

ANNUAL REPORT OF THE TOWN OF GOSHEN, CONNECTICUT



Town Property - 1097 East Street North

**FOR THE FISCAL YEAR ENDING
JUNE 30, 2020**

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**ANNUAL REPORTS OF THE
TOWN OF GOSHEN, CONNECTICUT
FOR THE YEAR ENDING
JUNE 30, 2020**

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TOWN OFFICIALS, DEPARTMENTS, TERM EXPIRATIONS

BOARD OF SELECTMEN

2021 Robert P. Valentine [R] First Selectman
2021 Dexter S. Kinsella [D] Selectman 2021 Mark S. Harris [R] Selectman
Meetings are held on Tuesdays

TOWN CLERK & REGISTRAR OF VITAL STATISTICS

2022 Barbara L. Breor [R]
2022 Megan Scanlon [U], Assistant
Hours: Monday - Thursday 9:00 A.M. - Noon & 1:00 - 4:00 P.M. Fridays 9:00 A.M.-1:00 P.M.
Or by appointment (after hours)

TOWN TREASURER

2021 James A. Bernard [R]
2021 Matthew R. Sweet [R], Assistant

TAX COLLECTOR

2021 Rebecca Juchert-Derungs
2021 Denise LeClair, Assistant
Hours: Tues. 9:00 A.M. – Noon & Wed. 1:00 P.M. – 4:00 P.M.

REGISTRARS OF VOTERS

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

BOARD OF FINANCE

2023 Allan D. Walker Sr. [R] Chairman
2021 Edward Lee Bixler [D] 2021 Russell B. Hurley [R]
2025 James P. Korner[R]
2023 William P. Lane [D] 2025 Scott W. Tillmann [R]
Meetings are held the Fourth Wednesday Monthly

BOARD OF FINANCE ALTERNATES

2025 Alan H. Booth [R] 2025 Patrick J Reilly [D]

BOARD OF ASSESSORS

2021 Alan H. Booth [R] 2020 Jarrod J. Upton [R]
2022 Mary Wheeler [D]
Meetings are held quarterly

ASSESSOR/CONSULTANT

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

BOARD OF ASSESSMENT APPEALS
2023 Robert H. Harmon [R] Chairman
2021 Leya Edison [D] 2021 Donna L. Molon [R]
Meetings on Special Days during the year

BOARD OF FIRE COMMISSIONERS - 2021
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
William Baldwin

GOSHEN VOLUNTEER FIRE COMPANY, INC.
Robert Barry Hall, Fire Chief William R. Gelormino, President
Peter C. Bernard, Deputy Chief Dave Parillo, Vice President

LIBRARY BOARD OF DIRECTORS
2023 Henrietta C. Horvay [D], Chairman 2025 Diana Y. Bernard [R]
2021 Darlene M. Demetri [D] 2021 Lucia L. Miller [R]
2023 Lynette A. Miller [R] 2025 Josephine Jones [D]
Meetings Third Wednesday Monthly

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

PLANNING & ZONING COMMISSION
2023 Don W. Wilkes [R] Chairman
2021 Cynthia A. Barrett [D] 2023 Laura J. Lemieux [R]
2021 Patrick Lucas [R] 2023 Lu-Ann Catherine Zbinden [D]
Meetings are Fourth Tuesday Monthly

PLANNING & ZONING COMMISSION ALTERNATES
2021 Thomas P. Carey [U] 2021 William B. Clinton [R] 2023 Leya L. Edison [D]

ZONING BOARD OF APPEALS
2021 Daniel J. Kobylenski [U] Chairman
2021 Carol Amanda Cannon [D] 2022 James Ford Johnson IV [R]
2021 Donald H. Moore [R] vacancy
Meetings are held on the Third Thursday Monthly

ZONING BOARD OF APPEALS ALTERNATES

2020 Mark E. Beeman [R] 2021 Clyde Breakell [R] 2021 George S. Szydlowski [U]

INLAND WETLANDS & ZONING ENFORCEMENT OFFICER

Martin J. Connor

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

INLAND WETLANDS & WATER COURSE COMMISSION

2021 Thomas R. Stansfield [U] Chairman

2021 Allen S. Kinsella [D] 2020 Lorraine M. Lucas [R]

2022 Raymond A. Turri [R] 2022 Brandy G. Summerlin [R]

2020 Frederic W. Wadhams [R] 2022 Vacancy

Meetings are the First Thursday Monthly

ECONOMIC DEVELOPMENT COMMISSION

2021 Anne Green [R] Chairman 2022 Amy Tobin [D] Vice Chairman

2021 Darlene Demetri [D] 2020 vacancy

2022 vacancy

ECONOMIC DEVELOPMENT COMMISSION - ALTERNATES

2022 Scott Fraher [R] 2021 vacancy

RECREATION COMMISSION

2022 Donald L. Patterson Jr. [R] Chairman

2021 Garret D. Harlow [R] 2022 Nanci Howard [D]

2021 Sara Leonard [U] 2020 Patrick Lucas [R]

2020 Erin Reilly [D]

Meetings are held on the Third Monday Monthly

DEPARTMENT OF PARKS AND RECREATION

Colleen Kinkade, Recreation Director

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

Thurs 2:00 P.M. – 6:00 P.M.

Summer hours at camp or by appointment

AGRICULTURAL COUNCIL

Clinton Thorn, Chairman [U]

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

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

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

Meetings are held second Tuesday Monthly

AGRICULTURAL COUNCIL ALTERNATES

Hope Thorn [U] Mary L. Tracy [R]

CONSERVATION COMMISSION

2020 Anders A. Nygren [R] Chairman

2022 Paul B Gallo [U] 2020 Iain M Kinsella [D]
2021 Jason A. Masi [U] 2023 Eugene L. Newell [U]
2021 Suzanne Newell [U] 2022 Laura Saucier [D]
First Wednesday Monthly

WATER POLLUTION CONTROL AUTHORITY

2020 Christopher Zavagnin [R], Chairman 2021 Henrietta C. Horvay [D], Vice Chairman
2020 Jeffrey D. Lindstrom [U]
2021 Theodore A. Panasci [U] vacancy
Meetings are held when needed

WAMOGO REGIONAL HIGH SCHOOL DISTRICT #6

Chris Leone, Superintendent
Sabin Loveland, Principal

GOSHEN CENTER SCHOOL

Tracy Keilty, Principal

GOSHEN MEMBERS OF BOARD OF EDUCATION FOR REGIONAL DISTRICT #6

2021 Michael J. Bergin [D] 2022 Emily Marchand Cole [U] 2023 Lauren Marti [R]

BUILDING CODE OFFICIAL & DEMOLITION OFFICER

2020 Chris Zibell
Tuesday & Thursday 7:30 A.M. to 10:00 A.M.

BUILDING BOARD OF APPEALS

2022 Todd M. Carusillo [R] 2021 Christopher E. Kowalski [R]
2024 Jeffrey D. Lindstrom [U]
2020 Theodore A. Panasci [U] 2023 Christopher J. Wright [D]
Meetings are held as needed

TOWN HISTORIAN

Henrietta C. Horvay

ANIMAL CONTROL OFFICER

Regional Animal Control (Torrington/Goshen/Litchfield)

AGENT FOR THE ELDERLY

Deborah DiPietro

NORTHWEST MENTAL HEALTH DISTRICT

Edward Bixler

TORRINGTON AREA HEALTH DISTRICT
2023 Thomas A. Breakell

EMERGENCY MANAGEMENT DIRECTOR
James P. O’Leary

TREE WARDEN
2021 Edward E. Perry Jr.

CONSTABLES - 2021
Henrietta C. Horvay [D] Russell B. Hurley [D]
Dexter S. Kinsella [R] William P. Lane [D]
Lorraine M. Lucas [R] Anders A. Nygren [R] Alfred L. Shull [R]

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

POLICE SERVICE
Troop B, Canaan

TOWN ATTORNEY
Roraback & Roraback

JUDGE OF PROBATE
Hon. Michael Magistrali, Torrington

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

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

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

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

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: 2863 estimated

Public Schools:

Goshen Center School
Wamogo Regional High School
Oliver Wolcott Technical School

Churches:

Church of Christ Congregational, Corner of Old Middle Street & Torrington Road
St. Thomas of Villanova, Roman Catholic, North Street
Church of Jesus Christ of Latter Day Saints, North Street

Golf Course:

Torrington Country Club, Torrington Road

Lakes & Ponds:

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

Land Area: 29,184 acres 45.6 square miles

Situated in the Northwest Hills of Connecticut

Elevation at Goshen Center: 1,333 feet

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

U. S. Representative District: 5th

State Congressional District: 30th

State Representative District: 63rd & 64th

TOWN CLERK

Vital Statistics

15 Births (5 Girls & 10 Boys) 19 Marriages (9 in Goshen) 20 Deaths

Burials in Cemeteries

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

Licenses & Stamps

205 Sportsmen Licenses, Stamps & Tags were issued.

Dog Licenses

335 Dog Licenses were issued

306 Altered	25 Unaltered	4 Kennels	0 Guide Dog	5 Other
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Recordings

1050 Land Documents were recorded.

5 Military Discharges	11 Maps Filed
5 Liquor Permits	7 Notary Public
7 Tradenames	

Meetings

Special Town Meeting was held on August 5, 2019

The Annual Town Meeting & Special Town Meeting was held on November 18, 2019

The Annual Budget & Special Town Meeting was not held due to the COVID 19 pandemic

Special Town Meeting was held June 30, 2020

Elections & Referendums

Municipal Election November 5, 2019

Presidential Preference Primary April 28, 2020 was postponed till August 11, 2020 due to COVID pandemic

During 2019 – 2020 a worldwide pandemic was occurring. During the Month of March the Town Hall changed operating procedures and many things went on-line and by appointment only. July 2020 the Town Hall re-opened but we still requested appointments to help maintain “social distancing”.

Respectfully Submitted,
Barbara L. Breor
Town Clerk

BOARD OF ASSESSMENT APPEALS

The Board of Assessment Appeals met on September 28, 2019 for the 2018 Grand List Motor Vehicle hearings and had four applications. This resulted in a decrease of the total assessment by \$6,913.

The Board of Assessment Appeals met on May 2, 2020 for the 2019 Grand List Real Estate and Personal Property hearings and the 2018 Grand List Supplemental Motor Vehicle hearings. There were 3 Real Estate applications for the May 2020 Hearings. Three appeals were granted, resulting in a total assessment decrease of \$47,280.

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.

Respectfully submitted,

Denise Leclair, Clerk

Committee Members:

Chairman Robert Harmon, Donna Molon and Leya Edison

BOARD OF ASSESSORS

Regular meetings are held quarterly on the third Wednesday of September, December, March and June. Lucy Hussman, Assessor, continues to work with the Board of Assessors as well as other commissions, boards and departments within the town. Denise Leclair continues working as the Assessor's Assistant.

Net Grand List of Taxable Property for the Town of Goshen

	<u>2019 Net Grand List</u>	<u>2018 Net Grand List</u>	<u>2017 Net Grand List</u>
Real Estate	\$ 516,516,510	\$ 514,086,950	\$ 511,754,690
Motor Vehicle	34,751,095	33,094,275	31,669,430
Personal Property (businesses)	<u>13,945,030</u>	<u>12,244,570</u>	<u>10,669,000</u>
Grand List Totals (after BAA changes)	\$ 565,212,635	\$ 559,425,795	\$ 554,093,120
Change from prior year	5,786,840	5,332,675	25,550,990
Percentage Change	1.03%	0.96%	4.83%
 <u>Total # of Accts</u>			
Real Estate	2307	2310	2312
Motor Vehicle	4035	3958	3923
Personal Property (businesses)	327	326	325

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

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

BOARD OF ASSESSORS

Jay Upton
Alan Booth
Mary Wheeler

BOARD OF SELECTMAN

Fiscal year 2019/2020 began like many recent years. The Selectmen working with our boards, commissioners and departments were able to manage the town's finances and address challenges either local or related to State government in Hartford.

That was, of course, before February when everything changed with the COVID-19 pandemic hit. For the first time in our history, the Town Hall and schools were closed to prevent the spread of the virus. Region 6 students were introduced to distance learning, all on-line learning for the balance of the school year. At Town Hall, the doors were locked and residents were allowed in by appointment only, from the beginning of the pandemic until July 1st. Following that, everyone entering the Town Hall was required to sign in and have their temperature checked before entering, and wear a face mask while in the building. Sneeze-guards on the doors with plexiglass windows were installed in Fiscal Office and the Tax Collector's office. The Town Clerk's office also had sneeze-guards installed as well as a half-door to regulate those entering the vault. Town Meetings experienced a change due to the potential for community spread of the virus. As a result, the Governor issued an Executive Order requiring the Board of Selectmen to authorize the Board of Finance to adopt the Annual Budget, without the Town's people approval at Town Meeting. And so, for the first time in anyone's memory, the Annual Budget was adopted without a Town Meeting vote. Due to the unusual circumstances, and a concern for the effect of COVID-19 pandemic may have on our economy, with the many businesses being closed by the Governor's Executive Orders, very limited capital appropriations were granted. In the previous year, over \$800,000 in capital requests were approved; this year only \$5,000 was approved from \$993,980 in requests.

Tax collection was also affected by pandemic and the Governor's Executive Orders. Every municipality needed to either defer tax collections until October 1st, or offer a reduced interest rate between July 1st and October 1st of 3% annum- ¼% per month instead of the normal 18% annum – 1-1/2% monthly.

All board and commission meetings were held virtually by "zoom" meetings. However, at the end of June, an *in-person* town meeting was held to elect a Board of Education member and to approve a Highlands grant and easement. The meeting was held in the Goshen Center School gym with much different protocol than previous. Everyone who attended had their temperature checked, face masks were required. Our registrars and Town Clerk checked people in behind sneeze guards; chairs were placed 6' feet apart; doors were kept open and the exhaust fans were turned on.

As if dealing with a pandemic wasn't enough to deal with, tropical storm Isaias hit Connecticut on August 4th with devastating winds knocking out power for over 99% of Goshen residents – many for over a week. Fortunately, the storm hit in the summer. Our years of planning paid off. We opened an "emergency operations center" and worked to coordinate clearing our roads and restoring power to our residents. While many residents in neighboring area didn't see an Eversource crew in their towns for days, Goshen was able to get a crew along with tree crews working with Goshen's Public Works Department to clear roads and eventually restore power to all those affected. Here at Town Hall, we were able to assist our residents with hoses set up for people to fill containers with water and a charging station was made available to enable people to "charge" their mobile devices. Much thanks go out to our Emergency Management Director (EMD), Jim O'Leary and Deputy EMD, Paul Estefan, along with CERT team members for their efforts to enable us to distribute four pallets of bottled water and four pallets of MRE (Meals Ready to Eat).

Once again our audit showed no findings of accounting deficiencies. As always this is very much due to the hard work of everyone in Town Hall who manage the Town people's money.

Town finances continue to be strong although a spending freeze was initiated soon after the pandemic struck due to the uncertainty of the effects of the pandemic on the economy and tax collections. Our year end finished better than anyone could have expected given all that had transpired.

The original budget anticipated using \$532,598 from the undesignated fund balance (rainy day fund; by year end only \$163,393 was necessary to balance the budget.

BOARD OF FINANCE

Another year of excellent work by boards, commissions, staff and careful oversight by our Board of Selectmen has served the taxpayer well during a difficult year. Under expenditures, some income above that budgeted, and a spending moratorium by the selectmen resulted in us using much less of our fund balance than anticipated. This was most fortunate because, in the face of some substantial unavailable increases facing us, all were determined to hold the mill rate steady. This was done at the expense of not funding any capital requests. However, as the year progresses, we are expecting to be able to fund much of that list that is essential to our long term fiscal needs.

Our auditors are again happy which again reflects well on the ladies in the fiscal office. Goshen again makes the very short list of towns in CT which are debt free.

The Board of Finance meets on the fourth Wednesday of the month except for November & December when we meet on the third Wednesday.

Special meetings are held when, and if necessary. All meetings begin promptly at 7:30 pm.

Public participation is welcomed and appreciated and we welcome written communications.

Respectfully submitted,
Allan D. Walker, Jr.
Chairman

CEMETERIES

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

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

Funds helping to support the cost of annual maintenance continues to be managed through the investment of dedicated gifts to the town, the sale of plots and burial fees.

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

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

Gifts of value are encouraged either during an individual's life or as part of their estate.

Gifts are added to the dedicated funds for a cemetery as specified or are used to cover the cost of a specified project.

Anyone with interest in contributing should contact the First Selectman's office or the appointed Sexton.

Fees for the cemeteries are:

Graves: \$1000

Burial: \$ 400 plus digging

Frederic T. Barker
Sexton of Cemeteries

BOARD OF FIRE COMMISSIONERS

The volunteer members of the Goshen Fire Company live in and/or work in our community. They 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 Peter Bernard, Captain Michael Fraher, Lieutenants; Patrick Lucas, Jason Watley, Mark Better, Matt Grosclaude, and John Miller, President William Gelormino, Vice President Dave Parillo, Treasurer Stan Detwiler, Secretary Debbie DePietro, 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 met extra challenges when the Covid-19 virus began to shut down the state and rapidly changed protocols for both fire and EMS. The Fire Company adapted to social distancing protocols, donning PPE and holding meetings via Zoom and Google classroom. The demand for adequate supplies of PPE became a task that was not easily met. The Fire Company and EMS reviewed CDC protocols and recommendations and was able to obtain enough PPE to be prepared for a rapid increase in EMS calls. EMS reviewed countless updates to CDC, OEMS, and hospital protocols so as to keep current with protocol and operating procedures. It has been a trying, stressful time for our volunteers, putting their health and safety and that of their families at risk. However, many of our volunteers stepped up and responded to over 100 calls since the outbreak. The Commission cannot be more thankful for their continuing efforts.

The Board of Fire Commissioners would also like to thank the Board of Finance and the Board of Selectmen for their continued support. Because of their support, even during town's budgetary constraints and Spending Freeze in light of Covid-19, the Fire Company and Rescue Service have consistently been able to maintain the high level of public safety and public service which have been their hallmark throughout their many decades of protecting our town.

The Fire Company responded to a combined total of 325 calls Fiscal Year 2019/2020. Those calls include Fire, Ambulance/EMS, and Dive Team responses, including mutual aid dispatches to surrounding towns. Company meetings are held monthly to review memberships, policies and general announcements within the Company. Anyone interested in joining the Fire Company is more than welcome!

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 Commissioner Melissa Foster

OFFICE OF THE GOSHEN FIRE MARSHAL

The following is a summary of the fire marshal's activities from July 1, 2019 to June 30, 2020.

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

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

Approximately 57 inspections were done. All License facilities were done as needed.

Complaints were handled immediately and resolved in a timely manner.

Plan reviews are conducted jointly with the Building Officials Office.

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

Fire Investigations are conducted with a team approach. They are conducted through the cooperation efforts of the Goshen Fire Department, State Police Troop B, and this office.

The State Fire Marshal's Office is also used at no expense of the Town. The State has more recourse at their disposal such as the arson K-9 unit. By utilizing these outside agencies it enables each person at the scene a specific job and more eyes to help determine the origin and cause of the fire.

Investigate 2 Structure Fires

Investigate 3 Complaints

Investigate 1 illegal LP Cylinder attached to a heating unit in a home (immediate removal ordered)

Respectfully submitted by,

Bill Baldwin, Goshen Fire Marshal

CONSERVATION COMMISSION

Hiking Trails

Overgrowth was cut back on all trails

Fallen trees were removed on Town Hill Trail

Information kiosks were erected at trailheads

New metal trail markers will be put up soon

Updated trail maps were created

Our website was redesigned and all trail maps added to it

A bat house was erected on a pole near the John Ross Trail

Goshen Town Topics

Article about bats (Spring 2020 issue)

Article about Follow the Forest corridor (summer 2020 issue)

Town Beautification

This Fall the perennial beds on each side of the Town Hall walkway will be cut back

BUILDING OFFICIAL

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

Fiscal year	2019 - 2020	2018 - 2019	2017-2018
Number of Permits	386	292	294
New Dwellings	4	4	4
Construction Value	7,276,597	4,428,767	5,380,883
Fee Value	76,181	52,293	68,189

The number of permits issued for the 2019/2020 fiscal year went up significantly from the previous fiscal year. The construction values also increased by almost 3,000,000. The number of permits issued for new constructions stayed remained the same.

Just a reminder, the State of Connecticut Building Code is adopted and required by Town Ordinance. Any building project, electrical, plumbing, heating and air conditioning installations, wood stoves, pellet stove, solar system, swimming pools (both in-ground and above-ground), spas, hot tubs, 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 1st Thursday of the month at 7:15PM in the Town Hall conference room, 42 North Street. The inland wetlands and watercourses of Goshen are an indispensable and irreplaceable, but fragile, natural resource. The wetlands and watercourses are an interrelated web of nature essential to:

- an adequate supply of surface and underground water;
- hydrological stability and control of flooding and erosion;
- the recharging and purification of groundwater; and
- the existence of many forms of animal, aquatic, and plant life.

The preservation and protection of the wetlands and watercourses from random, unnecessary, undesirable, and unregulated uses, disturbance or destruction is in the public interest and is essential to the health, welfare, and safety of the citizens. *

The Inland Wetlands Commission and their agent have been diligent in preventing unregulated activities, of which have despoiled, polluted, and eliminated wetlands and watercourses causing a significant adverse impact on the environment and ecology. The dedicated and skilled members of this Commission are: Thomas Stansfield (Chairman), Allen Kinsella (Vice Chairman), Lorraine Lucas, Ray Turri, Rick Wadhams, and Brandy Summerlin. There is one vacancy on the Board.

In the fiscal year 2019-2020 the Inland Wetlands Commission met for 10 regularly scheduled meetings. A total of 9 Inland Wetlands permits, 5 declaratory rulings on permitted use, and 1 5-year extension were granted.

Martin Connor, AICP, the Inland Wetlands Enforcement Officer, under Section 12 of the Inland Wetlands and Watercourse regulations, has the authority to approve a permit for an activity that is not located in a wetland or watercourse when such agent finds that the conduct of such activity would result in no greater than a minimal impact on any wetlands or watercourses. Mr. Connor issued 8 such permits in the Fiscal Year 2019-2020.

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

*contains content from the Inland Wetlands Regulations, adopted from DEP 4th model.

PLANNING & ZONING COMMISSION

The Planning and Zoning Commission meets the 4th Tuesday of each month at 7:30PM, holding additional Special Meetings and Public Hearings as needed. The Commission meets to discuss and review sensitive land use applications, issues, and topics. 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 2019-20, the Commission held 9 regular scheduled meetings with 3 public hearings. The following applications were approved; Zoning Regulation Revision, Section 3.7.3, Accessory Apartment – Eliminate Section 3.7.3d; 42 East Street South – Special Permit per Section 5.6.1; 4 Old Middle Street – Special Permit – Change of Use; 21 Tamarack Lane – Accessory Apartment; Referral Under §8-24 of the CGS Regarding Proposed Highland Grant and conservation easement for Town property located at 1097 East Street North and adjacent property.

The Town Planner/Zoning Enforcement Officer approved 37 zoning permits for various applications. These included; 8 deck/porches, 5 sheds, 4 barns, 3 garages, 2 swimming pools, 1 new house, 2 additions, 1 driveway extension and 12 various permits. Violations were investigated and resolved. The Town Planner/Zoning Enforcement Officer maintains office hours from 7:30AM to 9:45AM on Tuesdays and Thursdays or by appointment.

The Commission is comprised of 5 regular members and 3 alternates. Don Wilkes serves as Chairman, Laura Lemieux serves as Vice-Chairman, and Lu-Ann Zbinden serves as Secretary. Cynthia Barrett, and Patrick Lucas serve as regular members. Thomas Carey, William Clinton and Leya Edison serve as Alternate Commissioners. Commission Member Lu-Ann Zbinden also acts as the Commission's liaison with the Goshen Land Trust. Vice Chairman Mark Harris resigned August 21, 2019.

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 six 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, Hoopla and RBDigital to bring more online options to our residents. All of these are dependent upon a current library card so please make sure we have your updated information.

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

The spring programs were interrupted by COVID-19 closure. This meant that after a time of being closed we opened for curbside service and eventually with guidance of the Town and Library Board, we opened by appointment with restrictions. Though the Goshen Public Library usually hosts the Annual Art Show from the Goshen Center School in April and the photographs from the Annual Goshen Good Neighbors calendar in May we were unable to do so this year because of COVID-19 closures and space limitations.

“Mrs D” completed the Summer Reading program in 2019 and gave her notice. She was able to stay on as a library aide but you may have noticed our new Children’s Programmer, Ms. Ryan Strazza to the Goshen Public Library as our new Children’s Programmer. She brings many years’ experience as a pre-school teacher. Ms. Ryan has started well and brings enthusiasm and a love of crafts to the story hour – she has reached out via Facebook and Zoom to children this Spring.

Please come in and update your library card, you’ll be glad you did. The Goshen Public Library also has its list of museum passes on our web site – these passes offer either discount or free entrance into many local museums and attractions. Some of the museums we offer include New England Air Museum, the Mystic Aquarium and the Yale Peabody Museum.

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, 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 2019-2020, the Public Works Department continued our tradition of service and dedication to the residents of Goshen, much as in years past. Our custom of service was visible throughout the town in the steady progress of roadway and public property maintenance, as well as in the completion of road improvement projects. The entire Public Works staff and I sincerely thank all residents for your consideration and patience with any roadway limitations during the year. When projects are under way, temporary modifications and limitations are often necessary to facilitate the work. Your cooperation ensured the safety of those working in the field.

The Public Works Facility is located south of the rotary at 38 Torrington Road. The facility houses the town garage, a large barn for the indoor storage of sand/salt, a smaller storage barn for traffic signs, a road sander storage shed, and a yard for the storage of materials and additional equipment. The Public Works Department carries out all regular maintenance and improvements to our facility. No capital improvements were made at the Public Works Complex in 2019-2020.

The Public Works Department in 2019-2020 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 spreaders ranging in age from 1994 to 2020. 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 wood chipper, two 1991 45hp tractors, 1988 backhoe loader, and a roller compactor. In addition to our truck fleet, and large equipment, we maintain and utilize many pieces of smaller equipment and tools.

During 2019-2020 budget year, Truck #8, a 2004 International 7400, was replaced with a 2020 International HV, fitted with a Viking stainless steel all-season body. A number of smaller items were purchased as they wore out, including a plow, equipment, and truck tires. We continue to co-op with the Northwest Hills Council of Governments (NHCOG) 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 2019-2020 fiscal year, we accomplished the reconstruction and paving of Thompson Rd., School Hill Rd., (Rt 4 to Sandy Beach Rd., Hillhouse Rd (5 ½ Mile Rd. to address #138), and Milton Rd (Litchfield line to the Marshapaug River). The second section of Milton Rd. reconstruction from Sheer Shop Rd. to address #455 was 90% paid for by Federal and State Grants.

Roads in the southwest area of Town were targeted for chip sealing this fiscal year. Due to uncertain times during the pandemic, the program was limited from previous years. Roads included were Bartholomew Hill Rd., Allyn Rd., Turkey Hollow, Milton Rd., Cornwall Dr., Weldon Ct., Rock Wall Ct., Seeley Rd., East Cornwall Rd., and Equestrian Dr.

We used 30,600 lbs of hot applied rubberized asphalt to crack seal roads during the 2019-2020 year. Roads included were Bartholomew Hill Rd., Allyn Rd., Turkey Hollow, Davidson Rd., Tyler Lake Hts., Tyler Lake Hts. Ext., Park Rd., Center Rd., Sandy Beach Rd., Milton Rd., Rockwall Ct., Redwood Ct., Weldon Ct., Cornwall Dr., Equestrian Dr., Allenby Ct., East Cornwall Rd., Deer Run Ln., Eli Bunker Rd., Lake Shore Rd., Seeley Rd., Ivy Mtn. Rd., Hageman Shean, Howe Rd., Hillhouse Rd., N. Goshen Rd., Breguet Rd., Cottage Grove Rd., and Sunset Ridge Rd. Roads with sections skim coated with an asphalt layer as a part of the chip seal program were Bartholomew Hill Rd., East Cornwall Rd., and Seeley Rd. This process was used for approximately 7,900 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 bringing in fill to create a pad for a future playground. Additionally the Department cleared and graded an area at the newly acquired recreational property on East St. North.

The Public Works Department responded to 29 winter weather-related events throughout the year, plowing and treating the roads a total of 34 days, beginning on November 12th, 2019 and ending on April 18th, 2020.

This past winter we used approximately 490 tons of road sand, 1,670 tons of salt, and 8,500 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 2019-2020 year had a decrease in driveway permits issued from the prior fiscal year with 14 driveway permits granted and one roadway excavation permit issued a decrease. Additionally, we answered numerous resident inquiries concerning road-related and other various issues.

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

Respectfully submitted,

Garret D. Harlow, P.L.A.
Public Works Supervisor

PARKS AND RECREATION DEPARTMENT

What makes our little town of milk and honey a truly wonderful place to live?? It's the townspeople and the many awesome things that we do when we all get together! This year was a bit different once March hit. Before the pandemic that nearly shut down every part of our lives, we had lots of events and programs put on by the Recreation Department. We work in cooperation with many of the community organizations, including the Goshen Public Library, Goshen Center School, Region 6, Goshen Community Care and Hospice and Northwest Visiting Nurses as well as other local Recreation Departments, to facilitate the programs offered to the youth, adult and senior populations. Some of the amazing volunteers this past fiscal year included but are not limited to: Rec Director's number one volunteer, Sam Kinkade; Virginia Perry, Cheryl Martinelli, Dustin Watkins, Don Patterson, Erin Reilly, Sarah Leonard, Patrick Lucas, Garret Harlow, Nanci Howard, George Givens, Debbie DePietro, Sherri Contadini, Halloween volunteers, summer JRCIT's and so many more who have worked to keep our programs fun and fresh.

After using MyRec.com for about a year now, our registrations have gone up! Especially during the pandemic, it was a great asset to have for the townspeople to register for online events, busy bags and other information while staying at home, including payment right online. We're excited to continue using MyRec.com for the summer camp registration and fall activities, for either online, in-person or busy bags. Thanks to the Board of Selectmen for continuing their support in staying up with the technology that supports our citizens!

When the pandemic hit, **programs and events went virtual or socially distant**, but were still enjoyable and current. After school activities and Senior programming were halted, the Recreation Department stepped up and delivered activities and events! We introduced Easter Egg Hunt Kits that were delivered or picked up (in intervals), virtual Poppy's Fishing Derby with trophies that were delivered to the winners, 50 Days of Earth Day (with fun activities to do every day) in conjunction with the Goshen Public Library Children's programmer, Busy Bags (FULL of fun stuff for the kids to stay busy with), 4th of July Busy Bags filled with red, white and blue items, Virtual Yoga with Jenna, Senior Corona Kits (delivered to 30 senior citizens in town who lived alone or not able to leave their homes) and a Drive Thru Senior Picnic with live music at Camp Coch. We also worked with the Congregational Church to advertise the Town's Friday Night Bell Ringing suggested by the Board of Selectmen, which brought together the townspeople during a time when we physically couldn't be together. We also did a roadside clean-up project where citizens signed up to clean up certain roads in Goshen. The Rec Dept. provided bags and gloves for them to use and coordinated with the Public Works Department to pick them up.

Over this past fiscal year before the pandemic, we offered a variety of activities and opportunities for residents of the Town of Goshen including some new events. **Some of these programs and events that were in-person included for kids:** archery, dance, karate, crafts, field hockey, ski and snowboarding at Mohawk, Ho Ho Hotline, Halloween Party, Gingerbread House Decorating, Holiday Tree Lighting at Goshen Center School and Camp Cochipianee Summer Day Camp 2019. **Events and programs in person for adults include:** yoga, men's hoops, volleyball, adult exercise classes with Ann Barrante, Tuesday Senior Social, Town Wide Tag Sale, AARP Safe Driving Course, First Annual Fall Festival with local crafters and Annual Alumni Basketball Game between Wamogo and Litchfield.

Programs with **WMG Recreation** (Warren, Morris and Goshen Recreation Departments) included: soccer (with Wamogo Varsity Soccer Teams), basketball (with Wamogo basketball teams and Volunteers) and Hot Shots Contest. Once we had to go virtual or socially distant, we introduced entertainment at home or from a safe distance such as Virtual Trivia Night, Virtual Jukebox Bingo and Mileage and Cycling contest between the 3 towns. Being able to combine the 3 towns in larger events helps offset the cost that would make the event too expensive to do by an individual town. Plus we can reach out to more people to participate! The more the merrier!

The Goshen Cornwall Senior Bus had been getting some use with the senior townspeople as we did monthly trips out of town. This included going to the Christmas Tree Shops and lunch, “Nonsense” at Sharon Playhouse and the Pequot Museum.

We offered three wonderful free concerts in the summer of 2019. These included Tradesmen Band, The Stach and The Kerry Boys with a side of ice cream from the Ice Cream Stand by Jodi Tenney. These concerts are free of charge to anyone who comes! These Sunday evenings are a nice way to wind down from the weekend.

Summer Camp at Camp Cochipianee was another success for the summer of 2019. We welcomed the Region 6 Summerfest program to our Summer Camp again! It was great having a diverse group of campers that rounded out our camp. We include campers from Litchfield, Cornwall, Torrington, Warren and Morris to our Goshen Camp at a small increased price. With an average of 88 campers per week made for full weeks of fun and activities. Each week includes groups rotating from Wilderness, Sports, My Time, Programs, Arts and Crafts and Waterfront where they receive swim lessons daily. The staff are a dedicated group of energetic group of adults, teens and volunteers. Our Counselors are 18 and over and bring their joy of summer camp to their area. Counselors in Training (CIT's) are high school aged staff that are hired for their diversity and enthusiasm. Junior Counselor In Training (JRCIT's) are middle school staff that volunteer their time, but still go through the hiring process and interviews. These JRCIT's also had an opportunity to partake in our new program for teens in 2019.

The Teen Adventure Camp (TAC) was a new program in the summer for our teens in the area. They went on 3 trips a week on the bus to attractions in Connecticut which included Brownstone Park, Laser Quest, Lake Compounce, zip lining and tree obstacle course, WNBA game, New Britain Bees Baseball games, and Powder Ridge. It was a slow start to this great program, but its participants increased as the summer progressed and the teens that partook had a great experience! For 2020, a lot of awesome trips were planned, but as the pandemic didn't slow down, the TAC program was put on hold for 2020.

Camp Coch Summer Day Camp planning starts in about January and there was lots of exciting things on the docket for summer 2020, but all plans and hiring were put on hold in March due to COVID-19, but that again, did not stop the Recreation Department from figuring out how to make summer camp happen for the kids who had not been in a social setting for almost 4 months! Assistant Camp Director, Tammy Randall and Colleen put their heads together to come up with Camp Coch 2.0 for summer 2020 which took almost a month of planning and coordinating.

Kobylenski Lodge located at Camp Cochipianee, is a well utilized location for activities and programs. It is the home base of our popular 6 week day camp. Earle Tyler, our Maintenance contractor, continues to greatly improve the lodge and grounds. We want to thank him for his dedication and enthusiasm for the job! The lodge is available for private event rentals year

round. We had about 10 rentals last year! It serves as the town's voting site for elections and referendums. It is also the meeting place for the American Legion and Auxiliary, the "Sew It's Thursday" group, the Star Quilters Group and the Boy Scout Troop #35. We also use the lodge for our many events and programs!

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

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

Every Holiday season, the Recreation Department works closely with the **Junior Women's Club of Litchfield Hills** to help those in need. We put a needs survey together that helps figure out who and what is needed for families in Goshen. The Junior Women's Club then goes and asks local businesses to donate items or money to provide for the families including a meal for Thanksgiving, gifts and dinner for Christmas. This winter, we decided to do a gift card tree at the Goshen Town Hall. Citizens were welcome to come and pick a gift card of their choice to purchase that would then be donated to a family in Goshen. We had a resounding success and brought in over \$1,500 of gift cards that were greatly appreciated by the families in need. We want to thank all the townspeople that donated for their contribution to the cause.

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

TAX COLLECTOR

The Tax Collector's office collection rate for the fiscal year 2019-2020 was 99.40% for the Grand List of October 1, 2018 and 48% 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 2019/2020 TOWN OF GOSHEN TAX COLLECTOR'S REPORT FOR YEAR TO DATE

Grand List Year	Uncollected Taxes July 1, 2018	Current Levy	Lawful Corrections		Transfers to Suspense	Adjusted Taxes Collectible	Collections			Uncollected Taxes w/o Refunds 30-Jun-20	Refunds					
			Additions	Deductions			** Taxes	Interest	Total		Prior F/Y's Refunds	Over-payments	Adjustments Generating	Transfers	Paid	Refunds unpa Month end
2018		11,000,135.12	6,370.26	11,664.00	368.98	10,995,210.36	10,938,657.50	25,968.51	10,964,626.01	56,552.86	-	13,092.43	2,843.30	-	16,837.51	(901.78)
2017	43,733.83		1,337.88	1,258.25	243.53	44,056.99	32,804.31	8,206.89	41,011.20	11,252.68	18,390.69	2,062.82	-	9,918.24	8,234.01	2,301.26
2016	7,617.85		140.73	-	-	7,758.58	1,524.56	2,085.14	3,609.70	6,234.02	2,822.72	-	-	1,835.91	211.40	775.41
2015	2,983.60		-	-	-	2,983.60	990.61	557.31	1,547.92	1,992.99	177.00	-	-	-	-	177.00
2014	2,246.24		-	-	-	2,246.24	1,254.78	926.77	1,670.72	991.46	-	-	-	-	-	-
2013	1,484.71		-	-	-	1,484.71	441.43	328.50	769.93	1,043.28	-	-	-	-	-	-
2012	1,651.34		-	-	-	1,651.34	98.61	61.21	159.82	1,552.73	-	-	-	-	-	-
2011	1,042.88		-	-	-	1,042.88	-	-	-	1,042.88	-	-	-	-	-	-
2010	1,710.09		-	-	64.65	1,774.74	-	-	-	1,774.74	-	-	-	-	-	-
2009	251.12		-	-	70.65	321.77	-	-	-	321.77	-	-	-	-	-	-
2008	227.19		-	-	-	227.19	-	-	-	227.19	-	-	-	-	-	-
2007	138.87		-	-	-	138.87	28.80	59.62	88.42	110.07	-	-	-	-	-	-
2006	540.16		-	-	-	540.16	-	-	-	540.16	-	-	-	-	-	-
2005	1,998.80		-	-	-	1,998.80	-	-	-	1,998.80	-	-	-	-	-	-
2004	67.20		-	-	-	67.20	-	82.62	82.62	67.20	-	-	-	-	-	-
OLD REFUNDS CHECKS VOIDED			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	65,693.88	11,000,135.12	7,848.87	12,922.25	747.81	11,061,503.43	10,975,800.60	38,276.57	11,013,566.34	85,702.83	21,390.41	15,155.25	2,843.30	11,754.15	25,282.92	2,351.89
COLLECTION FEES						682.38										
MARSHAL FEES						614.29										
ADMIN FEES							4,207.42		4,207.42							
LIEN FEES							456.00		456.00							
TOTAL COLLECTIONS TO DATE							10,975,800.60	42,939.99	11,018,229.76	****						
							(25,282.92)	Refunds	(25,282.92)	Refunds Paid Out					25,282.92	2,351.89
						***	10,950,517.68	Total Coll.	10,992,946.84	***						

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

Respectfully submitted,

Rebecca Juchert-Derungs, CCMC
Tax Collector

**CITIZENS ADVISORY COMMITTEE FOR
RECYCLING AND TRASH (RATs)**



Residents of the Town of Goshen should be proud of their efforts and the improvements in our recycling program.

In October and June, electronics recycling events were held at Town Hall with shredding included in June, sponsored by the Torrington Savings Bank.

Electronics was handled by Take 2 Inc. a DEEP approved Covered Electronics Recycler located in Waterbury CT. Recycled were televisions, computers, printers and much more at no cost to the town. Take 2 Inc. also has a turn-in facility at 567 Leonard Street, Waterbury where residents can bring their electronics throughout the year.

In addition to electronic recycling and shredding we now have three Textile Bins for recycling of used clothing. One located at Goshen Center School teacher parking lot, one at St. Thomas of Villanova and one at The Village Market Place. The bins located at the Market Place and teachers' parking lot alone collected 12,430 lbs. of clothing in 2019 and 20,510 lbs. in 2020 for a total of 32,940 lbs.

Listed below are bi-weekly collections of recyclables as well as the first Friday of the month scrap metal and tire collections.

**USA HAULING & RECYCLING
FY 2020 Cumulative Tonnage**

<u>TYPE/ITEM</u>	<u>COUNT</u>	<u>UNIT</u>
Motor Oil	110	Gallons
Anti-Freeze	30	Gallons
Scrap Metal	18.31	Tons
Tires	231	Each

<u>TYPE/ITEM</u>	<u># LOADS</u>	<u>TONNAGE</u>
Single Stream Recycling	75	370.61
Municipal Solid Waste (MSW)	321	1,451.80

Citizens Advisory Committee for Recycling and Trash (RATs)
Cindy Barrett, Garret Harlow, Lucy Hussman, Pat Reilly, Bob Valentine, Rod Zander

REGISTRAR OF VOTERS

In the 2019-2020 fiscal year the voters of the Town of Goshen went to the polls for the Municipal Election and proceeded to vote for our local officials: First Selectman, Selectman, Town Clerk, Town Treasurer, Board of Finance, Board of Finance-4 Year Vacancy, Board of Finance Alternate, Board of Assessment Appeals, Planning & Zoning Commission, Planning & Zoning Commission-2 Year Vacancy, Planning & Zoning Commission Alternate, Planning & Zoning Commission Alternate-2 Year Vacancy, Fire Commissioners, Fire Commissioner-Alternate, Constables, Library Board of Directors. Also on the ballot was a question about the Region 6 School District: Shall the Regionalization Plan for Regional School District Number 6 be amended to provide that “No Kindergarten through Grade 5 pupils shall be transported from their current local school to another town in the district”? Results on the question:

	Goshen	Warren	Morris	District Total
Yes	705	292	497	1494
No	301	208	272	781

The Town of Goshen has two voting districts; District 1 votes for the 5th Congressional, the 30th Senatorial, and the 64th Assembly. District 2 votes for the 5th Congressional, the 30th Senatorial, and the 63rd Assembly. The only time Goshen can combine voting into one location is in a Municipal Election. We combined our polling place in the election. Everyone goes in the same door for the Municipal Election. If you are unsure of your district there are two large signs outside the polling place with street names alerting a voter to their district.

There was not a School Budget Vote this year. COVID-19 has had an affect all aspects of life and voting was included. The Governor’s Executive Order prohibited large gatherings to happen. The Budget was adopted by the School Board.

The Presidential Preference Primary scheduled for April 28, 2020 was moved to June 2, 2020 and then finally to August 11, 2020 due to COVID-19. Absentee Ballot voting was expanded to prevent large gatherings at the polling places and address the voters’ right to vote. Local election officials have worked long and hard to provide safe polling locations. Goshen is equipped with plenty of hand sanitizer, disinfecting wipes, masks, shields, spray and gloves. All voting booths are at least 6 feet apart and disinfected after each person votes.

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 August 31, 2020 active voters are as follows:

Voting District 1		Voting District 2	
Democrats: 335	Green Party: 1	Democrats: 232	Green Party: 1
Republicans: 430	Libertarian: 3	Republicans: 431	Libertarian: 1
Unaffiliated: 417	Working Families: 0	Unaffiliated: 354	Working Families: 0
Independent: 20		Independent: 19	
District 1 Total Registered Voters: 1206		District 2 Total Registered Voters: 1038	
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 2019-2020, the Zoning Board of Appeals held two regularly scheduled meetings and a public hearing. At those meetings the Board heard an appeal for a special permit for construction additions, which was granted.

The Zoning Board of Appeals is comprised of 5 regular members and 3 alternates. Fiscal year 2019-2020, the Board members were: Daniel Kobylenski, Chairman; Amanda Cannon, Vice-Chairman; Regular Members Jeff Johnson, Chris Sanders (resigned 1/31/2020), and Donald Moore; Alternate Members Mark Beeman, George Szydlowski, and Clyde Breakell. Erin Reilly provided administrative support to the Board.

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

LAKE WEED COMMITTEE

The Town Public Lakes have much appreciated the Town's past financial support and completely understand that Covid-19 belt tightening meant Town funds were not available in 2020. With reduced funds, certain lake management tools were not able to be utilized.

Tyler Lake

Tyler Lake started the year in great shape. After a great year with minimum weed growth, we discovered a significant increase by the time June came around. Near has continued to do our surveys and evaluations. We have also expanded our testing early fall for nutrient feed into the late. We have engaged a company to Eco harvest this August as a test for future use. The claim is that their process pulls the weeds out roots and all. We are also planning on doing a whole lake treatment this coming spring caused by the weed growth this summer. Overall, we are pleased with the progress in our lake management and are hopeful that we can again get the financial support from the Town. Our budget for next year will probably exceed \$100,000.

Dog Pond

2020 has been another great year of successful aquatic weed management at Dog Pond. In May Northeast Aquatic Research conducted an aquatic plant survey to determine the plan for the 2020 season. They noted significant improvement from the 2019 treatment and previous efforts. The first treatment in June targeted invasive Eurasian milfoil (*Myriophyllum spicatum*) along with large leaf pondweed (*Potamogeton amplifolius*) and White-stem pondweed (*Potamogeton praelongus*) areas. Post treatment results were quite successful and a second treatment will be applied if needed. The continued improvement of Dog Pond continues to attract recreational boaters of all types, fisherman, folks that bring their four-legged friend for a swim and the occasional stand up paddle boarders. In these times of social distancing and the greater need to connect with nature and the outdoors we have seen an increase in the number of visitors at the boat launch who seek out this special place. The Dog Pond residents are ever so grateful for the continued financial support from the Town and small donations and grants that have allowed us to continue this work.

West Side Pond

With reduced funds we reluctantly postponed this year's planned treatment of invasive Variable Milfoil. We did however have sufficient funds to deal with a new invasive weed - Curly Leaf Pondweed. Most of the one area of Curly Leaf growth, discovered in 2019, was removed in May this year using suction harvesting (hand removal by scuba divers via a suction tube). However, this weed is pervasive and has now spread throughout West Side Pond. We currently have sixteen areas of growth and recently installed benthic barriers (weed mats) to smother as many as could be found. We plan to install additional mats next May. We continue to monitor the state of our lake every month - sampling and testing. We hope to have sufficient funds to deal with the Variable Milfoil in 2021.

Woodridge Lake

It is not maintained by the use of town funds. Our weed management plan consists of a multi combative approach to attack both milfoil and curly leaf pond weed. The plan consists of the use of minimum herbicide, installation of benthic barriers, diver suction harvesting, use of mechanical harvesters, winter draw downs and the addition of sterile grass eating carp. This year we utilized the diver harvesting, installed benthic barriers at all our beaches, used 2 mechanical harvesters and treated 114.5 acres in our marina area, north cove, along the eastern shore and in a shallow mid-lake area. We also installed the screening of the dam that is required for the deployment of the carp that are planned for spring of 2021. Weed management of our bodies of water is something that cannot be ignored or delayed. Invasive weeds such as curly leaf pond weed and milfoil will explode in population and spread across all our lakes and ponds.

GOSHEN AGRICULTURE COUNCIL

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

Meetings held on the second Tuesday of each month at the Goshen Town Hall

Over the past year the Ag Council has:

1. Identified and listed “Farms at Risk “in the town of Goshen.
2. Organized and hosted the Goshen Open Farm Tour for 2019. Attendance 1,988. This event seeks to preserve, protect and promote Goshen’s Agriculture.
3. Resolved to support the preservation of the Beech Hill farm property.
4. Resolved to support the Sustainable Connecticut program.
5. Resolved to support the Give Local program as it works on behalf of the Friends of Goshen Ag.
6. Planned the 10th annual Goshen Open Farm Tour, subsequently cancelled due to Covid-19.
7. Resolved to work with Local 4H Fair to boost attendance and support for this youth event.
8. Resolved to create a farm link, the goal to match land with farmers.

Respectfully submitted by,
GAC Chairman, Clint Thorn

TOWN HISTORIAN

Article continued from 2019 Town Historian report.

Several important expeditions were sandwiched between work assignments at the Observatory:

1869 Asaph was given charge of a party to observe an eclipse at Plover Bay in the Bering Strait (Siberia).

1870 Asaph was sent to Syracuse in Sicily to observe a solar eclipse. Returning via Paris, France. He was trapped by the Prussian encirclement. A truce was arranged to permit the astronomer to leave for England.

1874 Asaph took a party of astronomers, photographers and assistants to Vladivostok, Siberia, to observe a transit of Venus. The planet passed between the sun and the Earth (these occur in pairs 1874 and 1882-the next transit to occur in 2004 and 2012). Good photos were obtained.

1882 Asaph took a group to San Antonio, Texas, to observe the other transit of Venus. Widespread points were used to obtain good triangulation for calculations. Again good photos were obtained.

Mars in Opposition

Mythology had it that there would be two moons of Mars. Professor D'Arret, Director of the Observatory in Copenhagen, searched in the opposition (close approach) of 1862. He failed to find any moons. Asaph picked up where D'Arret had left off. He found that D'Arret had worked more by analogy than by physical facts. Working on the disturbing forces on the planet, its inclination, etc., he calculated that any satellites would have to be very close to the planet.

Asaph had to wait for the political climate in the Naval Observatory to clear. Jealousy and unethical behavior were problems. He had to write his observation notes in nearly cryptic form, and lock the book in a drawer.

August 11, 1877, with an assistant he did not trust away on a trip, he saw the first faint "star Of Mars." Fog covered the view shortly afterwards. August 15 was clear, but the satellite was behind Mars. August 16th the sightings were good enough to calculate the movement and periodicity of the moon- observed by Asaph and his loyal assistant, Anderson. On August 17 a second moon was found. Asaph and Anderson saw both, and on the 18th and succeeding nights, Asaph made enough observations to calculate the details.

Helped by his son Asaph IV, Asaph named the moons Deimos (outer moon), and Phobos (inner moon).

Deimos is about 7 1/2 miles high and 8 1/2 miles wide. Phobos is about 13 miles high and 16 long, give or take a mile or two. These names were taken from Homer's Iliad XV, attendants or sons of Mars Fear and Flight. Asaph calculated the mass of Mars which stood in the record until Mariner IV made it possible to refine this figure further.

Honors, rewards and happiness seem to have followed our Goshen astronomer all the rest of his days with one exception. Angie (CASH), who had taught her four boys and their two Kennon cousins in her kitchen, did live to see an ambition fulfilled. All the while she conducted these classes, she had the ambition to have every son graduate from Harvard College. The youngest, Percival, graduated in June (1892) as had the three older brothers in years before. But in July Angie suddenly died. Asaph had retired in October, 1891, as required by Navy regulations. He had attained the rank of captain.

In retirement Asaph had time to visit his son at Ann Arbor where he was an astronomer at the time. He made frequent visits to Goshen. He had to provide financial aid to members of the family who were in danger of losing their farms by foreclosure. This kept him in debt for some years in retirement, and may have been part of the motivation for him to accept a Professorship at Harvard.

Asaph bought the Brewen Baldwin place from Samuel Wilcox's widow. That summer, 1895, he restored the house thoroughly and added an ell. He arranged for a Mrs. Maggie McElhone to live there with the understanding he would stay there occasionally.

In the fall of 1896, he committed himself to teaching celestial mechanics at Harvard and became a full member of the faculty. He attended the meetings held by this august body in an era that has been called "the Golden

Age of the Harvard Yard.” Helpful though the honorarium was, and otherwise satisfied, Asaph decided to resign his Professorship, and did not return in the fall of 1901.

He remarried in September, 1901. His new wife taught in the south during the winters, but spent her summers with Asaph's sister Mary Humphrey, across the street from Gunstock. Besides his happiness in his new marriage, he was promoted to the rank of rear admiral by act of Congress in 1906.

Honorary degrees came to Asaph beginning in June, 1878, when Hamilton College awarded the degree of Doctor of Philosophy. The following year, Harvard granted the degree of Master of Arts: Asaphum Hall, mathematicum insignem, speculatorum venatorumque rerum superarum accerrimum, Magistrtrium Artium. Asaph Hall, an outstanding mathematician, a keen observer and searcher for celestial bodies.

The following day Yale awarded Asaph the Master of Arts, but unfortunately the citation is lost.

Harvard awarded the honorary doctorate on the occasion of the university's 250th anniversary, November, 1886: Asaph Hall, Professor of Mathematics, U.S. Navy, mathematician and astronomer.

The University of Dublin awarded the honorary degree of LL. D. in December, 1891. Asaph's old mentor, Franz Brunnow, was on the faculty there (the citation is lost).

Asaph was elected to numerous prestigious scientific societies: National Academy of Sciences-elected 1875: Secretary 1883- 1897; Vice President 1903; President (pro tern) 1 900. American Association for the Advancement of Science, 1876; Vice President Mathematics 1879-1880: President 1902. American Philosophical Society, 1878; Astronomische Gesell- school 1879; Academe des Sciences, 1877; Laland Prize for 1877; Arago Medal, 1895. Royal Astronomical Society, 1879; Awarded Gold Medal. Imperial Academy of Science (St. Petersburg), honorary member 1880. Congres International de Photographie Celeste, honorary member; French Government (approved by act of Congress), Chevalier de l'Ordre de la Legion de la Honneur, 1896.

Asaph III was a frequent speaker in societies on which he was a member. LIC was also invited to speak at important occasions (e.g. Dedication of a Clark 26-inch Equatorial at University of Virginia the Leander McCormick Observatory).

Asaph and Mary had planned to winter at the home of Angelo Hall in Annapolis and had an apartment built there in the summer of 1907. Asaph died November 22, 1907, having been in Annapolis only a few days. Goshen was always his home, and he left only because of health and cold winters. He would be happy to know that after the eulogies, his remains have always rested in the East Street Burying Ground which he had caused to be rebuilt, and had provided a permanent trust to maintain.

Article written by Great Grandson, John Milliken Hall, in August 1989 in Freedom Falls Farms at Freedom NH.

Henrietta C. Horvay
Town Historian

Annual Report - Regional School District No. 6

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

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



Board of Education Members

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

Our Mission

To Prepare All Students for Learning, Living and Achieving

Our Learning Expectations

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

Our Motto

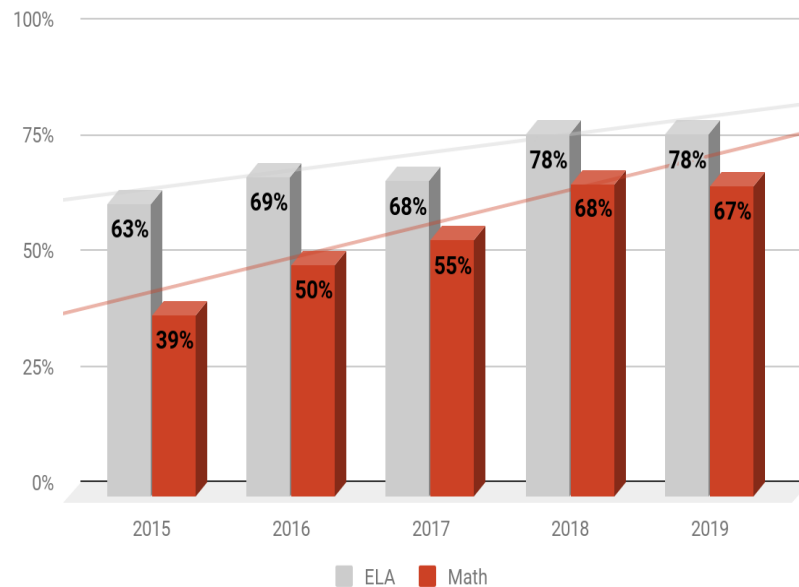
Quality, Academics, Pride



Due to the COVID-19 Pandemic, the Connecticut State Department of Education waived the requirement for Smarter Balanced Assessment Consortium (SBAC) testing. Prior year results are displayed below.

Student Performance -Smarter Balanced Assessment Grades 3-8

5 Year Trend: Percentage of Students Meeting the State Benchmark



2018-19 Smarter Balanced Assessment English Language Arts			
Region 6 Schools	Below State Benchmark	Meeting State Benchmark	Exceeding State Benchmark
Warren	*	39.5%	39.5%
Morris	*	31.0%	43.1%
Goshen	23.1%	28.4%	48.4%
Wamogo	20.0%	46.0%	34.0%
District	22.3%	36.4%	41.2%

2018-19 Smarter Balanced Assessment Mathematics			
Region 6 Schools	Below State Benchmark	Meeting State Benchmark	Exceeding State Benchmark
Warren	28.9%	39.5%	*
Morris	32.8%	27.6%	39.7%
Goshen	*	25.3%	46.3%
Wamogo	35.0%	24.0%	41.0%
District	33.4%	27.1%	39.5%

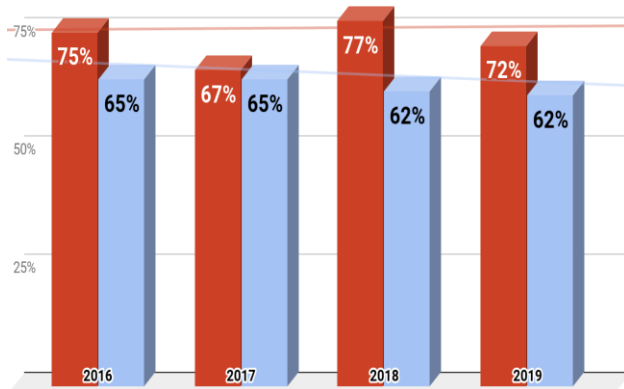
Due to the COVID-19 Pandemic, the Connecticut State Department of Education did not conduct CT SAT DAY. Prior year results are displayed below.

Student Performance - CT SAT DAY

CT SAT DAY ERW

Percentage of Students Meeting Benchmark

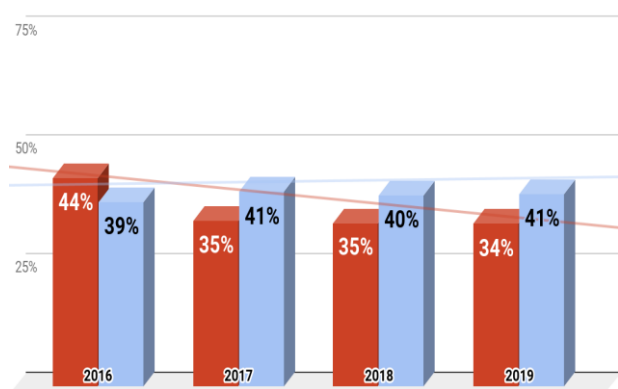
■ WAMOGO ■ STATE



CT SAT DAY Math

Percentage of Students Meeting Benchmark

■ WAMOGO ■ STATE



School Board Goals – 2019-2020

I. Improve Student Learning and Outcomes

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

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

II. Evaluation

The Board will evaluate the Superintendent of Schools by June 30, 2021.

III. Assessment

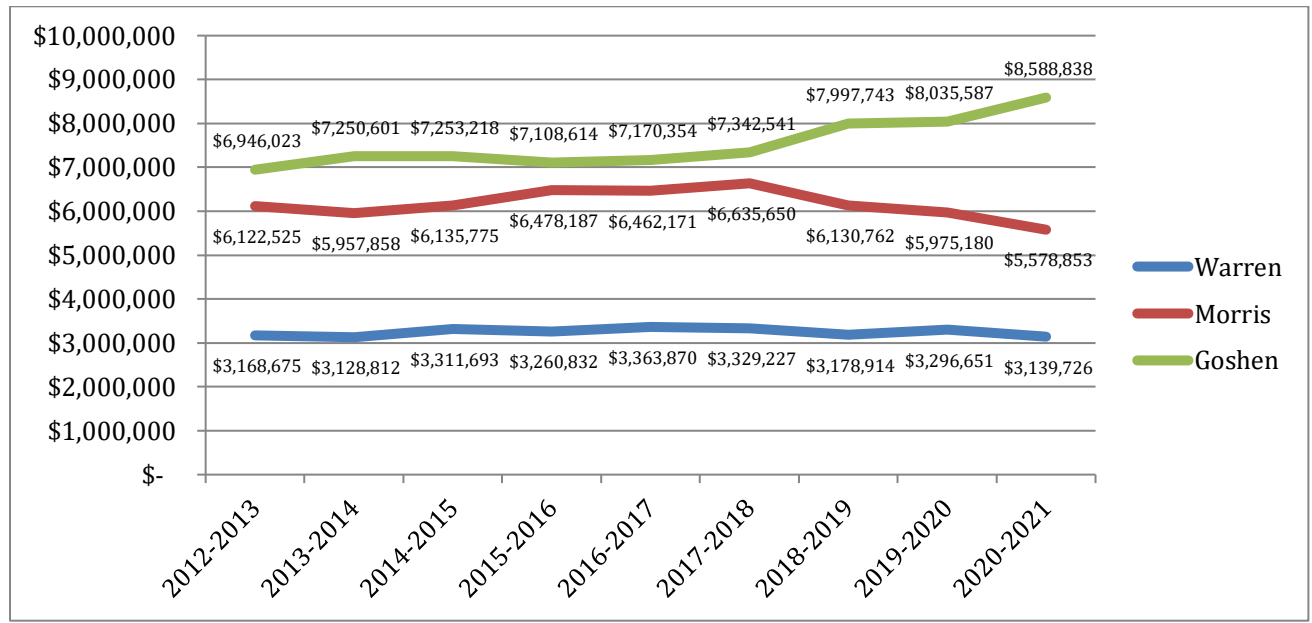
The Board will regularly review Academic Performance results including STAR, SBAC, CMT-Science, CAPT-Science, PSAT, SAT, and Advanced Placement.

IV. Fiscal

The Board will adopt a 0% increase for the 2020-2021 budget.

Finance and Budget

The graphs below show the enrollment and local budget changes over the past five years. The student enrollment, across all three towns, decreased from 2013 – 2015 before holding relatively flat for the 2015 - 2020.



The tables show the approved 2019-202 (FY20) and 2020-2021 (FY21) budget.

FY2019-2020			
Town	Enrollment K-12	%	Approved Budget Contribution
Warren	128	19.05%	\$3,269,651.05
Morris	232	34.52%	\$5,975,180.02
Goshen	312	46.42%	\$8,035,586.93
Total	672	100.00%	\$17,307,418

FY2020-2021				
Town	Enrollment K-12	%	Approved Budget Contribution	Annual Change
Warren	121	19.05%	\$3,049,021.85	-7.23%
Morris	215	34.52%	\$5,417,683.46	-10.0%
Goshen	331	46.43%	\$8,340,712.68	3.7%
Total	667	100.00%	\$16,807,418*	0.00%

- On April 6, 2020, the Board of Education took action to credit the three towns with \$500,000 from the 2020-2021 total assessment.

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
2015-16	\$16,847,633	0.88% increase	160.92	986	6.12
2016-17	\$16,996,395	1.82% increase	158.1	975	6.16
2017-18	\$17,307,418	0% increase	162.4	919	5.66
2018-19	\$17,307,418	0% increase	149.7	912	6.09
2019-20	\$17,307,418	0% increase	163.15	897	5.50

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

NORTHWEST HILLS COUNCIL OF GOVERNMENTS

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

The COG meets on a monthly basis to discuss issues of municipal concern, oversee COG planning projects, and explore new opportunities for regional cooperation. More information on these and other COG activities is available at:
www.northwesthillscog.org.

A major focus area in 2020 was implementing the COG's Comprehensive Economic Development Strategy (CEDS) for the Region. Major strategies in the CEDS include expanding access to high speed fiber optic broadband, promoting tourism/arts/culture, supporting local farms, strengthening manufacturing, and encouraging entrepreneurs/innovation.

The COG also initiated an update to the Natural Hazard Mitigation Plans for all 21 towns in the region this year. FEMA requires that these plans be updated every 5 years for towns to remain eligible for various FEMA funding programs.

The NHCOC also continued to promote 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 access trails in the region. A statewide CT Trailfinder website is now under development which will further draw attention to the outstanding trail resources we have in the Northwest Hills.

A Corridor Management Study of East Main Street in Torrington is a major transportation planning project that was initiated this year. The purpose of this study is to develop recommendations to enhance the safety, traffic flow, and streetscape of this heavily travelled corridor. The COG also continues to coordinate the popular Rural Independent Transportation Service, which offers trips to the elderly and disabled for medical appointments.

The COG is allocated about \$2M each year from ConnDOT for priority local road improvement projects and projects are currently underway in Burlington, Kent, Litchfield, Torrington, and Winchester. The NHCOC also serves as the oversight agent for about \$350,000 in Homeland Security Grant funding that is received each year for DEMHS Region 5. One of the projects funded with this grant is creation and update of digital parcel mapping for all 43 towns in DEMHS Region 5 to enhance emergency response.

In 2020, the COG continued coordination of a number of 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, a fuel bank program, the Northwest Hills Public Works Equipment Cooperative, and the region's cooperative purchasing program.

The COG also assists a number of organizations in the region including the Regional Housing Council, Northwest Hills Road Supervisors Association, Recycling Advisory Committee, the Regional Coordination Center for COVID-19 response and recovery, and the Housatonic River Commission. In addition, the COG hosts a quarterly “5th Thursday” forum for area Planning, Zoning, and Conservation Commission members to meet and discuss items of mutual interest, hear guest speakers, and provide input on regional plans.

Serving as officers of the COG in FY 2019-2020 were Don Stein, Chairman; Bob Valentine, Vice Chairman; Charlie Perotti, Secretary; and Michael Criss, Treasurer. COG staff includes Darlene Krukar, Office Manager; Jocelyn Ayer, Community and Economic Development Director; Janell Mullen, Regional Planner; and Rick Lynn, Executive Director.

Respectfully submitted,
Rick Lynn, AICP
Executive Director

NORTHWEST CONNECTICUT REGIONAL HOUSING COUNCIL

Providing housing options that are affordable for young adults, young families, seniors, and those who work in our towns is critically important to our towns. Creating these housing options is the sole focus 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

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

Respectfully submitted,

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

TORRINGTON AREA HEALTH DISTRICT

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: **8** giardiasis, **26** campylobacteriosis, **28** salmonellosis, and 5 shiga toxin producing organisms. TAHD provided guidance to school nurses, daycares and community members on a variety of health issues. TAHD nurses administered **576** doses of flu vaccine to local residents. TAHD consulted with 31 residents regarding potential rabies exposures which resulted in TAHD submitting **21 specimens** to the State of CT Laboratory for rabies testing. Ticks brought in by **62** residents were sent to the Connecticut Agricultural Experiment Station for Lyme disease bacteria testing.

TAHD remains an active member of **Fit Together**, a Northwest Connecticut Healthy Eating and Active Living Initiative. Fit Together awarded mini grants to multiples schools and organizations that promoted healthy eating and active living. A linear fitness park was installed on the Sue Grossman Greenway.

The TAHD continues to be an active member of the **Litchfield County Opiate Task Force (LCOTF)**. This task force continues to work on strategies and solutions to the heroin/opiate addiction and overdose epidemic. TAHD is in year 3 of the **Strategic Prevention Framework for Prescription Drugs (SPF Rx) grant**; a comprehensive prevention strategy to raise community awareness and bring prescription drug abuse prevention activities and education to communities. This response utilizes the CT statewide “*Change the Script*” campaign to promote awareness and track overdoses in a system called Overdose Detection Mapping Application Program (ODMAP). TAHD partnered with other state agencies and local health departments/districts to conduct Academic Detailing on Opioid Safety through 2 modules: CT Prescription Monitoring and Reporting System (CPMRS) and Naloxone.

The TAHD **Immunization Action Program (IAP)** worked with local providers and hospitals to ensure compliance with CT childhood immunization laws. TAHD had an outstanding rate of 100% for referrals and children who were successfully updated into CT WiZ, the new CT Immunization System implemented in September 2018. This year’s focus was onboarding health care providers and agencies, pharmacists, and hospitals, to using this system so when the COVID vaccine is available every dose will be tracked.

TAHD worked with partner agencies to provide the following **community health programs** however, **all were cancelled in the 2nd half of the year due to COVID:**

MATTER OF BALANCE (MOB):

This program increases personal activity levels to help prevent falls. TAHD partnered with Farmington Valley Health District (FVHD) and trained staff from area Assisted Living Facilities to become certified in MOB.

DIABETES SELF-MANAGEMENT PROGRAM:

Participants learn strategies to manage diabetes and live healthier lives. One six-week workshop was held. 12 individuals received certificates for completing the workshop.

WALK WITH EASE:

The Arthritis Foundation’s six-week program helps people with arthritis reduce pain, increase balance and improve overall health. One community program (ongoing) was offered this past year.

The TAHD **Childhood Lead Poisoning Prevention Program** provided case management for more than 46 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 4 properties.

TAHD **Environmental Health Program** resulted in the following inspections/licenses/permits: **971** food inspections, **744** temporary food permits, **81** new septic systems, **311** repaired septic systems, **191** private well

permits, **105** private pool permits, **127** beauty salons & barber shops inspections, **451** house addition permits, **273** soil tests, **23** subdivision lots, **22** public pools and beaches were inspected, and **16** daycare centers inspected. Records show that approximately **340** 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 **227** complaints of various public health concerns; **13** legal orders/voluntary compliances were issued for enforcement purposes.

The **TAHD-Medical Reserve Corps (MRC) Program** was very active this year. They assisted with Stop the Bleed Train the Trainer sessions. Two members received grant funding to attend Mental Health First Aid (MHFA) training and then became MHFA trainers. During the COVID response, TAHD members assisted Charlotte Hungerford Hospital (ER staffing, COVID-19 testing, etc.) and helped with regional and local distribution of supplies (Food and personal protective equipment).

The **TAHD Emergency Preparedness Program** worked with local and regional community partners on emergency protocols and plans. TAHD is also the Region 5 lead health department and coordinates regional preparedness.

COVID-19 – The 2nd half of FY20 was consumed with COVID-19 Planning and Response by all staff of the TAHD. Community and Environmental programs were scaled back.

Highlights of Activities

Jan.-March

Multiple planning meetings and presentation on COVID-19 to our partners: Chief Elected and Public Safety Officials, Public and Private Schools, Vulnerable population groups, Long Term Care facilities, and the public.

March -COVID-19 case follow up and contact tracing implemented for 1st cases within the TAHD

April – June

Full Response to COVID-19. TAHD office closed to public. Majority of staff worked remotely.

Staff participated in weekly planning, consultation, and response meetings with member towns, health officials, Department of Public Health, Long-term care coordination, shelters and vulnerable populations and schools.

TAHD distributed PPE from our preparedness supplies to TAHD providers (Health Care Providers, VNS, EMS, group homes, FQHC's) etc. for COVID-19. This included a total of 10,000 surgical masks, 3000 N-95 masks, 300 Gowns, 300 safety glasses and 30 bottles of hand sanitizer.

April - June TAHD staff organized and distributed personal protective equipment (PPE) from DPH to local and region 5 partners to Region 5 LHD's and providers weekly on Fridays from the TAHD and Region 5 Distribution Site (Doyle's Medical Warehouse located at 500 Technology Park, Torrington).

Case and Contact follow up was provided and as of 6/30/20, TAHD had 1162 confirmed COVID-19 cases.

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

Robert Rubbo, MPH, Director of Health

TOWN OF GOSHEN, CONNECTICUT
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020



TOWN OF GOSHEN, CONNECTICUT

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Independent Auditors' Report

To the Board of Directors
Town of Goshen, Connecticut

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Goshen, Connecticut (the "Town"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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



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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town, as of June 30, 2020, and the respective changes in financial position, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4-12, the Schedule of Changes in Net Pension Liability and Related Ratios on page 41, and the Schedule of Contributions to the Defined Benefit Pension Plan on page 42 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with Governmental Auditing Standards, we have also issued our report dated October 6, 2020 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Town's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Sinnamon & Associates LLC". The signature is written in a cursive, flowing style.

Sinnamon & Associates, LLC
Certified Public Accountants

October 6, 2020
Canaan Connecticut

TOWN OF GOSHEN, CONNECTICUT
Management's Discussion and Analysis
June 30, 2020

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, 2020. 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 \$11,964,798 (net position). Of this amount, \$3,539,039 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. There are \$1,106,018 in restricted and nonspendable funds as detailed on the attached pages. The balance of \$7,319,741 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 \$4,616,723, a decrease of \$135,364 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, \$1,861,088 is available for spending at the government's discretion (unassigned general fund balance) and \$198,472 has been assigned for subsequent year's appropriations.
- As of the end of June 30, 2020, the fund balance in the General Fund was \$2,061,147, of which \$198,472 has been dedicated to offset fiscal year 2020-2021 appropriations and \$1,587 represents nonspendable prepaid expenses. The unassigned fund balance for the General Fund as of June 30, 2020 is \$1,861,088 or 16.1% 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

TOWN OF GOSHEN, CONNECTICUT
Management's Discussion and Analysis
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supported by tax revenues, grants and intergovernmental revenues (governmental activities). The governmental activities of the Town include general government, public safety, public works, sanitation, health and welfare, recreation, and education. The Town does not report any funds that carry on business-type activities.

The government-wide financial statements can be found on pages 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, the Town Aid Roads fund and the Milton Road Capital Project 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.

TOWN OF GOSHEN, CONNECTICUT
Management's Discussion and Analysis
June 30, 2020

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.

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 \$11,964,798 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>2020</u>	<u>2019</u>
<u>Assets</u>		
Current and other assets	\$ 5,239,501	\$ 5,356,609
Capital assets, net of accumulated depreciation	7,319,741	6,286,343
<u>Total Assets</u>	<u>12,559,242</u>	<u>11,642,952</u>
 <u>Deferred outflows of resources</u>	 <u>-</u>	 <u>-</u>
 <u>Liabilities</u>		
Current liabilities	474,408	520,960
Long-term liabilities	120,036	111,894
<u>Total Liabilities</u>	<u>594,444</u>	<u>632,854</u>
 <u>Deferred inflows of resources</u>	 <u>-</u>	 <u>-</u>
 <u>Net Position</u>		
Net Investment in capital assets	7,319,741	6,286,343
Restricted	1,106,018	1,194,155
Unrestricted	3,539,039	3,529,600
<u>Total Net Position</u>	<u>\$ 11,964,798</u>	<u>\$ 11,010,098</u>

TOWN OF GOSHEN, CONNECTICUT
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The restricted portion of the Town's net position of \$1,106,018 represents net assets restricted in permanent endowment funds for various Town-owned properties, primarily cemeteries, and funds restricted for road improvements, capital projects, energy efficiency projects, Shane Moorehouse Kinsella Memorial Children's Fund, and Dog Fund. Details of these funds can be found on Note 12 on page 39 of this report. The balance of unrestricted net position of \$3,539,039 may be used to meet the government's ongoing obligations to citizens and creditors

Change in Net Position

	<u>2020</u>	<u>2019</u>
<u>Revenues</u>		
Program revenues		
Charges for services	\$ 210,232	\$ 196,912
Operating grants and contributions	434,500	436,347
Capital grants and contributions	627,435	49,527
General revenues		
Property taxes	11,044,847	10,916,775
Grants & contributions	27,709	51,623
Unrestricted investment earnings	91,606	144,199
Other revenue	32,083	120,571
<u>Total Revenues</u>	<u>12,468,412</u>	<u>11,915,954</u>
<u>Expenses</u>		
General government	1,322,758	1,243,512
Public safety	241,775	264,613
Public works	1,320,165	1,690,533
Health and welfare	84,088	72,815
Recreation	182,546	207,904
Sanitation	209,291	190,945
Education	8,035,587	7,997,745
Capital outlay	117,502	-
<u>Total Expenses</u>	<u>11,513,712</u>	<u>11,668,067</u>
<u>Change in net position</u>	954,700	247,887
<u>Net Position, beginning of year</u>	<u>11,010,098</u>	<u>10,762,211</u>
<u>Net Position, end of year</u>	<u>\$ 11,964,798</u>	<u>\$ 11,010,098</u>

At the end of the current fiscal year, the Town reports that net position increased by \$954,700 during this fiscal year. The general fund increase is primarily attributed to:

TOWN OF GOSHEN, CONNECTICUT
Management's Discussion and Analysis
June 30, 2020

- Greater than anticipated revenue from taxes and fees resulting in total revenues in excess of budget of \$55,781 (see page 43 for details)
- Cost savings in many departments resulting in actual expenses being under budget by \$330,217 (see page 44 for details)
- Accordingly, the Town general fund budgeted to utilize \$542,598 of its unassigned fund balance to cover the 2019/20 fiscal year budget and the actual results are that the town utilized \$163,393, a positive net variance of \$379,205 in the general fund which is summarized on page 19
- 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 large increase in net position is also impacted by the presentation of capital assets acquired net of depreciation which is difference 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 \$954,700

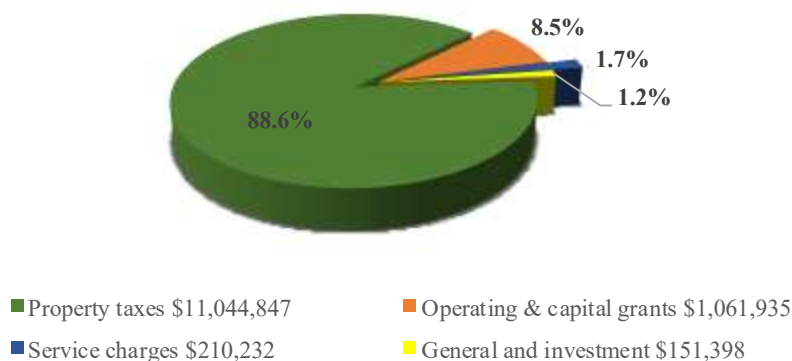
For Governmental Activities, 88.6% of the revenues were derived from property taxes, followed by 8.5% from operating and capital grants, 1.7% from service charges, and 1.2% from other general revenues and investment earnings.

Major revenue factors included:

- Greater than anticipated revenue from taxes and fees
- Federal and state grants totaling \$585,095 received for the Milton Road Capital Project
- Revenues from investment earnings were lower than anticipated due to the decrease in interest rates

Key elements of government wide revenues are as follows:

Revenues by Source FY 2019-2020



For Governmental Activities, 69.8% of the Town's expenses related to education, 11.5% to general government, 2.1% to public safety, 12.5% to public works, 1.6% to recreation, and the remaining 2.5% relates to sanitation, and health and welfare.

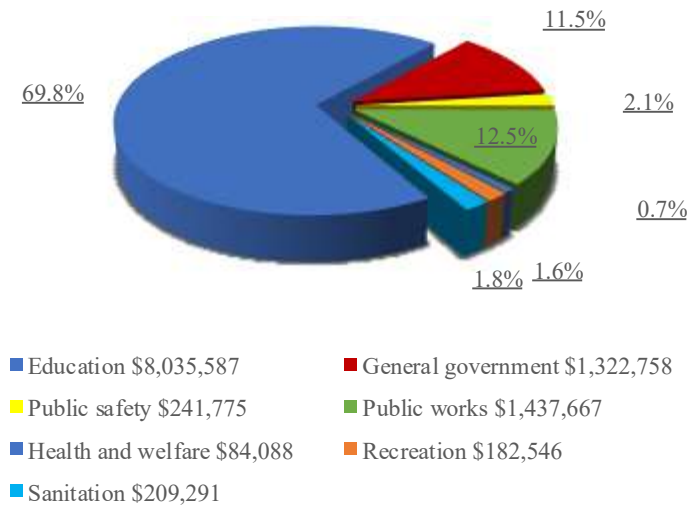
TOWN OF GOSHEN, CONNECTICUT
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Major expense factors include:

- Savings in most departments due to the continued diligence of department heads and employees.
- The budgeted contingency amount of \$40,000 was utilized to transfer \$26,699 to other department line item overages (see page 44).
- Less than anticipated costs for employee benefits, Fire Protection and recreation lines
- Savings in Public Works include lower than anticipated overtime and summer/winter temporary costs and various other categories

Key elements of government wide expenses are as follows:

Expenses FY 2019-2020



FINANCIAL ANALYSIS OF THE FUND FINANCIAL STATEMENTS

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

Governmental Funds

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

As of the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$4,616,723 which is a \$135,364 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

TOWN OF GOSHEN, CONNECTICUT
Management's Discussion and Analysis
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financial footing for the significant decrease in state grants as well as improving the Town's bond rating. In spite of current economic conditions, the Town has adequately positioned itself to control mill rate increases.

Given the Town's strong Unassigned General Fund Balance, and due to the significant loss of state grant funds in recent years, the Board of Finance was able to maintain a level the mill rate for the year ending June 30, 2020 and also for the upcoming fiscal year ending 2021. The Mill rate has been consistent at 19.6 for four straight years through the October 2019 grand list. Both the Board of Selectmen and Board of Finance believe this is necessary to retain the current Fund Balance at an appropriate level.

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 \$2,061,147 of which \$198,472 was assigned to the fiscal year ending 2021. This represents a net decrease in the fund balance of \$163,393 over the prior fiscal year balance of \$2,224,540

However, the unassigned fund balance increased to \$1,861,088 as of June 30, 2020 vs \$1,650,795 as of June 30, 2019, an increase of \$210,293. This was due to the utilization of a lower amount of fund balance for the 2020/21 budget, as well as management of the anticipated use of a lower amount for the 2019/20 year than had been originally budgeted. Unassigned fund balance as of June 30, 2020 represents 16.1% of the subsequent year's general fund budgeted expenditures and transfers, vs 15.5% as of June 30, 2019.

The Capital and Non-Recurring Fund balance increased \$70,415 to \$1,022,130, of which \$1,021,660 is committed for approved capital appropriations.

Another major fund reported by the town is the Town Aid Road Fund (TAR). Grant funds are committed to road projects and amounts are appropriated for specific projects. During the year \$253,982 was expended from this fund for various projects, with an additional \$70,722 utilized for the town's percentage of the Milton Road capital project and \$50,000 utilized for general road maintenance.

The Milton Road Capital project fund is a new major fund presented for the fiscal year ended June 30, 2020. This fund is used to account for the federal and state grants received and town matching funds paid for the costs of this project.

The Land Acquisition Fund, which was established during a Special Town Meeting in 2006, ended the year with a fund balance of \$415,532. A total of \$44,861 was received by the fund during the current fiscal year along with an additional \$5,837 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 \$532,598, with an additional appropriation of \$10,000 authorized by the Board of Finance on November 20, 2019 for the purchase of a

TOWN OF GOSHEN, CONNECTICUT
Management's Discussion and Analysis
June 30, 2020

vehicle for the public works department. These funds were transferred to the capital nonrecurring fund. Due to the diligence of department heads and employees, and revenue greater than budgeted, \$163,393 of the budgeted use of surplus was utilized during the year. At year-end, \$26,699 of a total budgeted amount of \$40,000 was taken from contingency to cover overspending in several departments. Details of these transfers can be found on page 44 of this report.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental activities as of June 30, 2020, amounts to \$7,319,741 (net of accumulated depreciation). This investment in capital assets includes land and buildings, vehicles, machinery and equipment.

Major capital asset events during the fiscal ended June 30, 2019, included the following:

- Purchase of a Hitachi Wheel Loader
- Purchase of a 2020 International Model HV507 4x2 vehicle
- The reclamation and paving on Milton Road of which \$585,095 was received through state grants during the fiscal year
- Reclamation and paving of other town roads, including School Hill, Thompson, Hillhouse and additional portions of Milton road

CAPITAL ASSETS, Net of Depreciation

	<u>2020</u>	<u>2019</u>
Land	\$ 1,114,226	\$ 1,114,226
Construction in progress	816,721	79,566
Buildings and improvements	899,557	946,884
Land improvements	494,647	519,213
Furnitures, machinery and equipment	277,672	165,881
Vehicles	936,079	929,476
Infrastructure	<u>2,780,839</u>	<u>2,531,097</u>
Total	<u>\$ 7,319,741</u>	<u>\$ 6,286,343</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

TOWN OF GOSHEN, CONNECTICUT
Management's Discussion and Analysis
June 30, 2020

	<u>2020</u>	<u>2019</u>
Compensated absences	\$ 50,712	\$ 38,096
Net pension liability	<u>69,324</u>	<u>73,798</u>
Total	<u>\$ 120,036</u>	<u>\$ 111,894</u>

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

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 \$76,309,338 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

- Increase in MIRA Fees.
- In June 2018, the board of Selectmen locked in electric rates through December 2022. Previous rates were Eversource Standard Offer which could change every six months with the market.
- Certain eligible town hall staff are participating in Connecticut's Shared Workforce Program where a portion of employee's salaries are paid by the state to compensate for reduced hours worked due the COVID-19 pandemic.
- Capital projects were eliminated from the budget in order to maintain the mill rate. Individual projects will be considered during the year as needs arise and the impact on the town due to COVID-19 becomes known.
- The town evaluated the options provided under Governor Lamont's Executive Order to provide tax relief. Towns were required to adopt one or both of the following programs: 1) eligible taxpayers who are significantly economically impacted by COVID-19 would be granted a 90-day deferment of real estate taxes, 2) lower the interest rate to 3% per year for the 90 day period (July through September 2020), on outstanding taxes. The Town elected to reduce the interest rate to 3% per year (or .25% per month) on late tax payments received during the period of July 1 through September 30, 2020.

These factors were considered in preparing the Town's budget for the 2020-2021 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, 2020

Assets

Cash and cash equivalents	\$ 4,102,099
Investments	901,436
Receivables:	
Property taxes	114,537
Interest and lien fees on property taxes	37,943
Other receivables	34
Prepaid expenses	1,587
Due from other governments	81,865
Capital assets not being depreciated	1,930,947
Capital assets, net of accumulated depreciation	5,388,794
<u>Total assets</u>	<u>12,559,242</u>

Deferred outflows of resources

-

Liabilities

Accounts payable	408,551
Unearned revenue	9,409
Deposits	56,448
Noncurrent liabilities due in more than one year:	
Compensated absences	50,712
Net pension liability	69,324
<u>Total liabilities</u>	<u>594,444</u>

Deferred inflows of resources

-

Net position

Net Investment in capital assets	7,319,741
Restricted	1,106,018
Unrestricted	3,539,039
<u>Total net position</u>	<u>\$ 11,964,798</u>

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	Expenses	Charges for Services	Program Revenues		Net (Expenses) Revenues and Changes in Net Position Governmental Activities
			Operating Grants and Contributions	Capital Grants and Contributions	
<u>Governmental activities</u>					
General government	\$ (1,322,758)	\$ 152,781	\$ 75,876	\$ -	\$ (1,094,101)
Public safety	(241,775)	-	-	-	(241,775)
Public works	(1,320,165)	-	278,195	627,435	(414,535)
Health and welfare	(84,088)	-	-	-	(84,088)
Recreation	(182,546)	57,451	-	-	(125,095)
Sanitation	(209,291)	-	-	-	(209,291)
Education	(8,035,587)	-	80,429	-	(7,955,158)
Capital outlay	(117,502)	-	-	-	(117,502)
<u>Total governmental activities</u>	<u>\$ (11,513,712)</u>	<u>\$ 210,232</u>	<u>\$ 434,500</u>	<u>\$ 627,435</u>	<u>(10,241,545)</u>
<u>General revenues:</u>					
Property taxes					11,044,847
Grants and contributions not restricted to specific programs					27,709
Unrestricted investment earnings					91,606
Other revenue					32,083
<u>Total general revenues</u>					<u>11,196,245</u>
<u>Change in net position</u>					<u>954,700</u>
<u>Net position beginning of year</u>					<u>11,010,098</u>
<u>Net position end of year</u>					<u>\$ 11,964,798</u>

TOWN OF GOSHEN, CONNECTICUT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020

	General Fund	Capital and Non- Recurring Fund	Town Aid Roads Fund	Milton Road Capital Project Fund	Non Major Governmental Funds	Total Governmental Funds
<u>Assets</u>						
Cash and cash equivalents	\$ 3,974,357	\$ 71,656	-	\$ -	\$ 56,086	\$ 4,102,099
Investments	550,584	-	-	-	350,852	901,436
Receivables:						
Property tax	114,537	-	-	-	-	114,537
Interest and lien fees on taxes	37,943	-	-	-	-	37,943
Other	34	-	-	-	-	34
Prepaid expenses	1,587	-	-	-	-	1,587
Due from other funds	-	950,474	676,192	-	455,691	2,082,357
Due from other governments	-	-	-	68,166	13,699	81,865
<u>Total assets</u>	<u>4,679,042</u>	<u>1,022,130</u>	<u>676,192</u>	<u>68,166</u>	<u>876,328</u>	<u>7,321,858</u>
<u>Deferred Outflows of Resources</u>	-	-	-	-	-	-
<u>Total Assets and Deferred Outflows of Resources</u>	<u>\$ 4,679,042</u>	<u>\$ 1,022,130</u>	<u>\$ 676,192</u>	<u>\$ 68,166</u>	<u>\$ 876,328</u>	<u>\$ 7,321,858</u>
<u>Liabilities</u>						
Accounts payable	\$ 405,620	-	-	\$ -	\$ 2,931	\$ 408,551
Due to other funds	1,998,048	-	-	68,166	16,143	2,082,357
Unearned revenue	9,409	-	-	-	-	9,409
Deposits	56,448	-	-	-	-	56,448
<u>Total Liabilities</u>	<u>2,469,525</u>	<u>-</u>	<u>-</u>	<u>68,166</u>	<u>19,074</u>	<u>2,556,765</u>
<u>Deferred Inflows of Resources:</u>						
Unavailable Revenue - property taxes	148,370	-	-	-	-	148,370
<u>Total Deferred Inflows of Resources</u>	<u>148,370</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>148,370</u>
<u>Fund Balances</u>						
Nonspendable	1,587	-	-	-	322,274	323,861
Restricted	-	13,722	676,192	-	92,243	782,157
Committed	-	1,007,938	-	-	442,737	1,450,675
Assigned	198,472	470	-	-	-	198,942
Unassigned	1,861,088	-	-	-	-	1,861,088
<u>Total Fund Balances</u>	<u>2,061,147</u>	<u>1,022,130</u>	<u>676,192</u>	<u>-</u>	<u>857,254</u>	<u>4,616,723</u>
<u>Total Liabilities, Deferred Inflows of Resources and Fund Balances</u>	<u>\$ 4,679,042</u>	<u>\$ 1,022,130</u>	<u>\$ 676,192</u>	<u>\$ 68,166</u>	<u>\$ 876,328</u>	<u>\$ 7,321,858</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, 2020

<u>Total fund balances for governmental funds</u>	\$ 4,616,723
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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	7,319,741
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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	148,370

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds	
Compensated absences	(50,712)
Net pension liability	<u>(69,324)</u>

<u>Net position of governmental activities</u>	<u>\$ 11,964,798</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, 2020

	General Fund	Capital and Non-Recurring Fund	Town Aid Roads Fund	Milton Road Capital Project Fund	Non Major Governmental Funds	Total Governmental Funds
<u>Revenues:</u>						
Property taxes	\$ 10,937,099	\$ -	\$ -	\$ -	\$ -	\$ 10,937,099
Interest and lien fees	42,940	-	-	-	-	42,940
Intergovernmental	150,478	-	278,195	585,095	24,616	1,038,384
Town clerk revenue	74,641	-	-	-	-	74,641
Departmental revenue	135,591	3,575	-	-	47,685	186,851
Investment income	82,246	-	-	-	17,002	99,248
Net change in fair value of investments	-	-	-	-	(7,642)	(7,642)
Other Revenue	20,112	1,383	-	-	10,588	32,083
<u>Total revenues</u>	<u>11,443,107</u>	<u>4,958</u>	<u>278,195</u>	<u>585,095</u>	<u>92,249</u>	<u>12,403,604</u>
<u>Expenditures:</u>						
Current:						
General government	1,256,708	-	-	-	51,225	1,307,933
Public safety	141,569	-	-	-	1,801	143,370
Public works	957,875	-	-	-	-	957,875
Health and welfare	77,817	-	-	-	-	77,817
Recreation	167,593	-	-	-	-	167,593
Sanitation	209,291	-	-	-	-	209,291
Education	8,035,587	-	-	-	-	8,035,587
Capital outlay	-	729,703	253,982	655,817	-	1,639,502
<u>Total Expenditures</u>	<u>10,846,440</u>	<u>729,703</u>	<u>253,982</u>	<u>655,817</u>	<u>53,026</u>	<u>12,538,968</u>
Excess (Deficiency) of Revenues Over Expenditures	596,667	(724,745)	24,213	(70,722)	39,223	(135,364)
<u>Other financing sources (uses):</u>						
Transfers In	51,100	811,160	-	70,722	16,000	948,982
Transfers Out	(811,160)	(16,000)	(120,722)	-	(1,100)	(948,982)
<u>Total other financing sources (uses):</u>	<u>(760,060)</u>	<u>795,160</u>	<u>(120,722)</u>	<u>70,722</u>	<u>14,900</u>	<u>-</u>
<u>Net change in fund balances</u>	<u>(163,393)</u>	<u>70,415</u>	<u>(96,509)</u>	<u>-</u>	<u>54,123</u>	<u>(135,364)</u>
<u>Fund balances beginning of year</u>	<u>2,224,540</u>	<u>951,715</u>	<u>772,701</u>	<u>-</u>	<u>803,131</u>	<u>4,752,087</u>
<u>Fund balances end of year</u>	<u>\$ 2,061,147</u>	<u>\$ 1,022,130</u>	<u>\$ 676,192</u>	<u>\$ -</u>	<u>\$ 857,254</u>	<u>\$ 4,616,723</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, 2020

<u>Net change in fund balances - total governmental funds</u>	\$ (135,364)
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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	(488,602)
Capital outlay	1,522,000

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

Property tax	64,808
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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	(12,616)
Change in net pension liability	<u>4,474</u>

<u>Change in net position of governmental activities</u>	<u>\$ 954,700</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, 2020

	Budgeted Amounts				Variance With Final Budget Positive (Negative)
	Original	Transfers	Final	Actual	
<u>Revenues:</u>					
Property taxes	\$ 10,868,804	\$ -	\$ 10,868,804	\$ 10,937,099	\$ 68,295
Interest and lien fees	30,000	-	30,000	42,940	12,940
Intergovernmental	147,026	-	147,026	150,478	3,452
Town clerk revenue	44,700	-	44,700	74,641	29,941
Departmental revenue	152,595	-	152,595	135,591	(17,004)
Investment income	120,000	-	120,000	82,246	(37,754)
Other revenue	24,201	-	24,201	20,112	(4,089)
<u>Total revenues</u>	<u>11,387,326</u>	<u>-</u>	<u>11,387,326</u>	<u>11,443,107</u>	<u>55,781</u>
<u>Expenditures:</u>					
General government	1,374,634	(19,099)	1,355,535	1,256,708	98,827
Public safety	192,821	1,625	194,446	141,569	52,877
Public works	1,102,672	-	1,102,672	957,875	144,797
Health and welfare	81,077	-	81,077	77,817	3,260
Recreation	198,049	-	198,049	167,593	30,456
Sanitation	191,817	17,474	209,291	209,291	-
Education	8,035,587	-	8,035,587	8,035,587	-
<u>Total expenditures</u>	<u>11,176,657</u>	<u>-</u>	<u>11,176,657</u>	<u>10,846,440</u>	<u>330,217</u>
Excess of Revenues Over (Under) Expenditures	<u>210,669</u>	<u>-</u>	<u>210,669</u>	<u>596,667</u>	<u>385,998</u>
<u>Other financing sources (uses):</u>					
Utilization of fund balance	532,598	10,000	542,598	-	(542,598)
Operating transfers in	57,893	-	57,893	51,100	(6,793)
Operating transfers out	(801,160)	(10,000)	(811,160)	(811,160)	-
<u>Total other financing sources (uses)</u>	<u>(210,669)</u>	<u>-</u>	<u>(210,669)</u>	<u>(760,060)</u>	<u>(549,391)</u>
<u>Net change in fund balance</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(163,393)</u>	<u>\$ (163,393)</u>
<u>Fund balance - beginning of year</u>				<u>2,224,540</u>	
<u>Fund balance - end of year</u>				<u>\$ 2,061,147</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, 2020

	Pension Trust Funds	Agency Fund Task Force on Prevention
<u>Assets</u>		
Cash and cash equivalents	\$ -	\$ 11,606
Investments	1,070,576	-
Contributions receivable	4,446	-
Due from other funds	-	-
	<u>1,075,022</u>	<u>11,606</u>
<u>Total assets</u>		
	<u>1,075,022</u>	<u>11,606</u>
<u>Liabilities</u>		
Accounts payable	-	3,036
Due to beneficiaries	-	8,570
	<u>-</u>	<u>11,606</u>
<u>Total Liabilities</u>		
	<u>-</u>	<u>11,606</u>
<u>Net position</u>		
Net assets held in trust for pension benefits	<u>1,075,022</u>	-
	<u>1,075,022</u>	-
<u>Total net position</u>		
	<u>1,075,022</u>	<u>-</u>
<u>Total liabilities and net position</u>		
	<u>\$ 1,075,022</u>	<u>\$ 11,606</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, 2020

	<u>Pension Trust Fund</u>
<u>Additions</u>	
Contributions	\$ 56,701
Investment income	<u>43,324</u>
<u>Total additions</u>	<u>100,025</u>
<u>Deductions</u>	
Benefits paid	1,826
Plan administration	<u>2,002</u>
<u>Total deductions</u>	<u>3,828</u>
<u>Change in net position</u>	96,197
<u>Net position beginning of year</u>	<u>978,825</u>
<u>Net position end of year</u>	<u>\$ 1,075,022</u>

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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 \$18,927 to the Program during the 2020 fiscal year in payment of program costs.

TOWN OF GOSHEN, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

Government-Wide and Fund Financial Statements

The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. As a general rule, the effects of interfund activity have been eliminated from these statements. Governmental activities are primarily supported by taxes and intergovernmental revenues.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The various fund types included in the financial statements are described below:

Governmental Funds are funds through which most governmental functions typically are financed. The governmental funds are as follows:

General Fund – the primary operating fund of the Town. It is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property taxes, state and federal grants, licenses, permits, charges for services, and earnings on investments.

Special Revenue Funds – account for and report the proceeds of specific revenue sources that are restricted, committed, or assigned to expenditure for specific purposes other than debt service or capital projects.

Capital Projects Funds – account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Permanent Funds – utilized to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the Town's programs.

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and other governments. Fiduciary funds are not included in the government-wide statements. The fiduciary funds are as follows:

Pension Trust Funds – used for the accumulation of resources to be used for retirement benefits.

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

TOWN OF GOSHEN, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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.

The *Milton Road Capital Project Fund* accounts for resources that have been segregated for the reclamation and resurfacing of Milton Road and is funded by federal and state grants and town matching contributions.

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, 2020

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, 2020. 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, 2020

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, 2020

Balance Sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Compensated Absences

Employees accumulate, by prescribed formula, vacation and sick days for subsequent use or for payment upon termination or retirement. Expenses to be paid in future periods are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only for amounts that have come due, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements, long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized as an expense in the period they are incurred. Currently, the Town has no general obligation bond debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued, including capital leases, is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Pension Plan Accounting

In the pension trust funds, employee contributions are recognized in the period in which the contributions are due. Employer contributions to the plan are recognized when due pursuant to legal requirements of the plan. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. In the governmental funds, expenditures are recognized when they are paid or are expected to be paid with current available resources.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense in the governmental activities financial statements, information about the fiduciary net position of the Town's pension plans and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported in the pension trust funds.

The Town has adopted a "pay-as-you-go" funding policy for the defined benefit plan whereby the current year benefit obligation is funded by the General Fund.

Fund Equity and Net Position

Net position represents the difference between assets, deferred inflows of resources, liabilities, and deferred outflows of resources. In the government-wide Statement of Net Position, net position is classified in the following categories:

Net Investment in Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt

TOWN OF GOSHEN, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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 7.5% of its annually approved appropriations of the General Fund.

Encumbrance Accounting

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in order to reserve that portion of the applicable appropriation, is frequently employed by governmental units as an extension of formal budgetary integration in the governmental funds. The Town has adopted a policy that provides for the encumbering of General Fund appropriations in extenuating circumstances. The Town has no encumbrances as of fiscal year end June 30, 2020.

TOWN OF GOSHEN, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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, 2020 were \$10,000 approved by the Board of Finance as an additional transfer to the Capital and Nonrecurring Fund for the purchase of a replacement truck for public works.

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	\$ 11,494,207	\$ 11,657,600
Other financing sources	(51,100)	-
Other financing uses	-	(811,160)
Total GAAP Basis	<u>\$ 11,443,107</u>	<u>\$ 10,846,440</u>

Note 3 – Cash, Cash Equivalents, and Investments

Cash and cash equivalents at June 30, 2020, consisted of:

TOWN OF GOSHEN, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
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	<u>Carrying Amount</u>	<u>Bank Balance</u>
Governmental Funds		
General Fund Deposits	\$ 582,743	\$ 571,430
General Fund Repurchase Investment Account	1,714,883	1,714,883
General Fund STIF	1,676,731	1,676,731
Capital and Non-Recurring Fund STIF	71,656	71,656
Nonmajor Governmental Funds	56,086	56,086
<u>Total Governmental Funds</u>	<u>4,102,099</u>	<u>4,090,786</u>
Agency Funds	11,606	11,856
Total Cash and Cash Equivalents	4,113,705	4,102,642
Certificates of deposit classified as investments	585,584	585,584
<u>Total Bank Deposits</u>	<u>\$ 4,699,289</u>	<u>\$ 4,688,226</u>

Investments at June 30, 2020, consisted of:

	<u>Fair Market Value</u>	<u>Maturity not Available</u>	<u>Average Credit Rating</u>	<u>Investment Maturity</u>	
				<u>1- 5 Years</u>	<u>5-10 Years</u>
<u>Investment Maturity (in Years)</u>					
<u>General Fund</u>					
Certificates of deposit	\$ 550,584	\$ -	*	\$ 550,584	\$ -
<u>Nonmajor funds</u>					
Certificates of deposit	35,000	-	*	35,000	-
Corporate securities	238,511	238,511	N/A	-	-
Mutual funds – equity	64,271	64,271	N/A	-	-
Mutual funds – bonds	13,070	-	AA+	-	13,070
	<u>\$ 350,852</u>	<u>\$ 302,782</u>		<u>\$ 35,000</u>	<u>\$ 13,070</u>
<u>Pension Trust fund</u>					
Mutual funds – equity	961,351	961,351	N/A	-	-
Mutual funds – bonds	109,225	109,225	A	-	-
	<u>\$ 1,070,576</u>	<u>\$ 1,070,576</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,

TOWN OF GOSHEN, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
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and repurchase agreements fully collateralized by such obligations. The statutes also provide for investment in shares of the Connecticut Short Term Investment Fund. The Town's pension and permanent funds may also be invested in certain real estate mortgages, in certain savings banks or savings and loan associations, or in stocks and bonds or other securities selected by the trustee, with the care of a prudent investor and in the case of pension funds, the provisions of the applicable plan.

Custodial Credit Risk – Deposits

This is the risk that in the event of failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The Town's policy is to actively manage its deposits in such a manner as to ensure that substantially all deposits are insured at all times by Federal Depository insurance. The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Connecticut General Statutes required that each depository maintain segregated collateral (not required to be based on a security agreement between the depository and the municipality and, therefore, not perfected in accordance with 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, 2020, a minimum of \$83,809 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 \$886,867 was insured by Federal Depository Insurance. The remaining bank balance of \$254,280 was uninsured and uncollateralized.

Custodial Credit Risk – Cash Equivalents and Investments

This is the risk that in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have a policy for custodial credit risk. At June 30, 2020, the funds held in the repurchase collateral account were collateralized with collateral held by the banks' trust department or agents but not in the Town's name. The Town's pension plan mutual fund investments which are directed by plan participants are not directly exposed to custodial credit or risk, nor are the mutual funds and other pooled accounts held in various governmental funds of the Town. The Town's investments in common stock, all held by the Town as a trustee of the cemetery funds, were uninsured and unregistered securities held by counterparties, or their trust departments or agents, but not in the Town's name. With the exception of the cemetery funds' common stock, no securities held by the Town were directly exposed to custodial credit risk.

Interest Rate Risk

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

Concentration of Credit Risk

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

TOWN OF GOSHEN, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

<u>Issuer</u>	<u>Amount</u>	<u>Percentage of Nonmajor Fund Investments</u>
Abbott Laboratories	17,742	7.44%
Abbvie Inc	19,226	8.06%
AT&T Inc	7,706	3.23%
Automatic Data Processing	13,025	5.46%
Clorox Company	32,295	13.54%
Emerson Electric	23,948	10.04%
Exxon Mobil Corp	8,724	3.66%
Home Depot Inc	27,716	11.62%
Johnson & Johnson	45,340	19.01%
JP Morgan Chase & Co	37,036	15.53%
Sysco Corp	5,753	2.41%
	<u>\$ 238,511</u>	<u>100.00%</u>

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 using Level 2 or Level 3 at June 30, 2020.

TOWN OF GOSHEN, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

Note 4 – Deferred Inflows of Resources

To reflect that a portion of property taxes, interest, and lien fees receivable at June 30, 2020, 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 \$148,370 as a deferred inflow of resources.

Note 5 – Receivables

Receivables at June 30, 2020 for individual major funds and all other funds in the aggregate, including the applicable allowance for collection losses, are as follows:

	General Fund	Milton Road Capital Project	Non-Major and Other Funds	Total
Property Taxes	\$ 114,537	\$ -	\$ -	\$ 114,537
Interest due on taxes	37,943	-	-	37,943
Grants Receivable	-	68,166	13,699	81,865
Accounts Receivable	34	-	-	34
Total Receivables	<u>\$ 152,514</u>	<u>\$ 68,166</u>	<u>\$ 13,699</u>	<u>\$ 234,379</u>

Note 6 – Interfund Receivables, Payables, and Transfers

As of June 30, 2020, interfund receivables and payables that resulted from various interfund transactions were as follows:

	Due From	Due To
General Fund	\$ -	\$ 1,998,048
Capital and Non-Recurring Fund	950,474	-
Town Aid Roads Fund	676,192	-
Milton Road Capital Project Fund	-	68,166
Dog Fund	5,843	-
Land Acquisition	415,532	-
Library Fund	11,795	-
Goshen/Cornwall Bus	-	13,699
Lake Weed Management Fund	15,410	-
Long Term Recovery Fund	1,200	-
East Street Cemetery	-	920
Other Cemetery Funds	-	1,524
Capital Project EECBG	5,911	-
Total	<u>\$ 2,082,357</u>	<u>\$ 2,082,357</u>

TOWN OF GOSHEN, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 51,100	\$ 811,160
Capital Non-Recurring Fund	811,160	16,000
Town Aid Roads Fund	-	120,722
Milton Road Capital Project Fund	70,722	-
Dog Fund	-	1,100
Lake Weed Management Fund	16,000	-
Total	<u>\$ 948,982</u>	<u>\$ 948,982</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	73,798	-	4,474	69,324	-
Compensated absences	38,096	12,616	-	50,712	-
	<u>111,894</u>	<u>12,616</u>	<u>4,474</u>	<u>120,036</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

TOWN OF GOSHEN, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

disallowances, if any, will not be material.

Note 10 – Capital Assets

Capital asset activity for the year ended June 30, 2020 are as follows

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated				
Land	\$ 1,114,226	\$ -	\$ -	\$ 1,114,226
Construction in progress	79,566	737,155	-	816,721
Total capital assets not being depreciated	<u>1,193,792</u>	<u>737,155</u>	<u>-</u>	<u>1,930,947</u>
Capital assets being depreciated				
Buildings and improvements	1,803,597	-	-	1,803,597
Land improvements	890,191	-	-	890,191
Furnitures, machinery and equipment	1,136,087	167,630	130,681	1,173,036
Vehicles	2,472,112	159,805	74,100	2,557,817
Infrastructure	3,933,633	457,410	-	4,391,043
Total capital assets being depreciated	<u>10,235,620</u>	<u>784,845</u>	<u>204,781</u>	<u>10,815,684</u>
Less accumulated depreciation				
Buildings and improvements	856,713	47,327	-	904,040
Land improvements	370,978	24,566	-	395,544
Furnitures, machinery and equipment	970,206	55,839	130,681	895,364
Vehicles	1,542,636	153,202	74,100	1,621,738
Infrastructure	1,402,536	207,668	-	1,610,204
Total accumulated depreciation	<u>5,143,069</u>	<u>488,602</u>	<u>204,781</u>	<u>5,426,890</u>
Total capital assets being depreciated net	<u>5,092,551</u>	<u>296,243</u>	<u>-</u>	<u>5,388,794</u>
Total capital assets, Net	<u>\$ 6,286,343</u>	<u>\$ 1,033,398</u>	<u>\$ -</u>	<u>\$ 7,319,741</u>

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

TOWN OF GOSHEN, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
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Governmental Activities	
General government	\$ 12,366
Public safety	98,405
Public Works, including depreciation of general infrastructure assets	359,556
Health and welfare	6,271
Recreation	12,004
Total depreciation expense	<u>\$ 488,602</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, 2019, 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

TOWN OF GOSHEN, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

plan. The contribution cannot be more than 10% of annual compensation nor less than \$100. Voluntary contributions may be withdrawn at any time. Participants are 100% vested upon the completion of ten years of service, upon their normal retirement date (age 65), or when they become totally and permanently disabled, whichever occurs first. Employees who have attained age 55 and participated in the plan for ten years are entitled to early retirement benefits amounts to their accrued benefits. Normal retirement benefits are based upon 1% of 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, 2020, were as follows:

Total pension liability	\$ 69,324
Plan fiduciary net position	-
Net position liability	<u>\$ 69,324</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, 2019, as updated on the liability measurement date of June 30, 2020, for changes in the discount rate. The following actuarial assumptions were applied to all periods included in the measurement:

Salary increases	n/a
Investment rate of return	n/a
Discount rate – measurement date	3.50%

Mortality rates were based on the RP-2000 Male and Female Annuitant Tables projected to 2018.

The actuarial assumptions used in the July 1, 2018, valuation were based on the Bond Buyer 20 year, tax-exempt general obligation municipal bond rate index, and a current mortality table promulgated by the Society of American Actuaries.

Discount Rate – The discount rate used to measure the total pension liability at June 30, 2020, 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

TOWN OF GOSHEN, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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 over or 1 percentage point higher than the current rate.

	1% Decrease 2.50%	Current Discount Rate 3.50%	1% Increase 4.50%
Net pension liability	\$ 73,770	\$ 69,324	\$ 65,352

Changes in the Net Pension Liability – Changes in the plan's net pension liability for the year ended June 30, 2020, are as follows

	Total Pension Liability	Plan Fiduciary net position	Net Pension Liability
Balance at June 30, 2019	\$ 73,798	\$ -	\$ 73,798
Changes for the year:			
Interest	2,502	-	2,502
Differences between expected and actual experience	3,054	-	3,054
Changes of assumptions	(668)	-	(668)
Employer contributions	-	9,362	(9,362)
Benefit payments	(9,362)	(9,362)	-
Net changes	(4,474)	-	(4,474)
Balance at June 30, 2020	\$ 69,324	\$ -	\$ 69,324

Defined Contribution Plan

The Town administers a single employer defined contribution plan (Money Purchase Plan) which covers all eligible employees and elected officials (Participants). The plan is included in the Town's financial statements as a Pension Trust Fund. At June 30, 2020, the net position available for benefits was \$1,075,022. The Town adopted the plan effective July 1, 1999.

At June 30, 2020, there were 13 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 \$56,701 to the plan during the fiscal year ended June 30, 2020. The Town's outstanding liability to the plan at fiscal year-end was \$4,446. Pension administration expenses totaling \$2,002 were paid by the General Fund.

TOWN OF GOSHEN, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

Note 12 – Governmental Fund Balances

The following is a summary of all governmental fund balances as of June 30, 2020:

	<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	\$ 1,587	\$ -	\$ -	\$ -	\$ 1,587
Permanent endowments	-	-	-	322,274	322,274
	<u>1,587</u>	<u>-</u>	<u>-</u>	<u>322,274</u>	<u>323,861</u>
Restricted					
Capital projects	-	13,722	-	-	13,722
Health and welfare	-	-	-	10,711	10,711
Road improvements	-	-	676,192	-	676,192
Energy efficient project	-	-	-	5,911	5,911
Dog fund	-	-	-	4,052	4,052
Permanent endowments	-	-	-	71,569	71,569
	<u>-</u>	<u>13,722</u>	<u>676,192</u>	<u>92,243</u>	<u>782,157</u>
Committed					
Capital projects	-	1,007,938	-	-	1,007,938
Land acquisitions	-	-	-	415,532	415,532
Library expenditures	-	-	-	11,795	11,795
Lake weed management	-	-	-	15,410	15,410
	<u>-</u>	<u>1,007,938</u>	<u>-</u>	<u>442,737</u>	<u>1,450,675</u>
Assigned					
Subsequent year's budget	198,472	-	-	-	198,472
Capital projects	-	470	-	-	470
	<u>198,472</u>	<u>470</u>	<u>-</u>	<u>-</u>	<u>198,942</u>
Unassigned	<u>1,861,088</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,861,088</u>
Total governmental funds	<u>\$ 2,061,147</u>	<u>\$ 1,022,130</u>	<u>\$ 676,192</u>	<u>\$ 857,254</u>	<u>\$ 4,616,723</u>

Note 13 – 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:

TOWN OF GOSHEN, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

- GASB Statement No. 95 – Postponement of the Effective Date of Certain Authoritative Guidance. This Statement was issued in May 2020 and provides temporary relief to governments in light of the COVID-19 Pandemic. That objective is accomplished by postponing the effective date of certain provisions in Statement of Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018. The new effective dates of each of the pronouncements are noted below.
- GASB Statement No. 84 - Fiduciary Activities. The requirements of this statement are effective for reporting periods beginning after December 15, 2019.
- GASB Statement No. 87- Leases. requirements of this Statement are effective for reporting periods beginning after June 15, 2021
-
- GASB Statement No. 89 - Accounting for Interest Cost Incurred before the End of a Construction Period. The requirements of this statement are effective for reporting periods beginning after December 15, 2020.
- GASB Statement Number 90 Majority Equity Interests – an amendment of GASB Statements No 14 and No 61. The requirements of this statement are effective for reporting periods beginning after December 15, 2019.
- GASB Statement Number 91 Conduit Debt Obligations. The requirements of this statement are effective for reporting periods beginning after December 15, 2021.
- GASB Statement Number 92 Omnibus 2020. The requirements of this statement are effective for reporting periods beginning after June 15, 2021.
- GASB Statement Number 93 Replacement of Interbank Offered Rates. The requirements of this statement are effective for reporting periods beginning after June 15, 2021.
- GASB Statement Number 94 Public-Private and Public-Public Partnerships and Availability Payment Arrangements. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

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

	2020	2019	2018	2017	2016	2015	2014
<u>Total pension liability</u>							
Service cost	\$ -	\$ 2,654	\$ -	\$ -	\$ -	\$ 332	\$ 295
Interest	2,502	3,062	2,629	2,710	3,486	3,964	4,320
Differences between expected and actual experience	3,054	3,062	(9,842)	4,984	4,230	4,168	-
Changes of assumptions	(668)	4,379	-	(3,236)	5,732	2,805	1,977
Benefit payments	(9,362)	(9,362)	(9,362)	(9,929)	(11,684)	(11,684)	(11,684)
Net change in total pension liability	(4,474)	733	(16,575)	(5,461)	1,764	(415)	(5,092)
Total pension liability - beginning	73,798	73,065	89,640	95,101	93,337	93,752	98,844
Total pension liability - ending	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	9,929	11,684	11,684	11,684
Benefit payments & Fees	(9,362)	(9,362)	(9,362)	(9,929)	(11,684)	(11,684)	(11,684)
Net Change in plan fiduciary net position	-	-	-	-	-	-	-
Plan fiduciary net position - beginning	-	-	-	-	-	-	-
Plan fiduciary net position - ending	-	-	-	-	-	-	-
Net pension liability (asset) - Ending	\$ 69,324	\$ 73,798	\$ 73,065	\$ 89,640	\$ 95,101	\$ 93,337	\$ 93,752
Plan fiduciary net position as a percentage of the total pension liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability as a percentage of covered employee payroll	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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<u>Actuarially determined contribution</u>										
	\$ 9,362	\$ 9,362	\$ 9,362	\$ 9,929	\$ 11,510	\$ 12,130	\$ 12,778	\$ 20,291	\$ 22,281	\$ 31,296
<u>Contributions in relation to the actuarially determined contribution</u>										
	9,362	9,362	9,362	9,929	11,684	11,684	11,684	12,753	14,890	16,321
<u>Contribution deficiency (excess)</u>										
	\$ -	\$ -	\$ -	\$ -	\$ (174)	\$ 446	\$ 1,094	\$ 7,538	\$ 7,391	\$ 14,975
<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
Measurement Date

July 1, 2019
June 30, 2020

The plan benefits were frozen as of July 1, 1999

Methods and assumptions used to determine the contribution rates:

Actuarial cost method	Unit credit
Amortization method	Level dollar-open
Remaining amortization period	3 - 7 years
Asset valuation method	Fair 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	3.50%
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, 2020

Revenues	Budgeted Amounts			Actual	Variance With Final Budget Positive (Negative)
	Original	Transfers	Final		
Property taxes	\$ 10,868,804	\$ -	\$ 10,868,804	\$ 10,937,099	\$ 68,295
Interest and lien fees	30,000	-	30,000	42,940	12,940
Intergovernmental					
Education grants	79,017	-	79,017	80,429	1,412
LOCIP	42,518	-	42,518	42,340	(178)
Mashantucket Pequot fund	2,687	-	2,687	2,687	-
Veterans exemptions	3,292	-	3,292	3,136	(156)
Other grants	2,648	-	2,648	5,175	2,527
Payments in lie of taxes on state owned property	8,655	-	8,655	8,655	-
Telephone access grant	8,209	-	8,209	8,056	(153)
	147,026	-	147,026	150,478	3,452
Town clerk revenue					
Historical preservation fees	1,200	-	1,200	1,776	576
Other town clerk revenue	5,000	-	5,000	8,418	3,418
Historic preservation grant	5,500	-	5,500	5,500	-
Real estate conveyance	19,000	-	19,000	34,653	15,653
Recording fees	14,000	-	14,000	24,294	10,294
	44,700	-	44,700	74,641	29,941
Departmental revenue					
Building official fees	50,500	-	50,500	73,640	23,140
Land use fees and permits	2,800	-	2,800	3,723	923
Library receipts	1,215	-	1,215	627	(588)
Recreation fees	17,035	-	17,035	6,230	(10,805)
Road excavations	600	-	600	150	(450)
Summer camp fees	80,445	-	80,445	51,221	(29,224)
	152,595	-	152,595	135,591	(17,004)
Investment income	120,000	-	120,000	82,246	(37,754)
Other revenue					
Carlisle fund for lights	3,701	-	3,701	4,086	385
Copies and fax receipts	300	-	300	294	(6)
Miscellaneous permits	1,800	-	1,800	1,781	(19)
Miscellaneous revenue	15,000	-	15,000	10,041	(4,959)
Newspaper contribution	3,400	-	3,400	3,910	510
	24,201	-	24,201	20,112	(4,089)
Total revenues	11,387,326	-	11,387,326	11,443,107	55,781
Other financing sources					
Utilization of fund balance	532,598	10,000	542,598	-	(542,598)
Dog fund transfer	1,100	-	1,100	1,100	-
Pension fund transfer	6,793	-	6,793	-	(6,793)
Town aid road transfer	50,000	-	50,000	50,000	-
Total other financing sources	590,491	10,000	600,491	51,100	(549,391)
Total revenue and other financing sources	\$ 11,977,817	\$ 10,000	\$ 11,987,817	\$ 11,494,207	\$ (493,610)

TOWN OF GOSHEN, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES, AND OTHER FINANCING USES
BUDGETARY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts				Variance With Final Budget Positive (Negative)
	Original	Transfers	Final	Actual	
<u>Town expenditures:</u>					
Animal control	\$ 20,000	\$ -	\$ 20,000	\$ 18,927	\$ 1,073
Assessment appeal	2,265	-	2,265	1,304	961
Board of assessors	74,091	-	74,091	72,227	1,864
Board of finance	17,504	-	17,504	16,652	852
Building official	52,718	2,833	55,551	55,551	-
Cemeteries	3,571	-	3,571	2,001	1,570
Civil preparedness	7,525	435	7,960	7,960	-
Conservation commission	1,364	-	1,364	210	1,154
Conservation of health	74,477	-	74,477	71,219	3,258
Contingency account	40,000	(26,699)	13,301	-	13,301
Economic development committee	1,000	-	1,000	687	313
Elections	31,216	-	31,216	20,005	11,211
Employee benefits	421,354	-	421,354	387,996	33,358
Fire commissioners	2,136	694	2,830	2,830	-
Fire marshal	10,902	496	11,398	11,398	-
Fire protection	104,625	-	104,625	69,757	34,868
Fiscal office	46,178	1,317	47,495	47,495	-
Inland wetlands	5,270	-	5,270	3,171	2,099
Insurance	106,133	-	106,133	102,139	3,994
Land-use enforcement	18,907	779	19,686	19,686	-
Library	157,760	-	157,760	154,460	3,300
Miscellaneous	9,732	-	9,732	6,244	3,488
Newsletter	20,050	2,119	22,169	22,169	-
Planning and zoning	2,800	-	2,800	2,280	520
Professional services	25,407	-	25,407	16,358	9,049
Public works	1,102,672	-	1,102,672	957,875	144,797
Recreation	198,049	-	198,049	167,593	30,456
Rescue service	32,486	-	32,486	17,994	14,492
Selectmen's office	134,076	-	134,076	134,066	10
Street lights	15,147	-	15,147	12,703	2,444
Tax collector	38,833	-	38,833	34,411	4,422
Town clerk	83,995	-	83,995	77,961	6,034
Town office building	69,206	552	69,758	69,758	-
Treasurer	9,026	-	9,026	8,842	184
Waste removal	191,817	17,474	209,291	209,291	-
Water pollution control	340	-	340	25	315
Welfare	6,600	-	6,600	6,598	2
Zoning board of appeals	1,838	-	1,838	1,010	828
<u>Total town expenditures</u>	<u>3,141,070</u>	<u>-</u>	<u>3,141,070</u>	<u>2,810,853</u>	<u>330,217</u>
<u>Education Region Six</u>	<u>8,035,587</u>	<u>-</u>	<u>8,035,587</u>	<u>8,035,587</u>	<u>-</u>
<u>Total expenditures</u>	<u>11,176,657</u>	<u>-</u>	<u>11,176,657</u>	<u>10,846,440</u>	<u>330,217</u>
<u>Transfer out to capital and nonrecurring fund</u>	<u>801,160</u>	<u>10,000</u>	<u>811,160</u>	<u>811,160</u>	<u>-</u>
<u>Total expenditures and other financing uses</u>	<u>\$ 11,977,817</u>	<u>\$ 10,000</u>	<u>\$ 11,987,817</u>	<u>\$ 11,657,600</u>	<u>\$ 330,217</u>

TOWN OF GOSHEN, CONNECTICUT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

Special Revenue Funds									
	Dog Fund	Land Acquisition	Library Fund	Goshen/Cornwall Bus	Lake Weed Management Fund	Shane Moorehouse Kinsella Memorial Children's Fund	Long Term Recovery Fund		
<u>Assets</u>									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,651	\$ -		
Investments	-	-	-	-	-	-	-		
Due from other funds	5,843	415,532	11,795	-	15,410	-	1,200		
Due from other governments	-	-	-	13,699	-	-	-		
<u>Total Assets</u>	<u>5,843</u>	<u>415,532</u>	<u>11,795</u>	<u>13,699</u>	<u>15,410</u>	<u>10,651</u>	<u>1,200</u>		
<u>Deferred Outflows of Resources</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		
<u>Total Assets and Deferred Outflows of Resources</u>	<u>\$ 5,843</u>	<u>\$ 415,532</u>	<u>\$ 11,795</u>	<u>\$ 13,699</u>	<u>\$ 15,410</u>	<u>\$ 10,651</u>	<u>\$ 1,200</u>		
<u>Liabilities</u>									
Accounts payable	\$ 1,791	\$ -	\$ -	\$ -	\$ -	\$ 1,140	\$ -		
Due to other funds	-	-	-	13,699	-	-	-		
<u>Total Liabilities</u>	<u>1,791</u>	<u>-</u>	<u>-</u>	<u>13,699</u>	<u>-</u>	<u>1,140</u>	<u>-</u>		
<u>Deferred Inflows of Resources:</u>									
Unavailable Revenue - property taxes	-	-	-	-	-	-	-		
<u>Total Deferred Inflows of Resources</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		
<u>Fund Balances</u>									
Nonspendable	-	-	-	-	-	-	-		
Restricted	4,052	-	-	-	-	9,511	1,200		
Committed	-	415,532	11,795	-	15,410	-	-		
Assigned	-	-	-	-	-	-	-		
Unassigned	-	-	-	-	-	-	-		
<u>Total Fund Balances</u>	<u>4,052</u>	<u>415,532</u>	<u>11,795</u>	<u>-</u>	<u>15,410</u>	<u>9,511</u>	<u>1,200</u>		
<u>Total Liabilities, Deferred Inflows of Resources and Fund Balances</u>	<u>\$ 5,843</u>	<u>\$ 415,532</u>	<u>\$ 11,795</u>	<u>\$ 13,699</u>	<u>\$ 15,410</u>	<u>\$ 10,651</u>	<u>\$ 1,200</u>		

TOWN OF GOSHEN, CONNECTICUT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	Capital Projects Fund	Permanent Funds					Total
	EECBG	Alice Ingham	East Street Cemetery	Other Cemetery Funds	Harmon Library		
<u>Assets</u>							
Cash and cash equivalents	\$ -	\$ 4,112	\$ 28,751	\$ 6,482	\$ 6,090	\$	\$ 56,086
Investments	-	-	251,581	64,271	35,000		350,852
Due from other funds	5,911	-	-	-	-		455,691
Due from other governments	-	-	-	-	-		13,699
<u>Total Assets</u>	<u>5,911</u>	<u>4,112</u>	<u>280,332</u>	<u>70,753</u>	<u>41,090</u>		<u>876,328</u>
<u>Deferred Outflows of Resources</u>							
	-	-	-	-	-		-
<u>Total Assets and Deferred Outflows of Resources</u>	<u>\$ 5,911</u>	<u>\$ 4,112</u>	<u>\$ 280,332</u>	<u>\$ 70,753</u>	<u>\$ 41,090</u>		<u>\$ 876,328</u>
<u>Liabilities</u>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$	2,931
Due to other funds	-	-	920	1,524	-		16,143
<u>Total Liabilities</u>	<u>-</u>	<u>-</u>	<u>920</u>	<u>1,524</u>	<u>-</u>		<u>19,074</u>
<u>Deferred Inflows of Resources:</u>							
Unavailable Revenue - property taxes	-	-	-	-	-		-
<u>Total Deferred Inflows of Resources</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
<u>Fund Balances</u>							
Nonspendable	-	2,000	221,003	64,271	35,000		322,274
Restricted	5,911	2,112	58,409	4,958	6,090		92,243
Committed	-	-	-	-	-		442,737
Assigned	-	-	-	-	-		-
Unassigned	-	-	-	-	-		-
<u>Total Fund Balances</u>	<u>5,911</u>	<u>4,112</u>	<u>279,412</u>	<u>69,229</u>	<u>41,090</u>		<u>857,254</u>
<u>Total Liabilities, Deferred Inflows of Resources and Fund Balances</u>	<u>\$ 5,911</u>	<u>\$ 4,112</u>	<u>\$ 280,332</u>	<u>\$ 70,753</u>	<u>\$ 41,090</u>	\$	<u>\$ 876,328</u>

TOWN OF GOSHEN, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Special Revenue Funds						
	Dog Fund	Land Acquisition	Library Fund	Goshen/Cornwall Bus	Lake Weed Management Fund	Shane Moorehouse Kinsella Memorial Children's Fund	Long Term Recovery Fund
<u>Revenues:</u>							
Intergovernmental	-	\$ -	\$ -	\$ 24,616	\$ -	\$ -	\$ -
Town clerk revenue	-	-	-	-	-	-	-
Departmental revenue	2,824	44,861	-	-	-	-	-
Investment income	-	5,837	-	-	-	-	-
Net change in fair value of investments	-	-	-	-	-	-	-
Other Revenue	-	-	-	7,000	-	1,988	1,200
<u>Total Revenues</u>	<u>2,824</u>	<u>50,698</u>	<u>-</u>	<u>31,616</u>	<u>-</u>	<u>1,988</u>	<u>1,200</u>
<u>Expenditures:</u>							
Current:							
General government	-	-	1,959	31,616	13,826	1,380	-
Public safety	1,801	-	-	-	-	-	-
<u>Total Expenditures</u>	<u>1,801</u>	<u>-</u>	<u>1,959</u>	<u>31,616</u>	<u>13,826</u>	<u>1,380</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	1,023	50,698	(1,959)	-	(13,826)	608	1,200
<u>Other Financing Sources (Uses):</u>							
Transfers In	-	-	-	-	16,000	-	-
Transfers Out	(1,100)	-	-	-	-	-	-
<u>Total Other Financing sources (Uses):</u>	<u>(1,100)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,000</u>	<u>-</u>	<u>-</u>
<u>Net Change in Fund Balances</u>	<u>(77)</u>	<u>50,698</u>	<u>(1,959)</u>	<u>-</u>	<u>2,174</u>	<u>608</u>	<u>1,200</u>
Fund Balances Beginning of Year	4,129	364,834	13,754	-	13,236	8,903	-
<u>Fund Balances End of Year</u>	<u>\$ 4,052</u>	<u>\$ 415,532</u>	<u>\$ 11,795</u>	<u>\$ -</u>	<u>\$ 15,410</u>	<u>\$ 9,511</u>	<u>\$ 1,200</u>

TOWN OF GOSHEN, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Capital Projects Fund	Permanent Funds				Total
		Alice Ingham	East Street Cemetery	Other Cemetery Funds	Harmon Library	
<u>Revenues:</u>	EECBG					
Intergovernmental		\$ -	\$ -	\$ -	\$ -	\$ 24,616
Town clerk revenue		-	-	-	-	-
Departmental revenue		-	-	-	-	47,685
Investment income		-	8,178	2,274	709	17,002
Net change in fair value of investments		-	(2,805)	(4,837)	-	(7,642)
Other Revenue		-	-	400	-	10,588
<u>Total Revenues</u>		<u>4</u>	<u>5,373</u>	<u>(2,163)</u>	<u>709</u>	<u>92,249</u>
<u>Expenditures:</u>						
Current:						
General government		-	920	1,524	-	51,225
Public safety		-	-	-	-	1,801
<u>Total Expenditures</u>		<u>-</u>	<u>920</u>	<u>1,524</u>	<u>-</u>	<u>53,026</u>
Excess (Deficiency) of Revenues Over Expenditures					709	39,223
<u>Other Financing Sources (Uses):</u>						
Transfers In		-	-	-	-	16,000
Transfers Out		-	-	-	-	(1,100)
<u>Total Other Financing sources (Uses):</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,900</u>
<u>Net Change in Fund Balances</u>		<u>4</u>	<u>4,453</u>	<u>(3,687)</u>	<u>709</u>	<u>54,123</u>
<u>Fund Balances Beginning of Year</u>	5,911	<u>4,108</u>	<u>274,959</u>	<u>72,916</u>	<u>40,381</u>	<u>803,131</u>
<u>Fund Balances End of Year</u>	<u>5,911</u>	<u>\$ 4,112</u>	<u>\$ 279,412</u>	<u>\$ 69,229</u>	<u>\$ 41,090</u>	<u>\$ 857,254</u>

TOWN OF GOSHEN, CONNECTICUT
SCHEDULE OF DEBT LIMITATION
FOR THE YEAR ENDED JUNE 30, 2020

Total tax collection including interest and lien fees for prior fiscal year	10,901,334
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Reimbursement for revenue loss on Tax relief for elderly for prior fiscal year	<u>-</u>
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Base	<u>10,901,334</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	\$ 24,528,002	\$ -	\$ -	\$ -
4-1/2 times base	-	49,056,003	-	-
3-3/4 times base	-	-	40,880,003	-
3-1/4 times base	-	-	-	35,429,336
Total debt limitation	<u>24,528,002</u>	<u>49,056,003</u>	<u>40,880,003</u>	<u>35,429,336</u>

Indebtedness:				
Regional School District #6 town share balance as of preceding fiscal year	<u>-</u>	<u>1,008,169</u>	<u>-</u>	<u>-</u>
Total indebtedness	<u>-</u>	<u>1,008,169</u>	<u>-</u>	<u>-</u>

Debt limitation in excess of outstanding and authorized debt	<u>\$ 24,528,002</u>	<u>\$ 48,047,834</u>	<u>\$ 40,880,003</u>	<u>\$ 35,429,336</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>\$ 76,309,338</u>
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TOWN OF GOSHEN, CONNECTICUT
REPORT OF THE TAX COLLECTOR
FOR THE YEAR ENDED JUNE 30, 2020

Grand List October 1	Balances 6/30/2019	Current Levy	Lawful Corrections		Collectable Taxes	Collections			Transfers To Suspense	Balances 6/30/2020
			Additions	Deductions		Taxes	Interest	Lien and Fees		
2018	\$ -	\$11,003,865	\$ 3,310	\$ 19,109	\$10,988,066	\$10,914,011	\$ 25,968	\$ 2,462	\$ 369	\$ 73,686
2017	43,733	-	527	678	43,582	22,185	8,174	2,553	244	21,153
2016	7,618	-	5	-	7,623	453	2,146	641	-	7,170
2015	2,826	-	158	3	2,981	762	412	29	-	2,219
2014	2,237	-	9	-	2,246	744	528	51	-	1,502
2013	1,485	-	5	-	1,490	144	123	-	-	1,346
2012	1,650	-	-	-	1,650	-	-	-	-	1,650
2011	1,042	-	-	-	1,042	-	-	-	-	1,042
2010	1,710	-	-	-	1,710	-	-	-	65	1,645
2009	251	-	-	-	251	-	-	-	71	180
2008	227	-	-	-	227	-	-	-	-	227
2007	139	-	-	-	139	29	60	18	-	110
2006	540	-	-	-	540	-	-	-	-	540
2005	1,999	-	-	-	1,999	-	-	-	-	1,999
2004	68	-	-	-	68	-	-	-	-	68
Totals	\$ 65,525	\$11,003,865	\$ 4,014	\$ 19,790	\$11,053,614	\$10,938,328	\$ 37,411	\$ 5,754	\$ 749	\$ 114,537

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