

TOWN OF GOSHEN
BOARD OF FINANCE AGENDA
Regular Meeting — Wednesday October 25, 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. Auditor Report
6. Financial Reports
7. Tax Collector's Report
8. Selectman's Report
9. Correspondence
- 10.. Any other business proper to come before this meeting
11. Adjourn

Lee M. Kennedy

Board of Finance Clerk

Received Oct. 23, 2023 12:38 PM
Attest 
asst. Goshen Town Clerk

Town of Goshen
BOARD OF FINANCE
REGULAR MEETING
Wednesday September 27, 2023

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

Attendance: Allan Walker, William Lane, Scott Tillmann, Robert Valentine, Ned Bixler, and First Selectman Todd Carusillo. Excused: James Korner, Russell Murdock

Others: Eric Warner a reporter from Goshen News; Toby Geiger 429 Sharon Turnpike.

APPROVAL of MINUTES: A motion was made by Ned Bixler and seconded by Bill Lane, to approve the minutes of August 23, 2023, corrected as follows: Scott Tillmann was excused, not absent. It was voted unanimously with Bob Valentine and Scott Tillmann abstaining.

FINANCIAL REPORTS: Received and reviewed Financial Reports from Debbie Franklin dated August 2023.

TAX COLLECTORS REPORT: Received and reviewed the Tax Collector's report dated August 2023.

SELECTMAN'S REPORT:

Todd Carusillo reports that the town did not meet the threshold to obtain FEMA funds for storm damage caused during the two July rainstorms. On 9/27/2023, Todd Carusillo spoke with Senator Richard Blumenthal who said he would work to find monies from other avenues.

To date, the town has spent \$55,000 on gravel for repairs, and it will add up to well over \$100,000 with new requests from Public Works. The selectmen just received three requests to transfer funds from Town Aid Road (TAR) to Capital line item: Major Road Projects.

- \$25,767.62 for paving of East Street North
- \$32,715.88 for gravel for dirt road repairs
- \$2,688.75 for 2-3" riprap

The new EMD needs a new laptop, and the board agrees the monies can be used from the Capital Non-Recurring account.

Ned Bixler made a motion to seat Pat Reilly who arrived at 7:34 pm, and it was seconded by Scott Tillmann and voted unanimously.

The Fire Company needs a new laptop for their secretary. The Finance Board recommends the Fire Company spend from their current budget and it will be reconciled at the end of the year.

Public Works reports that the backhoe front bearing & sprocket, three teeth broke off the gear in the front axle. JW Tractor is investigating new or used gear for the Backhoe and an estimate for repair costs will be discussed in the future.

The Crime Watch signs cost of \$450.00 will be assigned to the Selectman's budget. Public Act HB59-17 regarding Safety Cameras was passed by the state and goes into effect October 1st, 2023. The selectmen will continue to review and provide a recommendation. Todd reports that he is receiving many complaints about

speeding and mentions that a budget for Public Safety for fiscal year 2024/2025 will be part of the next budget process.

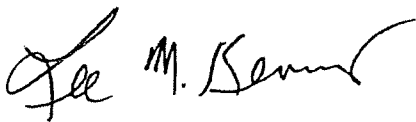
OTHER BUSINESS:

Resident Mr. Toby Geiger of 429 Sharon Turnpike asks Todd to discuss the paving of Lyman Lane and Town Hill Road. Bob Valentine informed the board that Lyman Lane was originally paved with cold asphalt many years ago because part of the hill on Lyman Lane from Rt 63 washed out on a regular basis. Town Hill Road was paved from 85 Town Hill over the bridge to 212 Town Hill due to erosion and complaints from residents. due to the expressed requests of road residents.

The town paved Lyman Lane last week. In 2018 this task was part of the ten year road plan to pave certain roads that are troublesome to maintain and repair. The paving was delayed due to the pandemic. There is no plan to pave Town Hill Road currently.

ADJOURN:

Bill Lane made a motion to adjourn the meeting and it was seconded by Ned Bixler. The motion carried and the meeting was adjourned at 7:48 p.m



Lee M. Kennedy
Board of Finance Clerk

Received Sept. 29, 2023 11:19AM
Attest [Signature]
Asst. Goshen Town Clerk

Town of Goshen, CT
Statement of Comparative Revenues
9/30/2023

G/L ACCT	Description	Revenue Comments				PRIOR YEAR	
		CURRENT YEAR		Revenue to date	as a % of Budget	Budgeted	as a % of Budget
		Revenue Prior Month	Budgeted				
4100-98	Property Tax Collections	6,685,247.30	11,307,515.00	6,840,772.49	59.12%	11,495,538.00	59.51%
4800-98	Interest & Dividends	85,990.30	75,000.00	28,839.36	114.65%	5,000.00	576.79%
4301-98	Building Official Fees	47,987.50	80,000.00	46,533.50	59.98%	100,000.00	46.53%

Income Comments:

4100-98 Property Tax Collections - % of budget consistent with prior year;
 4800-98 Interest Income - August rate on Sweep account (earned \$24,820) was 5.17%; STIF rate (earned \$9,616) was 5.382%
 4301-98 Building Official Fees - Activity still strong; several permits for new construction

Other Comments:

* Municipal Conveyance Surcharge -Sept. surcharge \$5,847.80 collected; Balance is \$846,454.22 in the Land Acquisition Fund.
 7001 Town Aid Road - TAR grant of \$141,063.88 received and \$50,000 transferred to General Fund; \$6,230.63 in road expenses paid out;
 Balance in Fund is \$581,449.21

G/L ACCT	Description	Expense Comments				PRIOR YEAR	
		CURRENT YEAR		Expenses to date	as a % of Budget	Budgeted	as a % of Budget
		Expenses Prior Month	Budgeted				
5631-26	Fire Prot - Equip Testing	4,992.70	6,000.00	3,649.90	83.21%	6,000.00	60.83%
5401-26	Fire Prot- Truck Rep & Maint	9,260.51	16,000.00	3,648.91	57.88%	16,000.00	22.81%
5245-61	Town Hall Computer Support	15,029.50	15,000.00	12,304.52	100.20%	12,000.00	102.54%

Expense Comments:

5422-26 Fire Protection-Equip Testing - Hose & Ladder testing including travel
 5401-26 Fire Prot- Truck Rep & Maint - Engine 1 & 3 pump test; Engine 3 tire replacement
 5245-61 Town Hall Computer Support - Includes \$11,933 annual subscription, two quarterly fees of \$900, and \$1,296 troubleshooting; line item will be overbudgeted two quarterly fees of \$900

Other Comments:

Refer to next tab for activity which is paid up-front

Restricted for Management Use Only

Town of Goshen
Expenses paid up-front

5238-31 Assessors - Computer Support - FYE24 software support, CAMA software and cloud hc
5204-31 Assessor's Mapping - 2023-2024 GIS Hosting/Licensing
6257-51 Conservation of Health - 911 calling - 1st installment to Litchfield County Dispatch.
6254-51 Conservation of Health Services for the Elderly - Annual fee for NW Hills Elderly
6251-51 Conservation of Health - Torrington Area Health annual fee
5563-55 Other Insurance Expense - FYE24 Surety Bond
5238-21 Library Computer Support - upfront expenses for card catalog, shared content
5565-55 Organization Dues - annual fee to CCM, NHCOC and CT Council of Small Towns
5572-55 Newsletter - Town Website - annual website fee
5238-02 PW Computer Maint - annual Roadsoft program
5238-12 Tax Collector Computer Support - Quality Data annual support fee and cloud backup
5201-11 Town Clerk Contracted Services - annual fee for copier;
5245-61 Town Office Building Computer Support - annual subscriptions to Yucatech \$11,933 an
Support service is billed quarterly at \$900/qtr.
5303--58 Other Welfare - annual payment to Greenwoods Counseling Referrals

Town of Goshen
Comparative Operating Statement
July through September 2023

	Jul - Sep 23	Jul - Sep 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
REVENUES	7,171,621.02	7,156,777.85	14,843.17	0.21%
Total Income	7,171,621.02	7,156,777.85	14,843.17	0.21%
Gross Profit	7,171,621.02	7,156,777.85	14,843.17	0.21%
Expense				
ANIMAL CONTROL	2,100.00	1,130.41	969.59	85.77%
ASSESSMENT APPEALS	217.96	84.49	133.47	157.97%
BOARD OF ASSESSORS	34,196.87	33,319.47	877.40	2.63%
BOARD OF FINANCE	133.60	226.94	-93.34	-41.13%
BUILDING OFFICIAL	23,775.74	22,956.18	819.56	3.57%
CEMETERIES	2,600.00	1,060.00	1,540.00	145.28%
CIVIL PREPAREDNESS	364.32	3,395.00	-3,030.68	-89.27%
CONSERVATION OF HEALTH	41,854.46	41,570.46	284.00	0.68%
ECONOMICS DEVELOPMENT COMM.	39.53	0.00	39.53	100.0%
ELECTIONS	2,744.39	9,047.00	-6,302.61	-69.67%
EMP BENEFITS & EXP	118,768.13	111,361.67	7,406.46	6.65%
FIRE COMMISSIONERS	137.03	206.92	-69.89	-33.78%
FIRE MARSHAL	3,956.23	4,002.84	-46.61	-1.16%
FIRE PROTECTION	28,154.82	20,170.32	7,984.50	39.59%
FISCAL OFFICE	13,560.54	12,845.08	715.46	5.57%
INLAND WETLANDS	221.91	722.69	-500.78	-69.29%
INSURANCE	54,119.25	62,069.50	-7,950.25	-12.81%
LAND USE ENFORCE	6,321.73	7,371.08	-1,049.35	-14.24%
LIBRARY	42,673.03	46,008.10	-3,335.07	-7.25%
MISCELLANEOUS	5,265.44	5,599.66	-334.22	-5.97%
NEWSLETTER	8,195.08	6,137.50	2,057.58	33.53%
PLANNING & ZONING	141.63	1,442.21	-1,300.58	-90.18%
PROF SERVICES	1,755.04	2,214.87	-459.83	-20.76%
P W	149,445.19	185,732.16	-36,286.97	-19.54%
RECREATION	67,317.04	61,986.82	5,330.22	8.6%
RESCUE SERVICE	913.33	6,236.70	-5,323.37	-85.36%
SELECTMEN	36,009.54	37,376.86	-1,367.32	-3.66%
STREET LIGHTS	3,285.28	2,931.83	353.45	12.06%
TAX COLLECTOR	13,767.14	17,489.86	-3,722.72	-21.29%
TOWN CLERK	22,769.78	22,121.56	648.22	2.93%
TOWN OFFICE BUILDING	27,694.15	25,330.51	2,363.64	9.33%
TREASURER	2,245.82	2,707.87	-462.05	-17.06%
WASTE REMOVAL	76,765.71	54,849.89	21,915.82	39.96%
WATER POLLUTION CONTROL	0.00	0.00	0.00	0.0%
WELFARE	2,848.32	3,884.86	-1,036.54	-26.68%
ZONING BD OF APPEALS	27.95	180.90	-152.95	-84.55%
Total Expense	794,385.98	813,772.21	-19,386.23	-2.38%
Net Ordinary Income	6,377,235.04	6,343,005.64	34,229.40	0.54%

Town of Goshen
Comparative Operating Statement
July through September 2023

	Jul - Sep 23	Jul - Sep 22	\$ Change	% Change
Other Income/Expense				
Other Income				
TRANS FROM OTHER FUNDS	51,000.00	51,000.00	0.00	0.0%
Total Other Income	51,000.00	51,000.00	0.00	0.0%
Other Expense				
EDUCATION	2,740,123.00	2,772,068.00	-31,945.00	-1.15%
TRANSFERS OUT	912,500.00	831,748.00	80,752.00	9.71%
Total Other Expense	3,652,623.00	3,603,816.00	48,807.00	1.35%
Net Other Income	-3,601,623.00	-3,552,816.00	-48,807.00	-1.37%
Net Income	2,775,612.04	2,790,189.64	-14,577.60	-0.52%

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

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
REVENUES	7,171,621.02	12,731,305.00	-5,559,683.98	56.33%
Total Income	7,171,621.02	12,731,305.00	-5,559,683.98	56.33%
Gross Profit	7,171,621.02	12,731,305.00	-5,559,683.98	56.33%
Expense				
Contingency	0.00	40,000.00	-40,000.00	0.0%
ANIMAL CONTROL	2,100.00	13,000.00	-10,900.00	16.15%
ASSESSMENT APPEALS	217.96	2,739.00	-2,521.04	7.96%
BOARD OF ASSESSORS	34,196.87	93,007.00	-58,810.13	36.77%
BOARD OF FINANCE	133.60	16,812.00	-16,678.40	0.8%
BUILDING OFFICIAL	23,775.74	81,101.00	-57,325.26	29.32%
CEMETERIES	2,600.00	4,072.00	-1,472.00	63.85%
CIVIL PREPAREDNESS	364.32	7,675.00	-7,310.68	4.75%
CONSERVATION COMM.	0.00	1,364.00	-1,364.00	0.0%
CONSERVATION OF HEALTH	41,854.46	75,246.00	-33,391.54	55.62%
ECONOMICS DEVELOPMENT COMM.	39.53	569.00	-529.47	6.95%
ELECTIONS	2,744.39	26,421.00	-23,676.61	10.39%
EMP BENEFITS & EXP	118,768.13	385,249.00	-266,480.87	30.83%
FIRE COMMISSIONERS	137.03	1,995.00	-1,857.97	6.87%
FIRE MARSHAL	3,956.23	15,716.00	-11,759.77	25.17%
FIRE PROTECTION	28,154.82	109,691.00	-81,536.18	25.67%
FISCAL OFFICE	13,560.54	66,024.00	-52,463.46	20.54%
INLAND WETLANDS	221.91	5,447.00	-5,225.09	4.07%
INSURANCE	54,119.25	119,630.00	-65,510.75	45.24%
LAND USE ENFORCE	6,321.73	22,384.00	-16,062.27	28.24%
LIBRARY	42,673.03	164,804.00	-122,130.97	25.89%
MISCELLANEOUS	5,265.44	10,118.00	-4,852.56	52.04%
NEWSLETTER	8,195.08	23,810.00	-15,614.92	34.42%
PLANNING & ZONING	141.63	3,323.00	-3,181.37	4.26%
PROF SERVICES	1,755.04	24,850.00	-23,094.96	7.06%
P W	149,445.19	1,130,370.00	-980,924.81	13.22%
RECREATION	67,317.04	212,285.00	-144,967.96	31.71%
RESCUE SERVICE	913.33	35,368.00	-34,454.67	2.58%
SELECTMEN	36,009.54	155,435.00	-119,425.46	23.17%
STREET LIGHTS	3,285.28	15,147.00	-11,861.72	21.69%
TAX COLLECTOR	13,767.14	47,788.00	-34,020.86	28.81%
TOWN CLERK	22,769.78	98,079.00	-75,309.22	23.22%
TOWN OFFICE BUILDING	27,694.15	79,592.00	-51,897.85	34.8%
TREASURER	2,245.82	10,965.00	-8,719.18	20.48%
WASTE REMOVAL	76,765.71	271,941.00	-195,175.29	28.23%
WATER POLLUTION CONTROL	0.00	353.00	-353.00	0.0%
WELFARE	2,848.32	7,342.00	-4,493.68	38.8%
ZONING BD OF APPEALS	27.95	1,646.00	-1,618.05	1.7%

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

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
Total Expense	794,385.98	3,381,358.00	-2,586,972.02	23.49%
Net Ordinary Income	6,377,235.04	9,349,947.00	-2,972,711.96	68.21%
Other Income/Expense				
Other Income				
TRANS FROM OTHER FUNDS	51,000.00	51,000.00	0.00	100.0%
Total Other Income	51,000.00	51,000.00	0.00	100.0%
Other Expense				
EDUCATION	2,740,123.00	8,220,367.00	-5,480,244.00	33.33%
TRANSFERS OUT	912,500.00	912,500.00	0.00	100.0%
Total Other Expense	3,652,623.00	9,132,867.00	-5,480,244.00	39.99%
Net Other Income	-3,601,623.00	-9,081,867.00	5,480,244.00	39.66%
Net Income	2,775,612.04	268,080.00	2,507,532.04	1,035.37%

COLLECTION INFORMATION AS OF SEPTEMBER 30, 2023

MEMO FROM TAX COLLECTOR'S OFFICE

2022 Grand List Collection Information

Beginning Tax Levy		11,367,517.16
Adjusted Tax Levy (as of month end)		11,364,169.23
Current Grand List Year Collections	**	6,664,859.57
Current year collection rate - collected vs. tax levy =		58.65%

Budgeted collections – taxes		11,307,515.00
Budgeted collections – interest & lien fees		33,000.00
Total budgeted collections		11,340,515.00

Total collections(includes interest & taxes & fees)	****	6,699,071.59
Refunds paid & unpaid		8,134.45
Total collections less refunds(paid & unpaid)	*	6,690,937.14
Collection rate - collected less refunds vs total budgeted		59.00%

2021 Grand List Collection Information

Beginning Tax Levy		11,541,595.79
Adjusted Tax Levy (as of month end)		11,536,885.10
Current Grand List Year Collections		6,830,926.48
Current year collection rate - collected vs. tax levy =		59.21%

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

Total collections(includes interest & taxes & fees)		6,775,480.90
Refunds paid & unpaid		8,028.33
Total collections less refunds(paid & unpaid)		6,767,452.57
Collection rate - collected less refunds vs total budgeted		58.75%

Prior Three Years Collection Rates

2020 GL Collection rate - collected less refunds vs total budgeted	58.80%
2019 GL Collection rate - collected less refunds vs total budgeted	58.03%
2018 GL Collection rate - collected less refunds vs total budgeted	56.46%

FISCAL YEAR 2023/2024 - 2022 Grand List

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

Grand List Year	Uncollected Taxes July 1, 2021	Current Levy	Lawful Corrections	Transfers to	Adjusted Taxes Collectible	** Taxes	Interest	Collections	Total	Paid	Uncollected Taxes w/ Refunds 30-Sep-23	Prior F/Y's Refunds	Over-payments	Adjustments Generating	Refunds Writeoffs	Paid	Refunds unpaid Month end
2022	11,367,517.16	4,192.40	7,540.33	-	11,364,169.23	6,664,859.57	6,924.74	2,471.97	19,899.99	6,671,784.31	4,700,239.46	-	1,239.66	1,091.09	-	929.80	1,400.95
2021	33,439.74	5.00	127.73	-	33,317.01	17,428.02	2,471.97	2,471.97	19,899.99	19,899.99	19,486.55	9,694.53	74.89	-	4,438.53	3,597.56	1,733.33
2020	12,818.84	-	-	-	12,818.84	3,524.38	1,000.48	1,000.48	4,524.86	4,524.86	9,311.15	384.02	-	-	-	16.69	367.33
2019	7,343.07	-	-	-	7,343.07	342.24	87.66	87.66	429.90	429.90	7,039.25	88.79	-	-	-	38.42	50.37
2018	3,781.45	-	-	-	3,781.45	333.21	253.72	253.72	586.93	586.93	3,448.24	-	-	-	-	-	-
2017	2,219.91	-	-	-	2,219.91	-	-	-	-	-	2,219.91	-	-	-	-	-	-
2016	2,632.30	-	-	-	2,632.30	-	-	-	-	-	2,632.30	-	-	-	-	-	-
2015	764.37	-	-	-	764.37	-	-	-	-	-	764.37	-	-	-	-	-	-
2014	554.72	-	-	-	554.72	-	-	-	-	-	554.72	-	-	-	-	-	-
2013	707.30	-	-	-	707.30	-	-	-	-	-	707.30	-	-	-	-	-	-
2012	1,501.29	-	-	-	1,501.29	-	-	-	-	-	1,501.29	-	-	-	-	-	-
2011	976.73	-	-	-	976.73	-	-	-	-	-	976.73	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OLD REFUNDS CHECKS VOIDED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	66,739.72	11,367,517.16	4,192.40	7,668.06	11,430,786.22	6,686,487.42	10,738.57	6,697,225.99	6,697,225.99	6,697,225.99	4,748,881.27	10,167.34	1,314.55	1,091.09	4,438.53	4,582.47	3,551.98
COLLECTION FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MARSHAL FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ADMIN FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LIEN FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL COLLECTIONS TO DATE	-	-	-	-	-	6,686,487.42	11,940.57	6,698,427.99	6,698,427.99	6,698,427.99	4,748,881.27	10,167.34	1,314.55	1,091.09	4,438.53	4,582.47	3,551.98
Refunds	-	-	-	-	-	(4,582.47)	-	-	(4,582.47)	(4,582.47)	-	-	-	-	-	-	-
Refunds Paid Out	-	-	-	-	-	6,693,845.52	-	-	6,693,845.52	6,693,845.52	-	-	-	-	-	-	-
Refunds Not Yet Paid	-	-	-	-	-	-3,551.98	-	-	-3,551.98	-3,551.98	-	-	-	-	-	-	-
Refunds Not Yet Paid	-	-	-	-	-	6,690,293.54	-	-	6,690,293.54	6,690,293.54	-	-	-	-	-	-	-

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