6.35%
Clorox Company	21,113	6.81%
Emerson Electric	32,812	10.58%
Exxon Mobil Corp	17,380	5.60%
Home Depot Inc	32,545	10.49%
Johnson & Johnson	59,973	19.33%
JP Morgan Chase & Co	46,928	15.13%
Sysco Corp	9,413	3.03%
Warner Bros Discovery Inc	914	0.29%
American Inc Fund of Amer A	691	0.22%
Fed Farm Credit Bonds	10,816	3.49%
	<u>\$ 310,196</u>	<u>100.00%</u>

Investments held in trust for other cemeteries funds are all held in American Inc Fund of America A mutual fund shares.

### **Fair Value Measurements**

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

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

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



**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

using Level 2 or Level 3 at June 30, 2022.

**Note 4 – Deferred Inflows of Resources**

To reflect that a portion of property taxes, interest, and lien fees receivable at June 30, 2022, 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 \$109,650 and grant funds received not yet expensed totaling \$19,893 as deferred inflow of resources.

**Note 5 – Receivables**

Receivables at June 30, 2022 for individual major funds and all other funds in the aggregate, including the applicable allowance for collection losses, are as follows:

	General Fund	Non-Major and Other Funds	Total
Property Taxes	\$ 72,180	\$ -	\$ 72,180
Interest due on taxes	29,335	-	29,335
Accounts Receivable	9,612	-	9,612
Total Receivables	<u>\$ 111,127</u>	<u>\$ -</u>	<u>\$ 111,127</u>

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

As of June 30, 2022, interfund receivables and payables that resulted from various interfund transactions were as follows:

	Due From	Due To
General Fund	\$ 2,951,260	\$ -
Capital and Non-Recurring Fund	-	1,698,221
Town Aid Roads Fund	-	511,308
Dog Fund	-	6,328
Land Acquisition	-	714,687
Library Fund	-	8,929
Goshen/Cornwall Bus	-	19,893
Bottle Surcharge Fund	-	959
East Street Cemetery	7,080	-
Other Cemetery Funds	1,985	-
Total	<u>\$ 2,960,325</u>	<u>\$ 2,960,325</u>

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



**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 51,000	\$ 1,040,948
Capital Non-Recurring Fund	1,040,948	16,000
Town Aid Roads Fund	-	50,000
Dog Fund	-	1,000
Lake Weed Management Fund	16,000	-
Total	<u>\$ 1,107,948</u>	<u>\$ 1,107,948</u>

**Note 7 – Long-Term Obligations**

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Net pension obligation	\$ 65,655	\$ -	\$ 3,946	\$ 61,709	\$ -
Compensated absences	53,223	-	652	52,571	-
	<u>\$ 118,878</u>	<u>\$ -</u>	<u>\$ 4,598</u>	<u>\$ 114,280</u>	<u>\$ -</u>

**Note 8 – Risk Management**

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

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

**Note 9 – Commitments and Contingencies**

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

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

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**Note 10 – Capital Assets**

Capital asset activity for the year ended June 30, 2022 are as follows

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated				
Land	\$1,114,226	\$ -	\$ -	\$1,114,226
Construction in progress	52,454	35,004		87,458
Total capital assets not being depreciated	<u>1,166,680</u>	<u>35,004</u>	<u>-</u>	<u>1,201,684</u>
Capital assets being depreciated				
Buildings and improvements	1,803,597	23,361	-	1,826,958
Land improvements	815,701	163,481		979,182
Furniture, machinery and equipment	1,182,555	23,150		1,205,705
Vehicles	2,554,845	333,051	96,000	2,791,896
Infrastructure	5,267,368	298,497	-	5,565,865
Total capital assets being depreciated	<u>11,624,066</u>	<u>841,540</u>	<u>96,000</u>	<u>12,369,606</u>
Less accumulated depreciation				
Buildings and improvements	945,245	40,568	-	985,813
Land improvements	345,620	29,470	-	375,090
Furniture, machinery and equipment	944,551	69,795	-	1,014,346
Vehicles	1,779,664	179,937	96,000	1,863,601
Infrastructure	1,847,558	259,097	-	2,106,655
Total accumulated depreciation	<u>5,862,638</u>	<u>578,867</u>	<u>96,000</u>	<u>6,345,505</u>
Total capital assets being depreciated net	<u>5,761,428</u>	<u>262,673</u>	<u>-</u>	<u>6,024,101</u>
Total capital assets, net	<u>\$6,928,108</u>	<u>\$ 297,677</u>	<u>\$ -</u>	<u>\$7,225,785</u>

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

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

Governmental Activities	
General government	\$ 13,688
Public safety	97,276
Public Works, including depreciation of general infrastructure assets	449,546
Health and welfare	6,271
Recreation	12,086
Total depreciation expense	<u>\$ 578,867</u>

**Note 11 – Pension Plan**

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

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

**Summary of Significant Accounting Policies**

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

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

*Plan Membership* – Based on the actuarial valuation dated July 1, 2021, for the Town, membership consisted of:

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

*Benefit Provisions* – Until July 1, 1999, the plan covered all employees and elected officials whose job required at least 1,000 hours of work per year, attained age 24 ½ and completed six months of service. As discussed above, the plan now covers three retirees. Employees may make voluntary contributions to the plan. The contribution cannot be more than 10% of annual compensation nor less than \$100. Voluntary contributions may be withdrawn at any time. Participants are 100% vested upon the completion of ten years of service, upon their normal retirement date (age 65), or when they become totally and permanently

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

disabled, whichever occurs first. Employees who have attained age 55 and participated in the plan for ten years are entitled to early retirement benefits amounts to their accrued benefits. Normal retirement benefits are based upon 1% of employee's average monthly pay multiplied by the number of years of service up to a maximum of 42 years. Average monthly pay is the average of employees' annual pay for five consecutive years divided by twelve. The plan has been closed to new entrants since June 30, 1991.

*Contributions* – An actuarially determined contribution is calculated by an independent actuary on an annual basis using the unit credit method. However, the plan has been closed to new entrants since 1991, allowing the Town to project its maximum future annual benefit payment obligations with a high degree of 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, 2021, were as follows:

Total pension liability	\$ 61,709
Plan fiduciary net position	-
Net position liability	<u>\$ 61,709</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>0.00%</u>

*Actuarial Assumptions* – The total pension liability was determined by an actuarial valuation as of July 1, 2021, as updated on the liability measurement date of June 30, 2022, 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 2021.

The actuarial assumptions used in the July 1, 2021, valuation were based on the Bond Buyer 20 year, tax-exempt general obligation municipal bond rate index, and a current mortality table promulgated by the Society of American Actuaries.

*Discount Rate* – The discount rate used to measure the total pension liability at June 30, 2022, was 3.50%. The Town has adopted a “pay-as-you-go” plan funding policy and has no plan assets currently available to finance future plan benefit payments. As a result, the discount rate is based on a 20-year, tax-exempt, general obligation municipal bond rate in conformance with GASB criteria.

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

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

	1% Decrease 2.50%	Current Discount Rate 3.50%	1% Increase 4.50%
Net pension liability	\$ 65,342	\$ 61,709	\$ 58,441

*Changes in the Net Pension Liability* – Changes in the plan’s net pension liability for the year ended June 30, 2022, are as follows:

	Total Pension Liability	Plan Fiduciary net position	Net Pension Liability
Balance at June 30, 2021	\$ 65,655	\$ -	\$ 65,655
Changes for the year:			
Interest	2,245	-	2,245
Differences between expected and actual experience	3,487	-	3,487
Changes of assumptions	(316)	-	(316)
Employer contributions	-	9,362	(9,362)
Benefit payments	(9,362)	(9,362)	-
Net changes	(3,946)	-	(3,946)
Balance at June 30, 2022	\$ 61,709	\$ -	\$ 61,709

**Defined Contribution Plan**

The Town administers a single employer defined contribution plan (Money Purchase Plan) which covers all eligible employees and elected officials (Participants). The plan is included in the Town’s financial statements as a Pension Trust Fund. As of June 30, 2022, the net position available for benefits was \$1,214,778. The Town adopted the plan effective July 1, 1999.

At June 30, 2022, there were 12 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 \$59,220 to the plan during the fiscal year ended June 30, 2022. The Town’s outstanding liability to the plan at fiscal year-end was \$5,917. Pension administration expenses totaling \$3,850 were paid by the General Fund.

**Note 12 – Governmental Fund Balances**

The following is a summary of all governmental fund balances as of June 30, 2022:

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

	<u>General Fund</u>	<u>Capital and Non-Recurring Fund</u>	<u>Town Aid Roads Fund</u>	<u>Non Major Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable					
Prepaid expenses	\$ 4,985	\$ -	\$ -	\$ -	\$ 4,985
Permanent endowments	-	-	-	412,504	412,504
	<u>4,985</u>	<u>-</u>	<u>-</u>	<u>412,504</u>	<u>417,489</u>
Restricted					
Capital projects	-	19,818	-	-	19,818
Health and welfare	-	-	-	15,408	15,408
Road improvements	-	-	511,308	-	511,308
Energy efficient project	-	-	-	-	-
Dog fund	-	-	-	4,353	4,353
Permanent endowments	-	-	-	71,624	71,624
	<u>-</u>	<u>19,818</u>	<u>511,308</u>	<u>91,385</u>	<u>622,511</u>
Committed					
Capital projects	-	1,743,904	-	-	1,743,904
Land acquisitions	-	-	-	714,687	714,687
Library expenditures	-	-	-	8,929	8,929
Bottle surcharge fund	-	-	-	959	959
Lake weed management	-	-	-	-	-
	<u>-</u>	<u>1,743,904</u>	<u>-</u>	<u>724,575</u>	<u>2,468,479</u>
Assigned					
Subsequent year's budget	372,211	-	-	-	372,211
Capital projects	-	6,436	-	-	6,436
	<u>372,211</u>	<u>6,436</u>	<u>-</u>	<u>-</u>	<u>378,647</u>
Unassigned	<u>1,855,620</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,855,620</u>
Total governmental funds	<u>\$ 2,232,816</u>	<u>\$ 1,770,158</u>	<u>\$ 511,308</u>	<u>\$ 1,228,464</u>	<u>\$ 5,742,746</u>

**Note 14 – Implementation of New Accounting Standard**

The Town adopted the provisions of 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 adoption of this statement requires the Town to redefine certain funds that were previously reported as fiduciary funds reported as liabilities due to others. The effect of this change is to restate the Town's Fiduciary Net Position at June 30, 2021, which increases the Fiduciary Net Position by \$19,213 at June 30, 2021.

**TOWN OF GOSHEN, CONNECTICUT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**Note 15 – Recently Issued Accounting Standards Not Yet Adopted**

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

- GASB Statement No. 91 – Conduit Debt Obligations. The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this statement are effective for the Town’s reporting period beginning July 1, 2022.
- GASB Statement No. 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The requirements of this statement are effective for the Town’s reporting period beginning July 1, 2022.
- GASB Statement No. 96 – Subscription-Based Information Technology Arrangements. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. The requirements of this statement are effective for the Town’s reporting period beginning July 1, 2022.
- GASB Statement No. 99, Omnibus 2022. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. This statement addresses a variety of topics with certain of the requirements of this statements effective July 1, 2022, and other requirements effective for the Town’s reporting periods beginning July 1, 2023.
- GASB Statement No. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this statement are effective for the Town’s reporting period beginning July 1, 2023.
- GASB Statement No. 101, Compensated Absences. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this statement are effective for the Town’s reporting period beginning July 1, 2024.

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

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

Notes to Schedule

Information presented - This schedule is required to present information for ten years. Additional years information will be displayed as it becomes available



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

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

Notes to Schedule

Most recent valuation date July 1, 2021  
Measurement Date June 30, 2022

The plan benefits were frozen as of July 1, 1999

Methods and assumptions used to determine the contribution rates:

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

TOWN OF GOSHEN, CONNECTICUT  
GENERAL FUND  
SCHEDULE OF REVENUE AND OTHER FINANCING SOURCES  
BUDGETARY BASIS - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022

<b>Revenues</b>	Budgeted Amounts			Actual	Variance With Final Budget Positive (Negative)
	Original	Transfers	Final		
Property taxes	\$ 11,697,935	\$ -	\$ 11,697,935	\$ 11,885,488	\$ 187,553
Interest and lien fees	24,000	-	24,000	57,585	33,585
Intergovernmental					
Education grants	79,577	-	79,577	123,034	43,457
LOCIP	42,340	-	42,340	42,648	308
Mashantucket Pequot fund	2,687	-	2,687	2,687	-
Veterans exemptions	3,292	-	3,292	2,699	(593)
Other grants	2,648	-	2,648	9,519	6,871
Payments in lie of taxes on state owned property	8,655	-	8,655	6,758	(1,897)
Telephone access grant	8,459	-	8,459	7,130	(1,329)
ARPA Relief Funds	-	-	-	-	-
	<u>147,658</u>	<u>-</u>	<u>147,658</u>	<u>194,475</u>	<u>46,817</u>
Town clerk revenue					
Historical preservation fees	1,554	-	1,554	1,935	381
Other town clerk revenue	6,235	-	6,235	6,872	637
Historic preservation grant	5,500	-	5,500	5,500	-
Real estate conveyance	34,220	-	34,220	32,873	(1,347)
Recording fees	20,822	-	20,822	25,067	4,245
	<u>68,331</u>	<u>-</u>	<u>68,331</u>	<u>72,247</u>	<u>3,916</u>
Departmental revenue					
Building official fees	75,574	-	75,574	167,717	92,143
Land use fees and permits	4,000	-	4,000	6,932	2,932
Library receipts	800	-	800	798	(2)
Recreation fees	8,134	-	8,134	20,128	11,994
Road excavations	400	-	400	1,050	650
Summer camp fees	44,730	-	44,730	35,705	(9,025)
	<u>133,638</u>	<u>-</u>	<u>133,638</u>	<u>232,330</u>	<u>98,692</u>
Investment income	10,000	-	10,000	8,970	(1,030)
Other revenue					
Carlisle fund for lights	4,084	-	4,084	5,415	1,331
Copies and fax receipts	275	-	275	35	(240)
Miscellaneous permits	2,000	-	2,000	2,520	520
Miscellaneous revenue	8,000	-	8,000	50,588	42,588
Newspaper contribution	3,800	-	3,800	2,510	(1,290)
	<u>18,159</u>	<u>-</u>	<u>18,159</u>	<u>61,068</u>	<u>42,909</u>
<b>Total revenues</b>	<u>12,099,721</u>	<u>-</u>	<u>12,099,721</u>	<u>12,512,163</u>	<u>412,442</u>
<b>Other financing sources</b>					
Utilization of fund balance	644,251	63,877	708,128	-	(708,128)
Dog fund transfer	1,000	-	1,000	1,000	-
Town aid road transfer	50,000	-	50,000	50,000	-
<b>Total other financing sources</b>	<u>695,251</u>	<u>63,877</u>	<u>759,128</u>	<u>51,000</u>	<u>(708,128)</u>
<b>Total revenue and other financing sources</b>	<u>\$ 12,794,972</u>	<u>\$ 63,877</u>	<u>\$ 12,858,849</u>	<u>\$ 12,563,163</u>	<u>\$ (295,686)</u>

TOWN OF GOSHEN, CONNECTICUT  
GENERAL FUND  
SCHEDULE OF EXPENDITURES, AND OTHER FINANCING USES  
BUDGETARY BASIS - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts				Variance With Final Budget Positive (Negative)
	Original	Transfers	Final	Actual	
<b><u>Town expenditures:</u></b>					
Animal control	\$ 24,500	\$ -	\$ 24,500	\$ 20,274	\$ 4,226
Assessment appeal	2,028	-	2,028	662	1,366
Board of assessors	84,014	-	84,014	83,441	573
Board of finance	15,789	-	15,789	14,233	1,556
Building official	61,014	28,030	89,044	89,044	-
Cemeteries	4,283	-	4,283	2,830	1,453
Civil preparedness	7,681	98	7,779	7,779	-
Conservation commission	1,364	-	1,364	-	1,364
Conservation of health	73,519	-	73,519	68,615	4,904
Contingency account	40,000	(40,000)	-	-	-
Economic development committee	1,577	-	1,577	356	1,221
Elections	28,403	-	28,403	22,535	5,868
Employee benefits	383,644	-	383,644	366,700	16,944
Fire commissioners	3,078	-	3,078	1,701	1,377
Fire marshal	13,447	-	13,447	12,032	1,415
Fire protection	105,793	-	105,793	91,787	14,006
Fiscal office	52,068	-	52,068	50,237	1,831
Inland wetlands	5,054	-	5,054	2,852	2,202
Insurance	111,389	-	111,389	110,421	968
Land-use enforcement	19,866	3,990	23,856	23,856	-
Library	165,025	-	165,025	158,525	6,500
Miscellaneous	9,971	-	9,971	7,756	2,215
Newsletter	22,170	1,100	23,270	23,270	-
Planning and zoning	2,627	-	2,627	1,689	938
Professional services	26,115	-	26,115	16,099	10,016
Public works	1,010,800	-	1,010,800	925,886	84,914
Recreation	190,526	5,575	196,101	196,101	-
Rescue service	30,843	-	30,843	27,334	3,509
Selectmen's office	143,888	-	143,888	143,884	4
Street lights	15,147	-	15,147	12,046	3,101
Tax collector	43,459	-	43,459	38,577	4,882
Town clerk	87,815	2,434	90,249	90,249	-
Town office building	70,031	3,292	73,323	73,323	-
Treasurer	9,405	-	9,405	9,261	144
Waste removal	248,191	8,810	257,001	257,001	-
Water pollution control	340	-	340	89	251
Welfare	7,146	-	7,146	5,439	1,707
Zoning board of appeals	1,640	-	1,640	1,517	123
<b><u>Total town expenditures</u></b>	<b><u>3,123,650</u></b>	<b><u>13,329</u></b>	<b><u>3,136,979</u></b>	<b><u>2,957,401</u></b>	<b><u>179,578</u></b>
<b><u>Education Region Six</u></b>	<b><u>8,680,922</u></b>	<b><u>-</u></b>	<b><u>8,680,922</u></b>	<b><u>8,680,922</u></b>	<b><u>-</u></b>
<b><u>Total expenditures</u></b>	<b><u>11,804,572</u></b>	<b><u>13,329</u></b>	<b><u>11,817,901</u></b>	<b><u>11,638,323</u></b>	<b><u>179,578</u></b>
<b><u>Transfer out to capital and nonrecurring fund</u></b>	<b><u>990,400</u></b>	<b><u>50,548</u></b>	<b><u>1,040,948</u></b>	<b><u>1,040,948</u></b>	<b><u>-</u></b>
<b><u>Total expenditures and other financing uses</u></b>	<b><u>\$ 12,794,972</u></b>	<b><u>\$ 63,877</u></b>	<b><u>\$ 12,858,849</u></b>	<b><u>\$ 12,679,271</u></b>	<b><u>\$ 179,578</u></b>

TOWN OF GOSHEN, CONNECTICUT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2022

	Special Revenue Funds						
	Dog Fund	Land Acquisition	Library Fund	Goshen/Cornw all Bus	Lake Weed Management Fund	Bottle Surcharge Fund	Shane Moorehouse Kinsella Memorial Children's Fund
<u>Assets</u>							Long Term Recovery Fund
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-	-	-
Due from other funds	6,328	714,687	8,929	19,893	-	959	-
Due from other governments	-	-	-	-	-	-	-
<u>Total Assets</u>	<u>6,328</u>	<u>714,687</u>	<u>8,929</u>	<u>19,893</u>	<u>-</u>	<u>959</u>	<u>-</u>
Deferred Outflows of Resources	-	-	-	-	-	-	-
<u>Total Assets and Deferred Outflows of Resources</u>	<u>\$ 6,328</u>	<u>\$ 714,687</u>	<u>\$ 8,929</u>	<u>\$ 19,893</u>	<u>\$ -</u>	<u>\$ 959</u>	<u>\$ -</u>
<u>Liabilities</u>							
Accounts payable	\$ 1,975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
<u>Total Liabilities</u>	<u>1,975</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources;							
Deferred Grant Revenue	-	-	-	19,893	-	-	-
Unavailable Revenue - property taxes	-	-	-	-	-	-	-
<u>Total Deferred Inflows of Resources</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,893</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund Balances</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	4,353	-	-	-	-	-	-
Committed	-	714,687	8,929	-	-	959	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
<u>Total Fund Balances</u>	<u>4,353</u>	<u>714,687</u>	<u>8,929</u>	<u>-</u>	<u>-</u>	<u>959</u>	<u>-</u>
<u>Total Liabilities, Deferred Inflows of Resources and Fund Balances</u>	<u>\$ 6,328</u>	<u>\$ 714,687</u>	<u>\$ 8,929</u>	<u>\$ 19,893</u>	<u>\$ -</u>	<u>\$ 959</u>	<u>\$ -</u>

TOWN OF GOSHEN, CONNECTICUT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2022

	Capital Projects Fund	Permanent Funds					Total
		Alice Ingham	East Street Cemetery	Other Cemetery Funds	Hammon Library		
Assets	EECBG						
Cash and cash equivalents	\$ -	\$ 4,116	\$ 43,858	\$ 8,443	\$ 6,457	\$ 78,282	
Investments	-	-	310,196	85,123	35,000	430,319	
Due from other funds	-	-	-	-	-	750,796	
Due from other governments	-	-	-	-	-	-	
Total Assets	-	4,116	354,054	93,566	41,457	1,259,397	
Deferred Outflows of Resources	-	-	-	-	-	-	
Total Assets and Deferred Outflows of Resources	-	4,116	354,054	93,566	41,457	1,259,397	
Liabilities							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	1,975	
Due to other funds	-	-	7,080	1,985	-	9,065	
Total Liabilities	-	-	7,080	1,985	-	11,040	
Deferred Inflows of Resources:							
Deferred Grant Revenue	-	-	-	-	-	19,893	
Unavailable Revenue - property taxes	-	-	-	-	-	-	
Total Deferred Inflows of Resources	-	-	-	-	-	19,893	
Fund Balances							
Nonspendable	-	2,000	290,381	85,123	35,000	412,504	
Restricted	-	2,116	56,593	6,458	6,457	91,385	
Committed	-	-	-	-	-	724,575	
Assigned	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	
Total Fund Balances	-	4,116	346,974	91,581	41,457	1,228,464	
Total Liabilities, Deferred Inflows of Resources and Fund Balances	-	4,116	354,054	93,566	41,457	1,259,397	

TOWN OF GOSHEN, CONNECTICUT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2022

	Special Revenue Funds							
	Dog Fund	Land Acquisition	Library Fund	Goshen/Cornwall Bus	Lake Weed Management Fund	Bottle Surcharge Fund	Shane Moorehouse Kinsella Memorial Children's Fund	Long Term Recovery Fund
<u>Revenues:</u>								
Intergovernmental	\$ -	\$ -	\$ -	\$ 26,706	\$ -	\$ -	\$ -	\$ -
Town clerk revenue	-	-	-	-	-	-	-	-
Departmental revenue	3,133	61,192	-	-	-	-	-	-
Investment income	-	2,513	-	-	-	-	-	-
Net change in fair value of investments	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	10,000	605	959	16,361	-
<u>Total Revenues</u>	<u>3,133</u>	<u>63,705</u>	<u>-</u>	<u>36,706</u>	<u>605</u>	<u>959</u>	<u>16,361</u>	<u>-</u>
<u>Expenditures:</u>								
Current:								
General government	-	-	960	36,706	26,220	-	12,941	1,200
Public safety	1,975	-	-	-	-	-	-	-
<u>Total Expenditures</u>	<u>1,975</u>	<u>-</u>	<u>960</u>	<u>36,706</u>	<u>26,220</u>	<u>-</u>	<u>12,941</u>	<u>1,200</u>
Excess (Deficiency) of Revenues Over Expenditures	1,158	63,705	(960)	-	(25,615)	959	3,420	(1,200)
<u>Other Financing Sources (Uses):</u>								
Transfers In	-	-	-	-	16,000	-	-	-
Transfers Out	(1,000)	-	-	-	-	-	-	-
<u>Total Other Financing sources (Uses):</u>	<u>(1,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Net Change in Fund Balances</u>	<u>158</u>	<u>63,705</u>	<u>(960)</u>	<u>-</u>	<u>(9,615)</u>	<u>959</u>	<u>3,420</u>	<u>(1,200)</u>
<u>Fund Balances Beginning of Year</u>	<u>4,195</u>	<u>650,982</u>	<u>9,889</u>	<u>-</u>	<u>9,615</u>	<u>-</u>	<u>11,988</u>	<u>1,200</u>
<u>Fund Balances End of Year</u>	<u>\$ 4,353</u>	<u>\$ 714,687</u>	<u>\$ 8,929</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 959</u>	<u>\$ 15,408</u>	<u>\$ -</u>

TOWN OF GOSHEN, CONNECTICUT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2022

	Capital Projects Fund	Permanent Funds					Total
	EECBG	Alice Ingham	East Street Cemetery	Other Cemetery Funds	Harmon Library		
<u>Revenues:</u>							
Intergovernmental	-	\$ -	\$ -	\$ -	\$ -	\$	26,706
Town clerk revenue	-	-	-	-	-	-	-
Departmental revenue	-	-	-	-	-	-	64,325
Investment income	-	2	9,033	2,649	111	-	14,308
Net change in fair value of investments	-	-	(11,568)	(5,675)	-	-	(17,243)
Other Revenue	-	-	800	-	-	-	28,725
<u>Total Revenues</u>	-	<u>2</u>	<u>(1,735)</u>	<u>(3,026)</u>	<u>111</u>		<u>116,821</u>
<u>Expenditures:</u>							
Current:							
General government	5,911	-	7,080	1,985	-	-	93,003
Public safety	-	-	-	-	-	-	1,975
<u>Total Expenditures</u>	<u>5,911</u>	<u>-</u>	<u>7,080</u>	<u>1,985</u>	<u>-</u>	<u>-</u>	<u>94,978</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,911)</u>	<u>2</u>	<u>(8,815)</u>	<u>(5,011)</u>	<u>111</u>		<u>21,843</u>
<u>Other Financing Sources (Uses):</u>							
Transfers In	-	-	-	-	-	-	16,000
Transfers Out	-	-	-	-	-	-	(1,000)
<u>Total Other Financing sources (Uses):</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
<u>Net Change in Fund Balances</u>	<u>(5,911)</u>	<u>2</u>	<u>(8,815)</u>	<u>(5,011)</u>	<u>111</u>		<u>36,843</u>
<u>Fund Balances Beginning of Year</u>	<u>5,911</u>	<u>4,114</u>	<u>355,789</u>	<u>96,592</u>	<u>41,346</u>		<u>1,191,621</u>
<u>Fund Balances End of Year</u>	<u>-</u>	<u>\$ 4,116</u>	<u>\$ 346,974</u>	<u>\$ 91,581</u>	<u>\$ 41,457</u>	<u>\$</u>	<u>\$ 1,228,464</u>

TOWN OF GOSHEN, CONNECTICUT  
SCHEDULE OF DEBT LIMITATION  
FOR THE YEAR ENDED JUNE 30, 2022

Total tax collection including interest and lien fees for prior fiscal year	\$ 11,111,470
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Reimbursement for revenue loss on Tax relief for elderly for prior fiscal year	-
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Base	<u>11,111,470</u>
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	<u>General Purpose</u>	<u>Schools</u>	<u>Sewers</u>	<u>Urban Renewal</u>
Debt limitation:				
2-1/4 times base	\$ 25,000,808	\$ -	\$ -	\$ -
4-1/2 times base	-	50,001,615	-	-
3-3/4 times base	-	-	41,668,013	-
3-1/4 times base	-	-	-	36,112,278
Total debt limitation	<u>25,000,808</u>	<u>50,001,615</u>	<u>41,668,013</u>	<u>36,112,278</u>

Indebtedness:				
Regional School District #6 town share balance as of preceding fiscal year	-	930,472	-	-
Total indebtedness	<u>-</u>	<u>930,472</u>	<u>-</u>	<u>-</u>

Debt limitation in excess of outstanding and authorized debt	<u>\$ 25,000,808</u>	<u>\$ 49,071,143</u>	<u>\$ 41,668,013</u>	<u>\$ 36,112,278</u>
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Note: in no case shall total indebtedness exceed seven time the annual receipts from taxation. Accordingly the overall statutory debt limit is	<u>\$ 77,780,290</u>
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TOWN OF GOSHEN, CONNECTICUT  
REPORT OF THE TAX COLLECTOR  
FOR THE YEAR ENDED JUNE 30, 2022

Grand List October 1	Balances 6/30/2021	Current Levy	Lawful Corrections		Collectable Taxes	Collections		Total	Transfers To Suspense	Balances 6/30/2022
			Additions	Deductions		Taxes	Interest			
2020	\$ -	\$11,856,771	\$ 2,371	\$ 19,113	\$11,840,029	\$11,799,586	\$ 30,887	\$ 11,830,761	\$ -	\$ 40,443
2019	60,901	-	-	473	60,428	48,546	10,972	59,806	116	11,766
2018	29,814	-	-	-	29,814	24,388	7,955	32,439	326	5,100
2017	14,052	-	-	-	14,052	10,375	5,384	15,831	680	2,997
2016	4,781	-	34	-	4,815	788	491	1,279	199	3,828
2015	1,997	-	-	-	1,997	288	278	566	71	1,638
2014	1,503	-	301	-	1,804	552	299	851	58	1,194
2013	1,346	-	-	-	1,346	114	161	275	77	1,155
2012	1,651	-	-	-	1,651	113	175	288	37	1,501
2011	1,043	-	-	-	1,043	41	71	112	25	977
2010	1,645	-	-	-	1,645	-	-	-	64	1,581
2009	180	-	-	3	177	67	121	188	110	-
2008	227	-	-	-	227	27	47	74	200	-
2007	110	-	-	-	110	-	-	-	110	-
2006	540	-	-	-	540	-	-	-	540	-
<u>Totals</u>	\$ 119,790	\$11,856,771	\$ 2,706	\$ 19,589	\$11,959,678	\$11,884,885	\$ 56,841	\$ 11,942,470	\$ 2,613	\$ 72,180



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