

TOWN OF GOSHEN
BOARD OF FINANCE AGENDA

Regular Meeting — Wednesday April 26, 2023

7:30 p.m. Town Hall Conference Room

Zoom Conference Link: <https://us02web.zoom.us/j/82198540372>

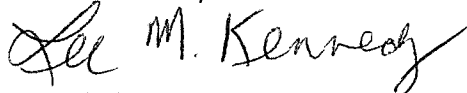
Meeting ID 821 9854 0372

By Phone: 1 929 205 6099

1. Call to order
2. Attendance
3. Seating of an Alternate
4. Minutes
5. Financial Reports
6. Tax Collector's Report
7. Annual suspense report for review
8. Selectman's Report
9. Correspondence
11. Review of proposed budgets
12. Any other business proper to come before this meeting:

13. Adjourn

Lee M. Kennedy



Board of Finance Clerk

Received ^{21st blb} April 21, 2023 @ 12:02 PM

Attest 
Goshen Town Clerk

Town of Goshen
BOARD OF FINANCE
REGULAR MEETING
Wednesday March 22, 2023

CALL TO ORDER: Chairman Allan Walker called the meeting to order at 7:30 p.m.

Attendance: Ned Bixler, Pat Reilly, James Korner, Scott Tillmann, Allan Walker, Robert Valentine, and Todd Carusillo first selectman. Bill Lane was excused.

Seating of Alternatives: A motion was made by Ned Bixler to seat Pat Reilly and was seconded by Scott Tillmann. The motion passed unanimously.

Others: Pat Collins Recycling and Trash Coordinator, Craig Robillard, Cindy Parrett, Henrietta Horvay, Johanna Kimball, Lynette A Miller and Christopher Leone, superintendent of Litchfield and Region 6 schools

APPROVAL OF MINUTES: Reviewed meeting minutes of February 22, 2023. Correction required to add that Pat Reilly was in attendance. Capital Expenditures Requests to be added to the minutes as an attachment.

Clarification to second sentence under Financial reports; It was Bob Valentine that suggested that the Board of Finance should review Use of Land Acquisition. With these changes it was voted unanimously to approve meeting minutes of February 22, 2023

FINANCIAL REPORTS: Received and reviewed Financial Reports from Debbie Franklin dated Feb 28, 2023.

TAX COLLECTORS REPORT - Received and reviewed the Tax Collector's report dated Feb 28, 2023. The board noted a very good job to date.

SELECTMAN'S REPORT.

Todd Spoke with Randi Frank of Human Resources Consulting and reports she discussed a 3.4 %– 3.5% merit budget and recommended a 3.0% merit budget for Goshen.

There will be an increase in tree removal expense as the recent storm caused significant tree and limb damage throughout Goshen. The clean-up required the removal of damaged limbs overhanging the roads and Public Works was obliged to hire two bucket trucks at \$18,000-\$19,000 for this past week. Next week a single truck will be required at an expected expense of \$10,000. Garret Harlow, the Public Works Supervisor, said that there will be approximately \$60,000 not spent from the operational funds to help offset the costs.

Todd has received the revenue projections from the Recreation Department, the Town Clerk Office and the Library with only the Building department pending.

To reduce tipping expenses and encourage composting, the town reduce the price of the compost bins in half for the residents to \$36.00 each.

Paul Collins, the town Recycling and Trash Coordinator, reported that according to DEEP, Department of Energy & Environmental Protection, one person creates 1370 lbs. of trash a year, of which 30% is compostable. If this were composted the savings would be \$123.00 per person.

The Bottle bill compromise last year created Nickels for Nips where rather than charging a \$.05 recycling charge per nip, the liquor distributors send money directly to the towns to help clean-up any litter the nippers caused. The checks are received in April and October and Goshen has \$1950 that can be allocated to recycling, composting or street sweeping. Bob Valentine made a motion to use the \$1950 to subsidize the composting bins. It was seconded by Pat Reilly and the motion passed unanimously.

Proposed Budget 2023-2024 \$121,534.00
Impacts from the increases in electric, oil and diesel. To be reviewed next month

LIBRARY - DEPARTMENT 21

Current Budget 2022-2023 \$1,666,894.00
Proposed Budget 2023-2024 \$1,666,994.00

Henrietta Horvay from the Library asked about the status of the repair of the windows in the library. Todd said that last year \$10,000 was added to building maintenance and there was another \$10,000 added this year. Todd had a company come out to measure the windows and is waiting on the quote. The funds are in Capital Non Recurring and will not lapse.

RESCUE-DEPARTMENT 28

Current Budget 2022-2023 \$35,279.00
Proposed Budget 2023-2024 \$35,279.00

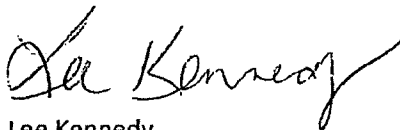
It was clarified that it was Henrietta Horvay and Lynette Miller from the Library that asked the Selectman for a raise for the library employee as noted in the meeting of February 22, 2023.

Increases for elected officials and contractors were discussed. Goshen has historically matched the % increases for elected officials and contractors to the merit increase given to employees. Bob Valentine made a motion for a 4% increase. It was seconded by Ned Bixler and voted unanimously; the motion passed.

Early voting has been mandated by the state. The increase in cost is not yet known but it is expected to be impactful and disruptive. Todd is discussing with Stephanie Thomas, the Secretary of the State of Connecticut.

Pat Reilly suggested to provide residents an idea of their impact of the mill rate change at the next town meeting. Bob Valentine will provide a framework at the next Board of Finance meeting and suggests the Finance Board continues to communicate to the residents how important it is to watch spending.

ADJOURN: Bob Valentine made a motion to adjourn the meeting and it was seconded by Jim Korner
The motion carried and the meeting was adjourned at 8:45 p.m



Lee Kennedy
Board of Finance Clerk

Received March 24, 2023 @ 12:29 P.M

Attest Barbara Z. Buer
Goshen Town Clerk

Town of Goshen, CT
Statement of Comparative Revenues
3/31/2023

G/L ACCT	Description	Revenue Comments						
		CURRENT YEAR		PRIOR YEAR				
		Revenue to date	Revenue Prior Month	Budgeted	as a % of Budget	Revenue to date	Budgeted	as a % of Budget
4100-98	Property Tax Collections	11,575,035.88	11,500,204.76	11,495,538.00	100.69%	11,804,975.45	11,697,935.00	100.92%
4342-98	Misc. Revenue	13,027.58	10,671.42	8,000.00	162.84%	28,587.57	8,000.00	357.34%
7003	Other Transfers In	1,944.26	-	-	N/A			

Income Comments:

4100-98 Property Tax Collections - reasonable collections % compared to FYE22. Note Mill rate decreased from 20.6 to 19.8 for FYE23
 4342-98 Misc. Revenue - sale of compost bins is running through this account; \$218 collected in March and additional amounts will be reported in April prior activity includes sale of two tractors; sale of scrap metal; fine for using town hall dumpster, revenue from textile bins
 7003 Other Transfers In - represents \$1944.26 from Bottle Surcharge Fund transferred to Gen Fund to cover Recycling Bins per BOR meeting 3-22-23

Other Comments:

* Municipal Conveyance Surcharge - March surcharge of \$1,302 collected; Balance is \$767,031.64 in the Land Acquisition Fund.
 7001 Town Aid Road - Balance in Fund is \$646,487. TAR Expenses include \$19,928 Chip sealing Stonebridge Rd, \$2,000 tree removal, \$50,000 annual transfer to General Fund and \$74,370 for W. Hyerdale were recorded. FYE23 grant funds of \$281,474.39 received.
 4320-98 Summer Camp Revenue - \$9,485 of summer 2023 camp revenues have been received in March and has been deferred to FYE24

G/L ACCT	Description	Expense Comments						
		CURRENT YEAR		PRIOR YEAR				
		Expenses to date	Expenses Prior Month	Budgeted	as a % of Budget	Expenses to date	Budgeted	as a % of Budget
5562-55	Insurance Property & Casualty	68,294.75	30,021.75	74,717.00	91.40%	74,478.36	74,478.36	100.00%
5569-55	Town Newsletter	16,201.08	10,866.84	20,300.00	79.81%	15,814.40	20,120.00	78.60%
5245-61	Town Office - Computer Support	19,520.74	18,620.74	12,000.00	162.67%	17,329.76	11,200.00	154.73%
9908	Approp. For Land	10,000.00	-	10,000.00	100.00%	-	-	0.00%

Expense Comments:

5562-55 Property & Casualty Insurance - 4th quarter payments \$8,222 put the line item and department overbudget
 5569-55 Town Newsletter - will have June edition which will put line item and department over budget;
 5245-61 Town Office - Computer Support - in excess of \$5,165 spent on Troubleshooting through Feb.; \$7,186 spent on annual subscriptions for antivirus, Google workspace, storage and backups; will incur additional costs for monthly troubleshooting & QB Upgrade
 9908 Approp. For Land - represents \$10,000 deposit for Sharon Turnpike land; BOF approved approp from fund balance to cover deposit

Other Comments:

The town will upgrade our Computer Software prior to 5/31/23 in order to keep the payroll subscription. QuickBooks has changed to a subscription-based program at a greater cost. The Selectmen have decided to convert to QB Enterprise at an annual fee of \$2,400. There will be IT/Computer Support costs associated with it.

Town of Goshen
Budget vs. Actual (ALL)
 July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES	12,633,425.36	12,773,536.75	-140,111.39	98.9%
Total Income	12,633,425.36	12,773,536.75	-140,111.39	98.9%
Gross Profit	12,633,425.36	12,773,536.75	-140,111.39	98.9%
Expense				
Contingency	0.00	40,000.00	-40,000.00	0.0%
ANIMAL CONTROL	5,190.41	12,500.00	-7,309.59	41.52%
ASSESSMENT APPEALS	2,214.02	2,664.00	-449.98	83.11%
BOARD OF ASSESSORS	61,514.24	90,458.00	-28,943.76	68.0%
BOARD OF FINANCE	15,317.28	15,837.00	-519.72	96.72%
BUILDING OFFICIAL	62,690.73	78,731.00	-16,040.27	79.63%
CEMETERIES	3,140.00	4,149.00	-1,009.00	75.68%
CIVIL PREPAREDNESS	4,269.17	7,675.00	-3,405.83	55.62%
CONSERVATION COMM.	0.00	1,364.00	-1,364.00	0.0%
CONSERVATION OF HEALTH	70,666.26	77,952.00	-7,285.74	90.65%
ECONOMICS DEVELOPMENT COMM.	318.51	1,553.00	-1,234.49	20.51%
ELECTIONS	18,943.29	24,913.00	-5,969.71	76.04%
EMP BENEFITS & EXP	295,970.43	388,436.00	-92,465.57	76.2%
FIRE COMMISSIONERS	955.35	3,170.00	-2,214.65	30.14%
FIRE MARSHAL	10,079.26	13,786.00	-3,706.74	73.11%
FIRE PROTECTION	59,526.89	111,595.00	-52,068.11	53.34%
FISCAL OFFICE	36,081.25	59,819.00	-23,737.75	60.32%
INLAND WETLANDS	1,929.00	5,222.00	-3,293.00	36.94%
INSURANCE	104,777.75	111,202.00	-6,424.25	94.22%
LAND USE ENFORCE	18,124.85	20,388.00	-2,263.15	88.9%
LIBRARY	122,848.02	166,894.00	-44,045.98	73.61%
MISCELLANEOUS	7,281.98	10,073.00	-2,791.02	72.29%
NEWSLETTER	18,434.35	22,350.00	-3,915.65	82.48%
PLANNING & ZONING	3,365.32	3,282.00	83.32	102.54%
PROF SERVICES	9,035.64	27,719.00	-18,683.36	32.6%
P W	658,706.12	1,043,810.00	-385,103.88	63.11%
RECREATION	122,248.41	207,617.00	-85,368.59	58.88%
RESCUE SERVICE	13,223.33	35,279.00	-22,055.67	37.48%
SELECTMEN	113,722.52	148,099.00	-34,376.48	76.79%
STREET LIGHTS	9,656.29	15,147.00	-5,490.71	63.75%
TAX COLLECTOR	28,813.74	51,172.00	-22,358.26	56.31%
TOWN CLERK	68,817.95	89,892.00	-21,074.05	76.56%
TOWN OFFICE BUILDING	64,878.28	72,680.00	-7,801.72	89.27%
TREASURER	7,748.49	9,641.00	-1,892.51	80.37%
WASTE REMOVAL	185,073.30	292,194.00	-107,120.70	63.34%
WATER POLLUTION CONTROL	10.15	344.00	-333.85	2.95%
WELFARE	6,767.42	7,228.00	-460.58	93.63%
ZONING BD OF APPEALS	768.44	1,610.00	-841.56	47.73%

Town of Goshen
Comparative Operating Statement
July 2022 through March 2023

	Jul '22 - Mar 23	Jul '21 - Mar 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
REVENUES	12,633,425.36	12,233,543.42	399,881.94	3.27%
Total Income	12,633,425.36	12,233,543.42	399,881.94	3.27%
Gross Profit	12,633,425.36	12,233,543.42	399,881.94	3.27%
Expense				
ANIMAL CONTROL	5,190.41	16,681.27	-11,490.86	-68.89%
ASSESSMENT APPEALS	2,214.02	661.62	1,552.40	234.64%
BOARD OF ASSESSORS	61,514.24	64,134.33	-2,620.09	-4.09%
BOARD OF FINANCE	15,317.28	14,233.30	1,083.98	7.62%
BUILDING OFFICIAL	62,690.73	68,272.03	-5,581.30	-8.18%
CEMETERIES	3,140.00	9,500.00	-6,360.00	-66.95%
CIVIL PREPAREDNESS	4,269.17	7,659.19	-3,390.02	-44.26%
CONSERVATION OF HEALTH	70,666.26	62,109.66	8,556.60	13.78%
ECONOMICS DEVELOPMENT COMM.	318.51	0.00	318.51	100.0%
ELECTIONS	18,943.29	14,704.96	4,238.33	28.82%
EMP BENEFITS & EXP	295,970.43	290,953.16	5,017.27	1.72%
FIRE COMMISSIONERS	955.35	1,323.97	-368.62	-27.84%
FIRE MARSHAL	10,079.26	8,503.21	1,576.05	18.54%
FIRE PROTECTION	59,526.89	60,723.58	-1,196.69	-1.97%
FISCAL OFFICE	36,081.25	33,679.72	2,401.53	7.13%
INLAND WETLANDS	1,929.00	1,830.40	98.60	5.39%
INSURANCE	104,777.75	111,621.36	-6,843.61	-6.13%
LAND USE ENFORCE	18,124.85	17,435.66	689.19	3.95%
LIBRARY	122,848.02	121,226.10	1,621.92	1.34%
MISCELLANEOUS	7,281.98	6,958.17	323.81	4.65%
NEWSLETTER	18,434.35	17,941.76	492.59	2.75%
PLANNING & ZONING	3,365.32	1,401.13	1,964.19	140.19%
PROF SERVICES	9,035.64	9,086.12	-50.48	-0.56%
P W	658,706.12	626,867.37	31,838.75	5.08%
RECREATION	122,248.41	147,958.09	-25,709.68	-17.38%
RESCUE SERVICE	13,223.33	22,132.45	-8,909.12	-40.25%
SELECTMEN	113,722.52	109,037.21	4,685.31	4.3%
STREET LIGHTS	9,656.29	9,121.31	534.98	5.87%
TAX COLLECTOR	28,813.74	29,148.48	-334.74	-1.15%
TOWN CLERK	68,817.95	66,199.47	2,618.48	3.96%
TOWN OFFICE BUILDING	64,878.28	59,658.85	5,219.43	8.75%
TREASURER	7,748.49	7,054.56	693.93	9.84%
WASTE REMOVAL	185,073.30	189,709.25	-4,635.95	-2.44%
WATER POLLUTION CONTROL	10.15	89.10	-78.95	-88.61%
WELFARE	6,767.42	4,418.71	2,348.71	53.15%
ZONING BD OF APPEALS	768.44	1,235.17	-466.73	-37.79%
Total Expense	2,213,108.44	2,213,270.72	-162.28	-0.01%
Net Ordinary Income	10,420,316.92	10,020,272.70	400,044.22	3.99%

Town of Goshen
Budget vs. Actual (ALL)
 July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES				
TOWN CLERK REVENUES				
4113-98 · Historical Preservation Fees	1,101.00	1,326.00	-225.00	83.03%
4112-98 · Other Revenue	3,640.00	5,445.00	-1,805.00	66.85%
4115-98 · Document Preservation Grant	5,500.00	5,500.00	0.00	100.0%
4111-98 · Real Estate Conveyances	34,052.23	28,400.00	5,652.23	119.9%
4110-98 · Recording Fees	11,576.00	20,184.00	-8,608.00	57.35%
Total TOWN CLERK REVENUES	55,869.23	60,855.00	-4,985.77	91.81%
STATE GRANTS				
4402-98 · Education Grants	91,074.00	165,906.00	-74,832.00	54.9%
4403-98 · LOCIP Grant	43,295.00	42,348.00	947.00	102.24%
4406-98 · Mashantucket Pequot Grant	1,791.33	2,687.00	-895.67	66.67%
4410-98 · Other Grants	456,920.05	2,648.00	454,272.05	17,255.29%
4405-98 · P.I.L.O.T. Grants	9,616.20	9,616.00	0.20	100.0%
4404-98 · Telephone Access Grants	8,444.21	7,130.00	1,314.21	118.43%
4408-98 · Veterans Exemptions	2,752.20	2,699.00	53.20	101.97%
Total STATE GRANTS	613,892.99	233,034.00	380,858.99	263.44%
PROPERTY TAX REVENUE				
4101-98 · Interest Charges Tax Collector				
4007-98 · Administrative & Copy Fees	1,663.70	0.00	1,663.70	100.0%
4008-98 · Lien Fees	456.00	0.00	456.00	100.0%
4101-98 · Interest Charges Tax Collector - Other	33,774.87	24,000.00	9,774.87	140.73%
Total 4101-98 · Interest Charges Tax Collector	35,894.57	24,000.00	11,894.57	149.56%
4100-98 · Property taxes	11,575,035.88	11,495,538.00	79,497.88	100.69%
Total PROPERTY TAX REVENUE	11,610,930.45	11,519,538.00	91,392.45	100.79%
OTHER				
4140-98 · Recreation Sponsorship Donations	1,406.27	0.00	1,406.27	100.0%
4345-98 · Fire Watch Income	1,553.19	0.00	1,553.19	100.0%
4103-98 · Approved Uses of Surplus	0.00	407,350.75	-407,350.75	0.0%
4102-98 · Budgeted Use of Fund Balance	0.00	372,211.00	-372,211.00	0.0%
4347-98 · Carlisle Fund- Street Lights	4,386.36	5,298.00	-911.64	82.79%
4340-98 · Copies & Fax Receipts	59.10	35.00	24.10	168.86%
4342-98 · Miscellaneous	13,027.58	8,000.00	5,027.58	162.85%
4346-98 · Miscellaneous Permits	1,200.00	2,000.00	-800.00	60.0%
4341-98 · Newsletter Contributions	1,845.00	3,800.00	-1,955.00	48.55%
Total OTHER	23,477.50	798,694.75	-775,217.25	2.94%
INVESTMENT INC				
4800-98 Interest & Dividends	151,007.69	5,000.00	146,007.69	3,020.15%
Total INVESTMENT INC	151,007.69	5,000.00	146,007.69	3,020.15%
DEPARTMENTAL				
4301-98 · Building Official Fees	115,129.00	100,000.00	15,129.00	115.13%
4300-98 · Land Use Fees and Permits	5,447.00	3,215.00	2,232.00	169.43%
4351-98 · Library Receipts	385.50	800.00	-414.50	48.19%
4321-98 · Recreation Fees	16,451.00	9,000.00	7,451.00	182.79%
4302-98 · Road Excavations	750.00	400.00	350.00	187.5%
4320-98 · Summer Camp Fees	40,085.00	43,000.00	-2,915.00	93.22%
Total DEPARTMENTAL	178,247.50	156,415.00	21,832.50	113.96%
Total REVENUES	12,633,425.36	12,773,536.75	-140,111.39	98.9%
Total Income	12,633,425.36	12,773,536.75	-140,111.39	98.9%
Gross Profit	12,633,425.36	12,773,536.75	-140,111.39	98.9%
Expense				
Contingency	0.00	40,000.00	-40,000.00	0.0%
ANIMAL CONTROL				
5225-18 · Emergency Services	0.00	2,000.00	-2,000.00	0.0%
5604-18 · Supplies and Equipment	0.00	1,500.00	-1,500.00	0.0%
5219-18 · Animal Retention	90.00	500.00	-410.00	18.0%
5220-18 · Legal Notices	0.00	100.00	-100.00	0.0%

Town of Goshen
Budget vs. Actual (ALL)
 July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
CONSERVATION OF HEALTH				
6257-51 · 911 Calling	36,831.60	36,832.00	-0.40	100.0%
6259-51 · Paramedic Option	13,990.00	20,800.00	-6,810.00	67.26%
6254-51 · Services for the Elderly	1,468.62	1,469.00	-0.38	99.97%
6251-51 · Torrington Area Health	17,251.04	17,251.00	0.04	100.0%
6252-51 · Visiting Nurses	1,125.00	1,500.00	-375.00	75.0%
6253-51 · Vital Statistics	0.00	100.00	-100.00	0.0%
Total CONSERVATION OF HEALTH	70,666.26	77,952.00	-7,285.74	90.65%
ECONOMICS DEVELOPMENT COMM.				
5003-06 · Clerical Wages-EDC	318.51	553.00	-234.49	57.6%
5250-06 · Marketing & Research	0.00	1,000.00	-1,000.00	0.0%
Total ECONOMICS DEVELOPMENT COMM.	318.51	1,553.00	-1,234.49	20.51%
ELECTIONS				
5235-14 · Education	400.00	1,000.00	-600.00	40.0%
5201-14 · Election Workers	5,098.52	7,210.00	-2,111.48	70.72%
5220-14 · Legal Notices	0.00	120.00	-120.00	0.0%
5223-14 · Meetings & Dues	560.00	700.00	-140.00	80.0%
5215-14 · Mileage Reimbursement	13.34	400.00	-386.66	3.34%
5211-14 · Office Supplies	299.41	250.00	49.41	119.76%
5214-14 · Postage	253.12	300.00	-46.88	84.37%
5203-14 · Printing	0.00	200.00	-200.00	0.0%
5001-14 · Registrars Payroll	7,148.37	10,433.00	-3,284.63	68.52%
5217-14 · Supplies	5,170.53	4,300.00	870.53	120.25%
Total ELECTIONS	18,943.29	24,913.00	-5,969.71	76.04%
EMP BENEFITS & EXP				
6233-71 · Transfer ToHealthReimb Acct-HRA	724.00	724.00	0.00	100.0%
6230-71 · Employee Insurance	170,766.71	210,157.00	-39,390.29	81.26%
6115-71 · Medicare Tax-Employer	11,094.20	16,455.00	-5,360.80	67.42%
6110-71 · Social Security Tax-Employer	47,437.59	70,359.00	-22,921.41	67.42%
6232-71 · Pension Plan Administration	6,093.00	10,530.00	-4,437.00	57.86%
6231-71 · Pension Plan Contributions	53,631.52	72,783.00	-19,151.48	73.69%
6116-71 · State Unemployment Tax	6,223.41	7,428.00	-1,204.59	83.78%
Total EMP BENEFITS & EXP	295,970.43	388,436.00	-92,465.57	76.2%
FIRE COMMISSIONERS				
5001-27 · Fire Commissioners Clerk	955.35	3,170.00	-2,214.65	30.14%
Total FIRE COMMISSIONERS	955.35	3,170.00	-2,214.65	30.14%
FIRE MARSHAL				
5002-25 · Fire Watch Payroll	1,316.34	2,000.00	-683.66	65.82%
5240-25 · Equipment	0.00	50.00	-50.00	0.0%
5001-25 · Fire Marshal Salary	8,726.94	11,636.00	-2,909.06	75.0%
5223-25 · Meetings and Dues	0.00	50.00	-50.00	0.0%
5211-25 · Office Supplies	35.98	50.00	-14.02	71.96%
Total FIRE MARSHAL	10,079.26	13,786.00	-3,706.74	73.11%
FIRE PROTECTION				
5412-26 · Building Maintenance	6,628.77	5,000.00	1,628.77	132.58%
5421-26 · Chemicals	280.47	2,000.00	-1,719.53	14.02%
5410-26 · Custodial Supplies	322.44	500.00	-177.56	64.49%
5427-26 · Dive and Ice Rescue	303.00	3,000.00	-2,697.00	10.1%
5249-26 · Electricity	5,654.98	10,533.00	-4,878.02	53.69%
5402-26 · Equipment Repairs and Maint	4,621.08	9,000.00	-4,378.92	51.35%
5001-26 · Fire Department Wages	7,159.50	21,530.00	-14,370.50	33.25%
5422-26 · Firefighting Apparel	2,728.00	4,000.00	-1,272.00	68.2%
5619-26 · Food Allowance	221.79	500.00	-278.21	44.36%
5621-26 · Gasoline & Diesel	3,288.65	4,537.00	-1,248.35	72.49%
5248-26 · Heating Oil	7,708.93	9,445.00	-1,736.07	81.62%
5223-26 · Meetings & Dues	645.00	650.00	-5.00	99.23%
5620-26 · OSHA Compliance	0.00	3,500.00	-3,500.00	0.0%
5631-26 · Equipment Testing	4,493.65	6,000.00	-1,506.35	74.89%
5211-26 · Office Supplies	591.66	700.00	-108.34	84.52%

Town of Goshen
Budget vs. Actual (ALL)
 July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
5048-55 · Tyler Lake Lot Mowing	0.00	555.00	-555.00	0.0%
Total MISCELLANEOUS	7,281.98	10,073.00	-2,791.02	72.29%
NEWSLETTER				
5572-55 · Town Website	2,233.27	2,050.00	183.27	108.94%
5569-55 · Town Newsletter	16,201.08	20,300.00	-4,098.92	79.81%
Total NEWSLETTER	18,434.35	22,350.00	-3,915.65	82.48%
PLANNING & ZONING				
5001-41 · Clerical Wages	1,215.95	1,357.00	-141.05	89.61%
5215-41 · Mileage Reimbursements	0.00	50.00	-50.00	0.0%
5220-41 · Legal Notices	1,482.83	700.00	782.83	211.83%
5223-41 · Meetings & Dues	0.00	900.00	-900.00	0.0%
5211-41 · Office Supplies	646.55	100.00	546.55	646.55%
5214-41 · Postage	0.00	75.00	-75.00	0.0%
5217-41 · Supplies	19.99	100.00	-80.01	19.99%
Total PLANNING & ZONING	3,365.32	3,282.00	83.32	102.54%
PROF SERVICES				
5043-07 · Engineering Services	0.00	2,377.00	-2,377.00	0.0%
5042-07 · Planning Consultant	6,222.73	7,806.00	-1,583.27	79.72%
5046-07 · Probate Court	2,812.91	6,536.00	-3,723.09	43.04%
5041-07 · Town Counsel & Legal Fees	0.00	11,000.00	-11,000.00	0.0%
Total PROF SERVICES	9,035.64	27,719.00	-18,683.36	32.6%
P W				
SALARIES/ WAGES				
5014-02 · Summer Temporary Overtime	662.58	1,090.00	-427.42	60.79%
5012-02 · Winter & Summer Overtime	32,768.08	42,476.00	-9,707.92	77.15%
5009-02 · Highway Employees	241,212.00	336,571.00	-95,359.00	71.67%
5010-02 · Double Time	1,895.03	19,418.00	-17,522.97	9.76%
5013-02 · Temporary Emp Summer	11,895.97	33,535.00	-21,639.03	35.47%
5011-02 · Winter Temporaries	13,450.11	18,491.00	-5,040.89	72.74%
5015-02 · Administrative Wages	6,654.57	8,892.00	-2,237.43	74.84%
5005-02 · Highway Consultant & Engineer	4,592.00	8,500.00	-3,908.00	54.02%
Total SALARIES/ WAGES	313,130.34	468,973.00	-155,842.66	66.77%
COMPLEX EXP				
5710-02 · Building Repairs & Maint	1,249.03	3,000.00	-1,750.97	41.63%
5410-02 · Custodial Supplies	1,505.72	1,700.00	-194.28	88.57%
5249-02 · Electricity	5,401.63	8,200.00	-2,798.37	65.87%
5713-02 · Fuel Tank Maintenance	1,030.16	200.00	830.16	515.08%
5248-02 · Heating Oil	5,566.15	6,363.00	-796.85	87.48%
5711-02 · Storm Water Testing	0.00	0.00	0.00	0.0%
Outside Serv Comp				
5302-02 · Electrical Repairs	0.00	250.00	-250.00	0.0%
5303-02 · Lawn Mowing	0.00	1,100.00	-1,100.00	0.0%
5304-02 · Overhead Door	0.00	2,400.00	-2,400.00	0.0%
5305-02 · Painting	0.00	100.00	-100.00	0.0%
5306-02 · Plumbing	0.00	200.00	-200.00	0.0%
5307-02 · Propane-Evaporator System	0.00	2,100.00	-2,100.00	0.0%
5308-02 · Septic	0.00	150.00	-150.00	0.0%
5310-02 · Trash Removal	620.82	763.00	-142.18	81.37%
Total Outside Serv Comp	620.82	7,063.00	-6,442.18	8.79%
Total COMPLEX EXP	15,373.51	26,526.00	-11,152.49	57.96%
OPERATIONS				
5238-02 · Computer Maintenance	1,559.99	1,900.00	-340.01	82.11%
5611-02 · Drug Testing	75.00	300.00	-225.00	25.0%
5604-02 · Ear Protection/ Emp Physicals	0.00	300.00	-300.00	0.0%
5606-02 · First Aid Kits	0.00	125.00	-125.00	0.0%
5607-02 · Fire Extinguishers	0.00	400.00	-400.00	0.0%
5605-02 · Hard Hats & Vests	306.00	300.00	6.00	102.0%
5223-02 · Meetings & Dues	220.00	200.00	20.00	110.0%
5211-02 · Office Expenses	565.25	500.00	65.25	113.05%

Town of Goshen
Budget vs. Actual (ALL)
 July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
5650-02 · Sander Parts	367.49	3,000.00	-2,632.51	12.25%
5635-02 · Solvents, Paints, Rags	382.35	200.00	182.35	191.18%
5618-02 · Truck Repairs	8,556.41	8,500.00	56.41	100.66%
5627-02 · Vehicle Tires	5,483.56	4,000.00	1,483.56	137.09%
5646-02 · Diesel Emmission Fluid	0.00	1,400.00	-1,400.00	0.0%
5649-02 · Welding Materials	195.14	400.00	-204.86	48.79%
5645-02 · Wrenches	207.37	200.00	7.37	103.69%
Outside Services				
5620-02 · Mechanic's Services	7,256.89	17,000.00	-9,743.11	42.69%
5625-02 · Other Outside Services	6,716.00	4,000.00	2,716.00	167.9%
Total Outside Services	13,972.89	21,000.00	-7,027.11	66.54%
Total TRUCK & EQUIP MAINT	80,590.04	106,366.00	-25,775.96	75.77%
YEARLY PROJECTS				
5341-02 · Chip Seal	0.00	110,000.00	-110,000.00	0.0%
5340-02 · Crack Sealing	15,697.80	40,000.00	-24,302.20	39.25%
Total YEARLY PROJECTS	15,697.80	150,000.00	-134,302.20	10.47%
Total P W	658,706.12	1,043,810.00	-385,103.88	63.11%
RECREATION				
5004-22 · Ice Skating Pond Maintenance	0.00	75.00	-75.00	0.0%
5003-22 · Clerical Wages	517.66	1,137.00	-619.34	45.53%
5201-22 · Camp Custodian's Fee	9,664.25	24,970.00	-15,305.75	38.7%
5249-22 · Camp Electricity	2,241.91	3,369.00	-1,127.09	66.55%
0002-22 · Camp Grounds Maintenance	7,306.97	12,300.00	-4,993.03	59.41%
5049-22 · Camp Lodge Maintenance	5,149.43	5,000.00	149.43	102.99%
5045-22 · Camp Personnel Supplies	0.00	1,000.00	-1,000.00	0.0%
5002-22 · Camp Salaries and Wages	30,022.65	39,575.00	-9,552.35	75.86%
5051-22 · Camp Supplies	412.00	23,300.00	-22,888.00	1.77%
5248-22 · Camp Heating Oil	3,247.61	4,614.00	-1,366.39	70.39%
0003-22 · Camp Waterfront Coverage	7,553.00	15,120.00	-7,567.00	49.95%
5235-22 · Education	450.00	750.00	-300.00	60.0%
5223-22 · Meetings & Dues	110.00	300.00	-190.00	36.67%
5215-22 · Mileage Reimbursements	399.19	800.00	-400.81	49.9%
5211-22 · Office Supplies	4,893.48	4,200.00	693.48	116.51%
5214-22 · Postage	24.00	100.00	-76.00	24.0%
5850-22 · Programming Expenses	10,422.04	3,500.00	6,922.04	297.77%
5001-22 · Recreation Director	31,875.00	58,007.00	-26,132.00	54.95%
5852-22 · Special Events	7,959.22	9,500.00	-1,540.78	83.78%
Total RECREATION	122,248.41	207,617.00	-85,368.59	58.88%
RESCUE SERVICE				
5001-28 · Clerical EMS Wages	424.80	1,079.00	-654.20	39.37%
5402-28 · Ambulance Repairs & Maint	1,054.22	2,500.00	-1,445.78	42.17%
5437-28 · Hazardous Material	0.00	1,500.00	-1,500.00	0.0%
5433-28 · Medical Supplies	4,556.34	10,600.00	-6,043.66	42.98%
5404-28 · Other Equipment Maintenance	3,246.55	6,500.00	-3,253.45	49.95%
5436-28 · Oxygen	574.23	1,400.00	-825.77	41.02%
5403-28 · Radio Repairs & Maint	2,202.48	1,700.00	502.48	129.56%
5431-28 · Training	1,164.71	10,000.00	-8,835.29	11.65%
Total RESCUE SERVICE	13,223.33	35,279.00	-22,055.67	37.48%
SELECTMEN				
5001-01 · First Selectman Salary	58,217.22	77,623.00	-19,405.78	75.0%
5224-01 · 1st Selectman Vehicle Allowance	3,489.41	6,000.00	-2,510.59	58.16%
5003-01 · Administrative Wages	38,087.84	46,262.00	-8,174.16	82.33%
5220-01 · Legal Notices	1,672.12	2,000.00	-327.88	83.61%
5223-01 · Meetings & Dues	120.00	200.00	-80.00	60.0%
5215-01 · Mileage Reimbursements	0.00	100.00	-100.00	0.0%
5211-01 · Office Supplies	365.64	250.00	115.64	146.26%
5214-01 · Postage	98.73	100.00	-1.27	98.73%
5002-01 · Selectmen's Salaries	11,671.56	15,564.00	-3,892.44	74.99%
Total SELECTMEN	113,722.52	148,099.00	-34,376.48	76.79%

Town of Goshen
Budget vs. Actual (ALL)
July 2022 through March 2023

	<u>Jul '22 - Mar 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total WATER POLLUTION CONTROL	10.15	344.00	-333.85	2.95%
WELFARE				
5304-58 · Administrative Wages	2,367.42	2,828.00	-460.58	83.71%
5303-58 · Other Expenses	3,500.00	3,500.00	0.00	100.0%
5302-58 · Welfare Payments	900.00	900.00	0.00	100.0%
Total WELFARE	6,767.42	7,228.00	-460.58	93.63%
ZONING BD OF APPEALS				
5001-42 · Clerical Wages - ZBA	515.56	905.00	-389.44	56.97%
5220-42 · Legal Notices	252.88	500.00	-247.12	50.58%
5223-42 · Meetings & Dues	0.00	110.00	-110.00	0.0%
5214-42 · Postage	0.00	70.00	-70.00	0.0%
5217-42 · Supplies	0.00	25.00	-25.00	0.0%
Total ZONING BD OF APPEALS	768.44	1,610.00	-841.56	47.73%
Total Expense	2,213,108.44	3,275,445.00	-1,063,336.56	67.55%
Net Ordinary Income	10,420,316.92	9,497,091.75	923,225.17	109.72%
Other Income/Expense				
Other Income				
TRANS FROM OTHER FUNDS				
7001 · Town Aid Road Fund	50,000.00	50,000.00	0.00	100.0%
7000 · Dog Fund Transfer	1,000.00	1,000.00	0.00	100.0%
7003 · Other Fund Transfers	1,944.26	0.00	1,944.26	100.0%
Total TRANS FROM OTHER FUNDS	52,944.26	51,000.00	1,944.26	103.81%
Total Other Income	52,944.26	51,000.00	1,944.26	103.81%
Other Expense				
EDUCATION				
6951-70 · Reg. Dist # 6 Assessment	6,930,168.00	8,316,201.00	-1,386,033.00	83.33%
Total EDUCATION	6,930,168.00	8,316,201.00	-1,386,033.00	83.33%
TRANSFERS OUT				
9906 · Approp of ARPA Funds to NFP	377,350.75	377,350.73	0.02	100.0%
9980 · Appr for Land	10,000.00	10,000.00	0.00	100.0%
9990 · Approp to Capital Nonrecurring	811,748.00	811,748.00	0.00	100.0%
9905 · Add'l Approp to CNR	20,000.00	20,000.00	0.00	100.0%
Total TRANSFERS OUT	1,219,098.75	1,219,098.73	0.02	100.0%
Total Other Expense	8,149,266.75	9,535,299.73	-1,386,032.98	85.46%
Net Other Income	-8,096,322.49	-9,484,299.73	1,387,977.24	85.37%
Net Income	2,323,994.43	12,792.02	2,311,202.41	18,167.53%

**COLLECTION INFORMATION AS OF MARCH 31, 2023
MEMO FROM TAX COLLECTOR'S OFFICE**

2021 Grand List Collection Information

Beginning Tax Levy		11,541,595.79
Adjusted Tax Levy (as of month end)		11,621,497.30
Current Grand List Year Collections	**	11,558,269.19
Current year collection rate - collected vs. tax levy =		99.46%

Budgeted collections – taxes		11,495,538.00
<u>Budgeted collections – interest & lien fees</u>		<u>24,000.00</u>
Total budgeted collections		11,519,538.00

Total collections(includes interest & taxes & fees)	****	11,632,193.30
<u>Refunds paid & unpaid</u>		<u>26,859.35</u>
Total collections less refunds(paid & unpaid)	*	11,605,333.95
Collection rate - collected less refunds vs total budgeted		100.74%

2020 Grand List Collection Information

Beginning Tax Levy		11,856,175.72
Adjusted Tax Levy (as of month end)		11,738,194.74
Current Grand List Year Collections		11,743,345.20
Current year collection rate - collected vs. tax levy =		100.04%

Budgeted collections – taxes		11,658,936.00
<u>Budgeted collections – interest & lien fees</u>		<u>24,000.00</u>
Total budgeted collections		11,682,936.00

Total collections(includes interest & taxes & fees)		11,726,567.14
<u>Refunds paid & unpaid</u>		<u>21,105.51</u>
Total collections less refunds(paid & unpaid)		11,705,461.63
Collection rate - collected less refunds vs total budgeted		100.19%

Prior Three Years Collection Rates

2019 GL Collection rate - collected less refunds vs total budgeted	99.90%
2018 GL Collection rate - collected less refunds vs total budgeted	99.90%
2017 GL Collection rate - collected less refunds vs total budgeted	99.75%

**TAX COLLECTOR
TO BE RECORDED IN THE SUSPENSE BOOK
IN THE TOWN CLERKS OFFICE & THE BOF MINUTES**

**1. COLLECTOR'S CERTIFICATION TO THE BOARD OF FINANCE
RECOMMENDING TRANSFER OF UNCOLLECTIBLE UNCOLLECTED
PROPERTY TAXES TO THE SUSPENSE TAX BOOK.**

To the Board of Finance:


The following attached lists of uncollected Personal Property & Motor Vehicle taxes that have been deemed uncollectable for transfer to the suspense tax book. They will remain with the collection agency until the 15 year collection period expires. They are respectfully submitted for your examination and approval.

Number of Accounts #: 56

Total Suspense \$5224.01

I hereby certify that to the best of my knowledge and belief each tax listed in this statement has not been paid, is not collectible and should be transferred to the suspense tax book.

Dated at Goshen, Connecticut, the 12TH April, 2023.

Respectfully submitted, 
Rebecca M Juchert-Derungs, Tax Collector, CCMC

2. ACTION TAKEN BY BOARD OF FINANCE

To Rebecca M Juchert-Derungs, Tax Collector of the Town of Goshen

A detailed examination has been made of the statement, dated at Goshen, Connecticut, the APRIL 26, 2023, recommending the transfer of certain uncollected taxes to the suspense tax book. The taxes listed in such statement are believed to be uncollectible and pursuant to section 395c of the 1935 cumulative supplement authority is hereby given you to transfer such taxes, in accord with law, to the suspense tax book.

Dated at Goshen, Connecticut, the _____ day of _____, 2023.

Board of Finance of the Town of Goshen,

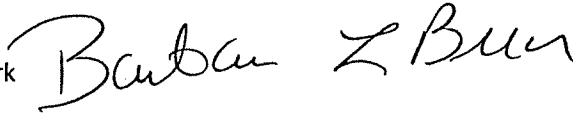
By _____
Chairperson, Board of Finance – Digital Signature is acceptable

2018	HUTTIG ALFRED R	27 WOODHAVEN DRIVE	13.33 DECEASED
2018	MCCURDY DONALD J JR	139 OLD NEW HARTFORD RD	90.94 UNABLE TO LOCATE
2018	YOUNG DONNA M	42A NORTH STREET	9.8 DECEASED
2019	MCCURDY DONALD J JR	139 OLD NEW HARTFORD ROAI	82.32 UNABLE TO LOCATE
2020	CUMMINGS GEORGE E	42A NORTH STREET	49.85 DECEASED
2020	GILPATRIC ROBERT J	PO BOX 485	9.29 DECEASED
2020	GILPATRIC ROBERT J	PO BOX 485	27.19 DECEASED
2020	PLUMMER JOHN E	454 E HYERDALE DR	14.01 DECEASED
2020	GILPATRIC ROBERT J	PO BOX 485	93.11 DECEASED
2021	CALL LARRY D	48 TORRINGTON RD	29.11 DECEASED
TOTAL 5		56	5,224.01

TO: Board of Selectman and Board of Finance

DATE: April 11, 2023

FROM: Barbara Breor, Town Clerk



SUBJECT: 23/24 Budget

I am requesting an alteration to the budget that I had submitted. The bids came back on the Land Recording system and the price is doubling. If I stay in the contract that I am currently in the price will be close to triple what I am paying now. Thank you cyber security and hackers. The contract expires April 1, 2024 and we will go from \$750 a month with all hardware included to either \$1850 with hardware or \$1450 without hardware. I am proposing the \$1450 but we will need to purchase two scanners, two additional computers (one to act as a cashiering station and the other a public search station) a printer and a receipt printer /check endorser/page stamper. The Assistant and myself can work from the computers on our desks to index and scan. We are looking at perhaps a refurbished machine for the public search station to save some money. The printer and scanners have to be able to duplex. We are looking at about \$5000 in hardware.

So the increase will need to be \$2100 for the Land Records line item and \$5000 for hardware. Thank you for your time and please feel free to ask questions.

**TOWN OF GOSHEN
BUDGET PROJECTIONS**

FIRE PROTECTION - DEPARTMENT 26

<u>Budget Request:</u>	Actual 21-22	22-23	23-24	+ OR - 22-2300
Building Maintenance	\$ 6,527.55	\$ 5,000.00	\$ 7,500.00	\$ 2,500.00
Chemicals	\$ 394.75	\$ 2,000.00	\$ 2,000.00	\$ -
Custodial Supplies	\$ 623.27	\$ 500.00	\$ 500.00	\$ -
Dive and Ice Rescue	\$ 2,360.69	\$ 3,000.00	\$ 3,000.00	\$ -
Electricity	\$ 7,424.58	\$ 10,533.00	\$ 11,376.00	\$ 843.00
Equipment Repairs and Maintenance	\$ 5,818.59	\$ 9,000.00	\$ 9,000.00	\$ -
Fire Department Wage	\$ 9,317.54	\$ 21,530.00	\$ 22,391.00	\$ 861.00
Firefighting Apparel	\$ 4,321.00	\$ 4,000.00	\$ 4,000.00	\$ -
Food Allowance	\$ -	\$ 500.00	\$ 750.00	\$ 250.00
Gasoline & Diesel	\$ 5,371.03	\$ 4,537.00	\$ 6,859.00	\$ 2,322.00
Grant Writer (New)	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00
Heating Oil	\$ 7,091.15	\$ 9,445.00	\$ 11,653.00	\$ 2,208.00
Meetings & Dues	\$ 595.00	\$ 650.00	\$ 650.00	\$ -
Office Supplies	\$ 770.23	\$ 700.00	\$ 700.00	\$ -
OSHA Compliance	\$ -	\$ 3,500.00	\$ 3,500.00	\$ -
Equipment (Testing)	\$ 5,026.27	\$ 6,000.00	\$ 6,000.00	\$ -
Physicals	\$ 2,596.00	\$ 3,000.00	\$ 3,000.00	\$ -
Radio Repairs & Maintenance	\$ 2,720.96	\$ 1,800.00	\$ 1,800.00	\$ -
Small Tools	\$ 2,230.00	\$ 2,000.00	\$ 2,000.00	\$ -
Telephone/Internet	\$ 1,863.74	\$ 1,900.00	\$ 1,900.00	\$ -
Training	\$ 1,437.33	\$ 6,000.00	\$ 6,000.00	\$ -
Truck Repairs & Maintenance	\$ 25,296.88	\$ 16,000.00	\$ 16,000.00	\$ -
Total Request	\$ 91,786.56	\$ 111,595.00	\$ 122,079.00	\$ 10,484.00

Building Maintenance - Increase cost for small repairs/equipment needed.

Chemicals - No anticipated increase.

Custodial Supplies - No anticipated increase.

Dive and Ice Rescue - Repairs & maintenance of existing gear. No anticipated Increase.

Electricity - Based on last full year with allowance for an 11% increase. Increase included.

Equipment Testing and Maintenance - No anticipated increase.

Fire Department Wages - Wage is based on \$20,903.00 multiplied by 1.03% increase, \$21,530.00. not included.

Firefighting Apparel - No anticipated increase.

Food Allowance - To provide beverages and meal during/after ambulance/fire incidents calls. Increased cost with the increase in calls (76 calls in FY).

CAPITAL EXPENDITURES REQUESTS 2023-2024

Fire Protection

Ambulance	\$	40,000.00
Boiler Replacement	\$	7,500.00
Building Expansion (NEW)	\$	7,500.00
Building Maint-Exterior Projects	\$	20,000.00
Building Maint - Interior Projects (NEW)	\$	15,000.00
Fire Fighting Equipment	\$	20,000.00
Fire Truck Replacement	\$	150,000.00
Hose	\$	4,000.00
Hurst Tool	\$	25,000.00
New Equipment - Medical	\$	25,000.00
Pager	\$	5,000.00
Radios	\$	6,000.00
Security System	\$	1,000.00
Self Containing Breathing Apparatus	\$	5,000.00
Turnout Gear	\$	10,000.00
Total Fire Department Operations	\$	341,000.00

**TOWN OF GOSHEN
BUDGET PROJECTIONS**

WASTE REMOVAL - DEPARTMENT 03

<u>Budget Request:</u>	+ OR -			
	<u>Actual</u>			
	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>	<u>22-23</u>
Coordinator	\$ 897.46	\$ 1,256.00	\$ 1,291.00	\$ 35.00
MIRA Fees	\$ 147,766.50	\$ 174,000.00	\$ 192,792.00	\$ 18,792.00
Education and Outreach	\$ 3,001.83	\$ 1,200.00	\$ 1,200.00	\$ -
Hazardous Waste Days	\$ 6,884.04	\$ 6,500.00	\$ 7,500.00	\$ 1,000.00
Office Supplies	\$ 178.99	\$ 50.00	\$ 50.00	\$ -
Postage	\$ 316.40	\$ 320.00	\$ 320.00	\$ -
Recycling Contract	\$ 97,956.00	\$ 108,868.00	\$ 114,492.00	\$ 5,624.00
Total Request	<u>\$ 257,001.22</u>	<u>\$ 292,194.00</u>	<u>\$ 317,645.00</u>	<u>\$ 25,451.00</u>

Spread

The major items in this budget are paid monthly.

Waste Removal Coordinator

This money is to pay for whatever resources we need to complete any recycling or hazardous waste projects. The Recycling Coordinator chairs the Citizen Advisory Committee for recycling and trash (Rats), and handles recycling questions and organizes recycling events. Board of Finance determines salary increase. Salary increase included.

MIRA Fees

These fees are paid monthly and are for the disposal of solid waste at the CT Resources Recovery Authority plant. This represents the cost of waste other than recycling. MIRA rate for tipping fees for fiscal year 2023-2024 is \$116.00 per ton. 1,662 tons x \$116.00 a ton = \$192,792.00.

Hazardous Waste Days

We continue to participate in two annual HHW days in conjunction with municipal members of NHCOG's Recycling Advisory Committee. These two collection days have become popular. Cost is based on actual disposal cost and will depend on the number of households participating.

Education and Outreach

The Recycling Coordinator will be working with the Rats and recycling vendor to increase recycling tonnage and collaborating ideas to reduce solid waste generation as well as making for an efficient recycling program. One of the key functions is education and public outreach. The town's website will also play a major part in reaching out to the residents. Obviously we will incur some administrative costs associated with these functions as well as activity costs (speaker presentations, material, etc.)

Recycling Contract

Represents a six year contract from July 1, 2021 - June 30, 2027 with USA Hauling.

Waste Removal Postage

Mailing to inform the residents of recycling information.

CAPITAL EXPENDITURES REQUESTS 2023-2024

Recreation	Beach Repair	1,000.00
	Camp Coch Facilities Projects	5,000.00
	Exterior Painting	2,500.00
	Playground	15,000.00
	Roof	2,000.00
	Surveillance	2,000.00
	Track Repair	1,000.00
	Weed Control	1,000.00
	Total Recreation	29,500.00

TOTAL CAPITAL REQUESTS 2023-2024 **29,500.00**

CAPITAL EXPENDITURES REQUESTS 2023-2024

Public Works	Truck Replacement	105,000.00
	Truck Replacement - Additional	21,000.00
	Equipment Replacement	100,000.00
	Equipment Repair	3,000.00
	Major Road Project	350,000.00
	Woodridge Lake Drainage	20,000.00
	P.W. Facility Complex	<u>55,000.00</u>
	Total Public Works	654,000.00

TOTAL CAPITAL REQUESTS 20 654,000.00

PUBLIC WORKS PROJECTED BUDGET

PUBLIC WORKS OPERATING BUDGET - DEPARTMENT 02				
Budget Request:	Actual			
	BUDGET	BUDGET	BUDGET	+OR-
	21-22	22-23	23-24	22-23
WAGES				
5015 Administrative Wages	\$ 14,533.78	\$ 8,892.00	\$ 8,686.00	\$ (206.00) Based on rate of pay and hrs worked
5010 Double Time	\$ 11,891.46	\$ 19,418.00	\$ 20,083.00	\$ 665.00 Based on rate of pay and hrs worked
5005 Highway Consultant/Engineer	\$ 8,626.92	\$ 8,500.00	\$ 8,500.00	\$ -
5009 Highway Employees	\$ 327,946.75	\$ 336,571.00	\$ 348,100.00	\$ 11,529.00 Based on rate of pay and hrs worked
5012 Winter/Summer Overtime	\$ 36,402.12	\$ 42,476.00	\$ 43,931.00	\$ 1,455.00 Based on rate of pay and hrs worked
5014 Overtime - Summer Temporary	\$ -	\$ 1,090.00	\$ 1,117.20	\$ 27.20 Based on rate of pay and hrs worked
5013 Summer Temporaries	\$ 13,866.88	\$ 33,535.00	\$ 35,403.00	\$ 1,868.00 Based on rate of pay and hrs worked
5011 Winter Temporaries	\$ 11,574.12	\$ 18,491.00	\$ 19,520.00	\$ 1,029.00 Based on rate of pay and hrs worked
SUBTOTAL WAGES	\$ 424,642.01	\$ 468,973.00	\$ 485,340.20	\$ 16,367.20
PUBLIC WORKS COMPLEX EXPENSE				
5710 Building Repair & Maintenance	\$ 2,156.29	\$ 3,000.00	\$ 3,000.00	\$ -
5410 Custodial Supplies	\$ 1,699.30	\$ 1,700.00	\$ 1,700.00	\$ - Custodian/Covid supplies. \$130 x 12 months
5249 Electricity	\$ 7,413.34	\$ 8,200.00	\$ 9,102.00	\$ 902.00 Based on last full year with allowance for 11% increase
5713 Fuel Tank Maintenance	\$ 225.69	\$ 200.00	\$ 750.00	\$ 550.00 Under funded, pumps are older, more maint.
5248 Heating Oil	\$ 4,503.55	\$ 6,363.00	\$ 7,114.00	\$ 751.00 Based 5 year average; 2,199 gallons x \$3.24 per gallon(includes all taxes)
5711 Stormwater Testing	\$ -	\$ -	\$ -	\$ -
SUBTOTAL PW COMPLEX	\$ 15,998.17	\$ 19,463.00	\$ 21,666.00	\$ 2,203.00
PUBLIC WORKS COMPLEX - OUTSIDE SERVICES				
5302 Electrical Repairs	\$ -	\$ 250.00	\$ 250.00	\$ - Electrician projected at \$50/hr - projected 4hrs - plus small parts
5303 Lawn Mowing	\$ 848.00	\$ 1,100.00	\$ 1,100.00	\$ - Bid mowing July,Aug,Sept, May, June, 2 Oct, April (17 mowings)
5304 Overhead Door	\$ 1,817.00	\$ 2,400.00	\$ 2,600.00	\$ 200.00 Older doors requiring maintenance, prices up
5305 Painting	\$ 80.20	\$ 100.00	\$ 100.00	\$ - touch up painting barn, office, garage
5306 Plumbing	\$ 14.83	\$ 200.00	\$ 200.00	\$ -
5307 Propane-Evaporator System/tank pump out	\$ -	\$ 2,100.00	\$ 2,100.00	\$ - 750 Gal @ \$1.75 & water tank pumpout
5308 Septic	\$ -	\$ 150.00	\$ -	\$ (150.00) Every other year
5310 Trash Removal (DUMPSTER)	\$ 762.24	\$ 763.00	\$ 800.00	\$ 37.00 \$66.68 x 12 months
SUBTOTAL PW COMPLEX OUTSIDE SERVICES	\$ 3,522.27	\$ 7,063.00	\$ 7,150.00	\$ 87.00
TOTAL PUBLIC WORKS COMPLEX EXPENSE	\$ 19,520.44	\$ 26,526.00	\$ 28,816.00	\$ 2,290.00
OPERATIONS				
5238 Computer Maintenance	\$ 1,534.99	\$ 1,900.00	\$ 1,900.00	\$ - IT/Software upgrades/Antivirus toner
5611 Drug Testing	\$ 82.50	\$ 300.00	\$ 300.00	\$ - \$61.50/test approximately 4 tests per year
5604 Ear Protection	\$ 300.00	\$ 300.00	\$ 300.00	\$ - \$75.00 x 4 employees
5607 Fire Extinguishers	\$ -	\$ 400.00	\$ 400.00	\$ - One inspection (last year cost \$391.00)
5606 First Aid Kits	\$ -	\$ 125.00	\$ 125.00	\$ -
5605 Hard Hats & Vests	\$ -	\$ 300.00	\$ 325.00	\$ 25.00
5223 Meetings & Dues	\$ 100.00	\$ 200.00	\$ 225.00	\$ 25.00
5211 Office Supplies	\$ 897.20	\$ 500.00	\$ 550.00	\$ 50.00
5761 OSHA Expenses	\$ 28.57	\$ 500.00	\$ 500.00	\$ -
5214 Postage	\$ 22.11	\$ 25.00	\$ 25.00	\$ -
5610 Safety Equipment	\$ 503.78	\$ 225.00	\$ 250.00	\$ 25.00
5603 Safety Glasses	\$ -	\$ 50.00	\$ 50.00	\$ -
5602 Storm Related Meals	\$ 1,797.15	\$ 2,000.00	\$ 2,240.00	\$ 240.00 \$80 per x 28 events
5247 Telephone/Internet	\$ 2,073.16	\$ 2,220.00	\$ 2,340.00	\$ 120.00 \$195.00 x 12 months
5612 Training & Equipment	\$ 841.40	\$ 600.00	\$ 600.00	\$ - Lic. Cont.edu.& safety training
5614 Uniforms & Safety Shoes	\$ 1,757.40	\$ 2,600.00	\$ 2,700.00	\$ 100.00
SUBTOTAL OPERATIONS	\$ 9,938.26	\$ 12,245.00	\$ 12,836.00	\$ 585.00
OPERATIONS - OUTSIDE SERVICES				
5322 Alarm Systems	\$ -	\$ 50.00	\$ 50.00	\$ - Yearly contract + Service and New Battery
5320 Radio Repairs	\$ -	\$ 100.00	\$ 100.00	\$ - Replace parts/equipment
5323 Water Cooler	\$ 475.89	\$ 100.00	\$ 200.00	\$ 100.00 15 bottles/5 deliveries
SUBTOTAL OUTSIDE SERVICES OPERATIONS	\$ 475.89	\$ 250.00	\$ 350.00	\$ 100.00
SUBTOTAL OPERATIONS	\$ 10,414.15	\$ 12,495.00	\$ 13,186.00	\$ 685.00
ROAD & BRIDGE MAINTENANCE				
5662 Beaver Control Materials	\$ 3,511.69	\$ 1,000.00	\$ 1,000.00	\$ - Blocked culverts
5663 Cold Patch Hard Surface	\$ 226.80	\$ 400.00	\$ 350.00	\$ (50.00) Using less
5651 Culvert Pipe Repairs	\$ 4,319.99	\$ 2,200.00	\$ 3,000.00	\$ 800.00 Over every year
5723 Emergency Road Repairs	\$ -	\$ 7,000.00	\$ 7,000.00	\$ -
5684 Gravel - Processed	\$ 6,978.08	\$ 11,000.00	\$ 14,000.00	\$ 3,000.00 \$20.40 per tons, repair dirt roads, up \$ 4.90 tons
5664 Hot Patch Hard Surface	\$ 2,621.62	\$ 9,000.00	\$ 9,000.00	\$ -
5724 Line Striping	\$ -	\$ 24,000.00	\$ -	\$ (24,000.00) DBYL Milton Rd & Beach St.
5693 Miscellaneous Dirt Roads	\$ 53.98	\$ 600.00	\$ 600.00	\$ -
5667 Miscellaneous Hard Surface	\$ 1,342.84	\$ 1,000.00	\$ 1,500.00	\$ 500.00 Over every year
5706 Road Signs	\$ 4,303.00	\$ 2,700.00	\$ 3,000.00	\$ 300.00 over every year, prices up
5687 Stone - 3/4 Inch	\$ 1,988.56	\$ 5,000.00	\$ 5,500.00	\$ 500.00 \$22.05 tons, Increase \$ 4.75 tons
5686 Stone - Rip Rap	\$ 2,193.34	\$ 1,500.00	\$ 2,500.00	\$ 1,000.00 \$23.70 tons, Increase \$4.90 tons
UBTOTAL ROAD & BRIDGE MAINTENANCE	\$ 27,539.90	\$ 65,400.00	\$ 47,450.00	\$ (17,950.00)
WINTER ROAD MAINTENANCE				
5707 Magic Liquid	\$ 11,739.52	\$ 15,000.00	\$ 16,800.00	\$ 1,800.00 10,500 gallons @ \$1.60 per gallon, price up, first time in 4 yrs.
5703 Winter Salt	\$ 138,983.79	\$ 155,000.00	\$ 155,000.00	\$ - 2,200 ton @ \$70.00 per ton
5702 Winter Sand	\$ 11,845.10	\$ 12,600.00	\$ 12,600.00	\$ - 810 ton @ \$15.50 per tons
JBTOTAL WINTER ROAD MAINTENANCE	\$ 160,568.41	\$ 182,600.00	\$ 184,400.00	\$ 1,800.00
JAD & BRIDGE MAINTENANCE - OUTSIDE SERVICES				
5731 Basin Cleaning	\$ 1,838.60	\$ 4,200.00	\$ 4,200.00	\$ - \$700 per day COG
5732 Blasting	\$ -	\$ -	\$ -	\$ - \$50.00 blasting billed to projects

TOWN OF GOSHEN BUDGET PROJECTIONS

EMPLOYEE BENEFITS - DEPARTMENT 71

Budget Request:

	Actual			+ OR -
	21-22	22-23	23-24	22-23
Employee Insurance	\$ 202,441.44	\$ 210,157.00	\$ 207,369.00	\$ (2,788.00)
Employer Medicare Tax	\$ 14,855.64	\$ 16,455.00	\$ 16,699.00	\$ 244.00
Employer Social Security Tax	\$ 63,520.35	\$ 70,359.00	\$ 71,403.00	\$ 1,044.00
Health Reimbursement Account (HRA)	\$ -	\$ 724.00	\$ 2,370.00	\$ 1,646.00
Pension Plan Administration	\$ 10,418.00	\$ 10,530.00	\$ 10,030.00	\$ (500.00)
Pension Benefit Contribution	\$ 68,046.07	\$ 72,783.00	\$ 70,453.00	\$ (2,330.00)
State Unemployment Tax	\$ 7,418.69	\$ 7,428.00	\$ 6,925.00	\$ (503.00)
Total Request	\$ 366,700.19	\$ 388,436.00	\$ 385,249.00	\$ (3,187.00)

Spread

The majority of the expenses in this budget are paid on a monthly basis. The annual pension contribution to the Defined Benefit Plan is pay as you go. The 9% Defined Contribution payment is made monthly.

Employee Insurance

Adjusted based on current employees. Additional \$5,600.00 per year for Tax Collector health insurance cost shared with Canaan and Morris.

Medicare Tax

This is projected at 1.45% using the estimated payroll.

Social Security Tax

This is projected at 6.2% using the estimated costs per employee.

Health Reimbursement Account (HRA)

As of 8/29/22 \$237.00 of funds were 2022-2023.

Pension Administration

Financial Advisor Annual Contract Fee and Administration charges for both the defined contribution and defined benefit plan.

Pension Benefit/Contribution

The 9% defined contribution pension estimates are based on the payroll projections (excluding overtime). Also includes payments for defined benefit plan.

State Unemployment Tax

Unemployment was calculated at 1.7% employee up to \$15,000. Elected officials are not included.

PENSION ADMINISTRATION - ESTIMATED COSTS	
Pension Consultant Fees Estimated 23-24 Fees	
Defined Benefit Pension Plan Valuation for 7/1/23- 6/30/2024	
Base Fee	\$ 2,100.00
3 Participants @ \$50.00 each	\$ 150.00
GASB Information for Audit	\$ 1,500.00
	\$ 3,750.00
Defined Contribution Pension Plan Valuation for 7/1/23 - 6/30/2024	
Base Fee	\$ 2,100.00
Financial Advisor Estimated yearly Fee - Resource Management	\$ 3,500.00
16 Participant statements @ \$30.00 each	\$ 480.00
Annual Plan Document Maintenance Fee	\$ 200.00
	\$ 6,280.00
TOTAL ESTIMATED PENSION ADMINISTRATION FEES	\$ 10,030.00
Budget projection 23-24 (number of participants may vary)	