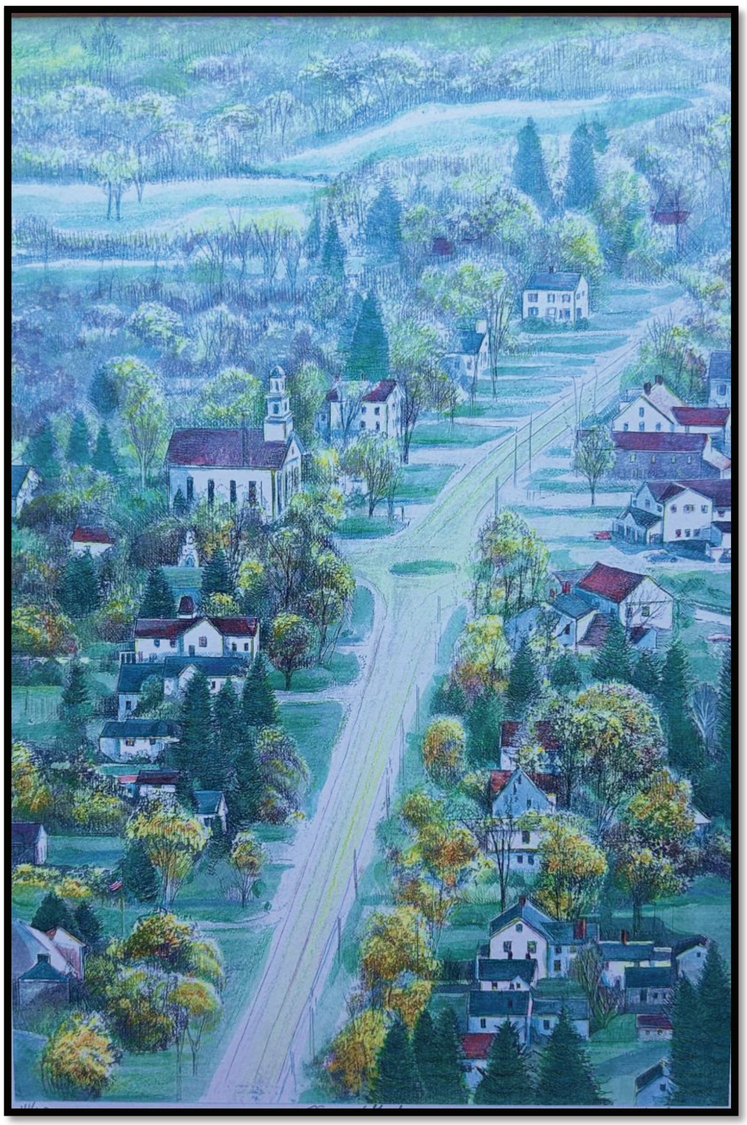
ANNUAL REPORT
OF THE TOWN OF
GOSHEN, CONNECTICUT



FOR THE FISCAL YEAR ENDING
JUNE 30, 2024

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ANNUAL REPORTS OF THE
TOWN OF GOSHEN, CONNECTICUT
FOR THE YEAR ENDING
JUNE 30, 2024

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TOWN OFFICIALS, DEPARTMENTS, TERM EXPIRATIONS

BOARD OF SELECTMEN
2025 Todd M. Carusillo [R] First Selectman
2025 Dexter S. Kinsella [D] Selectman 2025 Mark S. Harris [R] Selectman
Meetings are held on Tuesdays

TOWN CLERK & REGISTRAR OF VITAL STATISTICS
2026 Barbara L. Breor [R]
2026 Kimberly Carusillo [R], 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
2025 Matthew Sweet [R]
2025 Devin Stilson [R], Assistant

TAX COLLECTOR
2025 Rebecca Juchert-Derungs
2025 Maureen Lamanna, Assistant
Hours: Tues. 9:00 A.M. – Noon & Wed. 1:00 P.M. – 4:00 P.M.

REGISTRARS OF VOTERS
2027 Nanci Howard [D] 2027 Dawn E. Wilkes [R]

BOARD OF FINANCE
2029 Allan D. Walker Sr. [R] Chairman
2027 Edward Lee Bixler [D] 2029 Paul Collins [D]
2025 James P. Korner[R]
2025 Scott W. Tillmann [R] 2027 Robert P. Valentine [R]
Meetings are held the Fourth Wednesday Monthly

BOARD OF FINANCE ALTERNATES
2025 Russell Murdock [R] 2025 Patrick J Reilly [D]

BOARD OF ASSESSORS
2024 Adam Andrusia [U] 2026 Jarrod J. Upton [D] 2025 Dawn Wilkes [R]
Meetings are held quarterly

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

BOARD OF ASSESSMENT APPEALS
2025 Donna L. Molon [R]Chairman
2025 Audrey Blondin [D] 2027 Lynette A. Miller [R]
Meetings on Special Days during the year

BOARD OF FIRE COMMISSIONERS - 2025
Seth Breakell [R], Chairman
Donald M. Sage [R] Antonio F. Damiani [R]
ALTERNATE: Felix Sambucco [R]
First Wednesday Monthly at the Fire House

FIRE MARSHALL
Robert Diorio

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

LIBRARY BOARD OF DIRECTORS
2027 Henrietta C. Horvay [D], Chairman
2025 Josephine Jones [D] 2025 Johanna Kimball [R] 2029 Lynette A. Miller [R]
2029 Anne Green [R] 2027 Patricia Sanders [R]
Meetings Third Wednesday Monthly

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

PLANNING & ZONING COMMISSION
2027 Jonathan Carroll [R] Chairman
2025 Cynthia A. Barrett [D] 2027 Shilo Garceau [R]
2025 Patrick Lucas [R] 2027 Lu-Ann C. Zbinden [D]
Meetings are Fourth Tuesday Monthly

PLANNING & ZONING COMMISSION ALTERNATES
2027 Jerrold Abrahams [D] 2025 Jared Denis [R] 2025 James Withstandley [R]

ZONING BOARD OF APPEALS
2025 Daniel J. Kobylenski [U] Chairman
2025 C. Amanda Cannon [D] 2026 Matthew Grosclaude [R]
2025 Donald H. Moore [R] 2026 vacancy
Meetings are held on the Third Thursday Monthly

ZONING BOARD OF APPEALS ALTERNATES
2024 Mark E. Beeman [R]   2026 Clyde Breakell [R]   2026 Audrey Blondin

INLAND WETLANDS & ZONING OFFICERS
Spencer Musselman, Enforcement Officer
Janell Mullen, Town Planner
Hours: Tues. & Thurs. 7:30 A.M. - 9:45 A.M.

INLAND WETLANDS & WATER COURSE COMMISSION
2024 Thomas R. Stansfield [U] Chairman
2026 Lorraine M. Lucas [R]   2025 Dante Malanca [R]
2024 Andrew Savage [D]   2026 Devin Stilson [R]
2025 Raymond A. Turri [R]   2025 Mathew Wheeler [R]
Meetings are the First Thursday Monthly

ECONOMIC DEVELOPMENT COMMISSION
2024 Henrietta C. Horvay [D] Chairman
2025 Jonathan Carroll [R]   2024 Heidi Koenig [R]
2025 Peter Kujawski [D] 2025   2026 George Motel [U]

ECONOMIC DEVELOPMENT COMMISSION - ALTERNATES
2024 Dan Belmonte [R]   2024 Mackenzey Melk [R]

RECREATION COMMISSION
2025 Nanci Howard [D] Chairman
2024 Kimberly Andrusia [U]
2026 Susan Breakell [R]   2024 Garret D. Harlow [R]
2025 Sarah Leonard [R]   2026 Patrick Lucas [R]
Meetings are held on the Third Monday Monthly

DEPARTMENT OF PARKS AND RECREATION
Erin Reilly, Recreation Director
Hours: Mon - Fri 8:00 A.M. – Noon
Summer hours at camp or by appointment

AGRICULTURAL COUNCIL
Clinton Thorn, Chairman [U]
Seth Breakell [R]   Thomas Breor [U]
Janelle Carroll [R]   Andrea J. Loomis [R]
George Motel Sr [U]   Hope Thorn [R]
Meetings are held second Tuesday Monthly

AGRICULTURAL COUNCIL ALTERNATES
Suzanne Rinaldi [R]   Mary L. Tracy [R]

CONSERVATION COMMISSION
2024 Iain M Kinsella [D] Chairman
2027 Cynthia Barrett [D]   2026 Paul B Gallo [R]
2025 Jason A. Masi [U]   2024 Suzanne Rinaldi [R]
2026 Laura Saucier [D]   2025 Annette Lott [D]
First Wednesday Monthly

WATER POLLUTION CONTROL AUTHORITY
2026 Christopher Zavagnin [R], Chairman   2024 Henrietta C. Horvay [D], Vice Chairman
2025 Russell Hurley [R]   2026 Jeffrey D. Lindstrom [U]
2024 Theodore A. Panasci [U]
Meetings are held when needed

WAMOGO REGIONAL HIGH SCHOOL DISTRICT #6
Chris Leone, Superintendent
Sabin Loveland, Principal

GOSHEN CENTER SCHOOL
Tracy Keilty, Principal

GOSHEN MEMBERS OF BOARD OF EDUCATION FOR REGIONAL DISTRICT #6
Lauren Marti [U]   Michael J. Bergin [D]   Emily Marchand Cole [U]

GOSHEN MEMBERS OF BOARD OF EDUCATION FOR REGIONAL DISTRICT #20
2024 Emily Marchand Cole [U]   2025 Janelle Carrol [R]   2026 Krista Rizzo-Femia [D]

BUILDING CODE OFFICIAL & DEMOLITION OFFICER
Chris Zibell
Tuesday & Thursday 7:30 A.M. to 10:00 A.M.

BUILDING BOARD OF APPEALS
2026 Christopher E. Kowalski [R]   2024 Jeffrey D. Lindstrom [U]
2025 Theodore A. Panasci [U]
2027 Jarrod Upton [D]   2028 Christopher J. Wright [R]
Meetings are held as needed

TOWN HISTORIAN
Henrietta C. Horvay

ANIMAL CONTROL OFFICER
Kaitlyn Graham
Matthew Perry, Assistant

AGENT FOR THE ELDERLY
Donna Molon

NORTHWEST MENTAL HEALTH DISTRICT
Denise LeClair

TORRINGTON AREA HEALTH DISTRICT
2026 Thomas A. Breakell

EMERGENCY MANAGEMENT DIRECTORS
Shilo Garceau   Gary Stango Sr.

TREE WARDEN
2025 Garret Harlow

CONSTABLES - 2025
Henrietta C. Horvay [D]   Russell B. Hurley [R]
Dexter S. Kinsella [D]   William P. Lane [D]
Lorraine M. Lucas [R]   Alexander Miller [R]   Phillip Koenig [R]

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

POLICE SERVICE
Troop B, Canaan

TOWN ATTORNEY
Roraback & Roraback

RECYCLING & TRASH COMMITTEE
Liza Albreada, Recycling Coordinator [D]
Cynthia Barrett [D]   Garret Harlow [R]
Lucy Hussman [D]   Annette Lott [D]
Patrick Reilly [D]   Suzanne Rinaldi [R]
Rod Zander [R]

JUDGE OF PROBATE
Hon. James Steck, Torrington

AREA REPRESENTATIVES
Maria Horn, Salisbury [D] State Representative 64th District
Stephen Harding, Brookfield [R] State Senator, 30th District
Jahana Hayes, Waterbury [D] Representative in Congress, 5th District

Facts About Goshen

TOWN OF GOSHEN INCORPORATED 1739

State of Connecticut Litchfield County

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

Municipal Elections: Biennial - odd numbered years

Population: 3232 estimated

Public Schools:
- Goshen Center School
- Plum Hill Middle School
- Lakeview 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: 70.96 (14.78 unimproved and 52.18 improved)

U. S. Representative District: 5th

State Congressional District: 30th

State Representative District: 64th

TOWN CLERK

Vital Statistics
12 Births (7 Girls & 5 Boys) 21 Marriages (13 in Goshen) 29 Deaths

Burials in Cemeteries

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

Licenses & Stamps
200 Sportsmen Licenses, Stamps & Tags were issued.

Dog Licenses
385 Dog Licenses were issued

359 Altered	26 Unaltered	5 Kennels	1 Guide Dog	20 Other

Recordings
872 Land Documents were recorded.

1 Military Discharges	9 Maps Filed
11 Liquor Permits	7 Notary Public
8 Tradenames	

Meetings
Annual Town Meeting & Special Town Meeting held on November 20, 2023
Annual Budget & Special Town Meeting held on May 29, 2024
Special Town Meeting was held on June 17, 2024
Special Town Meeting was held on June 27, 2024

Elections & Referendums
Municipal Election November 7, 2023
Republican Presidential Preference Primary was held April 2, 2024
Democratic Presidential Preference Primary was held April 2, 2024

Respectfully Submitted,
Barbara L. Breor
Town Clerk

BOARD OF ASSESSMENT APPEALS

The Board of Assessment Appeals met on September 09, 2023 for the 2022 Grand List Motor Vehicle hearings and had no applications. No changes were made to the total assessment.

The Board of Assessment Appeals was met March 9th and March 13th, 2024 for the 2023 Grand List Real Estate and Personal Property hearings and the 2022 Grand List Supplemental Motor Vehicle hearings. There were no applications or adjustments for the Supplemental Motor Vehicles. There were no applications or adjustments for personal Property Property.
There were 3 Real Estate applications for the March Real Estate Hearings. One appeal was granted, resulting in a total assessment decrease of $5,250. One appeal resulted in an increased assessments of $4,200. Total assessments decreased by $1,050.

Board Members, Donna Molon -Chairman, Audrey Blondin, Lynette Miller and Alternate Henrietta Horvay were present for the hearings.

Taxpayers wishing to appeal assessments on their Real Estate and/or Personal Property, or on a recently billed Supplemental Motor Vehicle, 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. Taxpayers wishing to appeal assessments on the Regular Motor Vehicle List can attend the Board of Assessment Appeals open session hearing in September. This meeting is 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.

Board Member Lynette Miller was elected in November 2023 to fill a seat that was vacated on April 4, 2023.

Respectfully submitted,

Denise Leclair, Clerk
Committee Members:
Donna Molon, Audrey Blondin, Lynette Miller and Henrietta Horvay (Alternate)

BOARD OF ASSESSORS

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

Net Grand List of Taxable Property for the Town of Goshen

	2023 Net Grand List	2022 Net Grand List	2021 Net Grand List
Real Estate	$672,986,913	$665,157,803	$523,052,150
Motor Vehicle	48,456,755	49,412,830	46,469,320
Personal Property (businesses)	17,078,483	16,668,404	16,186,190
Grand List Totals (after BAA changes)	$738,522,151	$731,239,037	$585,707,660
Change from prior year	7,283,114	145,531,377	12,834,070
Percentage Change	1.00%	24.85%	2.24%
Tax Exempt Real Estate	30,113,480	29,819,490	29,904,920
Total # of Accts			
Real Estate	2206 taxable 104 tax exempt	2207 taxable 101 tax exempt	2206 taxable 101 tax exempt
Motor Vehicle	4111	4073	4001
Personal Property (businesses)	383	361	354

The state mandated Revaluation was completed by Vision Government Solutions, Inc. for the October 1, 2022 Grand List. The increase in real estate values was significant and resulted in a substantial increase to the 2022 Grand List.

The next revaluation in Goshen is scheduled to be completed for the October 1, 2027 Grand List.

BOARD OF ASSESSORS
Jay Upton, Chairman
Adam Andrusia
Dawn Wilkes

Board of Selectmen

Fiscal year 2022/2023 began with the arrival of the American Rescue Plan Act second tranche of ARPA funds coming in at $423,653.26 which $327,350.75 was allocated for the purchase of a new fire truck and a new ambulance, Lake Weed committees received $ 25,000.00 each that was allocated to Tyler Lake and Westside Pond for weed control. For those who are unaware where the American Rescue Plan Act funds came from, they were Government funds available to all Towns and Cities across America during the pandemic.

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

Tax Collections went very well. The Tax Collector collected 99.71% of what was due in overdue taxes, but once again our residents were still affected by the pandemic, and trying to get back on their feet.

The January ice storm and the March snow storm which 98% of our residents were out of power for days, added extra cost to the town expenses for the FY 22-23 budget.

The Selectmen decided with the approval of residents to purchase 13.84 acres on Sharon Turnpike from Edward Wright and Peter Fay for the amount of $200,000.00. This purchase was very instrumental to the future of Goshen. Once built this will be the home of our new storage facility for Public Works equipment, protecting our investment in equipment we purchased.

The Selectmen worked diligently with the boards and commissions and heads of departments to manage budgets, in return Goshen's finances are strong. The Board of Finance was able to reduce the mill rate from 19.6 to 15.6, which I hope will help during these times of inflation.

With the merger of Litchfield School District and Region 6, this left monies saved by Region 6 for Capital projects to be disbursed to Goshen, Warren & Morris. Goshen's share was $495,000.00 which will come in two payments ,1st payment will be in July 2023 and the 2nd in July 2024.

Our overall school budget went down from $8.6 to $8.3 due to assessment decreased by $364,741.00 due to our student population decrease. This should decrease our overall town budget.

Lastly, as a tax payer and your First Selectman, I will keep you up to date on issues during each fiscal year's Annual Report. I look forward to the challenges and future needs of our great town. We have a great team here at the Town Hall; I can tell you everything is running smoothly. Stop by anytime, if you have any questions or concerns.

Todd M. Carusillo
First Selectman

BOARD OF FINANCE

This year our revenues exceeded budget while our costs were under budget. Thank you to everyone involved.

The unassigned fund balance for the General Fund as of June 30, 2024 is $2,447,804 or 20.00% of next year's budgeted expenditures. This is a healthy fund balance and gives us a cushion against unforeseen events.

We lowered the mill rate to 14.2 for fiscal year 2024/2025 from 15.6 mills for fiscal year 2023/2024.

The Board of Finance meets on the fourth Wednesday of the month at 7:30pm, with the exception of November and December when we meet on the third Wednesday. Please join us in person or by zoom.

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

Respectfully submitted,
Edward L. Bixler
Vice Chairman

CEMETERIES

Goshen maintains six cemeteries; East Street North, Hall Meadow, Old Middle Street, Oviatt, Westside, West Goshen (Milton Road). For fiscal year 2023 – 2024 there were a total of 2 burials; both in Westside.

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

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

There are still plots available in the following Town owned cemeteries: East Street North, Westside and West Goshen.

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

Fees for the cemeteries are:

Graves: $1000
Burial: $ 400 plus digging

Thomas P. Breor
Sexton of Town Cemeteries

BOARD OF FIRE COMMISSIONERS 2023-2024

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, businesses and homes to respond to emergency tones. They are on call 24/7. They are dedicated to serving our community and to providing the emergency services needed in the Town of Goshen. Many thanks to Fire Chief Barry Hall, Deputy Fire Chief Jason Watley, Captain Patrick Lucas, Lieutenants; Jesse Mclntyre, Mark Better, Matt Grosclaude, Scott Fraher, and Erin Reilly, President William Gelormino, Vice President Dave Parillo, Treasurer Stan Detwiler, Secretary Shilo Garceau, Company Commissioners; Bruce Vaill, Jack Malahan and Will Clinton. Scott Tillmann and John Miller replaced Bruce Vaill and Jack Malahan in September, 2023. 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 Board of Fire Commissioners would like to thank the Board of Finance and the Board of Selectmen for their continued support. Because of their support, the Fire Company is able to properly maintain all equipment and safety gear, in order to protect our members and keep the community safe. Commissioner Breakell was voted to replace Chairman Lane after his retirement in November.

The Fire Company responded to a combined total of 438 calls Fiscal Year 2023/2024. Those calls include Fire, Ambulance/EMS, and Dive responses, including mutual aid dispatches to surrounding towns. Drills are held every Wednesday to keep members current on training and review equipment and apparatus. Company meetings are held monthly to review memberships, policies and general announcements within the Company.

It is especially important to remember that unlike many neighboring Towns with similar populations our Company does not benefit from any tax abatement, retirement fund or any other form of compensation. Therefore, our continued support of The Goshen Volunteer Fire Company must remain unwavering and at the forefront of our minds when regarding our Town’s commitment to support them financially or otherwise.

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 (retired) and Seth Breakell (11/24)

Commissioner Donald Sage

Commissioner Mike Bergin

Alternate Tony Damiani

OFFICE OF THE GOSHEN FIRE MARSHAL
12 MONTH PERIOD SEPTEMBER 30, 2023 TO SEPTEMBER 1, 2024

The following is a summary of the fire marshal's activities from September 30, 2023 to September 1, 2024.

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

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

Inspections are being done on a regular basis and are presently up-to-date, including those deemed necessary at various events at the Goshen Fairgrounds

All licensed facilities have been and continue to be inspected as needed.

Local permits are rendered on an as-needed basis.

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

All investigations of structure fires and vehicle fires are handled immediately and reports are written and submitted to all necessary parties in a timely manner.

This office participates each year in Fire Prevention and Fire Safety education at Goshen Center School with presentations to all grade levels during Fire Prevention Week each October.

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

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

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

Respectfully submitted,

Robert Diorio, Goshen Fire Marshal

Conservation Commission

Hiking Trails

Overgrowth on all trails cut back several times a year.

The securing of grant money for East Street North trail improvements was unsuccessful. The joint submission with the Goshen Land Trust and Recreation Department was chosen this grant round, but there were no allocations for East Street North.

Goshen Town Topics

Articles regularly appeared.

Town Beautification

This Fall the perennial beds in front of the Town Hall walkway to be cut back and mulched in the spring of 2025.

BUILDING OFFICIAL

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

Fiscal year	2023 – 2024	2022 – 2023	2021 – 2022
Number of Permits	447	485	468
New Dwellings	12	10	20
Construction Value	16,936,815	$16,337,071	$18,764,500
Fee Value	172,369	$153,694	$168,984

The number of permits issued for the 2023/2024 fiscal year decreased by thirty-eight (38) permits from the previous fiscal year. The construction values increased from the previous fiscal year. The number of permits issued for new dwellings increased by two permits.

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 2023-2024

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 7:15 PM in the Town Hall conference room, 42 North Street. The inland wetlands and watercourses of Goshen are an indispensable and irreplaceable, but fragile, natural resource. The wetlands and watercourses are an interrelated web of nature essential to:

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

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

The Inland Wetlands Commission and their agent have been diligent in preventing unregulated activities, of which have despoiled, polluted, and eliminated wetlands and watercourses causing a significant adverse impact on the environment and ecology. The dedicated and skilled members of this Commission are: Thomas Stansfield (Chairman), Allen Kinsella (Vice Chairman), Lorraine Lucas, Ray Turri, Rick Wadhams, Brandy Summerlin and Phillip Koenig. Phillip Koenig resigned and replaced by Devin Stilson in September; Allen Kinsella resigned and was replaced by Andy Savage in June and Brandy Summerlin resigned and was replaced by Matt Wheeler in June. Ray Turri was appointed as Vice Chairman in June.

In the fiscal year 2023-2024 the Inland Wetlands Commission met for 11 regularly scheduled meetings and no Public Hearing. A total of 22 Inland Wetlands permits were approved and none were denied.

The Zoning Enforcement Officer, Martin Connor, resigned in March of 2024 and was replaced by Town Planner Janell Mullen and Land Use Enforcement Officer Spencer Musselman, who is available to assist applicants from 7:30AM to 9:45 AM on Tuesdays and Thursdays or otherwise by appointment.

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 0 such permits in the Fiscal Year 2023-2024. Mr. Musselman issued 2 such permits in the Fiscal Year 2023-2024.

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

PLANNING & ZONING COMMISSION 2023-2024

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 2023-2024, the Commission held 10 regular scheduled meetings with 2 public hearings. The following applications were approved: 54 Bare Hill Road, New Building and Accessory Apartment; 192 Kubish Road Subdivision 90-day extension; Replace Public Act 87-232 with Public Act 23-142; extension of Justin Watley, J.W, Tractor, Construct addition and new building permit to 6/15/2031; amend 3.3.2.10 Artist Studio for Personal and/or Business Use. As used herein, Artist's Studio is defined as work space for an artist or artisan practicing one of the fine arts or skilled in an applied art or craft. POCD was discussed.

The Zoning Enforcement Officer approved 46 zoning permits for various applications. These included; 9 deck/porches, 4 sheds, 1 barn, 3 garage, 3 swimming pools, 14 new houses, 7 additions, and 5 various permits. Violations were investigated and resolved. The Zoning Enforcement Officer, Martin Connor, resigned in March of 2024 and was replaced by Town Planner Janell Mullen and Land Use Enforcement Officer Spencer Musselman, who is available to assist applicants on Tuesday and Thursday mornings from 7:30AM until 9:45 AM in the Town Hall.

The Commission is composed of 5 regular members and 3 alternates. Don Wilkes served as Chairman, Laura Lemieux served as Vice-Chairman, and Lu-Ann Zbinden served as Secretary. Cynthia Barrett, Laura Lemieux, Patrick Lucas served as regular members. Jim Withstandley, William Clinton and Jerrold Abrahams served as Alternate Commissioners. Jon Carroll and Shilo Garceau were elected in November, 2023 and replaced Don Wilkes and Laura Lemieux. Jon Carroll was appointed Chairman and Cindy Barrett was appointed Secretary. William Clinton resigned in March of 2024 and was replaced by Jared Denis.

Goshen Public Library
Annual Report
July 2023 – June 2024

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. We have Libby, Kanopy and Hoopla to bring eBooks, audiobooks, and movies to our residents. We have continued with Transparent Language which is an online language learning app. Do you need to learn a language for business or pleasure? All of these are dependent upon a current library card so please make sure we have your updated information.

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

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

In February we said goodbye to our Children's Programmer, Renee DeSimone who did a wonderful job with our children's programs. We welcomed and said a sad goodbye to Emily Cole, who took up Renee's role for a few short months, and her departure left big shoes to fill. This fall we are welcoming Renee Mirsky to our staff as our new Children's Programmer.

We also said goodbye to our library aide, Cinzi Lavin, this past summer. Her work with the library displays, signs, and programs was phenomenal and we'll miss her energy during the day. In July, we welcomed Lisa Bequillard as our newest aide and already enjoy her presence in the library.

This fall we are excited to announce a new database resource to the library, A to Z World Food. This new resource grants access to recipes and information about food culture from all around the world, and it is very easy to use. You can access it from our website or stop in to ask for more information.

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.

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 and Instagram.

Respectfully Submitted,
Tabitha Guarnieri, MLIS
Library Director

PUBLIC WORKS DEPARTMENT

In 2023-2024, the Public Works Department continued our tradition of service and dedication to the residents of Goshen, much as in years past. When projects are under way, temporary modifications and limitations are often necessary to facilitate the work. Your cooperation ensured the safety of those working in the field.

The Public Works Facility is located east of the rotary at 38 Torrington Road. The facility houses the truck 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 other Public Works equipment. The Public Works Department carries out all regular maintenance and many improvements to our facility.

The Public Works Department in 2023-2024 was comprised of five full-time employees and four part-time employees. Part-time maintainers were on an on-call basis year round. They served to supplement the full-time crew with project work and in resolving any weather-related issues that arose. The Public Works Department employed and maintained seven commercially rated dump trucks fitted with snowplows and material spreaders ranging in age from 2008 to 2022. Two smaller trucks, a 2010 F-550 and a 2018 F-350 with plows, are also part of the fleet. The heavy equipment maintained and operated during the year included a 2020 2.5 yd. Hitachi bucket loader, 2005 9-ton CAT excavator, 1988 Champion road grader with a 12' moldboard, 2006 12" wood chipper, a 2005 90hp Kubota tractor, a 2022 J.D. roadside mower, a 1987 J.D. 450 dozer, a 1988 Ford backhoe loader, and a I.R. roller compactor. In addition to our truck fleet and large equipment, we maintain and utilize many pieces of smaller equipment and tools.

Plow Truck #5 replacement was built and put into service in fiscal year 2023-24 fitted with all-season dump body and plow package. A number of smaller items were replaced as they wore out, including hand tools, small power tools, 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 used for asphalt patching, and an earth materials screener.

The Public Works maintains Goshen's 55 miles of paved roads and approximately 14 miles of dirt roads along with other Town properties, including properties on East St. North, East St. South, Camp Cochipianee, and the Town Hall/ Library/ Goshen Center School complex. As part of necessary upkeep, we patch asphalt; grade dirt roads twice annually or as needed, sweep select roads annually, 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 and budget allows.

In addition, major road improvement projects are carried out as budget and time permit. In the 2023-2024 fiscal year, we accomplished the reconstruction and paving of West Hyerdale Drive, from Weldon Court, south to Sutton Court; furthermore, Sutton Court and sections of Lyman Ln. and Town Hill were reconstructed and paved. Roads in the east area of Town were targeted for chip sealing this fiscal year. Roads included were Deming Road., East Street South., Reservoir Rd., Hilltop Dr., Meadowcrest North, Meadowcrest South, and 2.6 miles of East Street North starting at Rt. 4 and heading north.

21,900 lbs. of hot applied rubberized asphalt was used to crack seal roads during the 2023-2024 year. Roads crack sealed include; Deming Rd., Reservoir Rd., East Street South, Hilltop Dr., Meadowcrest South, Meadowcrest North, Rockhouse Rd., Beecher Rd., East Street North, Town Hill Rd., West Hyerdale Dr., Lyman Ln., Sutton Ct., Tyler Ridge Dr., West St., Westside Rd., and Reservoir Rd. No roads were skim coated with an asphalt layer as a part of the chip seal program this year.

The Public Works Department responded to 29 winter weather-related events throughout the year, plowing and treating the roads a total of 32 days, beginning on November 11, 2023 and ending on March 4, 2024.

This past winter we used approximately 267 tons of road sand, 1,549 tons of salt, and 8657 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 2023-2024 year had an increase of 5 driveway permits issued from the prior fiscal year for a total of 38 driveway permits granted and 10 roadway excavation permits issued, an increase of 4. Additionally, we answered numerous resident inquiries concerning road-related and other various Town issues.

I would like to thank both the full-time and part-time staff at Public Works for the exceptional effort over the past year. My thanks also goes out to everyone at Town Hall, and the many great residents of Goshen.

Respectfully submitted,

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

Recreation Department

The Recreation Department provided a variety programs for all ages in FY 23/24. Our line up included our core programs of ongoing fitness and yoga classes, Summer Concerts, Goshen's Town Wide Tag Sale, Kid's Halloween Party with the addition of a Jack-O-Lantern contest, AARP Safe Driver Course, Adult Basketball and Volleyball, Turkey Trot, Holiday Party with a visit from our jolly friend from the North, WMGL Basketball program, Mohawk Ski/Snowboard program, our Egg-fest with a visit from our cotton-tailed friend, Archery, T-ball, Earth Day clean up with RATS Committee, SMK Run, Poppy's and Seasoned Angler's fishing Derby's with breakfast from Calvin Nodine and fish provide by Dan Kobylenski, Memorial Day Parade cyclers, and Community Brunches with Goshen Community Care. We also went on some great bus trips all over the state with our 60+ friends. There were some fantastic classes like painting with Christine, stained glass creations with Sarah, EMR class in collaboration with Hartford Healthcare, Pickleball instruction with David, and Sound Bath and Meditation with Crystal. The Department aims to collaborate with the wide variety of our wonderful groups, businesses, non-profits and Commissions in town, to bring fun, educational, active programs to the community. We worked with the Goshen Public Library, Goshen Center School, Goshen Community Care, RATS Committee, Warren, Morris, and Litchfield Park and Rec Departments, Goshen Fire Company, and more! We are grateful to receive donations and sponsorships for our programming from the outstanding local businesses and organizations our great town has.

Camp Coch Summer Day Camp 2023 went well. Returning Assistant Director Rachel Molcyk was a great help and made Camp a success!! Our returning Camp Staff and new faces worked well together to make Camp a great experience for all!! Best of luck to the Counselors that are heading into senior year of college! We know you will do well and will miss you in 2024. Camp 2024 season brought many new staff, including a new Assistant Director in Sara Khrla. New Counselors and Lifeguard staff bring fresh ideas to Camp 2024 season. We were able to hire back awesome CIT's and Jr. CIT's with huge interest from 13-17 year olds joining our team! Many thanks to the amazing staff, parents, and campers who make Camp Coch Summer Day Camp so successful!

Many thanks to Jerry Harmon and our Public Works Department for stepping in to help with maintenance at Camp Coch while Cono recovered from an injury! Thank you!

The Recreation Commission of FY 23/24 is made up of Nanci Howard, Garret Harlow, Patrick Lucas, Sarah Leonard, Sue Breakell, and Angela Rossbach. We wish to thank Angela for her service to our Commission as she resigned in May. Best of luck to her in her new home and while traveling! Our volunteer Commissioners work together with the Recreation Director brainstorming ideas for programs, and events. Thank you for all you do behind the scenes!

Respectfully Submitted,
Erin Reilly
Recreation Director
860-491-2249 | 860-601-6089
parkandrec@goshenct.gov
goshenrec.com

TAX COLLECTOR

The Tax Collector's office collection rate for the fiscal year 2023-2024 was 99.75% for the Grand List of October 1, 2022 and 45% 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 2023/2024 - 2022 Grand List
TOWN OF GOSHEN
TAX COLLECTOR'S REPORT
FOR YEAR TO DATE

Grand	Uncollected				Transfers	Adjusted		Collections		Uncollected			Refunds			
List	Taxes	Current	Lawful Corrections		to	Taxes				Taxes w/ Refunds						
										Paid refunds Added back in	Prior F/Y's	Over-	Adjustments	Transfers/		Refunds unpaid
Year	July 1, 2021	Levy	Additions	Deductions	Suspense	Collectible	** Taxes	Interest	Total	30-Jun-24	Refunds	payments	Generating	Writeoffs	Paid	Month end
2022		11,449,474.16	5,398.59	16,088.23	1,242.22	11,440,026.74	11,429,615.27	29,306.40	11,458,921.67	27,914.12	-	18,904.70	7,963.22	-	17,502.65	9,365.27
2021	33,439.74		5.00	636.78	3,065.77	35,873.73	25,871.59	5,691.56	31,563.15	13,485.31	9,694.53	74.89	3.00	4,438.53	3,483.17	1,850.72
2020	12,818.84		-	-	2,311.32	15,130.16	7,474.05	2,816.11	10,290.16	7,837.11	384.02	-	-	-	181.00	203.02
2019	7,343.07		-	-	1,461.33	8,804.40	2,485.14	1,240.09	3,725.23	6,363.42	88.79	-	-	44.63	44.16	-
2018	3,781.45		-	-	490.20	4,271.65	844.83	659.82	1,504.65	3,426.82	-	-	-	-	-	-
2017	2,219.91		-	-	205.02	2,424.93	-	-	-	2,424.93	-	-	-	-	-	-
2016	2,632.30		-	-	552.07	3,184.37	44.88	52.51	97.39	3,139.49	-	-	-	-	-	-
2015	764.37		-	-	45.63	810.00	-	-	-	810.00	-	-	-	-	-	-
2014	554.72		-	-	37.25	591.97	-	-	-	591.97	-	-	-	-	-	-
2013	707.30		-	82.37	-	624.93	-	300.01	300.01	624.93	-	-	-	-	-	-
2012	1,501.29		-	-	-	1,501.29	-	-	-	1,501.29	-	-	-	-	-	-
2011	976.73		-	-	-	976.73	-	-	-	976.73	-	-	-	-	-	-
2010	-		-	-	-	-	-	191.62	191.62	-	-	-	-	-	-	-
2009	-		-	-	-	-	-	254.55	254.55	-	-	-	-	-	-	-
	-		-	-	-	-	76.18	199.97	276.15	(76.18)	-	-	-	-	-	-
OLD REFUNDS CHECKS VOIDED				-	-	-	-			-	-	-	-	-		-
							-			-						
Total	66,739.72	11,449,474.16	5,403.59	16,807.38	9,410.81	11,514,220.90	11,466,411.94	40,712.64	11,507,124.58	69,019.94	10,167.34	18,979.59	7,966.22	4,483.16	21,210.98	11,419.01
COLLECTION FEES						580.11										
MARSHAL FEES						254.55										
ADMIN FEES								2,596.73	2,596.73							
LIEN FEES			-	-			-	240.00	240.00			-	-	-	-	-
			TOTAL COLLECTIONS TO DATE			834.66	11,466,411.94	43,549.37	11,509,961.31 ****							
							(21,210.98)	Refunds	(21,210.98)	Refunds Paid Out					21,210.98	11,419.01
						***	11,445,200.96	Total Coll.	11,488,750.33 ***							
									(11,419.01)	Refunds Not Yet Paid						
									11,477,331.32 *							

The Tax Collector's office has all the tax information online @ 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 J Derungs

Rebecca Juchert-Derungs, CCMC
Tax Collector

CITIZENS ADVISORY COMMITTEE FOR
RECYCLING AND TRASH (RATs)
Annual Report 7/1/23 – 6/30/24

In 2024, Goshen saw an 8% increase in municipal solid waste (MSW), following the 8% decrease that was carried out in 2023. With a 6% increase in disposal fees, it is even more important than ever to reduce our waste output

The trash to energy plant in Hartford will remain closed and our trash continues to be hauled to out-of-state landfills. The fees

that residents pay for trash pickup only covers to get the trash to the MIRA facility in Torrington, the Town pays an

added $116/ton for the transportation & disposal after your fee. With rates on the rise for 2025.

To support our community in recycling and reducing waste, we offer several events throughout the year:

Mattress, Electronics & paper shredding recycling events - held at Town Hall in October and April.

- Mattress Recycling by the Mattress Recycling Council: Over 180 mattresses and box springs have been recycled at no cost to the town, keeping them out of our waste stream.
- Electronics Recycling by Take 2 Inc.: This DEEP-approved electronics recycler handles our electronics, such as televisions, computers, and printers. A total of 5.89 tons of electronics were disposed of at no cost to the town!
- Shred Smart Paper Shredding: Sponsored by Torrington Savings Bank in April and Union Savings Bank in October, helping residents dispose of sensitive documents securely.

We're also making strides in textile recycling, with bins found around town – one at the Goshen Center School another at The Village Market Place. These bins helped us recycle over 20,560 pounds (about the weight of a school bus) of fabric.

We also take part in semi-annual Household Hazardous Waste events to safely dispose of items like cleaners, pesticides, chemicals, and fuels, ensuring they do not end up in our waste stream.

Let us continue working together to make Goshen a greener, cleaner, and more sustainable community! Your dedication truly makes a difference, and I look forward to seeing greater progress in the coming year. Thank you for being a part of this incredible journey!

Sincerely,

Liza Albreada, Recycling Coordinator,
and the entire Recycling & Trash committee

Listed below are annual results for weekly MSW & bi-weekly collections of recyclables

	SS Recycling Tons	MSW Tons	Population per Annual Report	Per Capita MSW/LBS	Per Capitia % Change
FY 6/30/24	280.91	1417.96	3165	896	8%
FY 6/30/23	304.77	1317.5	3165	833	-8%
FY 6/30/22	353.29	1410.4	3130	901	0

Type item	Count	Unit
Motor Oil	131	Gal.
Antifreeze	91	Gal.
Scrap metal	22.32	Tons
Batteries	0	EA.
Tires	186	EA.
Freon	75	Ea.
Avg. Recycling Bins/wk.	957	Ea.

Registrar of Voters

The 2023-2024 fiscal year saw Goshen residents participating in the municipal election November 2023, then "early voting" for the first time during the Republican & Democratic Presidential Preferential Primaries, with 4 extra days to attend to voting activities.

During the past fiscal year Goshen had a Municipal Election in November. The Municipal Election happens every two years and the offices voted for in this past November election were: First Selectman, Selectman, Town Clerk, Treasurer, Board of Finance, Board of Assessment Appeals, Planning and Zoning Commission, Planning and Zoning Commission Alternate, Fire Commissioners, Fire Commissioners Alternate, Constables and Library Directors. At the end of March, we had early voting for the first time in Connecticut. It consisted of four days. We also had a Democratic and Republican Primary for the Presidential race at the beginning of April.

Given all the recent changes to the election process, especially for Early Voting, our office has been attending monthly (zoom) meetings with the Secretary of the State's office. Learning best practices and safety protocols through conferences and continuing education opportunities has been essential to our duty. Implementation of said early voting procedures has been challenging, but interesting, with frequent assistance and cooperation from the Town Clerk's office.

The Regional School Budget vote which is always the first Monday in May was held at WAMOGO High school. The budget was adopted. All 4 towns that make up the NEW school district (Goshen, Morris, Warren and now Litchfield) voted together in the WAMOGO Gym.

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 June 30, 2024 active Goshen voters number as follows:

Democrats: 581	Green Party: 1
Republicans: 916	Independent: 26
Unaffiliated: 733	Libertarian: 5

Total Registered Voters: 2262

Nanci Howard and Dawn Wilkes, Goshen Registrars of Voters

The Registrars of Voters are grateful to all who participated in staffing the various elections events. We are pleased that we had civic engagement by high school students, interested neighbors and retirees, each offering tireless hours in service to our elections processes. If you are interested in becoming a poll worker, please call the office: 860-491-2308 ext. 236.

Thank you.

ZONING BOARD OF APPEALS 2023-2024

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 2023-2024, the Zoning Board of Appeals held 4 regularly scheduled meetings and 2 public hearings. At those meetings the Board heard 2 special permit applications for section 2.4.3b.

The Zoning Board of Appeals has 5 regular members and 3 alternates. Fiscal year 2023-2024, the Board members were: Daniel Kobylenski, Chairman; Amanda Cannon, Vice-Chairman; Regular Members Matt Grosclaude and Donald Moore; Alternate Members Mark Beeman, Bruce Arsego, and Clyde Breakell. Lori Clinton 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, resigned in March of 2024 and was replaced by Town Planner Janell Mullen and Land Use Enforcement Officer Spencer Musselman, who is available to assist applicants on Tuesday and Thursday mornings from 7:30AM until 9:45 AM in the Town Hall.

Lake Weed Management Committee

2023-2024

This is a sub-committee under the direction of the Board of Selectman. It is comprised of appointed members by the BOS that represent our four largest bodies of water. They include Joe Welsh and Lida Exstein from Dog Pond, Michele Fitzpatrick and Marty Harris from Tyler Lake. West Side Pond is represented by Chris Sanders and Simon Ellis with Woodridge Lake by Chris Kennavane and John Hay.

The purpose of this sub-committee is to share problems, solutions, successes and failures. We make no policy nor spend any money. We have been very helpful with our lake problems even though each lake has their own unique situations.

At this time of the year, all lakes, with our scientist, are implementing our plans. We have and will continue to test and monitor our lakes, the weed growth, algae growth and nutrient levels.

Three of our lakes fall within the City of Waterbury Watershed area. That means that all treatments must be approved by DEEP, DPH and NDDB. They oversee the treatments to ensure that the water remains safe and of good quality.

This year has been the year that has had numerous delays due to DEEP and NDDB not issuing necessary permits at all or in a timely fashion. While playing the waiting game, our lakes have had success in other endeavors.

Woodridge is having a drawdown to repair their dam and Tyler had a very early treatment program. What has been very obvious to the lake management, is the dramatic increase in prices in all phases, from Scientist, water quality testing, chemicals and equipment.

Management of our lakes is a never-ending battle against nature’ s desire to fill in our lakes. It takes a lot of resources and we appreciate the Town’s investment in the natural resources within the town. Hundreds of thousands are spent each year and most of it is privately secured, for our ongoing task.

Town Historian

This year I am going to report on the establishment of TOWN TOPICS. I will try to give a report of the four issues written in 1992, quoting some of the articles. In January of 1992, the board of Selectman of James O'Leary, Clarence Harmon, and Henrietta Horvay issued the first GOSHEN TOWN TOPICS which has been in print ever since.

JANUARY 1992 FIRST ISSUE

First page consist of the FROM THE FIRST SELECTMAN still the same and The Town Government.

Second page Goshen Town Calendar, date, time agency and Attention Senior citizens.

Third page WAMOGO TASK FORCE, Welcome to P & Z Meetings and Federal Food Surplus Commodities Program

Fourth page ALICE IN GOSHENLAND and "IT'S OUR PROBLEM AND WE SHOULD ALL BE PART OF THE SOLUTION!"

Fifth page PLEASE RETURN THIS FORM WITH YOUR COST SAVING SUGGESTIONS TO THE BOARD OF SELECTMEN

Sixth page "We want to keep Goshen's Old dirt Roads, The Goshen Public Library, Goshen is Planning …, bulk rate postage

APRIL 1992

First page Greetings about the meeting on February 27, 1992 were 70 people attended to discuss ways to contain the increasing cost of education, including the advantages/disadvantages of increased cooperation with the Litchfield School System. The attendees were divided into groups and asked three questions: Question one: Given the likelihood that state aid will continue to decrease in coming years, what, in your opinion, are the advantages of increased cooperation, with the possibility of regionalization in the future with the Litchfield School System as ways to maintaining and enhancing programs and saving money? Question Two: What are your concerns about increased cooperation and or entering a study of regionalization with the Litchfield School System? Question Three: We feel that there is a need for the board, no matter what other options we pursue, to begin on our own an informal study which would enable us to gather relevant facts concerning further cooperation. What kind of information would you like to have as a result of such a study?
Second page Letter to the editor of the Register: Region 6 can't afford big raises, From the First Selectman.
Third page Goshen Garden Club Plans Landscaping and the Goshen Historical Society
Fourth page Goshen Recreation Dept. Schedule of events.
Fifth page "A homeowner's Guide to Septic systems" How to Minimize Problems - DON'T & DO

Sixth page Federal Food Supplies Commodities Program, Rabies Clinic sponsored by Connecticut Veterinary Medical Association in cooperation with your town.
Seventh page Join Us at an Open Forum Discussion on Goshen's Future Second forum May 6, 1992
Eight-page Insurance Committee formed, bulk rate postage

JULY 1992
First page From the First Selectman and Planning and Zoning Update
Second Page Greetings from the "REC" Dept. and Junk Cars and Wrecks going, going,… gone
Third page Recycling Notes, Have you Met and Feral Bees Lately? Congrats to WAMOGO's Valedictorian and Salutatorian both from Goshen
Fourth page Assessing your Assessment, Goshen needs Your Cost-cutting suggestions, What is Excess Acreage? "Help Protect the Children" Goshen Ambulance Needs Child Car Seat
Fifth Page Did you get the Message?? Did you adopt you Road?, Summer is a Happy, Busy Time at the Goshen Public Library, Residential Hazardous Waste Collection Date, Harmon Trust Fund appreciated by Goshen Public Library
Sixth page Lest We Forget a last Peek at the Soviet Union in Goshen's Library Show Case and Camp "Coch" Art & Skit Show, Signs of the (political) time in Goshen, bulk rate postage

OCTOBER 1992
First page From the First Selectman
Second page Need Help At Town Hall ???, Here's Your Guide, Greeting from the "Rec" Dept., Have you wanted to spay or neuter you Pet?, Men's Basketball
Third page Planning & Zoning Update on Economic Development and Future Forums, Power Out! Plug this on Your Bulletin Board
Fourth page Correction: Residential Hazardous Waste Collection Day, Zebra Mussels in Goshen? We hope Never but can we prevent them here? Goshen Recycling – Important notice
Fifth page Cable TV May finally come to GOSHEN, Senior Citizens! Check this out! On October14th Get Your BP checked, eat and then get SHOT!
Sixth page Goshen Hospice, Inc., School's Open & Time We Slow Down, Sleepy Time Story Hour at the Goshen Public Library
Seventh page Assessing Your Assessment Part II, Friends of the Goshen Library Want Active Members, This issue sponsored by the First National Bank of Litchfield
Eight page Your Single Vote Counts! If you doubt it consider: "The Power of one Vote", Goshen Firemen's Ball and Fundraiser, the Annual Turkey Shoot, Meeting dates, bulk rate postage

I hope this summary of the first year on TOWN TOPICS will interest the citizens of GOSHEN. If you wish to see the issues, contact:

Henrietta C. Horvay
TOWN HISTORIAN

GOSHEN AG COUNCIL

ANNUAL REPORT

7/1/23 TO 6/30/24

During this fiscal year the Goshen Ag Council continued its mission to Preserve, Protect and Promote Goshen's unique agricultural base. Within the towns boarders exists a varied ag community that has become known nationally for scope and quality all grown from Goshen's soil. This includes Beef, Honey, Wine, Blueberries, Bison, Vegetables, Mushrooms, Pork, Turkeys, Milk and Dairy products, Riding and Draft Horses, Rabbits, as well as an array of Flowers and Perennial plantings.

This year the Goshen Ag Council planned, promoted and hosted the Thirteenth annual Goshen Open Farm Tour. The tour featured fourteen of Goshen's farms that were open to the public for the first weekend of August. Each farm offered their ag products as well as guided tours and demonstrations. Included was a history of Goshen's agriculture as well as displays showing the pressure on Goshen's diminishing food producing property. The tour received great reviews and was attended by over 1,820 people.

ECONOMIC DEVELOMENT COMMISSION

The Economic Development Commission was established in August 2019 by the Board of Selection under Ordinance Title 75. Part of the ordinance was to report annually to the town on its activities. This is the first report of this commission in the Annual Town Report.

The MISSION STATEMENT

The Goshen Economic Development Commission will advance sustainable economic growth that attracts, retains, and expand business development while maintaining the town's heritage.

(Heritage is defined as valued and qualities as cultural traditions, unspoiled countryside and historic buildings that been passed down from previous generations.)

I was elected Chairperson of this committee in December 2023 and the board voted to have four meetings a year. In the three meeting of this board this year, the board met with the Goshen Business Circle and presented the Board of Selectman a request to increase the Farm Machinery Exemption. On May 29, 2024 the Board of Selectman passed Title 77 Farm Machinery Tax Exemption Ordinance.

The board members: George Motel, Heidi Koenig, Peter Kujawski, Jonathan Carroll, and Henrietta C. Horvay, alternate members; Daniel Belmonte and MacKenzey Melk.

Henrietta C. Horvay

Chairperson

2023-2024 Annual Report - Regional School District No. 6

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

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

As of July 1, 2024, Regional School District No. 6 has merged with Litchfield Public Schools and has become Region 20 representing the towns of Goshen, Litchfield, Morris, and Warren, Connecticut.

Board of Education Members

Christine Lauretano-Chairman	Morris	clauretano@rsd20.org
Emily Cole-Vice Chairman	Goshen	emcole@rsd20.org
Margaret Groht-Secretary	Morris	mgroht@rsd20.org
Michael Bergin-Treasurer	Goshen	mbergin@rsd20.org
Barb DiNicola	Warren	bdinicola@rsd20.org
Lauren Marti	Goshen	lauren.marti@rsd20.org
Dave Schneiderbeck	Warren	daschneiderbeck@rsd20.org
Vacancy	Morris	vacancy@rsd20.org
Douglas Winkel	Warren	dwinkel@rsd20.org

Our Mission

To Prepare All Students for Learning, Living and Achieving

Our Learning Expectations

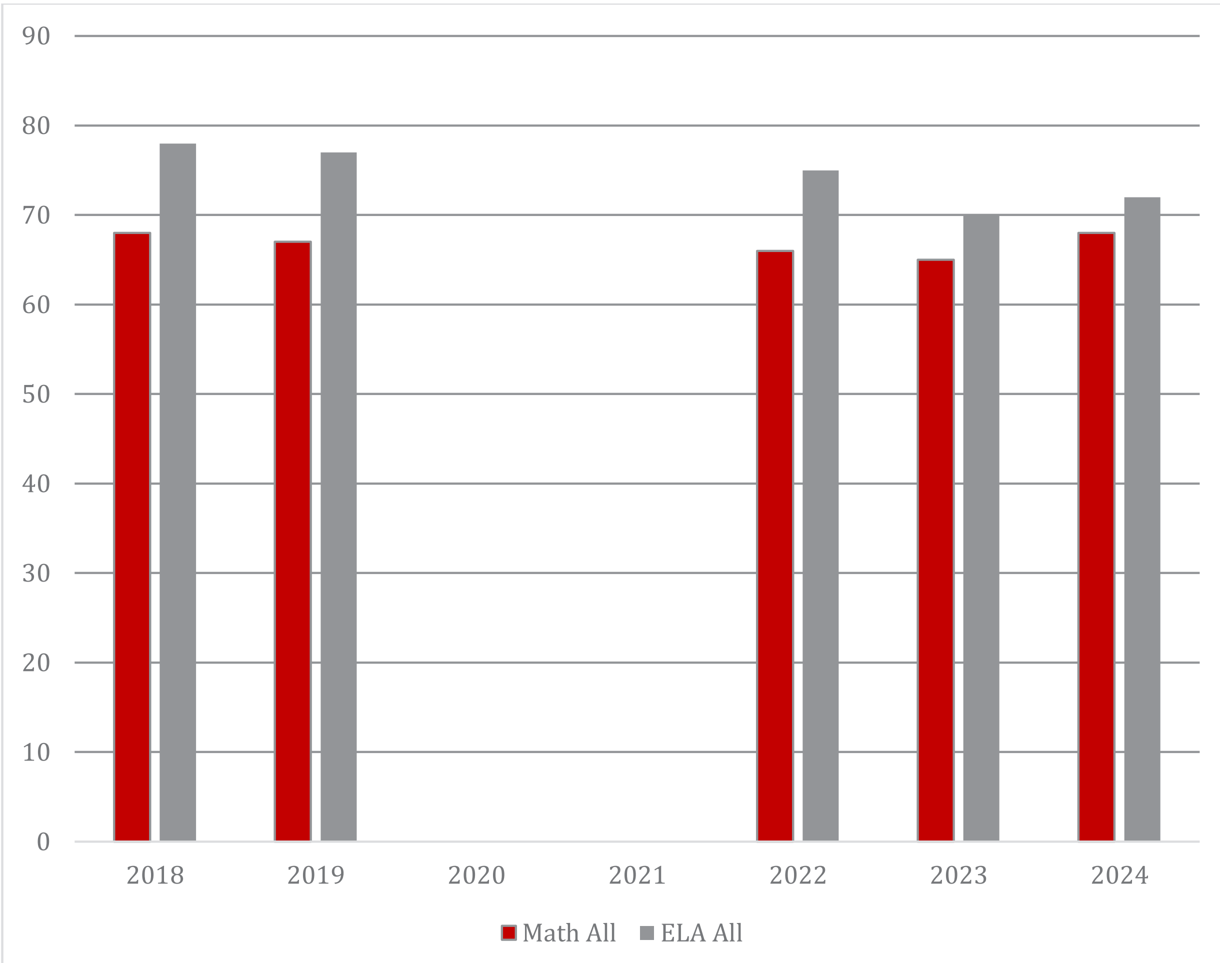
Community and Civic Responsibility ~ Collaboration
Communication ~ Problem-Solving ~ Information Literacy

Our Motto

Quality, Academics, Pride

Student Performance -Smarter Balanced Assessment Grades 3-8

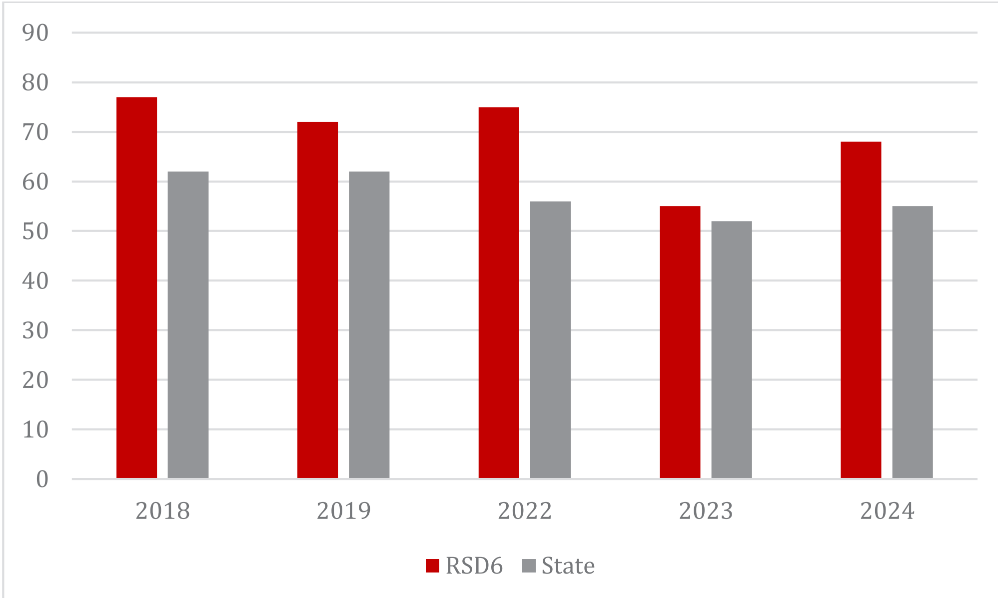
5 Year Trend Percentage of Students Meeting the State Benchmark



	2018	2019	2020	2021	2022	2023	2024
Math All	68	67	0	0	66	65	68
ELA All	78	77	0	0	75	70	72

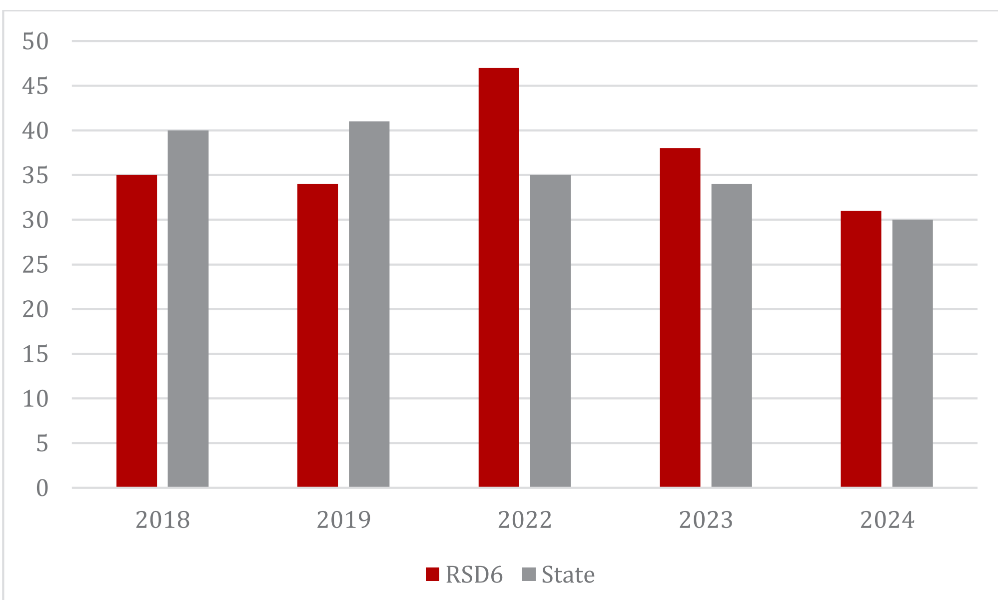
Student Performance - CT SAT DAY

CT SAT School Day - ERW ***Percentage of Student Meeting Benchmark***



	2018	2019	2022	2023	2024
RSD6	77	72	75	55	68
State	62	62	56	52	55

CT SAT School Day - Math ***Percentage of Student Meeting Benchmark***



	2018	2019	2022	2023	2024
RSD6	35	34	47	38	31
State	40	41	35	34	30

School Board Goals – 2023-2024

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, 2024.

III. Assessment

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

IV. Fiscal

The Board adopted a 0% increase for the 2023-2024 budget.

Finance and Budget

The tables show the approved 2023-2024 (FY24).

FY2023-2024			
Town	**Enrollment K-12**	**%**	**Approved Budget Contribution**
Warren	119	19.32%	$3,361,928.26
Morris	208	33.44%	$5,818,989.70
Goshen	292	47.24%	$8,220,367.03
Total	**619**	**100.00%**	**$17,401,285**

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
2019-20	$17,307,418	0% increase	163.15	897	5.50
2020-21	$17,307,418	0% increase	168	836	4.98
2021-22	$17,307,418	0% increase	167	836	4.97
2022-23	$17,307,419	0% increase	166.7	841	5.04
2023-24	$17,401,285	0.5% increase	162.1	816	5.03

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

FY23-24 ANNUAL REPORT

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

The NHCOG membership generally meets monthly to discuss issues of municipal concern, oversee COG planning projects, and explore new opportunities for regional cooperation. This past Fiscal Year the board met eleven (11) times and meeting recordings can be viewed at NHCOG's YouTube Channel at: www.youtube.com/@northwesthillscouncilofgov9418/videos Meeting agendas, minutes and additional information on NHCOG initiatives and activities can also be found on our website: www.northwesthillscog.org

BOARD LEADERSHIP

NHCOG Officers serving during the majority of FY 2023-2024 were as follows:

- **Chairman -** Dan Jerram (New Hartford)
- **Vice Chairman -** Michael Criss (Harwinton)
- **Secretary -** Patrick Roy (Roxbury)
- **Treasurer -** Tom Weik (Morris)

The NHCOG board membership approved a FY23-24 budget that incorporated increases in funding in several areas that have a direct benefit to the towns. These areas included an increase in the state Regional Service Grant (RSG) and an increase in the state Department of Transportation (CTDOT) planning funds for the region. With these funding increases, staffing was increased, and funding was set aside for consultants to perform project and planning related work that will directly benefit the region on short- and long-term basis.

In addition, two new areas of service were created that are unique to our region and the state's Council of Governments: 1) *Northwest Hills Community Health Network of CT*. The Health Resources and Services Administration (HRSA) awarded the NHCOG $1.2M in Rural Health Network Development funding to implement an adolescent mental health network over the next four years. This funding supports three clinical partners and a Rural Health Network Project Director. NHCOG is the only COG in the state with a fulltime position dedicated to rural health, and 2) *Regional Opioid Response Fund*. NHCOG convened nine towns in the region to pool their National Opioid Settlement Funds to pursue evidence-based opioid harm-reduction and prevention initiatives tailored to the needs of small, rural communities. To date, the RORF has expended approximately $60,000, providing Leave Behind Kits to ambulance crews in participating towns, purchasing 12-months of harm-reduction supplies for the Litchfield County Opiate Task Force, and partially funded the first LGBTQ Harm Reduction position in the region. NHCOG is currently the only COG in the state to pool National Opioid Settlement Funds.

ECONOMIC DEVELOPMENT

NHCOG, as a federally recognized Economic Development District (EDD), initiated a collaborative review process which culminated in a new Comprehensive Economic Development Strategy (CEDS) for the region. Major strategies outlined in the current CEDS include addressing the housing needs of the region, encourage business growth and expansion, support workforce development that aligns talent with needs of the regional businesses, increase tourism and strengthen the creative economy.

Additionally, three-year funding from the US Economic Development Administration (EDA) was increased to $70,000 (from $60,000) for the upcoming FY 25 and will provide for the continued update to our five-year CEDS and continued implementation of the goals and objectives contained within.

TRANSPORTATION PLANNING

NHCOG issued a Request for Proposal (RFP) at the end of FY23-24 to conduct a Transit Analysis Study which will be funded by the Federal Transit Administration, CTDOT and agency match in the next fiscal year. The focus of this study will be to aid in the development of a coordinated transit network that will serve the residents of the NHCOG region and provide a thorough analysis in addressing current and future transit demands.

Under the CT Department of Transportation's statewide Active Transportation Microgrant Program, three municipalities (Canaan, Torrington, and Warren) within the Northwest Hills region were awarded $5,000 grants for the purpose of providing resources that would promote safe walking and biking in Connecticut.

Additional transit operating funds have been made available for elderly and disabled transportation within the NHCOG region through NHCOG's approved Congressional Direct Spending grant. This $92,000 grant will provide funding for the Northwest CT Transit District, GEER, and Sullivan Center.

Approximately $1M is allocated through the CTDOT each year for priority local road improvement projects (LOTCIP). Five municipalities within the region qualify under this program. Projects currently in various stages of approval/development are located in Burlington, Litchfield, Torrington, and Winchester.
Under the Transportation Rural Improvement Program (TRIPS) three projects were awarded in the amount of approximately $3.1 million for Cornwall sidewalk construction project located on the West Cornwall Bridge, Salisbury Main Street sidewalk construction project, and Sharon sidewalk rehabilitation on Route 41 and 361,

EMERGENCY MANAGEMENT AND HOMELAND SECURTY

NHCOG serves as the oversight agent for approximately $365,000 in Homeland Security Grant funding received each year for the Department of Emergency Management and Homeland Security (DEMHS) Region 5. Several projects and equipment acquisitions support this program within multiple Emergency Support Function groups in Region-5 (all of NHCOG and portions of NVCOG and WESTCOG).

NHCOG
— Northwest Hills —
Council of Governments

SHARED MUNICIPAL SERVICES

In FY23-24, NHCOG continued coordination of numerous programs such as: 1) a prescription assistance program in cooperation with the Foundation for Community Health (program ended February 2024), 2) a Neighbor-to-Neighbor program in cooperation with the Berkshire Taconic Community Foundation, 3) the Northwest Hills Public Works Equipment Cooperative sharing various roadway assets, and 4) the region's cooperative purchasing program for products and services relating to public works.

NHCOG also managed a new program serving as the fiduciary of a Produce Rx Program during the first half of the Fiscal Year.

LAND USE/CONSERVATION/PRESERVATION/SUSTAINABLIITY

NHCOG serves as the Statutory referral agency for municipalities within and adjacent to the NHCOG regional boundary and reviewed thirty-four (34) zoning, subdivision and Plan of Conservation and Development (POCD) referrals during the Fiscal Year. The agency also advised local municipalities in land use matters on an ad hoc basis as issues arose throughout the year.

NHCOG continues to host a quarterly "5th Thursday" forum for area Planning, Zoning, and Conservation Commission members to meet and discuss items of mutual interest, hear guest speakers, and provide input on regional plans. These also have been utilized to meet the new statutory requirements of Land Use Officials annual training program.

NHCOG has also assumed the role of Fiduciary for National Park Service (NPS) funding ($135,000) allocated to the Housatonic River Commission (HRC) for the recent designation of federal Wild and Scenic status for a portion of the Housatonic River while continuing to partner with the 7-town membership of the HRC.

NHCOG also continuously promotes the on-line Interactive Regional Trail Map, developed by NHCOG, in cooperation with the Housatonic Valley Association to promote access and usability of the public hiking trails in the region.

The agency supports local conservation and preservation grant application and funding efforts through letters of support on an ongoing basis throughout the year upon request.

The state of Municipal Solid Waste in the region and its sustainable future was a key issue this fiscal year and ongoing into the next, particularly with the dissolution of the Materials Innovation and Recycling Authority (MIRA) on the horizon in 2025.

NHCOG also continued its support of the SustainableCT Summer Fellowship where college-level students perform valuable sustainability-related work for our member communities each year.

Respectfully submitted,
Robert A Phillips, AICP
Executive Director

TORRINGTON AREA HEALTH DISTRICT
ANNUAL REPORT: JULY 1, 2023 – JUNE 30, 2024

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: **5** giardiasis, **45 c**ampylobacteriosis, and **30** salmonellosis cases. TAHD guided schools, daycares, and community members on a variety of health issues and administered **448** flu vaccines to residents. TAHD consulted with **14** residents regarding potential rabies exposures submitting **6 specimens** to the DPH Laboratory for rabies testing. Ticks brought in by **88** residents were sent to the Connecticut Agricultural Experiment Station for Lyme disease testing.

The TAHD is an active member of **Fit Together**, a Northwest Connecticut Healthy Eating and Active Living Initiative. Fit Together's mission is to build the healthiest kids, families, and communities through sustainable strategies that promote healthy eating and active living, primarily through the 5210 program and other initiatives. This year's accomplishments were hosting a Family Bicycle Rally at the Sue Grossman Greenway Trail and providing $7,500 in mini grants to various community partners. These grants support projects that align with Fit Together's mission and strategies.

The TAHD continued its active participation in the **Litchfield County Opiate Task Force** (LCOTF) and served on the executive committee. TAHD staff initiated a data committee to gather and analyze data supporting substance misuse prevention efforts. Training sessions for local pharmacies and medical offices on opioid misuse prevention resumed under the Academic Detailing on Opioid Safety initiative. Additionally, TAHD participated in the Rural Communities Opioid Response Program (RCORP), aiming to reduce morbidity and mortality associated with substance use disorder (SUD) and opioid use disorder (OUD) in high-risk rural communities. Through these programs, TAHD seeks to strengthen and expand prevention, treatment, and recovery services, ensuring rural residents can access appropriate treatment and make progress toward recovery.

TAHD has continued its contract with the United Way of Connecticut (UWC) to enhance cross-sector efforts across the state and implement a comprehensive public health approach to **suicide prevention**. The focus is on reducing suicide morbidity and mortality among three key vulnerable populations: middle-aged adults, particularly those in high-risk occupations or with serious mental illness or substance use disorder; young adults, and adolescents. This year, special attention was given to the LGBTQIA+ community through various initiatives. A LGBTQIA+ Suicide Awareness and Prevention page was launched on the TAHD website, and targeted content on this topic was shared on the organization's Facebook page. Additionally, a printed brochure was created for distribution within the community, targeting locations such as Torrington Middle and High Schools, pediatrician offices, and Suicide Prevention Community-Based Organizations. A Youth LGBTQIA+ Sticker with a QR code linking to the TAHD website was also designed. TAHD offers QPR (Question, Persuade, Refer) training to community members with the aim of reducing suicidal behaviors and saving lives. QPR Gatekeeper Trainers provide this training, offering an innovative, practical, and proven approach to suicide prevention.

TAHD partnered with the Agency on Aging and the Winsted Senior Center to conduct a six-week **Chronic Disease Self-Management** program for seniors. This program educates participants on living with and managing their conditions through weekly sessions on healthy eating, exercising, medication use, and coping with difficult emotions. This year, twelve participants completed the program and reported it significantly improved their quality of life by providing practical tools and techniques. The program aims to empower individuals with chronic conditions by enhancing their confidence, reducing symptom severity, and promoting overall well-being through group discussions, hands-on activities, and personalized feedback.

The TAHD **Immunization Action Program (IAP)** works with local healthcare providers and hospitals to ensure compliance with Connecticut's childhood immunization laws. The program collaborates with 12 medical organizations and 40 community-based organizations within the district, emphasizing education, awareness, and promotion of immunization. TAHD provides medical providers with educational materials for both staff and patients to boost vaccine confidence and organizes educational events. For community partners, TAHD sets up displays in libraries, museums, and food banks, and actively participates in events such as back-to-school nights and health fairs. Posters are distributed in public places like post offices, coffee shops, libraries, and town halls to further spread the message. Additionally, TAHD uses social media to enhance vaccination efforts.

The Torrington Area Health District (TAHD) **Childhood Lead Poisoning Prevention Program** has been diligently working across multiple fronts to address lead poisoning in our community. Our program provided case management for over 60 children with blood lead levels $\geq$ 3.5 µg/dL and offered educational information to more than 100 families. TAHD continues its partnership with the Connecticut Children's Healthy Homes Program to ensure lead-safe housing throughout the district. Additionally, in collaboration with the City of Torrington, we launched a pilot lead abatement grant program funded by the American Rescue Plan Act. Through these combined efforts, a total of 20 epidemiological investigations were completed and 17 abatement orders were issued.

TAHD **Environmental Health Program** resulted in the following inspections/licenses/permits: **723** food inspections, **958** temporary food permits, **118** new septic systems, **240** repaired septic systems, **144** private well permits, **81** private pool permits, **191** beauty salons & barber shops inspections, **551** house addition permits, **279** soil tests, **35** subdivision lots, **56** public pools were inspected, and **18** daycare centers inspected. Records show that approximately **855** 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; **22** legal orders/voluntary compliances were issued for enforcement purposes.

The TAHD **Emergency Preparedness Program** continues to collaborate with local, regional, and state community partners to prepare for unprecedented events. Our activities include, but are not limited to, outbreak investigation, surveillance, consultation and communication with health partners, public safety officials, town officials, and school officials. In April 2024, TAHD conducted a Point of Dispensing (POD) Drill at John Trumble Primary School. We also met DPH deliverables by holding a tabletop exercise focused on pandemic influenza. Additionally, the emergency preparedness team attended local and national conferences and trainings, including the NACCHO Preparedness Summit and the Emergency Management Symposium. We successfully secured the lead role as the CT Region 5 Fiduciary for the upcoming project period from 2024 to 2029.

The TAHD **Medical Reserve Corps (MRC)** continues to recruit volunteers with a focus on local community health and well-being. The program emphasizes education and outreach on topics including, but not limited to, first aid, CPR/AED, QPR Gatekeeper training, Stop the Bleed training, human trafficking awareness, building emergency kits, and general emergency preparedness at home. The program also actively participates in local fairs and community outreach events. The primary objective of the TAHD MRC is to raise awareness and develop a comprehensive training curriculum that aims to better equip the public to protect themselves and their family members in a safe, timely, and effective manner. The emergency preparedness team attended the National MRC Summit to enhance and improve the TAHD MRC unit. The team continues to apply for grants and other funding to support ongoing programs and training for the community.

Robert Rubbo, MPH, Director of Health

GOSHEN TOWN REPORT 2023-2024

VISITING NURSE & HOSPICE OF LITCHFIELD COUNTY, INC.

Visiting Nurse & Hospice of Litchfield County was formed by the mergers of Salisbury Visiting Nurse Association (est. 1904), VNA Northwest (Bantam, est. 1928), Foothills Visiting Nurse & Home Care (Winsted, est. 1922) and the Farmington Valley VNA (Simsbury, est. 1908). The combined agencies will be caring for the residents of Litchfield County and the Farmington Valley.

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

VNHLC employs 150 people, 90% of whom reside locally in Northwest Connecticut.

VNHLC cared for 2,348 patients and provided 52,464 patient visits in 2023-2024.

VNHLC is proud of its long-standing history with the Town of Goshen. 74 persons from Goshen received home health services from VNHLC during the past year.

Eighty-six (86%) percent of all our patients were age 65 or older and 23% lived alone.

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

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

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

This past year VNHLC was able to conduct public and many private flu clinics and administered more than 1,000 flu vaccines to mostly high-risk individuals. All ages 18 and older, were welcome to attend.

Since VNHLC is a non-profit health agency, the Board of Directors serve on a voluntary basis and represent all the towns in which full services are provided. The representative from Goshen for 2023-2024 was Lance Leifert.

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

Michael Caselas, Executive Director

TOWN OF GOSHEN, CONNECTICUT

AUDITED FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

TOWN OF GOSHEN, CONNECTICUT

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YEAR ENDED JUNE 30, 2024

NONMAJOR GOVERNMENTAL FUNDS

OTHER SCHEDULES

SINNAMON & ASSOCIATES, LLC
Certified Public Accountants

Independent Auditors' Report

To the Board of Directors
Town of Goshen, Connecticut

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Goshen, Connecticut, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town, as of June 30, 2024, and the respective changes in financial position, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibility for the Audit of the Financial Statements

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

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

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

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Goshen, Connecticut's basic financial statements. The general fund budgetary comparison detail schedules and the combining and individual nonmajor fund financial statements and other schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and other schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Governmental Auditing Standards, we have also issued our report dated September 25, 2024 on our consideration of the Town of Goshen, Connecticut's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Town's internal control over financial reporting and compliance.

Sinnamon & Associates, LLC
Certified Public Accountants

September 25, 2024
Canaan Connecticut

TOWN OF GOSHEN, CONNECTICUT
Management's Discussion and Analysis
June 30, 2024

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, 2024. 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 HIGHTLIGHTS

- Government-wide, the assets of the Town exceeded its liabilities at the close of the most recent fiscal year by $14,772,139 (net position). Of this amount, $5,272,850 (unrestricted net position*)* may be used to meet the government's ongoing obligations to citizens and creditors. There are $913,292 in restricted and nonspendable funds as detailed on the attached pages. The balance of $8,585,997 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 $6,203,591, an increase of $747,940 in comparison with the prior year and attributable to the results in the General Funds, Capital and Nonrecurring Fund, Town Aid Road Fund and the other Non-major Funds. Of this amount, $2,447,804 is available for spending at the government's discretion (unassigned general fund balance) and $648,808 has been assigned for the subsequent year's appropriations.

- As of the end of June 30, 2024, the fund balance in the General Fund was $3,122,383, of which $648,868 has been dedicated to offset fiscal year 2024-2025 appropriations and $25,711 represents nonspendable prepaid expenses. The unassigned fund balance for the General Fund as of June 30, 2024 is $2,447,804 or 20.00% of the subsequent year's general fund budgeted expenditures and transfers.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business. The Statement of Net Position presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

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

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

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

Fund Financial Statements

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

Governmental Funds

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

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

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

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

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

Fiduciary Funds

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

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

Notes To The Financial Statements

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

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 $14,772,139, 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:

	2024	2023
Assets		
Current and other assets	$ 6,675,985	$ 6,101,135
Capital assets, net of accumulated depreciation	8,585,997	8,587,061
Total Assets	15,261,982	14,688,196
Deferred outflows of resources	-	-
Liabilities		
Current liabilities	386,135	567,704
Long-term liabilities	103,708	103,570
Total Liabilities	489,843	671,274
Deferred inflows of resources	-	-
Net Position		
Net Investment in capital assets	8,585,997	8,587,061
Restricted	913,292	1,065,195
Unrestricted	5,272,850	4,364,666
Total Net Position	$ 14,772,139	$ 14,016,922

Net Position

The restricted portion of the Town's net position of $913,292 represents net assets restricted in permanent endowment funds for various Town-owned cemeteries, and funds restricted for road improvements, capital projects, town library, Shane Moorehouse Kinsella Memorial Children's Fund, and Dog Fund. Details of these funds can be found in Note 12 on page 39 of this report. The balance of unrestricted net position of $5,272,850 may be used to meet the government's ongoing obligations to citizens and creditors.

Change in Net Position

	2024	2023
Revenues		
Program revenues		
Charges for services	$ 330,005	$ 304,749
Operating grants and contributions	613,925	581,172
Capital grants and contributions	64,122	420,645
General revenues		
Property taxes	11,489,260	11,663,727
Grants & contributions	329,077	354,549
Unrestricted investment earnings	411,446	241,697
Other revenue	56,717	62,884
Total Revenues	13,294,552	13,629,423
Expenses		
General government	1,520,114	1,429,200
Public safety	243,462	233,430
Public works	1,636,425	1,477,158
Health and welfare	88,947	87,116
Recreation	182,182	182,362
Sanitation	293,956	272,956
Education	8,220,367	8,316,201
Capital outlay	353,882	555,040
Total Expenses	12,539,335	12,553,463
Change in net position	755,217	1,075,960
Net Position, beginning of year	14,016,922	12,940,962
Net Position, end of year	$ 14,772,139	$ 14,016,922

At the end of the current fiscal year, the Town reports that net position increased by $755,217. The net position increase is primarily attributed to:

- Greater than anticipated revenue from taxes and related fees resulting in total revenues in excess of budget of $140,266 (see page 43 for details)
- Greater than anticipated revenue from state education grants $49,622, LOCIP $21,774 and other state and miscellaneous grants totaling $55,837 (see page 43 for details)
- The Town received the second-year distribution of $247,539 from the Region 6 School District (see page 43 for details)
- Greater than anticipated departmental revenues and miscellaneous revenues, particularly building fees resulting in total other revenues in excess of budget of $120,389. (see page 43 for details)
- Greater than anticipated revenue from Investment income resulting in investment revenues in excess of budget of $227,960 (see page 43 for details)
- Cost savings in many departments resulting in actual expenses being under budget by $150,029 (see page 44 for details)

- The Town general fund budget was expected to utilize $566,020 of its unassigned fund balance to cover the 2023-2024 fiscal year budget, and the actual results are that the town's general fund balance increased by $447,396, a positive net variance of $1,013,416 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 change in net position is also impacted by the presentation of capital assets acquired net of depreciation which is different in presentation from the fund financial statements. See page 18 for details on these different methods of presentation and a reconciliation between them.

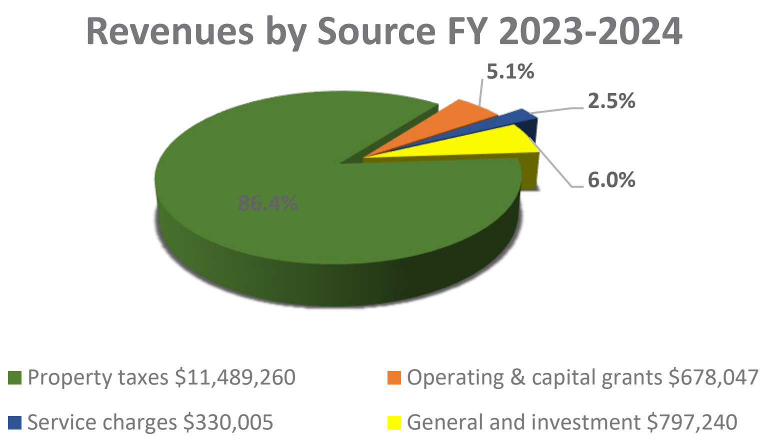
<u>Governmental Activities</u>

Governmental activities increased the Town's net position by $755,217.

For Governmental Activities, 86.4% of the revenues were derived from property taxes, followed by 5.1% from operating and capital grants 2.5% from service changes, and 6% from other general revenues and investment earnings.

Major revenue factors included:

- Greater than anticipated revenue from taxes and fees
- Greater than anticipated revenue in Education Grants and Building Fees
- Distribution from Region 6 School District
- Greater than anticipated revenue from investment income
- Key elements of government wide revenues are as follows:



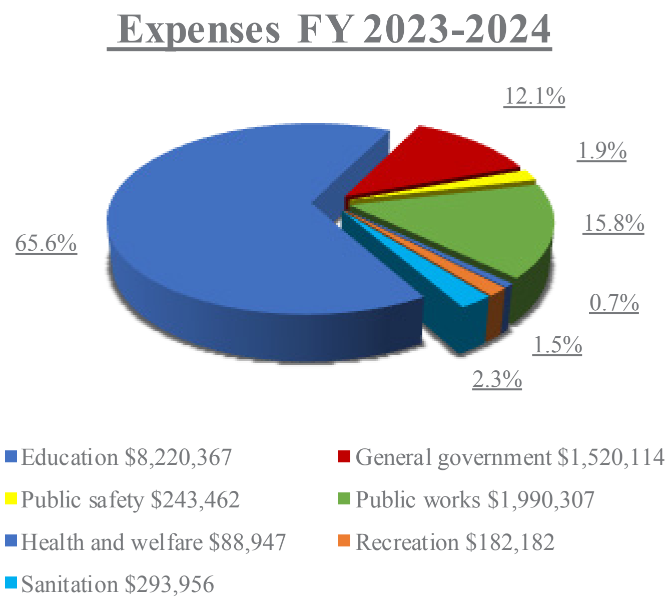
For Governmental Activities, 65.6% of the Town's expenses related to education, 12.1% to general government, 1.9% to public safety, 15.8% to public works and capital expenses, 1.5% to recreation, and the remaining 3.1% relates to sanitation, and health and welfare.

Major expense factors include:

- Savings in many departments due to the continued diligence of department heads and employees.
- The budgeted contingency amount of $40,000 was utilized to transfer $36,715 to other department line- item overages. An additional $31,151 was transferred from the Public Works budget line to other department line- item overages (see page 44 for details).

- The increase in Building Official was directly related to the increase in building activity during the year and was offset by the increase in Building Department revenues.
- Higher than anticipated costs for employee benefits, professional fees, town office building and waste removal 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:



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 $6,203,591 which is a $747,940 increase in comparison with the prior year.

Over the past several years, there has been a concerted effort to maintain the general fund balance at an appropriate level. This has enabled the Town to meet its obligations and weather economic downturns without significantly increasing taxes. Having a stable and appropriate fund balance has placed the Town in a solid financial footing as well as improving the Town's bond rating. In spite of current economic conditions, the Town has adequately positioned itself to control mill rate increases.

Given the Town's strong Unassigned General Fund Balance, the Mill rate had been consistent at 19.6 for four straight years through the October 2019 grand list. The town approved an increase to the Mill rate on the October 2020 grand list to 20.6 for the fiscal year ending June 30, 2022. The Mill rate was then lowered to

19.8 on the October 2021 grand list for the fiscal year ended June 30, 2023. For the current fiscal year ended June 30, 2024 the Mill rate was lowered to 15.6 which was partially attributed to the property revaluation effective for the October 2022 Grand List. For the upcoming fiscal year ended June 30, 2025 the Mill rate was lowered to 14.2 which was partially attributed to the additional funds received from Region 6 as well as greater than anticipated investment earnings. Both the Board of Selectmen and Board of Finance believe this was necessary to retain the Unassigned Fund Balance at an appropriate level. The Board of Finance agreed at its May 29, 2024 meeting that an 18% - 20% unassigned fund balance was appropriate.

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 $3,122,383 of which $648,686 was assigned to the fiscal year ending 2024/2025. This represents a net increase in the general fund balance of $447,396 over the prior fiscal year balance of $2,674,987.

The unassigned fund balance increased to $2,447,804 as of June 30, 2024, vs $2,093,023 as of June 30, 2023, an increase of $354,781. Unassigned fund balance as of June 30, 2024 represents 20.00% of the subsequent year's general fund budgeted expenditures and transfers, vs 16.73% as of June 30, 2023.

The Capital and Non-Recurring Fund balance increased $343,681 to $1,265,565, of which $1,252,161 is restricted or committed for approved capital appropriations. During the year, $6,000 in additional appropriations were made to this fund for the town clerk preservation grant.

The Town Aid Roads Fund balance decreased $196,727. The Town Aid Road Fund allocated $50,000 to the General Fund for general road expenditures. The board of Selectmen appropriated an additional $428,000 of TAR monies for hazardous tree removal, road washouts due to summer 2023 storms and paving W. Hyerdale, Sutton Court, Lyman Lane and Town Hill Road.

The Land Acquisition Fund, which was established during a Special Town Meeting in 2006, ended the year with a fund balance of $939,606. A total of $60,686 was received by the fund during the current fiscal year along with an additional $51,528 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.

<u>Fiduciary Funds</u>

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 $560,020, with an additional $6,000 appropriation authorized by the Board of Finance for the Town Clerk Preservation Grant. At year-end $36,715 of a total budgeted amount of $40,000 was taken from contingency to cover overspending in several departments. An additional $31,151 was transferred from the Public Works budget line to other department line- item overages Details of these transfers can be found on page 44 of this report.

The Town received a distribution of $247,539 from the Region 6 School District for the 2023/2024 fiscal year which was recorded as receivable and revenue as of June 30, 2024 and which was deposited in July 2024. This was the second and final payment from the District.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental activities as of June 30, 2024, amounts to $8,585,997 (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, 2024 included the following:

- Purchase of the dump body for the 2023 Western Star Dump Truck purchased during the prior fiscal year.
- Purchase of a Hurst Cutter Spreader.
- Replacement of the boiler at the Town Hall
- Purchase of a cabinet for Vital Records
- Survey and other costs related to the 13.84 Acres of Land on Sharon Turnpike purchased during the prior fiscal year.
- Town Hill Road, West Hyerdale Drive, Lyman Lane and Sutton Court road improvements

CAPITAL ASSETS, Net of Depreciation

	2024	2023
Land	$ 1,326,571	$ 1,316,221
Vehicles not in service	947,954	1,094,742
Construction in progress	122,574	52,455
Buildings and improvements	825,875	850,491
Land improvements	545,757	573,762
Furniture, machinery and equipment	288,345	306,192
Vehicles	764,726	739,643
Infrastructure	3,764,195	3,653,555
Total	$ 8,585,997	$ 8,587,061

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:

	2024	2023
Compensated absences	$ 48,871	$ 45,690
Net pension liability	54,837	57,880
Total	$ 103,708	$ 103,570

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 $81,724,538 which is significantly more than the Town's outstanding general obligation debt. Currently the Town of Goshen has no outstanding general obligation debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The mill rate decreased to 14.2 for fiscal year 2024/2025 from 15.6 mills for fiscal year 2023/2024.
- Distribution of $247,539 in surplus capital monies received upon the dissolution from Region 6 in July 2024 recorded as revenue in fiscal year 2023/2024.
- Increased budget for investment revenue from $75,000 in fiscal 2022/2023 to $350,000 in fiscal 2024/2025.
- As of July 1, 2024, Regional School District 6 merged with Litchfield Public Schools to form Regional School District 20 resulting in a $630,000 reduction in educational assessments. Subsequent to this merger, additional unbudgeted costs for the inception of Region 20 were identified, plus $454,000 in costs that have been paid by Litchfield Board of Education. The impact of these unbudgeted start-up expenses has not been determined and may affect subsequent years. The First Selectmen from the member towns are working with the Region 20 Board of Education to resolve these issues.

These factors were considered in preparing the Town's budget for the 2024-2025 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, 2024

Assets	
Cash and cash equivalents	$ 5,721,127
Restricted cash	68,400
Investments	483,081
Receivables:	
Property taxes	68,039
Interest and lien fees on property taxes	24,794
Other receivables	36,050
Prepaid expenses	25,711
Due from other governments	248,783
Capital assets not being depreciated	2,397,099
Capital assets, net of accumulated depreciation	6,188,898
Total assets	$ 15,261,982
Deferred outflows of resources	-
Liabilities	
Accounts payable	$ 251,185
Unearned revenue	66,550
Deposits	68,400
Noncurrent liabilities due in more than one year:	
Compensated absences	48,871
Net pension liability	54,837
Total liabilities	489,843
Deferred inflows of resources	-
Net position	
Net Investment in capital assets	8,585,997
Restricted	913,292
Unrestricted	5,272,850
Total net position	$ 14,772,139

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT
STATEMENT OF ACTIVITIES
JUNE 30, 2024

	Expenses	Charges for Services	Program Revenues Operating Grants and Contributions	Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position Governmental Activities
Governmental activities					
General government	$ (1,520,114)	$ 260,747	$ 100,029	$ -	$ (1,159,338)
Public safety	(243,462)	-	-	-	(243,462)
Public works	(1,636,425)	-	282,128	64,122	(1,290,175)
Health and welfare	(88,947)	-	-	-	(88,947)
Recreation	(182,182)	69,258	-	-	(112,924)
Sanitation	(293,956)	-	-	-	(293,956)
Education	(8,220,367)	-	231,768	-	(7,988,599)
Capital outlay	(353,882)	-	-	-	(353,882)
Total governmental activities	$ (12,539,335)	$ 330,005	$ 613,925	$ 64,122	(11,531,283)
General revenues:					
Property taxes					11,489,260
Grants and contributions not restricted to specific programs					329,077
Unrestricted investment earnings					411,446
Other revenue					56,717
Total general revenues					12,286,500
Change in net position					755,217
Net position beginning of year					14,016,922
Net position end of year					$ 14,772,139

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT
BALANCE SHEET
JUNE 30, 2024

	General Fund	Capital and Non-Recurring Fund	Town Aid Roads Fund	Non Major Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	$ 5,562,436	$ 78,906	$ -	$ 79,785	$ 5,721,127
Restricted cash	68,400	-	-	-	68,400
Investments	-	-	-	483,081	483,081
Receivables:				-	
Property tax	68,039	-	-	-	68,039
Interest and lien fees on taxes	24,794	-	-	-	24,794
Other	34,322	1,728	-	-	36,050
Prepaid expenses	25,711	-	-	-	25,711
Due from other funds	5,673	1,184,931	299,889	965,220	2,455,713
Due from other governments	247,539	-	-	1,244	248,783
Total assets	6,036,914	1,265,565	299,889	1,529,330	9,131,698
Deferred Outflows of Resources	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	$ 6,036,914	$ 1,265,565	$ 299,889	$ 1,529,330	$ 9,131,698
Liabilities					
Accounts payable	$ 249,116	$ -	$ -	$ 2,069	$ 251,185
Due to other funds	2,450,041	-	-	5,672	2,455,713
Unearned revenue	60,715	-	-	5,835	66,550
Deposits	68,400	-	-	-	68,400
Total Liabilities	2,828,272	-	-	13,576	2,841,848
Deferred Inflows of Resources:					
Unavailable Revenue - property taxes	86,259	-	-	-	86,259
Total Deferred Inflows of Resources	86,259	-	-	-	86,259
Fund Balances					
Nonspendable	25,711	-	-	451,517	477,228
Restricted	-	23,350	299,889	112,825	436,064
Committed	-	1,228,811	-	951,412	2,180,223
Assigned	648,868	13,404	-	-	662,272
Unassigned	2,447,804	-	-	-	2,447,804
Total Fund Balances	3,122,383	1,265,565	299,889	1,515,754	6,203,591
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 6,036,914	$ 1,265,565	$ 299,889	$ 1,529,330	$ 9,131,698

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, 2024

Total fund balances for governmental funds	$ 6,203,591
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	8,585,997
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds	
Property tax and receivables greater than 60 days	86,259
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds	
Compensated absences	(48,871)
Net pension liability	(54,837)
Net position of governmental activities	$ 14,772,139

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 2024

	General Fund	Capital and Non-Recurring Fund	Town Aid Roads Fund	Non Major Governmental Funds	Total Governmental Funds
Revenues:					
Property taxes	$ 11,438,969	$ -	$ -	$ -	$ 11,438,969
Interest and lien fees	41,812	-	-	-	41,812
Intergovernmental	624,967	-	282,128	34,388	941,483
Town clerk revenue	72,084	-	-	-	72,084
Departmental revenue	257,921	1,687	-	63,954	323,562
Investment income	302,960	4,141	-	64,814	371,915
Net change in fair value of investments	-	-	-	39,531	39,531
Other Revenue	27,879	5,301	-	23,537	56,717
Total revenues	12,766,592	11,129	282,128	226,224	13,286,073
Expenditures:					
Current:					
General government	1,431,478	-	-	69,565	1,501,043
Public safety	159,365	-	-	2,069	161,434
Public works	1,095,844	-	-	-	1,095,844
Health and welfare	82,676	-	-	-	82,676
Recreation	168,010	-	-	-	168,010
Sanitation	293,956	-	-	-	293,956
Education	8,220,367	-	-	-	8,220,367
Capital outlay	-	585,948	428,855	-	1,014,803
Total Expenditures	11,451,696	585,948	428,855	71,634	12,538,133
Excess (Deficiency) of Revenues Over Expenditures	1,314,896	(574,819)	(146,727)	154,590	747,940
Other financing sources (uses):					
Transfers In	51,000	918,500	-	-	969,500
Transfers Out	(918,500)	-	(50,000)	(1,000)	(969,500)
Total other financing sources (uses):	(867,500)	918,500	(50,000)	(1,000)	-
Net change in fund balances	447,396	343,681	(196,727)	153,590	747,940
Fund balances beginning of year	2,674,987	921,884	496,616	1,362,164	5,455,651
Fund balances end of year	$ 3,122,383	$ 1,265,565	$ 299,889	$ 1,515,754	$ 6,203,591

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, 2024

Net change in fund balances - total governmental funds	$ 747,940
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	(658,628)
Capital outlay	660,921
Loss on disposal of capital assets	(3,357)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	
Property tax	8,479
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	(3,181)
Change in net pension liability	3,043
Change in net position of governmental activities	$ 755,217

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, 2024

	Budgeted Amounts				Variance With Final Budget
	Original	Transfers	Final	Actual	Positive (Negative)
Revenues:					
Property taxes	$ 11,307,515	$ -	$ 11,307,515	$ 11,438,969	$ 131,454
Interest and lien fees	33,000	-	33,000	41,812	8,812
Intergovernmental	250,195	-	250,195	624,967	374,772
Town clerk revenue	54,750	-	54,750	72,084	17,334
Departmental revenue	163,100	-	163,100	257,921	94,821
Investment income	75,000	-	75,000	302,960	227,960
Other revenue	19,645	-	19,645	27,879	8,234
Total revenues	11,903,205	-	11,903,205	12,766,592	863,387
Expenditures:					
General government	1,485,582	8,398	1,493,980	1,431,478	62,502
Public safety	198,592	-	198,592	159,365	39,227
Public works	1,130,370	(31,151)	1,099,219	1,095,844	3,375
Health and welfare	82,588	738	83,326	82,676	650
Recreation	212,285	-	212,285	168,010	44,275
Sanitation	271,941	22,015	293,956	293,956	-
Education	8,220,367	-	8,220,367	8,220,367	-
Capital outlay	-	-	-	-	-
Total expenditures	11,601,725	-	11,601,725	11,451,696	150,029
Excess of Revenues Over (Under) Expenditures	301,480	-	301,480	1,314,896	1,013,416
Other financing sources (uses):					
Utilization of fund balance	560,020	6,000	566,020	-	(566,020)
Operating transfers in	51,000	-	51,000	51,000	-
Operating transfers out	(912,500)	(6,000)	(918,500)	(918,500)	-
Total other financing sources (uses)	(301,480)	-	(301,480)	(867,500)	(566,020)
Net change in fund balance	$ -	$ -	$ -	447,396	$ 447,396
Fund balance - beginning of year				2,674,987	
Fund balance - end of year				$ 3,122,383	

The accompanying notes are an integral part of these financial statements

TOWN OF GOSHEN, CONNECTICUT
FIDUCIARY FUNDS
STATEMENT OF NET FIDUCIARY POSITION
JUNE 30, 2024

	Pension Trust Funds	Custodial Funds
Assets		
Cash and cash equivalents	$ -	$ 21,662
Investments	1,132,328	-
Contributions receivable	10,716	-
Total assets	1,143,044	21,662
Liabilities		
Accounts payable	-	342
Due to beneficiaries	-	-
Total Liabilities	-	342
Net position		
Net assets held in trust for pension benefits	1,143,044	-
Restricted for Individuals and Organizations	-	21,320
Total net position	1,143,044	21,320
Total liabilities and net position	$ 1,143,044	$ 21,662

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, 2024

	Pension Trust Fund	Custodial Funds
Additions		
Contributions	$ 58,738	$ -
Investment income	120,732	-
Activity Fees	-	6,795
Total additions	179,470	6,795
Deductions		
Benefits paid	286,351	-
Plan administration	993	-
Program Expenses	-	8,796
Total deductions	287,344	8,796
Change in net position	(107,874)	(2,001)
Net position beginning of year	1,250,918	23,321
Net position end of year	$ 1,143,044	$ 21,320

The accompanying notes are an integral part of these financial statements

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.

Government-Wide and Fund Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the fiduciary fund financial statements, with the exception of agency funds which have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

When both restricted and unrestricted resources are available for use, the Town utilizes restricted resources first, then unrestricted resources as they are needed.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, pension obligations, and claims and judgments, are recorded only when payment is due.

Property taxes, when levied for, licenses, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as governmental fund revenues of the current fiscal period. In determining when to recognize intergovernmental revenues (grants and entitlements), the legal and contractual requirements of the individual programs are used as guidance. Revenues are recognized when program eligibility requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports the following major governmental funds:

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Capital and Nonrecurring Fund* accounts for resources that have been segregated for various acquisitions and capital projects.

The *Town Aid Roads Fund* accounts for resources that have been segregated for the improvements and repairs to the Town's infrastructure.

Additionally, the Town reports the following fiduciary funds:

The *Pension Trust Funds* account for activities of the Town's defined benefit plan and defined contribution plan, which accumulate resources for pension benefit payments to qualified employees.

The *Task Force on Prevention Fund* is custodial in nature (assets equal liabilities) and does not involve the measurement of results of operations.

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, 2024. 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.

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:

Assets	Years
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 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 that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

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

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

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

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

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

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

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

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

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

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

Encumbrance Accounting

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in order to reserve that portion of the applicable appropriation, is frequently employed by governmental units as an extension of formal budgetary integration in the governmental funds. The Town has adopted a policy that provides for the encumbering of General Fund appropriations in extenuating circumstances. The Town has no encumbrances as of fiscal year end June 30, 2024.

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, 2024, were $6,000 authorized by the Board of Finance. Of this the Board of Finance authorized $6,000 for additional capital transfers for the Town Clerk Preservation Grant on January 24, 2024.

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:

	Revenues	Expenditures
Total Budgetary Basis - Non GAAP	$ 12,817,592	$ 12,370,196
Other financing sources	(51,000)	-
Other financing uses	-	(918,500)
Total GAAP Basis	$ 12,766,592	$ 11,451,696

Note 3 – Cash, Cash Equivalents, and Investments

Cash and cash equivalents at June 30, 2024, consisted of:

	Carrying Amount	Bank Balance
Governmental Funds		
General Fund Deposits	$ 247,574	$ 533,580
General Fund Repurchase Investment Account	2,871,126	2,871,126
General Fund STIF	2,512,136	2,512,136
Capital and Non-Recurring Fund STIF	78,906	78,906
Nonmajor Governmental Funds	79,785	80,165
Total Governmental Funds	5,789,527	6,075,913
Agency Funds	21,662	21,996
Total Cash and Cash Equivalents	5,811,189	6,097,909
Certificates of deposit classified as investments	35,000	35,000
Total Bank Deposits	$ 5,846,189	$ 6,132,909

Investments at June 30, 2024, consisted of:

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	Fair Market Value	Maturity not Available	Credit Rating	Investment Maturity 1- 5 Years	Investment Maturity 5-10 Years
Investment Maturity (in Years)					
General Fund					
Certificates of deposit	$ -	$ -	*	$ -	$ -
Nonmajor funds					
Certificates of deposit	35,000	-	*	35,000	-
Corporate securities	346,892	346,892	N/A	-	-
Mutual funds – equity	91,041	91,041	N/A	-	-
Mutual funds – bonds	10,148	-	AA+	-	10,148
	$ 483,081	$ 437,933		$ 35,000	$ 10,148
Pension Trust fund					
Mutual funds – equity	1,132,328	1,132,328	N/A	-	-
	$ 1,132,328	$ 1,132,328		$ -	$ -

* – Subject to coverage by Federal Depository Insurance NA – Not applicable

Credit Risk – Investments

Generally, credit risk is defined as the risk that an issuer of a debt type investment will not fulfill its obligation to the holder of the investment. The Town's investing activities conform to Connecticut General Statutes (Section 7-400) which permit municipalities to invest in: 1) obligations of the United States and its agencies; 2) high rated obligations of any state of the United States or of any political subdivision, authority or agency thereof; and 3) shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market and mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully collateralized by such obligations. The statutes also provide for investment in shares of the Connecticut Short Term Investment Fund. The Town's pension and permanent funds may also be invested in certain real estate mortgages, in certain savings banks or savings and loan associations, or in stocks and bonds or other securities selected by the trustee, with the care of a prudent investor and in the case of pension funds, the provisions of the applicable plan.

Custodial Credit Risk – Cash Equivalents and Investments

This is the risk that in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have a policy for custodial credit risk. At June 30, 2024, the funds held in the repurchase collateral account were collateralized with collateral held by the banks' trust department or agents but not in the Town's name. The Town's pension plan mutual fund investments which are directed by plan participants are not directly exposed to custodial credit or risk, nor are the mutual funds and other pooled accounts held in various governmental funds of the Town. The Town's investments in common stock, all held by the Town as a trustee of the cemetery funds, were uninsured and unregistered securities held by counterparties, or their trust departments or agents, but not in the Town's name. With the exception of the cemetery funds' common stock, no securities held by the Town were directly exposed to custodial credit risk.

Custodial Credit Risk – Deposits

This is the risk that in the event of failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The Town's policy is to actively manage its deposits in such a manner as to ensure that substantially all deposits are insured at all times by Federal Depository insurance. The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Connecticut General Statutes required that each depository maintain segregated collateral (not required to be based on a security agreement between the depository and the municipality and, therefore, not perfected in accordance with federal law) in an amount equal to a defined percentage of its public deposits based upon the depository's risk based capital ratio. At June 30, 2024, a minimum of $66,770 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 $357,799 was insured by Federal Depository Insurance. The remaining bank balance of $246,173 was uninsured and uncollateralized.

Interest Rate Risk

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

Concentration of Credit Risk

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

Issuer	Amount	Percentage of East Street Fund Investments
Abbott Laboratories	20,782	5.82%
Abbvie Inc	34,304	9.61%
AT&T Inc	5,064	1.42%
Automatic Data Processing	21,482	6.02%
Clorox Company	20,471	5.73%
Emerson Electric	44,064	12.34%
Exxon Mobil Corp	23,024	6.45%
Home Depot Inc	39,588	11.09%
Johnson & Johnson	48,087	13.47%
JP Morgan Chase & Co	80,904	22.66%
Sysco Corp	7,853	2.20%
Warner Bros Discovery Inc	476	0.13%
American Inc Fund of Amer A	793	0.22%
Fed Farm Credit Bonds	10,148	2.84%
	$ 357,040	100.00%

Investments held in trust for other cemeteries funds are all held in American Inc Fund of America A mutual fund shares. The total of these funds was $91,041 as of June 30. 2024.

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, 2024.

Note 4 – Deferred Inflows of Resources

To reflect that a portion of property taxes, interest, and lien fees receivable at June 30, 2024, 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 $86,259 as deferred inflow of resources.

Note 5 – Receivables

Receivables at June 30, 2024 for individual major funds and all other funds in the aggregate, including the applicable allowance for collection losses, are as follows:

	General Fund	Non-Major and Other Funds	Total
Property Taxes	$ 68,039	$ -	$ 68,039
Interest due on taxes	24,794	-	24,794
Grants Receivable	247,539	1,244	248,783
Accounts Receivable	34,322	1,728	36,050
Total Receivables	$ 374,694	$ 2,972	$ 377,666

Note 6 – Interfund Receivables, Payables, and Transfers

As of June 30, 2024, interfund receivables and payables that resulted from various interfund transactions were as follows:

	Due From	Due To
General Fund	$ 2,450,041	$ 5,673
Capital and Non-Recurring Fund	-	1,184,931
Town Aid Roads Fund	-	299,889
Dog Fund	-	6,650
Land Acquisition	-	939,606
Library Fund	-	8,929
Goshen/Cornwall Bus	1,244	-
Bottle Surcharge Fund	-	2,877
Community and Other Grants Fund	-	7,158
East Street Cemetery	2,255	-
Other Cemetery Funds	2,173	-
Total	$ 2,455,713	$ 2,455,713

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

	Transfers In	Transfers Out
General Fund	$ 51,000	$ 918,500
Capital Non-Recurring Fund	918,500	-
Town Aid Roads Fund	-	50,000
Dog Fund	-	1,000
Total	$ 969,500	$ 969,500

Note 7 – Long-Term Obligations

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Net pension obligation	$ 57,880	$ -	$ 3,043	$ 54,837	$ -
Compensated absences	45,690	3,181	-	48,871	-
	$ 103,570	$ 3,181	$ 3,043	$ 103,708	$ -

Note 8 – Risk Management

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

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

Note 9 – Commitments and Contingencies

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

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

The member towns of Regional School District 20 have learned of a budget shortfall as a result of the merger of Regional School District 6 and Litchfield Public Schools. Region 20's budget shortfall is $3.65 million which their board of education is working to resolve. This is expected to impact Goshen's future assessments to Regional School District 20. In addition, the member towns have learned of an additional $454,000 of start-up costs for Regional School District 20 which were paid by Litchfield Public Schools. Goshen's assessment of the Region 20 budget is 21.26%, but Goshen's liability for these expenses is unknown at this time.

Note 10 – Capital Assets

Capital asset activity for the year ended June 30, 2024 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated				
Land	$ 1,316,221	$ 10,350	$ -	$ 1,326,571
Vehicles not in service	1,094,742	-	146,788	947,954
Construction in progress	52,455	70,119	-	122,574
Total capital assets not being depreciate	2,463,418	80,469	146,788	2,397,099
Capital assets being depreciated				
Buildings and improvements	1,869,242	13,800	7,109	1,875,933
Land improvements	979,182	-	-	979,182
Furniture, machinery and equipment	1,340,020	70,543	21,524	1,389,039
Vehicles	2,775,798	242,959	128,863	2,889,894
Infrastructure	6,029,933	399,938	-	6,429,871
Total capital assets being depreciated	12,994,175	727,240	157,496	13,563,919
Less accumulated depreciation				
Buildings and improvements	1,018,751	35,059	3,752	1,050,058
Land improvements	405,420	28,005	-	433,425
Furniture, machinery and equipment	1,033,828	88,390	21,524	1,100,694
Vehicles	2,036,155	217,876	128,863	2,125,168
Infrastructure	2,376,378	289,298	-	2,665,676
Total accumulated depreciation	6,870,532	658,628	154,139	7,375,021
Total capital assets being depreciated ne	6,123,643	68,612	3,357	6,188,898
Total capital assets, net	$ 8,587,061	$ 149,081	$ 150,145	$ 8,585,997

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

Governmental Activities		
General government	$	11,677
Public safety		82,028
Public Works, including depreciation of general infrastructure assets		544,531
Health and welfare		6,271
Recreation		14,121
Total depreciation expense	$	658,628

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, 2023, for the Town, membership consisted of:

Active Participants	-
Terminated vested participants	-
Inactive members receiving benefits	3
	3

Benefit Provisions – Until July 1, 1999, the plan covered all employees and elected officials whose job required at least 1,000 hours of work per year, attained age 24 ½ and completed six months of service. As discussed above, the plan now covers three retirees. Employees may make voluntary contributions to the plan. The contribution cannot be more than 10% of annual compensation nor less than $100. Voluntary contributions may be withdrawn at any time. Participants are 100% vested upon the completion of ten years of service, upon their normal retirement date (age 65), or when they become totally and permanently 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 totaling $13,060 were 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, 2024, were as follows:

Total pension liability	$	54,837
Plan fiduciary net position		-
Net pension liability	$	54,837
Plan fiduciary net position as a percentage of the total pension liability		0.00%

A*ctuarial Assumptions* – The total pension liability was determined by an actuarial valuation as of July 1, 2023, as updated on the liability measurement date of June 30, 2024, 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 2023.

The actuarial assumptions used in the July 1, 2023, 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, 2024, was 3.50%. The Town has adopted a "pay-as-you-go" plan funding policy and has no plan assets currently available to finance future plan benefit payments. As a result, the discount rate is based on a 20-year, tax-exempt, general obligation municipal bond rate in conformance with GASB criteria.

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

	1% Decrease 2.50%	Current Discount Rate 3.50%	1% Increase 4.50%
Net pension liability	$ 57,797	$ 54,837	$ 52,153

Changes in the Net Pension Liability – Changes in the plan's net pension liability for the year ended June 30, 2024, are as follows:

	Total Pension Liability	Plan Fiduciary net position	Net Pension Liability
Balance at June 30, 2023	$ 57,880	$ -	$ 57,880
Changes for the year:			
Interest	2,013	-	2,013
Differences between expected and actual experience	3,907	-	3,907
Changes of assumptions	399	-	399
Employer contributions	-	9,362	(9,362)
Benefit payments	(9,362)	(9,362)	-
Net changes	(3,043)	-	(3,043)
Balance at June 30, 2024	$ 54,837	$ -	$ 54,837

Defined Contribution Plan

The Town administers a single employer defined contribution plan (Money Purchase Plan) which covers all eligible employees and elected officials (Participants). The plan is included in the Town's financial statements as a Pension Trust Fund. As of June 30, 2024, the net position available for benefits was $1,143,044. The Town adopted the plan effective July 1, 1999.

At June 30, 2024, 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 $58,738 to the plan during the fiscal year ended June 30, 2024. The Town's outstanding liability to the plan at fiscal year-end was $10,716. Pension administration expenses totaling $3,299 for this plan were paid by the General Fund.

Note 12 – Governmental Fund Balances

The following is a summary of all governmental fund balances as of June 30, 2024:

	General Fund	Capital and Non-Recurring Fund	Town Aid Roads Fund	Non Major Governmental Funds	Total Governmental Funds
Nonspendable					
Prepaid expenses	$ 25,711	$ -	$ -	$ -	$ 25,711
Permanent endowments	-	-	-	451,517	451,517
	25,711	-	-	451,517	477,228
Restricted					
Capital projects	-	23,350	-	-	23,350
Health and welfare	-	-	-	5,264	5,264
Road improvements	-	-	299,889	-	299,889
Dog fund	-	-	-	4,581	4,581
Permanent endowments	-	-	-	102,980	102,980
	-	23,350	299,889	112,825	436,064
Committed					
Capital projects	-	1,228,811	-	-	1,228,811
Land acquisitions	-	-	-	939,606	939,606
Library expenditures	-	-	-	8,929	8,929
Bottle surcharge fund	-	-	-	2,877	2,877
	-	1,228,811	-	951,412	2,180,223
Assigned					
Subsequent year's budget	648,868	-	-	-	648,868
Capital projects	-	13,404	-	-	13,404
	648,868	13,404	-	-	662,272
Unassigned	2,447,804	-	-	-	2,447,804
Total governmental funds	$ 3,122,383	$ 1,265,565	$ 299,889	$ 1,515,754	$ 6,203,591

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:

- GASB Statement No. 101, Compensated Absences. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2024.

- GASB Statement No. 102, Certain Risk Disclosures. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact to have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2024.

- GASB Statement No. 103, Financial Reporting Model Improvements. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2025.

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 332
Interest	2,013	2,115	2,245	2,378	2,502	2,654	2,629	2,710	3,486	3,964
Differences between expected and actual experience	3,907	3,694	3,487	3,276	3,054	3,062	(9,842)	4,994	4,230	4,168
Changes of assumptions	399	(276)	(316)	39	(668)	4,379	-	(3,236)	5,732	2,805
Benefit payments	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,929)	(11,684)	(11,684)
Net change in total pension liability	(3,043)	(3,829)	(3,946)	(3,669)	(4,474)	733	(16,575)	(5,461)	1,764	(415)
Total pension liability - beginning	57,880	61,709	65,655	69,324	73,798	73,065	89,640	95,101	93,337	93,752
Total pension liability - ending	54,837	57,880	61,709	65,655	69,324	73,798	73,065	89,640	95,101	93,337
Plan fiduciary net position										
Employer contributions	9,362	9,362	9,362	9,362	9,362	9,362	9,362	9,929	11,684	11,684
Benefit payments & Fees	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,929)	(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	$ 54,837	$ 57,880	$ 61,709	$ 65,655	$ 69,324	$ 73,798	$ 73,065	$ 89,640	$ 95,101	$ 93,337
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%	0.00%	0.00%	0.00%
Covered-employee payroll	N/A	N/A	N/A	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	N/A	N/A	N/A

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 9,362	$ 9,362	$ 9,362	$ 9,362	$ 9,362	$ 9,362	$ 9,362	$ 9,929	$ 11,510	$ 12,130
Contributions in relation to the actuarially determined contribution	9,362	9,362	9,362	9,362	9,362	9,362	9,362	9,929	11,684	11,684
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (174)	$ 446
Covered-employee payroll	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contributions as a percentage of covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Notes to Schedule

Most recent valuation date	July 1, 2023
Measurement Date	June 30, 2024

The plan benefits were frozen as of July 1, 1999

Methods and assumptions used to determine the contribution rates:

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

TOWN OF GOSHEN, CONNECTICUT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGETARY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts				Variance With Final Budget
Revenues	Original	Transfers	Final	Actual	Positive (Negative)
Property taxes	$ 11,307,515	$ -	$ 11,307,515	$ 11,438,969	$ 131,454
Interest and lien fees	33,000	-	33,000	41,812	8,812
Intergovernmental					
Education grants	182,146	-	182,146	231,768	49,622
LOCIP	42,348	-	42,348	64,122	21,774
Mashantucket Pequot fund	2,687	-	2,687	2,687	-
Veterans exemptions	2,752	-	2,752	2,340	(412)
Other grants	2,648	-	2,648	50,158	47,510
Payments in lie of taxes on state owned property	9,160	-	9,160	13,935	4,775
Telephone access grant	8,454	-	8,454	12,418	3,964
Region 6 School District Refund	-	-	-	247,539	247,539
ARPA Relief Funds General Fund	-	-	-	-	-
	250,195	-	250,195	624,967	374,772
Town clerk revenue					
Historical preservation fees	1,000	-	1,000	1,527	527
Other town clerk revenue	4,750	-	4,750	4,333	(417)
Historic preservation grant	6,000	-	6,000	6,000	-
Real estate conveyance	25,000	-	25,000	45,148	20,148
Recording fees	18,000	-	18,000	15,076	(2,924)
	54,750	-	54,750	72,084	17,334
Departmental revenue					
Building official fees	80,000	-	80,000	179,475	99,475
Land use fees and permits	5,000	-	5,000	6,880	1,880
Library receipts	800	-	800	808	8
Recreation fees	13,000	-	13,000	18,326	5,326
Road excavations	300	-	300	1,500	1,200
Summer camp fees	64,000	-	64,000	50,932	(13,068)
	163,100	-	163,100	257,921	94,821
Investment income	75,000	-	75,000	302,960	227,960
Other revenue					
Carlisle fund for lights	3,912	-	3,912	4,546	634
Copies and fax receipts	275	-	275	76	(199)
Miscellaneous permits	2,000	-	2,000	1,850	(150)
Miscellaneous revenue	10,458	-	10,458	19,102	8,644
Newspaper contribution	3,000	-	3,000	2,305	(695)
	19,645	-	19,645	27,879	8,234
Total revenues	11,903,205	-	11,903,205	12,766,592	863,387
Other financing sources					
Utilization of fund balance	560,020	6,000	566,020	-	(566,020)
Transfer From Bottle Surcharge Fund	-	-	-	-	-
Dog fund transfer	1,000	-	1,000	1,000	-
Town aid road transfer	50,000	-	50,000	50,000	-
Total other financing sources	611,020	6,000	617,020	51,000	(566,020)
Total revenue and other financing sources	$ 12,514,225	$ 6,000	$ 12,520,225	$ 12,817,592	$ 297,367

TOWN OF GOSHEN, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGETARY BASIS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts				Variance With Final Budget
	Original	Transfers	Final	Actual	Positive (Negative)
Town expenditures:					
Animal control	$ 13,000	$ -	$ 13,000	$ 8,710	$ 4,290
Assessment appeal	2,739	-	2,739	905	1,834
Board of assessors	93,007	-	93,007	87,350	5,657
Board of finance	16,812	-	16,812	16,762	50
Building official	81,101	8,905	90,006	90,006	-
Cemeteries	4,072	-	4,072	3,417	655
Civil preparedness	7,675	-	7,675	4,143	3,532
Conservation commission	1,364	-	1,364	-	1,364
Conservation of health	75,246	738	75,984	75,984	-
Contingency account	40,000	(36,715)	3,285	-	3,285
Economic development committee	569	-	569	281	288
Elections	26,421	1,164	27,585	27,585	-
Employee benefits	385,249	10,936	396,185	396,185	-
Fire commissioners	1,995	-	1,995	1,148	847
Fire marshal	15,716	-	15,716	14,117	1,599
Fire protection	109,691	-	109,691	99,520	10,171
Fiscal office	66,024	-	66,024	56,579	9,445
Inland wetlands	5,447	-	5,447	3,320	2,127
Insurance	119,630	-	119,630	112,497	7,133
Land-use enforcement	22,384	2,357	24,741	24,741	-
Library	164,804	-	164,804	152,386	12,418
Miscellaneous	10,118	-	10,118	9,314	804
Newsletter	23,810	518	24,328	24,328	-
Planning and zoning	3,323	-	3,323	2,190	1,133
Professional services	24,850	12,097	36,947	36,947	-
Public works	1,130,370	(31,151)	1,099,219	1,095,844	3,375
Recreation	212,285	-	212,285	168,010	44,275
Rescue service	35,368	-	35,368	18,683	16,685
Selectmen's office	155,435	-	155,435	154,176	1,259
Street lights	15,147	-	15,147	13,044	2,103
Tax collector	47,788	-	47,788	35,278	12,510
Town clerk	98,079	-	98,079	97,146	933
Town office building	79,592	9,136	88,728	88,728	-
Treasurer	10,965	-	10,965	9,855	1,110
Waste removal	271,941	22,015	293,956	293,956	-
Water pollution control	353	-	353	128	225
Welfare	7,342	-	7,342	6,692	650
Zoning board of appeals	1,646	-	1,646	1,374	272
Appropriation for Purchase of Land	-	-	-	-	-
Total town expenditures	3,381,358	-	3,381,358	3,231,329	150,029
Education Region Six	8,220,367	-	8,220,367	8,220,367	-
Total expenditures	11,601,725	-	11,601,725	11,451,696	150,029
Transfer out to capital and nonrecurring fund	912,500	6,000	918,500	918,500	-
Total expenditures and other financing uses	$ 12,514,225	$ 6,000	$ 12,520,225	$ 12,370,196	$ 150,029

TOWN OF GOSHEN, CONNECTICUT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

	Special Revenue Funds						
	Dog Fund	Land Acquisition	Library Fund	Goshen/Cornwall Bus Fund	Bottle Surcharge Fund	Shane Moorehouse Kinsella Memorial Children's Fund	Community and Other Grants Fund
Assets							
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -	$ 3,941	$ -
Investments	-	-	-	-	-	-	-
Due from other funds	6,650	939,606	8,929	-	2,877	-	7,158
Due from other governments	-	-	-	1,244	-	-	-
Total Assets	6,650	939,606	8,929	1,244	2,877	3,941	7,158
Deferred Outflows of Resources	-	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	$ 6,650	$ 939,606	$ 8,929	$ 1,244	$ 2,877	$ 3,941	$ 7,158
Liabilities							
Accounts payable	$ 2,069	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	1,244	-	-	-
Unearned revenue	-	-	-	-	-	-	5,835
Total Liabilities	2,069	-	-	1,244	-	-	5,835
Fund Balances							
Nonspendable	-	-	-	-	-	-	-
Restricted	4,581	-	-	-	-	3,941	1,323
Committed	-	939,606	8,929	-	2,877	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances	4,581	939,606	8,929	-	2,877	3,941	1,323
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 6,650	$ 939,606	$ 8,929	$ 1,244	$ 2,877	$ 3,941	$ 7,158

TOWN OF GOSHEN, CONNECTICUT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

	Permanent Funds				
	Alice Ingham	East Street Cemetery	Other Cemetery Funds	Harmon Library	Total
Assets					
Cash and cash equivalents	$ 2,008	$ 55,518	$ 13,180	$ 5,138	$ 79,785
Investments	-	357,040	91,041	35,000	483,081
Due from other funds	-	-	-	-	965,220
Due from other governments	-	-	-	-	1,244
Total Assets	2,008	412,558	104,221	40,138	1,529,330
Deferred Outflows of Resources	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	$ 2,008	$ 412,558	$ 104,221	$ 40,138	1,529,330
Liabilities					
Accounts payable	$ -	$ -	$ -	$ -	2,069
Due to other funds	-	2,255	2,173	-	5,672
Unearned revenue	-	-	-	-	5,835
Total Liabilities	-	2,255	2,173	-	13,576
Fund Balances					
Nonspendable	2,000	326,025	88,492	35,000	451,517
Restricted	8	84,278	13,556	5,138	112,825
Committed	-	-	-	-	951,412
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	2,008	410,303	102,048	40,138	1,515,754
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 2,008	$ 412,558	$ 104,221	$ 40,138	$ 1,529,330

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TOWN OF GOSHEN, CONNECTICUT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

	Special Revenue Funds						
	Dog Fund	Land Acquisition	Library Fund	Goshen/Cornwall Bus Fund	Bottle Surcharge Fund	Shane Moorehouse Kinsella Memorial Children's Fund	Community and Other Grants Fund
Revenues:							
Intergovernmental	$ -	$ -	$ -	$ 26,723	$ -	$ -	$ 7,665
Town clerk revenue	-	-	-	-	-	-	-
Departmental revenue	3,268	60,686	-	-	-	-	-
Investment income	-	51,528	-	-	-	-	-
Net change in fair value of investments	-	-	-	-	-	-	-
Other Revenue	-	-	-	10,200	2,006	11,131	-
Total Revenues	3,268	112,214	-	36,923	2,006	11,131	7,665
Expenditures:							
Current:							
General government	-	-	-	36,923	-	21,872	6,342
Public safety	2,069	-	-	-	-	-	-
Total Expenditures	2,069	-	-	36,923	-	21,872	6,342
Excess (Deficiency) of Revenues Over Expenditures	1,199	112,214	-	-	2,006	(10,741)	1,323
Other Financing Sources (Uses):							
Transfers In	-	-	-	-	-	-	-
Transfers Out	(1,000)	-	-	-	-	-	-
Total Other Financing sources (Uses):	(1,000)	-	-	-	-	-	-
Net Change in Fund Balances	199	112,214	-	-	2,006	(10,741)	1,323
Fund Balances Beginning of Year	4,382	827,392	8,929	-	871	14,682	-
Fund Balances End of Year	$ 4,581	$ 939,606	$ 8,929	$ -	$ 2,877	$ 3,941	$ 1,323

TOWN OF GOSHEN, CONNECTICUT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

	Permanent Funds				
	Alice Ingham	East Street Cemetery	Other Cemetery Funds	Harmon Library	Total
Revenues:					
Intergovernmental	$ -	$ -	$ -	$ -	$ 34,388
Town clerk revenue	-	-	-	-	-
Departmental revenue	-	-	-	-	63,954
Investment income	8	9,930	3,262	86	64,814
Net change in fair value of investments	-	34,529	5,002	-	39,531
Other Revenue	-	-	200	-	23,537
Total Revenues	8	44,459	8,464	86	226,224
Expenditures:					
Current:					
General government	-	2,255	2,173	-	69,565
Public safety	-	-	-	-	2,069
Total Expenditures	-	2,255	2,173	-	71,634
Excess (Deficiency) of Revenues Over Expenditures	8	42,204	6,291	86	154,590
Other Financing Sources (Uses):					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(1,000)
Total Other Financing sources (Uses):	-	-	-	-	(1,000)
Net Change in Fund Balances	8	42,204	6,291	86	153,590
Fund Balances Beginning of Year	2,000	368,099	95,757	40,052	1,362,164
Fund Balances End of Year	$ 2,008	$ 410,303	$ 102,048	$ 40,138	$ 1,515,754

TOWN OF GOSHEN, CONNECTICUT
SCHEDULE OF DEBT LIMITATION
FOR THE YEAR ENDED JUNE 30, 2024

Total tax collection including interest and lien fees for prior fiscal year		$ 11,674,934		
Reimbursement for revenue loss on Tax relief for elderly for prior fiscal year		-		
Base		11,674,934		
	General Purpose	Schools	Sewers	Urban Renewal
Debt limitation:				
2-1/4 times base	$ 26,268,602	$ -	$ -	$ -
4-1/2 times base	-	52,537,203	-	-
3-3/4 times base	-	-	43,781,003	-
3-1/4 times base	-	-	-	37,943,536
Total debt limitation	26,268,602	52,537,203	43,781,003	37,943,536
Indebtedness:				
Regional School District #6 town share balance as of preceding fiscal year	-	809,810	-	-
Total indebtedness	-	809,810	-	-
Debt limitation in excess of outstanding and authorized debt	$ 26,268,602	$ 51,727,393	$ 43,781,003	$ 37,943,536

Note: in no case shall total indebtedness exceed seven time the annual receipts from taxation. Accordingly the overall statutory debt limit is	$ 81,724,538

TOWN OF GOSHEN, CONNECTICUT
REPORT OF THE TAX COLLECTOR
FOR THE YEAR ENDED JUNE 30, 2024

Grand List	Balances	Current	Lawful Corrections		Collectable	Collections				Transfers To	Balances
October 1	6/30/2023	Levy	Additions	Deductions	Taxes	Taxes	Interest	Lien and Fees	Total	Suspense	6/30/2024
2022	$ -	$11,449,475	$ 12,923	$ 19,787	$11,442,611	$11,402,749	$ 27,764	$ 3,076	11,433,589	$ 1,242	$ 38,620
2021	33,440	-	5	643	32,802	19,168	5,672	1,568	26,408	3,066	10,568
2020	12,819	-	202	4	13,017	6,615	2,549	264	9,428	2,311	4,091
2019	7,343	-	45	-	7,388	2,003	1,131	509	3,643	1,461	3,924
2018	3,781	-	-	-	3,781	845	660	246	1,751	490	2,446
2017	2,220	-	-	-	2,220	-	-	-	-	205	2,015
2016	2,633	-	-	-	2,633	45	53	20	118	552	2,036
2015	764	-	-	-	764	-	-	-	-	46	718
2014	556	-	-	-	556	-	-	-	-	37	519
2013	706	-	-	82	624	-	300	5	305	-	624
2012	1,501	-	-	-	1,501	-	-	-	-	-	1,501
2011	977	-	-	-	977	-	-	-	-	-	977
Totals	$ 66,740	$11,449,475	$ 13,175	$ 20,516	$11,508,874	$11,431,425	$ 38,129	$ 5,688	$11,475,242	$ 9,410	$ 68,039

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S&A LLC

SINNAMON & ASSOCIATES, LLC
Certified Public Accountants

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Finance
Town of Goshen, Connecticut

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town of Goshen, Connecticut's basic financial statements, and have issued our report thereon dated September 25, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Goshen, Connecticut's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Goshen, Connecticut's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Goshen, Connecticut's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Town of Goshen, Connecticut's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Goshen, Connecticut's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Town of Goshen, Connecticut's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Goshen, Connecticut's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sinnamon & Associates, LLC
Certified Public Accountants

September 25, 2024
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