

TOWN OF GOSHEN
BOARD OF FINANCE AGENDA
Regular Meeting — July 26, 2023

7:30 p.m. Town Hall Conference Room

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

Meeting ID 821 9854 0372

Phone: 1 929 205 6099

1. Call to order
2. Attendance
3. Seating of an Alternate
4. Review of Minutes
5. Financial Reports
6. Selectman's Report
7. Correspondence
8. Any other business proper to come before this meeting
9. Adjourn

Lee M. Kennedy

Board of Finance Clerk

Received July 24, 2023 @ 11:30 AM
Attest Brian ZBueh
Goshen Town Clerk

Town of Goshen
BOARD OF FINANCE
REGULAR MEETING
Wednesday June 28, 2023

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

Attendance: Allan Walker, James Korner, Scott Tillmann, Robert Valentine, Ned Bixler, Pat Reilly (alternate), Russel Murdock (alternate) and Todd Carusillo, first selectman. William Lane was excused.

Bob Valentine made a motion to seat Pat Reilly and was seconded by Scott Tillmann. The motion passed unanimously.

APPROVAL OF MINUTES: A motion was made by Bob Valentine, seconded by Ned Bixler and voted unanimously to approve the minutes of the meeting of May 31, 2023.

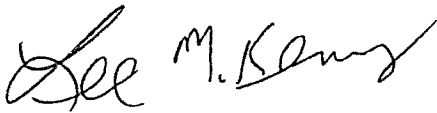
FINANCIAL REPORTS: Received and reviewed Financial Reports from Debbie Franklin dated June 2023. Allan Walker noted that the Tax collectors end of year collection rate is 99.71%

SELECTMAN'S REPORT

Property on Sharon turnpike has been purchased. A request from Garret Harlow, Supervisor of Public Works, was approved to transfer funds from the Town Aid Road account into the Major Road Projects in the amount of \$140,371.35. The allocated funds will be used toward Chip Sealing various roads throughout Goshen. Approved an additional \$9500 from Town Aid Road to Major Road Projects to blast the ledge on Holmes road.

OTHER BUSINESS: None

ADJOURN: Jim Korner made a motion to adjourn the meeting and it was seconded by Pat Reilly. The motion carried and the meeting was adjourned at 7:36 p.m.



Lee M. Kennedy
Board of Finance Clerk

Received
M
Bryan Z Brea
Goshen Town Clerk
June 27, 2023 @ 1:03 P.M.
Goshen Town Clerk
Attest

Town of Goshen, CT
Statement of Comparative Revenues
6/30/2023

G/L ACCT	Description	Revenue Comments				PRIOR YEAR		as a % of Budget
		Revenue to date	Revenue Prior Month	Budgeted	as a % of Budget	Revenue to date	Budgeted	
4345-98	Fire Watch Income	2,273.51	1,553.19	-	N/A	810.92	-	N/A
4800-98	Interest & Dividends	182,399.03	194,189.14	5,000.00	3647.98%	8,969.55	10,000.00	89.70%
4100-98	Property Tax Collections	11,629,613.85	11,627,931.65	11,495,538.00	101.17%	11,883,582.04	11,697,935.00	101.59%
7003	Transfer from Other funds	2,074.27	2,074.27	-	N/A	-	-	N/A

Income Comments:

4345-98 Fire Watch Income - billing for Fire Marshall/Fire Watch for Goshen Fair, Black Bear, Tibet Festival and Goshen Stampede
 4800-98 Interest Income - \$29,886 of interest moved to Land Acquisition Fund per ordinance;
 4100-98 Property Tax Collections - reasonable collections % compared to FYE22. Note Mil rate decreased from 20.6 to 19.8 for FYE23
 7003 Transfers from other Funds - represents amount transferred from Nipper Bottle Fund to cover town's cost of recycling bins

Other Comments:

* Municipal Conveyance Surcharge -June surcharge & 490 Penalties of \$19,776.25 collected; Year end interest transferred of \$29,886 from General Fund per Ordinance.
 Balance is \$827,391.82 in the Land Acquisition Fund.
 7001 Town Aid Road - Balance in Fund is \$496,616. \$149,871 was transferred to CNR per Selectmen as noted in 6/28/23 BOF minutes;
 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 \$281,477.39 received.
 4320-98 Summer Camp Revenue - \$41,780 of summer 2023 camp revenues have been received in FYE23 and has been deferred to FYE24

G/L ACCT	Description	Expense Comments				PRIOR YEAR		as a % of Budget
		Expenses to date	Expenses Prior Month	Budgeted	as a % of Budget	Expenses to date	Budgeted	
5852-22	Recreation Special Events	11,644.88	10,768.58	9,500.00	122.58%	7,307.81	9,500.00	76.92%
5245-61	Town Office - Computer Support	21,485.44	20,967.79	12,000.00	179.05%	18,863.78	14,491.98	130.17%
5247-61	Town Office - Telephone	16,250.62	14,858.13	14,000.00	116.08%	14,840.53	13,500.00	109.93%

Expense Comments:

5852-22 Recreation Special Events - includes June Camp Coch concerts, Sr Picnic, Community Brunch, Rockets Trip, Carousel Museum Trip, Fishing Derby,
 Some of the above have offsetting revenues
 5245-61 Town Office - Computer Support - in excess of \$7,024 spent on Troubleshooting; \$7,186 spent on annual subscriptions for antivirus, Google
 workspace, storage, backups, 20GB storage and product key for ZOOM storage;
 5247-61 Town Office Telephone - increases were greater than anticipated; QE 6/30/23 invoicing to New Hartford to be done

Other Comments:

Cemetery Transfers will be calculated and entry to record will be entered

Town of Goshen
Comparative Operating Statement
July 2022 through June 2023

	Jul '22 - Jun 23	Jul '21 - Jun 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
REVENUES	12,901,608.90	12,512,163.39	389,445.51	3.11%
Total Income	12,901,608.90	12,512,163.39	389,445.51	3.11%
Gross Profit	12,901,608.90	12,512,163.39	389,445.51	3.11%
Expense				
ANIMAL CONTROL	8,031.96	20,273.78	-12,241.82	-60.38%
ASSESSMENT APPEALS	2,297.02	661.62	1,635.40	247.18%
BOARD OF ASSESSORS	81,853.09	83,441.06	-1,587.97	-1.9%
BOARD OF FINANCE	15,868.42	14,233.30	1,635.12	11.49%
BUILDING OFFICIAL	83,495.96	89,043.85	-5,547.89	-6.23%
CEMETERIES	5,310.00	2,830.29	2,479.71	87.61%
CIVIL PREPAREDNESS	4,528.20	7,779.19	-3,250.99	-41.79%
CONSERVATION OF HEALTH	72,441.26	68,614.66	3,826.60	5.58%
ECONOMICS DEVELOPMENT COMM.	437.47	356.40	81.07	22.75%
ELECTIONS	22,628.28	22,534.86	93.42	0.42%
EMP BENEFITS & EXP	386,166.27	366,700.19	19,466.08	5.31%
FIRE COMMISSIONERS	1,391.20	1,701.30	-310.10	-18.23%
FIRE MARSHAL	13,581.52	12,031.99	1,549.53	12.88%
FIRE PROTECTION	85,717.07	91,786.56	-6,069.49	-6.61%
FISCAL OFFICE	57,601.00	50,237.35	7,363.65	14.66%
INLAND WETLANDS	3,136.44	2,852.24	284.20	9.96%
INSURANCE	113,000.00	110,421.36	2,578.64	2.34%
LAND USE ENFORCE	25,206.87	23,855.99	1,350.88	5.66%
LIBRARY	165,229.38	158,525.33	6,704.05	4.23%
MISCELLANEOUS	8,199.53	7,755.66	443.87	5.72%
NEWSLETTER	23,704.33	23,269.82	434.51	1.87%
PLANNING & ZONING	3,923.04	1,688.91	2,234.13	132.28%
PROF SERVICES	12,808.90	16,099.10	-3,290.20	-20.44%
P W	889,879.07	925,886.03	-36,006.96	-3.89%
RECREATION	162,766.38	196,100.77	-33,334.39	-17.0%
RESCUE SERVICE	16,506.41	27,333.87	-10,827.46	-39.61%
SELECTMEN	148,434.10	143,884.41	4,549.69	3.16%
STREET LIGHTS	12,879.59	12,045.45	834.14	6.93%
TAX COLLECTOR	38,226.74	38,577.09	-350.35	-0.91%
TOWN CLERK	90,530.10	90,248.87	281.23	0.31%
TOWN OFFICE BUILDING	80,194.09	73,322.98	6,871.11	9.37%
TREASURER	10,258.23	9,260.30	997.93	10.78%
WASTE REMOVAL	267,378.34	257,001.22	10,377.12	4.04%
WATER POLLUTION CONTROL	50.75	89.10	-38.35	-43.04%
WELFARE	7,204.26	5,438.75	1,765.51	32.46%
ZONING BD OF APPEALS	1,020.44	1,517.12	-496.68	-32.74%
Total Expense	2,921,885.71	2,957,400.77	-35,515.06	-1.2%
Net Ordinary Income	9,979,723.19	9,554,762.62	424,960.57	4.45%

Town of Goshen
Comparative Operating Statement
July 2022 through June 2023

	Jul '22 - Jun 23	Jul '21 - Jun 22	\$ Change	% Change
Other Income/Expense				
Other Income				
Unbudgeted (Budget /GAAP Diff)	0.00	7,816.21	-7,816.21	-100.0%
TRANS FROM OTHER FUNDS	53,074.27	51,000.00	2,074.27	4.07%
Total Other Income	53,074.27	58,816.21	-5,741.94	-9.76%
Other Expense				
Unbudgeted Exp(Bud toGAAP diff)	0.00	7,816.21	-7,816.21	-100.0%
EDUCATION	8,316,201.00	8,680,922.00	-364,721.00	-4.2%
TRANSFERS OUT	1,411,093.70	1,040,948.47	370,145.23	35.56%
Total Other Expense	9,727,294.70	9,729,686.68	-2,391.98	-0.03%
Net Other Income	-9,674,220.43	-9,670,870.47	-3,349.96	-0.04%
Net Income	305,502.76	-116,107.85	421,610.61	363.12%

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

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget	
Ordinary Income/Expense					
Income					
REVENUES	12,901,608.90	12,973,536.75	-71,927.85	99.45%	
Total Income	12,901,608.90	12,973,536.75	-71,927.85	99.45%	
Gross Profit					
	12,901,608.90	12,973,536.75	-71,927.85	99.45%	
Expense					
Contingency	0.00	40,000.00	-40,000.00	0.0%	
ANIMAL CONTROL	8,031.96	12,500.00	-4,468.04	64.26%	
ASSESSMENT APPEALS	2,297.02	2,664.00	-366.98	86.22%	
BOARD OF ASSESSORS	81,853.09	90,458.00	-8,604.91	90.49%	
BOARD OF FINANCE	15,868.42	15,837.00	31.42	100.2%	increase in annual report printing
BUILDING OFFICIAL	83,495.96	78,731.00	4,764.96	106.05%	Building Official Compensation greater due to activity; waiting on PNP charge
CEMETERIES	5,310.00	4,149.00	1,161.00	127.98%	Cemetery Transfers to be determined
CIVIL PREPAREDNESS	4,528.20	7,675.00	-3,146.80	59.0%	
CONSERVATION COMM.	0.00	1,364.00	-1,364.00	0.0%	
CONSERVATION OF HEALTH	72,441.26	77,952.00	-5,510.74	92.93%	
ECONOMICS DEVELOPMENT COMM.	437.47	1,553.00	-1,115.53	28.17%	
ELECTIONS	22,628.28	24,913.00	-2,284.72	90.63%	
EMP BENEFITS & EXP	386,166.27	388,436.00	-2,269.73	99.42%	
FIRE COMMISSIONERS	1,391.20	3,170.00	-1,778.80	43.89%	
FIRE MARSHAL	13,581.52	13,786.00	-204.48	98.52%	
FIRE PROTECTION	85,717.07	111,595.00	-25,877.93	76.81%	
FISCAL OFFICE	57,601.00	59,819.00	-2,218.00	96.29%	add'l \$2,398 to be recorded; cost of QB (computer supplies) was unbudgeted and put dept overbud
INLAND WETLANDS	3,136.44	5,222.00	-2,085.56	60.06%	
INSURANCE	113,000.00	111,202.00	1,798.00	101.62%	Property & Casualty Ins underbudgeted
LAND USE ENFORCE	25,206.87	20,386.00	4,818.87	123.64%	Increase on Officer's Contracted Services due to increase in activity
LIBRARY	165,229.38	166,894.00	-1,664.62	99.0%	
MISCELLANEOUS	8,199.53	10,073.00	-1,873.47	81.4%	
NEWSLETTER	23,704.33	22,350.00	1,354.33	106.06%	increase in cost to publish & mail newsletters
PLANNING & ZONING	3,923.04	3,282.00	641.04	119.53%	increase in legal ads and clerical wages
PROF SERVICES	12,808.90	27,719.00	-14,910.10	46.21%	
P W	889,879.07	1,043,810.00	-153,930.93	85.25%	
RECREATION	162,766.38	207,617.00	-44,850.62	78.4%	
RESCUE SERVICE	16,506.41	35,279.00	-18,772.59	46.79%	
SELECTMEN	148,434.10	148,099.00	335.10	100.23%	increase in newspaper ads - including employment ads
STREET LIGHTS	12,879.59	15,147.00	-2,267.41	85.03%	
TAX COLLECTOR	38,226.74	51,172.00	-12,945.26	74.7%	
TOWN CLERK	90,530.10	89,892.00	638.10	100.71%	increase in Asst. town Clerk wages including Town Clerk Vacation coverage
TOWN OFFICE BUILDING	80,194.09	72,680.00	7,514.09	110.34%	Computer support was overbudget \$9,485; includes troubleshooting, security keys, annual subscrip
TREASURER	10,258.23	9,641.00	617.23	106.4%	increase in cost of checks, envelopes
WASTE REMOVAL	267,378.34	292,194.00	-24,815.66	91.51%	
WATER POLLUTION CONTROL	50.75	344.00	-293.25	14.75%	
WELFARE	7,204.26	7,228.00	-23.74	99.67%	
ZONING BD OF APPEALS	1,020.44	1,610.00	-589.56	63.38%	
Total Expense	2,921,885.71	3,276,445.00	-354,559.29	89.18%	
Net Ordinary Income	9,979,723.19	9,697,091.75	282,631.44	102.92%	
Other Income/Expense					
Other Income					
TRANS FROM OTHER FUNDS	53,074.27	51,000.00	2,074.27	104.07%	
Total Other Income	53,074.27	51,000.00	2,074.27	104.07%	
Other Expense					
EDUCATION	8,316,201.00	8,316,201.00	0.00	100.0%	
TRANSFERS OUT	1,411,093.70	1,419,098.73	-8,005.03	99.44%	
Total Other Expense	9,727,294.70	9,735,299.73	-8,005.03	99.92%	
Net Other Income	-9,674,220.43	-9,684,299.73	10,079.30	99.8%	
Net Income	305,502.76	12,792.02	292,710.74	2,388.23%	

Total overbudget Depts to be funded by Contingency

23,674.14

NOTE: Invoices are still arriving in the Fiscal Office and not all year-end adjustments have been entered.
 The above number will change.

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

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES	12,901,608.90	12,973,536.75	-71,927.85	99.45%
Total Income	12,901,608.90	12,973,536.75	-71,927.85	99.45%
Gross Profit	12,901,608.90	12,973,536.75	-71,927.85	99.45%
Expense				
Contingency	0.00	40,000.00	-40,000.00	0.0%
ANIMAL CONTROL	8,031.96	12,500.00	-4,468.04	64.26%
ASSESSMENT APPEALS	2,297.02	2,664.00	-366.98	86.22%
BOARD OF ASSESSORS	81,853.09	90,458.00	-8,604.91	90.49%
BOARD OF FINANCE	15,868.42	15,837.00	31.42	100.2%
BUILDING OFFICIAL	83,495.96	78,731.00	4,764.96	106.05%
CEMETERIES	5,310.00	4,149.00	1,161.00	127.98%
CIVIL PREPAREDNESS	4,528.20	7,675.00	-3,146.80	59.0%
CONSERVATION COMM.	0.00	1,364.00	-1,364.00	0.0%
CONSERVATION OF HEALTH	72,441.26	77,952.00	-5,510.74	92.93%
ECONOMICS DEVELOPMENT COMM.	437.47	1,553.00	-1,115.53	28.17%
ELECTIONS	22,628.28	24,913.00	-2,284.72	90.83%
EMP BENEFITS & EXP	386,166.27	388,436.00	-2,269.73	99.42%
FIRE COMMISSIONERS	1,391.20	3,170.00	-1,778.80	43.89%
FIRE MARSHAL	13,581.52	13,786.00	-204.48	98.52%
FIRE PROTECTION	85,717.07	111,595.00	-25,877.93	76.81%
FISCAL OFFICE	57,601.00	59,819.00	-2,218.00	96.29%
INLAND WETLANDS	3,136.44	5,222.00	-2,085.56	60.06%
INSURANCE	113,000.00	111,202.00	1,798.00	101.62%
LAND USE ENFORCE	25,206.87	20,388.00	4,818.87	123.64%
LIBRARY	165,229.38	166,894.00	-1,664.62	99.0%
MISCELLANEOUS	8,199.53	10,073.00	-1,873.47	81.4%
NEWSLETTER	23,704.33	22,350.00	1,354.33	106.06%
PLANNING & ZONING	3,923.04	3,282.00	641.04	119.53%
PROF SERVICES	12,808.90	27,719.00	-14,910.10	46.21%
P W	889,879.07	1,043,810.00	-153,930.93	85.25%
RECREATION	162,766.38	207,617.00	-44,850.62	78.4%
RESCUE SERVICE	16,506.41	35,279.00	-18,772.59	46.79%
SELECTMEN	148,434.10	148,099.00	335.10	100.23%
STREET LIGHTS	12,879.59	15,147.00	-2,267.41	85.03%
TAX COLLECTOR	38,226.74	51,172.00	-12,945.26	74.7%
TOWN CLERK	90,530.10	89,892.00	638.10	100.71%
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WASTE REMOVAL	267,378.34	292,194.00	-24,815.66	91.51%
WATER POLLUTION CONTROL	50.75	344.00	-293.25	14.75%
WELFARE	7,204.26	7,228.00	-23.74	99.67%
ZONING BD OF APPEALS	1,020.44	1,610.00	-589.56	63.38%

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

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Total Expense	2,921,885.71	3,276,445.00	-354,559.29	89.18%
Net Ordinary Income	9,979,723.19	9,697,091.75	282,631.44	102.92%
Other Income/Expense				
Other Income				
TRANS FROM OTHER FUNDS	53,074.27	51,000.00	2,074.27	104.07%
Total Other Income	53,074.27	51,000.00	2,074.27	104.07%
Other Expense				
EDUCATION	8,316,201.00	8,316,201.00	0.00	100.0%
TRANSFERS OUT	1,411,093.70	1,419,098.73	-8,005.03	99.44%
Total Other Expense	9,727,294.70	9,735,299.73	-8,005.03	99.92%
Net Other Income	-9,674,220.43	-9,684,299.73	10,079.30	99.9%
Net Income	305,502.76	12,792.02	292,710.74	2,388.23%