

GOSHEN COMMON COUNCIL

Minutes of the Dec. 28, 2021 Regular Meeting

Convened in the Council Chambers, Police & Court Building, 111 East Jefferson Street, Goshen, Indiana

Council President Brett Weddell called the meeting to order at 5:31 p.m. and led the Pledge of Allegiance

Council President Weddell asked the Clerk-Treasurer to conduct the roll call.

Present: Julia King (At-Large) Doug Nisley (District 2) Donald Riegsecker (District 1)
Matt Schrock (District 3) Council President Brett Weddell (At-Large)

Absent: Mayor Jeremy Stutsman, Megan Eichorn (District 4), Gilberto Pérez Jr. (District 5)
Youth Advisor Adrian Mora (Non-voting)

Council President Brett Weddell asked the Council's wishes regarding the minutes of the City Council's meeting of Dec. 21, 2021. Council members King/Riegsecker moved to approve the minutes of the Dec. 21, 2021 meeting as presented. Motion to approve the minutes passed 5-0.

Council President Brett Weddell presented the agenda of the Dec. 28, 2021 meeting. Nisley/King moved to approve the agenda as presented. Motion passed 5-0.

Privilege of the Floor:

At 5:32 p.m., Council President Brett Weddell invited public comments on matters not on the agenda. There were no members of the public present, so the Council President closed the Privilege of the Floor.

1. Resolution 2021-32: An Emergency Resolution Providing for the Transfers of Appropriations

Council President Brett Weddell called for the introduction of Resolution 2021-32. Councilor Nisley asked the Clerk-Treasurer to read Resolution 2021-32 by title only, which was done.

Nisley/Schrock moved for passage of Resolution 2021-32.

By way of background, Resolution 2021-32 would approve a series of appropriations to be transferred into different categories than originally appropriated since the fall 2020 adoption of the annual budget for the year 2021. City staff members have deemed it necessary to transfer the appropriated funds into different categories to facilitate the various functions of City Departments and to meet emergencies.

The Indiana Department of Local Government Finance (DLGF) allows each City account line to be spent up to the budgeted amount, but accounts may not be spent over the budgeted amounts. If a budgeted category is overspent, the Common Council may pass a resolution to transfer a portion of the budgeted appropriation from a different category within the same fund in order to keep all categories within state budget limits.

These four broad categories include: Personal Services (Salaries and Benefits); Supplies (Small projects and tools necessary to accomplish the City's work); Services & Charges (Fees for activities necessary to accomplish the City's work); and Capital Expenditures (Purchases of assets for the City, typically over \$5,000). Appropriations may be adjusted between categories only within the same fund.

At tonight's meeting, the Clerk-Treasurer's Office provided Councilors with a revised and updated version of Resolution 2021-32, with end-of-year totals, and an accompanying 2021 Spending Analysis (**EXHIBIT 1**).



Resolution 2021-32 would authorize the transfer of the following appropriations:

GENERAL FUND – 101

FROM: Clerk-Treasurer/Insurance 101-510-04-413.0501 (\$2,500.00)

TO: Clerk-Treasurer/Other Office Expenses 101-510-04-421.0501 \$2,500.00

FROM: Board of Works/Other Office Expenses 101-510-07-421.0500 (\$18,000.00)

TO: Board of Works/Fulltime Personnel 101-510-07-411.0130 \$18,000.00

FROM: Board of Works/Education & Promotion 101-510-07-439.0910 (\$5,400.00)

TO: Board of Works/Subscriptions & Dues 101-510-07-439.0301 \$2,000.00

Board of Works/ Other Service Charge 101-510-07-439.0903 \$3,400.00

FROM: Cemeteries/Part Time Personnel 101-510-09-411.0140 (\$9,600.00)

TO: Cemeteries/Repair Building-Structures 101-510-09-436.0503 \$9,600.00

FROM: Engineering/Other Supplies 101-510-10-429.0001 (\$3,000.00)

TO: Engineering/Insurance 101-510-10-413.0501 \$3,000.00

FROM: Building Department/Part Time 101-510-15-411.0140 (\$11,134.67)

TO: Building Department/Professional Service 101-510-15-431.0301 \$11,134.67

FROM: Central Garage/Overtime 101-510-18-411.0160 (\$8,900.00)

TO: Central Garage/Garage & Motor 101-510-18-422.0251 \$8,900.00

FROM: Police/Full Time Personnel 101-520-11-411.0130 (\$70,000.00)

Police/2002 Benefit 101-520-11-413.1100 (\$20,000.00)

TO: Police/Other Equipment 101-520-11-422.0154 \$50,000.00

Police/Instruction 101-520-11-439.0911 \$40,000.00

FROM: Environmental Resilience/Other Professional Service 101-550-46-431.0503 (\$25,000.00)

TO: Environmental Resilience/Capital Projects 101-550-46-442.4601 \$25,000.00

FROM: Environmental Resilience /Street Tree Maintenance/Removal 101-550-46-431.0504 (\$7,725.00)

TO: Environmental Resilience/Infrastructure Capital 101-550-46-442.0146 \$7,725.00

AVIATION FUND - 206

FROM: Aviation/Other Professional Services 206-530-00-431.0501 (\$1,350.00)

TO: Aviation/Full Time Personnel 206-530-00-411.0130 \$1,350.00



ECONOMIC IMPROVEMENT DISTRICT - 219

FROM: Economic Improvement District/Other Supplies 219-570-00-429.0001 (\$4,000.00)
TO: Economic Improvement District/Professional Services 219-570-00-431.0503 \$4,000.00

PUBLIC SAFETY LOCAL OPTION INCOME TAX (LOIT) - 249

FROM: Public Safety LOIT/Pd Gas/Diesel/Propane 249-520-00-422.0211 (\$33,400.00)
TO: Public Safety LOIT/Fire Retirement 249-520-00-413.0912 \$33,400.00

FROM: Public Safety LOIT/Train Facility Maintenance 249-520-00-436.0501 (\$1,200.00)
TO: Public Safety LOIT/Equipment 249-520-00-445.0201 \$1,200.00

LAW ENFORCEMENT CONTINUING EDUCATION #2 - 280

FROM: Law Enforcement Continuing Education #2/Firearms 280-520-00-431.0501 (\$690.00)
TO: Law Enforcement Continuing Education #2/Other Supplies 280-520-00-429.0001 \$690.00

CUMULATIVE CAPITAL DEVELOPMENT - 402

FROM: Cumulative Capital Development/Building Repairs 402-570-00-423.0110 (\$550.00)
TO: Cumulative Capital Development /Office Equipment 402-570-00-445.0101 \$550.00

CONSOLIDATED RIVER RACE/33 TIF - 480

FROM: Consolidated River Race/US 33/Capital Project 480-560-00-442.0000 (\$120,000.00)
TO: Consolidated River Race/US 33/Contractual Services 480-560-00-431.0502 \$120,000.00

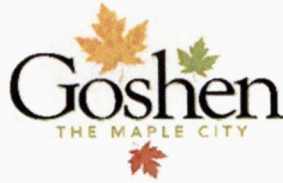
PLYMOUTH AVENUE TAX INCREMENT FINANCING (TIF) - 484

FROM: TIF Plymouth Avenue/Capital Projects 484-560-00-442.0000 (\$3,000.00)
TO: TIF Plymouth Avenue /Contractual Services 484-560-00-431.0502 \$3,000.00

SENSORY TRAIL PROJECT - 495

FROM: Sensory Trail/Part-Time Personnel 495-560-00-411.0140 (\$20,550.32)
TO: Sensory Trail/Trail Fixtures 495-560-00-449.0100 \$20,550.32

FROM: Sensory Trail/Supplies 495-560-00-421.0500 (\$244.69)
TO: Sensory Trail/Trail Purchases 495-560-00-442.0100 \$244.69



Council President Brett Weddell called on **Deputy Clerk-Treasurer Jeffery Weaver** to brief the Council about Resolution 2021-32.

Deputy Clerk-Treasurer Jeffery Weaver began his presentation with a primer on municipal finances and, more specifically, the appropriations process. Weaver stated that in the past, he has referred to funds as "buckets," but tonight would be using a new analogy. He said today the Clerk-Treasurer's Office received new office supplies, so he would be using some supplies that he brought to the meeting to describe appropriations, funds and transfers.

Weaver likened funds to boxes with each box including permission slips, given by the Council when it approves the budget. He said the permission slips or appropriations in each box can only be used for their intended purpose.

Weaver said a City Department head cannot use appropriations from one box to pay for expenditures from another box or fund. If this is done, Weaver said, this misuse of appropriations can be deemed a violation of state statutes by the State Board of Accounts. Weaver said municipalities are required to provide extensive documentation on their appropriations and the State Board of Accounts examines all appropriations closely.

Weaver said the only way a City Department can use more funds than available per box or fund is by requesting that an additional appropriation be approved by the City Council and there must be a corresponding reduction from another account after the overall budget is approved.

Councilor Riegsecker asked about the number of buckets (or boxes or funds) the City has. **Weaver** said the City has an estimated 80 funds, but the number is growing because the State is requiring separate funds for each federal grant. Weaver said setting up a new fund is a tedious process and normally requires City Council passage of an ordinance unless pre-approved by the State. For example, the City had to approve an ordinance to set up a new fund for its American Rescue Plan grant, but a CARES Act grant fund was allowed, so an ordinance wasn't needed.

Continuing his explanation of the appropriations process, **Weaver** said that inside each box or fund are usually four binders or categories: Personal Services (Salaries and Benefits); Supplies (Small projects and tools necessary to accomplish the City's work); Services & Charges (Fees for activities necessary to accomplish the City's work); and Capital Expenditures (Purchases of assets for the City, typically over \$5,000).

Weaver said that inside of each of the binders or categories are a series of envelopes or accounts which contain the permission slips or appropriations. Weaver said City Department heads are careful about their budgeting, but sometimes accounts are overspent. For example, Weaver said he learned this week that one department's health insurance account was overspent, but it had extra permission slips or appropriations in its full-time salary account. So, Weaver said the extra permission slips or appropriations could be transferred from the full-time salary account to the health insurance account.

Weaver explained that if all of the permission slips or appropriations are used in a specific binder or category within a fund, City staff can ask the Council to approve shifting appropriations from one binder or category to another – all within the same Department fund. **Weaver said that is exactly what the Common Council was being asked to do tonight – approve a series of appropriations to be transferred into different categories than originally appropriated. Using Resolution 2021-32 as an example, Weaver mentioned some of the requested transfers.**

In response to questions from **Councilor Riegsecker**, **Weaver** said that the funds for the Community Relations Commission, the City Council and the Mayor's Office are considered separate boxes or funds. He said that categories in each box would be considered separate binders. Weaver affirmed that the expenditures for each of those entities should not be paid using the appropriations from other departments. Weaver said the State would not endorse this practice and doing so could create animosity between City Departments. In response to a question from **Riegsecker**, Weaver said different expenses can be paid using appropriations within each binder or category.



In response to questions from **Councilors King, Riegsecker and Weddell**, **Weaver** said that City Departments can only pay for expenses using appropriations from within each of the binders or categories of Personal Services, Supplies, Services & Charges and Capital Expenditures. City Departments cannot, for example, pay for Personal Services expenses from the Supplies binder or category.

Councilor King said she loved the clarity of this explanation and thanked **Weaver**. **Council President Weddell** said he appreciated **Weaver** "dumbing down" his explanation for the Council and said it was good. **Weaver** said municipalities must comply with many rules and requirements and that the process can be difficult to understand. Continuing his explanation of the transfer of appropriations between binders or categories, **Weaver** pointed to the proposed transfer of \$2,500 from an insurance appropriation or budget line in the Clerk-Treasurer's Office to its office expenses appropriation or budget line, which was overspent. In response to a question from **Council President Weddell**, **Weaver** confirmed that insurance would fall within the Personal Services binder while office expenses would fall within Supplies. And the Council's approval was required to allow the transfer between categories.

Weaver said the City Council's consideration and approval of the appropriation transfer process between the binders or categories takes place yearly. However, he said line transfers within the categories take place without Council approval and are done to ensure the City's books are in order. **Weaver** said the state also scrutinizes line transfers.

Weaver said the number of appropriation transfers being requested by Resolution 2021-32 was about normal for the City and was not a sign of any problem. **Weaver** said City Departments are in good financial shape. In response to a question from **Councilor King**, **Weaver** said the number of transfers requested was about normal for an Indiana city the size of Goshen and might actually be below normal.

Councilor Riegsecker said City staff was not asking to spend additional money overall, but was just asking to shift the way some funds were to be used. **Weaver and Councilor King** affirmed that interpretation. **Weaver** said that a review of any of the boxes or funds would show that City Departments have spent 95% or less than their appropriated budgets overall in 2021.

Councilor Riegsecker asked if the City Council will learn at the end of the year or early next year about the exact percentage of their budgets that City Departments spent in the 2021 budget. **Weaver** said this information was shared with City Departments last year and could be provided to the Council.

Referring to the 2021 Spending Analysis he provided to the Council, **Weaver** said he would be changing the color coding next year because the red-colored "X" can be misinterpreted as being negative when it is not. Those notations just indicate that a change must be made. **Councilors Schrock and Riegsecker** said the red X's got their attention. **Weaver** gave further detail about the meaning of the red X's.

Weaver also provided further detail about the need for the appropriation transfers. He said some budget lines were overspent due to a variety of factors. And in most cases, he said the amounts exceeded were not very great.

Asked by **Council President Weddell** what would happen if a box or fund was greatly exceeded and expenditures could not be paid, **Weaver** said the City Department normally would need to request an additional appropriation. In response to a question from **Councilor Riegsecker**, **Weaver** explained the increased expenditures for the new Sensory Trail. In response to a question from **Councilor King**, **Weaver** said the affected Department members were aware they would be able to request transfers to cover the added expenses from other budget accounts.

Weaver said that altogether, the City has about 1,940 budget lines. Asked by **Council President Weddell** why he didn't just say the City has just under 2,000 budget lines, **Weaver** said "because I actually looked up the number."

Weaver said that City Water & Sewer Office Manager Kelly Saenz oversees the budget lines for utilities.

Councilors thanked **Weaver** for his clear presentation and made several light-hearted comments.



Council President Brett Weddell noted that only City Councilors and City Staff members were present in the Council chambers, so there were no public comments on Resolution 2021-32.

Hearing no further comments or questions from the Council, Council President Weddell held a voice vote, and the Council approved Resolution 2021-32, 5-0, with all members present voting "yes."

Elected Official Reports:

Council President Weddell said he has received no further applications for the three openings on the Community Relations Commission, the one opening on the Shade Tree Board and the two on the Redevelopment Commission. He proposed closing the application period since the Council will vote on the appointments at its Jan. 4 meeting.

Councilor King commented on the application cut-off period and whether applicants would be attending the Jan. 4 meeting. She said one applicant has decided not to attend the Jan. 4 meeting.

Councilor Nisley suggested allowing people to continue to apply for the board and commissions.

There were no further Council member reports or comments.

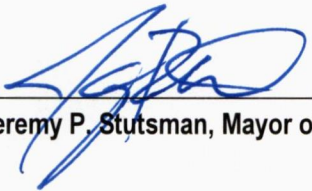
Adjournment:

Councilors Nisley/Riegsecker moved to adjourn the meeting. Passed 5-0.

Council President Weddell declared the meeting adjourned at 5:56 p.m.

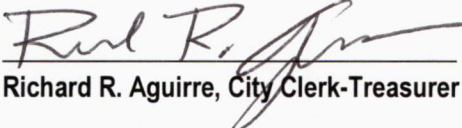
EXHIBIT 1: 2021 Spending Analysis for Resolution #2021-32: An Emergency Resolution Providing for the Transfer of Appropriations

APPROVED:



Jeremy P. Stutsman, Mayor of Goshen

ATTEST:



Richard R. Aguirre, City Clerk-Treasurer

*Exhibit #1
(two documents)*

RESOLUTION 2021-32

An Emergency Resolution Providing for the Transfer of Appropriations

AS PER REQUEST BY A DEPARTMENT HEAD OF THE CIVIL CITY OF GOSHEN, INDIANA, FOR THE YEAR 2021, AND FORWARD TO THE COMMON COUNCIL FOR THEIR ACTION AND PASSAGE.

WHEREAS certain extraordinary conditions have developed since the adoption of the existing annual budget for the year 2021 and it is now necessary to transfer the appropriated money into different categories than was appropriated in the annual budget for the various functions of the several departments to meet emergencies;

WHEREAS, it has been shown that certain existing appropriations have unobligated balances that will be available for transferring for such emergencies;

BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF GOSHEN, INDIANA, that for the expenses of the City Government the following appropriations are hereby transferred and set apart out of the funds hereinafter named for the purpose specified, subject to the laws governing the same, as follows:

GENERAL FUND - 101

FROM: C-T/Insurance	101-510-04-413.0501	(2,500.00)
TO: C-T/Other Office Expenses	101-510-04-421.0501	2,500.00
FROM: Bd Works/Other Office Exp	101-510-07-421.0500	(18,000.00)
TO: Bd Works/Fulltime Personnel	101-510-07-411.0130	18,000.00
FROM: Bd Works/Education & Promotion	101-510-07-439.0910	(5,400.00)
TO: Bd Works/Subscriptions & Dues	101-510-07-439.0301	2,000.00
Bd Works/ Other Service Charge	101-510-07-439.0903	3,400.00
FROM: Cemeteries/Part Time Personnel	101-510-09-411.0140	(9,600.00)
TO: Cemeteries/Repair Bldg-Structures	101-510-09-436.0503	9,600.00
FROM: Engineer/Other Supplies	101-510-10-429.0001	(3,000.00)
TO: Engineer/Insurance	101-510-10-413.0501	3,000.00
FROM: Bldg Dept/Part Time	101-510-15-411.0140	(11,134.67)
TO: Bldg Dept/Professional Service	101-510-15-431.0301	11,134.67
FROM: Central Garage/Overtime	101-510-18-411.0160	(8,900.00)
TO: Central Garage/Garage & Motor	101-510-18-422.0251	8,900.00

GENERAL FUND - 101 (CONTINUED)

FROM: Police/Full Time Personnel	101-520-11-411.0130	(70,000.00)
Police/2002 Benefit	101-520-11-413.1100	(20,000.00)
TO: Police/Other Equipment	101-520-11-422.0154	50,000.00
Police/Instruction	101-520-11-439.0911	40,000.00
FROM: ENV/Other Professional Service	101-550-46-431.0503	(25,000.00)
TO: ENV/Capital Projects	101-550-46-442.4601	25,000.00
FROM: ENV/Street Tree Maint/Removal	101-550-46-431.0504	(7,725.00)
TO: ENV/Infrastructure Capital	101-550-46-442.0146	7,725.00

AVIATION FUND - 206

FROM: Aviation/Other Professional Services	206-530-00-431.0501	(1,350.00)
TO: Aviation/Full Time Personnel	206-530-00-411.0130	1,350.00

ECONOMIC IMPROVEMENT DISTRICT - 219

FROM: EID/Other Supplies	219-570-00-429.0001	(4,000.00)
TO: EID/Professional Services	219-570-00-431.0503	4,000.00

PUBLIC SAFETY LOIT - 249

FROM: Ps Loit/Pd Gas/Diesel/Propane	249-520-00-422.0211	(33,400.00)
TO: PS LOIT/Fire Retirement	249-520-00-413.0912	33,400.00
FROM: PS LOIT/Train Facility Maint	249-520-00-436.0501	(1,200.00)
TO: PS LOIT/Equipment	249-520-00-445.0201	1,200.00

LAW ENFORCEMENT CONTINUING EDUCATION #2 - 280

FROM: LECE 2/Firearms	280-520-00-431.0501	(690.00)
TO: LECE 2/Other Supplies	280-520-00-429.0001	690.00

CUMULATIVE CAPITAL DEVELOPMENT - 402

FROM: CCD/Bldg Repairs	402-570-00-423.0110	(550.00)
TO: CCD/Office Equipment	402-570-00-445.0101	550.00

CONSOLIDATED RIVERRACE/33 TIF - 480

FROM: CONS RR/US33/Capital Project	480-560-00-442.0000	(120,000.00)
TO: CONS RR/US33/Contractual Svcs	480-560-00-431.0502	120,000.00

PLYMOUTH AVENUE TIF - 484

FROM: TIF Plym Ave/Capital Projects	484-560-00-442.0000	(3,000.00)
TO: TIF Plym Ave/Contractual Svcs	484-560-00-431.0502	3,000.00

SENSORY TRAIL PROJECT - 495

FROM: SensTr/Part-Time Personnel	495-560-00-411.0140	(20,550.32)
TO: SensTr/Trail Fixtures	495-560-00-449.0100	20,550.32

FROM: SensTr/Supplies	495-560-00-421.0500	(244.69)
TO: SensTr/Trail Purchases	495-560-00-442.0100	244.69

PASSED AND ADOPTED BY THE COMMON COUNCIL ON THE 28TH DAY OF
DECEMBER, 2021

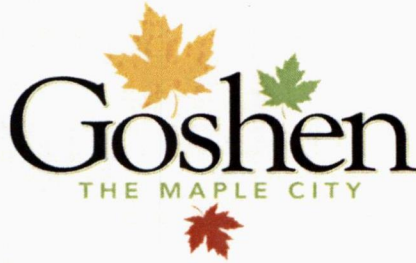
Presiding Officer

ATTEST: _____
Richard R. Aguirre, Clerk-Treasurer

Presented by me to the Mayor of the City of Goshen, Indiana, on the 28th day of December, 2021

Richard R. Aguirre, Clerk-Treasurer

Mark Brinson, Deputy Mayor



City Clerk-Treasurer
CITY OF GOSHEN

202 South Fifth Street, Suite 2 • Goshen, IN 46528-3714

Phone (574) 533-8625 • Fax (574) 533-9740

clerktreasurer@goshencity.com • www.goshenindiana.org

2021 SPENDING ANALYSIS

DATE: December 28, 2021

TO: City of Goshen Common Council and Mayor

FROM: Jeffery Weaver, CPA, Deputy Clerk-Treasurer

RE: Resolution #2021-32: An Emergency Resolution Providing for the Transfer of Appropriations

The Clerk-Treasurer's Office is requesting that the Common Council transfer appropriations between categories in our 2021 annual budget. While this process is prescribed by the Department of Local Government Finance and is reviewed by State Board of Accounts, this is an opportunity to recognize the responsible budgeting practices that our department heads revisit on a daily basis.

As a reminder, the DLGF allows each account line to be spent up to the budgeted amount, but may not be spent over the budgeted amount. If a budgeted category is overspent, the Common Council may pass a resolution to transfer a portion of the budget from a different category within the same fund in order to keep all categories within the budget. These categories include:

- Personal Services - Salaries and Benefits

- Supplies - Small projects and tools necessary to accomplish the City's work

- Services & Charges - Fees for activities necessary to accomplish the City's work

- Capital Expenditures - Purchases of assets for the City, typically over \$5,000.

Appropriations may be adjusted between categories only within the same fund.

The number of transfers presented in Resolution #2021-32 is similar to the number of transfers in past years and each transfer is due to a unique circumstance as each department navigated the unexpected twists in the Year 2021. This is once again an acknowledgement of the careful budgeting and spending on behalf of our City departments.

Please remember that we strive to present financial data as accurately as possible, and this information is preliminary, unaudited, and subject to change. As always, we appreciate your questions and comments regarding this information and are happy to provide additional information as needed.

CITY OF GOSHEN, INDIANA

DEPARTMENTAL EXPENDITURE ANALYSIS AS OF DECEMBER 28, 2021

<u>Fund and Department</u>	<u>2021 Budget</u>	<u>Spent as of December 22, 2021</u>	<u>Percent Spent</u>
Community Relations Commission (101-01)			
Personal Services	38,720.00	21,163.71	55% ✓
Supplies	-	-	
Services & Charges	10,500.00	542.97	5% ✓
Capital Expenditures	-	-	
Council (101-02)			
Personal Services	121,900.00	117,076.49	96% ✓
Supplies	2,000.00	363.00	18% ✓
Services & Charges	3,500.00	1,657.36	47% ✓
Capital Expenditures	-	-	
Mayor (101-03)			
Personal Services	363,660.00	345,253.00	95% ✓
Supplies	1,100.00	1,007.44	92% ✓
Services & Charges	5,600.00	3,942.80	70% ✓
Capital Expenditures	-	-	
Clerk-Treasurer (101-04)			
Personal Services	646,400.00	587,949.64	91% ✓
Supplies	4,000.00	6,468.71	162% ✗
Services & Charges	18,000.00	16,646.27	92% ✓
Capital Expenditures	-	-	
Legal (101-05)			
Personal Services	665,500.00	568,869.61	85% ✓
Supplies	5,280.00	3,920.49	74% ✓
Services & Charges	104,797.00	84,960.51	81% ✓
Capital Expenditures	-	-	
Court (101-06)			
Personal Services	382,600.00	345,386.20	90% ✓
Supplies	-	-	
Services & Charges	37,000.00	23,360.70	63% ✓
Capital Expenditures	-	-	

(Continued next page)

(Prepared for the City of Goshen's December 28, 2021 Common Council Meeting)

CITY OF GOSHEN, INDIANA

DEPARTMENTAL EXPENDITURE ANALYSIS AS OF DECEMBER 28, 2021 (CONTINUED)

<u>Fund and Department</u>	<u>2021 Budget</u>	<u>Spent as of December 22, 2021</u>	<u>Percent Spent</u>
Board of Works (101-07)			
Personal Services	96,620.00	113,410.39	117% ✗
Supplies	90,428.00	46,212.14	51% ✓
Services & Charges	4,263,000.00	3,339,953.12	78% ✓
Capital Expenditures	3,046,716.54	1,044,109.78	34% ✓
Cemetery (101-09)			
Personal Services	262,050.00	221,706.80	85% ✓
Supplies	21,000.00	18,047.04	86% ✓
Services & Charges	12,100.00	17,836.88	147% ✗
Capital Expenditures	30,000.00	18,079.00	60% ✓
Engineering (101-10)			
Personal Services	899,400.00	900,381.04	100% ✗
Supplies	13,000.00	3,763.35	29% ✓
Services & Charges	8,900.00	2,226.48	25% ✓
Capital Expenditures	2,000.00	1,948.59	97% ✓
Police (101-11)			
Personal Services	6,694,350.00	6,544,274.20	98% ✓
Supplies	286,586.05	306,050.45	107% ✗
Services & Charges	200,400.00	223,455.91	112% ✗
Capital Expenditures	-	-	
Fire (101-12)			
Personal Services	5,668,400.00	5,521,186.76	97% ✓
Supplies	201,500.00	191,137.25	95% ✓
Services & Charges	344,500.00	295,906.09	86% ✓
Capital Expenditures	125,979.22	40,465.53	32% ✓
Building (101-15)			
Personal Services	399,830.00	376,957.63	94% ✓
Supplies	11,600.00	5,423.43	47% ✓
Services & Charges	13,000.00	4,101.68	32% ✓
Capital Expenditures	-	-	

(Continued next page)

(Prepared for the City of Goshen's December 28, 2021 Common Council Meeting)

CITY OF GOSHEN, INDIANA

DEPARTMENTAL EXPENDITURE ANALYSIS AS OF DECEMBER 28, 2021 (CONTINUED)

<u>Fund and Department</u>	<u>2021 Budget</u>	<u>Spent as of December 22, 2021</u>	<u>Percent Spent</u>
Planning (101-16)			
Personal Services	395,225.00	379,882.54	96% ✓
Supplies	1,500.00	1,388.77	93% ✓
Services & Charges	12,500.00	3,872.70	31% ✓
Capital Expenditures	-	-	
Central Garage (101-18)			
Personal Services	826,300.00	742,044.36	90% ✓
Supplies	361,287.85	363,751.46	101% ✗
Services & Charges	57,200.00	46,105.07	81% ✓
Capital Expenditures	7,500.00	5,000.00	67% ✓
Environmental Resilience (101-46)			
Personal Services	346,600.00	307,266.35	89% ✓
Supplies	17,100.00	12,726.02	74% ✓
Services & Charges	281,960.00	219,111.52	78% ✓
Capital Expenditures	16,000.00	41,349.50	258% ✗
Motor Vehicle Highway (201-00)			
Personal Services	2,114,251.81	1,828,137.87	86% ✓
Supplies	400,174.39	286,909.91	72% ✓
Services & Charges	111,800.00	72,894.93	65% ✓
Capital Expenditures	74,490.61	74,490.61	100% ✓
Local Roads & Streets (202-00)			
Personal Services	-	-	
Supplies	100,000.00	-	0% ✓
Services & Charges	804,711.28	550,284.25	68% ✓
Capital Expenditures	-	-	
Motor Vehicle Highway Restricted (203-00)			
Personal Services	-	-	
Supplies	-	-	
Services & Charges	-	-	
Capital Expenditures	1,150,000.00	427,699.69	37% ✓

(Continued next page)

(Prepared for the City of Goshen's December 28, 2021 Common Council Meeting)

CITY OF GOSHEN, INDIANA

DEPARTMENTAL EXPENDITURE ANALYSIS AS OF DECEMBER 28, 2021 (CONTINUED)

<u>Fund and Department</u>	<u>2021 Budget</u>	<u>Spent as of December 22, 2021</u>	<u>Percent Spent</u>
Parks & Recreation (204-00)			
Personal Services	1,487,575.00	1,346,950.20	91% ✓
Supplies	236,149.00	178,092.79	75% ✓
Services & Charges	493,550.00	327,137.70	66% ✓
Capital Expenditures	262,000.00	14,410.17	6% ✓
Aviation (206-00)			
Personal Services	79,910.00	80,915.70	101% ✗
Supplies	3,600.00	3,257.78	90% ✓
Services & Charges	215,646.00	211,960.52	98% ✓
Capital Expenditures	-	-	
Probation (215-00)			
Personal Services	91,060.00	95,946.15	105% ✗
Supplies	-	-	
Services & Charges	-	-	
Capital Expenditures	-	-	
Economic Development Income Tax (218-00)			
Personal Services	-	-	
Supplies	-	-	
Services & Charges	1,837,397.72	1,229,341.85	67% ✓
Capital Expenditures	3,378,083.59	1,577,159.44	47% ✓
Economic Improvement District (219-00)			
Personal Services	-	-	
Supplies	30,000.00	12,292.01	41% ✓
Services & Charges	50,000.00	53,170.33	106% ✗
Capital Expenditures	40,000.00	-	0% ✓
Unsafe Building (241-00)			
Personal Services	-	-	
Supplies	-	-	
Services & Charges	50,000.00	1,050.00	2% ✓
Capital Expenditures	-	-	

(Continued next page)

(Prepared for the City of Goshen's December 28, 2021 Common Council Meeting)

CITY OF GOSHEN, INDIANA

DEPARTMENTAL EXPENDITURE ANALYSIS AS OF DECEMBER 28, 2021 (CONTINUED)

<u>Fund and Department</u>	<u>2021 Budget</u>	<u>Spent as of December 22, 2021</u>	<u>Percent Spent</u>
Public Safety LOIT (249-00)			
Personal Services	1,360,000.00	1,384,479.98	102% ✘
Supplies	250,000.00	189,831.29	76% ✔
Services & Charges	207,256.25	205,524.10	99% ✔
Capital Expenditures	644,380.00	565,059.64	88% ✔
Court Fees (274-00)			
Personal Services	-	-	
Supplies	13,000.00	7,872.48	61% ✔
Services & Charges	6,950.00	3,190.10	46% ✔
Capital Expenditures	-	-	
Residential Lease Fees (277-00)			
Personal Services	79,150.00	80,895.23	102% ✘
Supplies	-	-	
Services & Charges	-	-	
Capital Expenditures	-	-	
Law Enforcement Continuing Education (280-00)			
Personal Services	-	-	
Supplies	16,000.00	16,689.19	104% ✘
Services & Charges	18,000.00	16,153.88	90% ✔
Capital Expenditures	-	-	
Debt Service (322-00)			
Personal Services	-	-	
Supplies	-	-	
Services & Charges	419,650.00	419,150.00	100% ✔
Capital Expenditures	-	-	
Bond Principal & Interest (324-00)			
Personal Services	-	-	
Supplies	-	-	
Services & Charges	816,873.00	814,003.75	100% ✔
Capital Expenditures	-	-	

(Continued next page)

(Prepared for the City of Goshen's December 28, 2021 Common Council Meeting)

CITY OF GOSHEN, INDIANA

DEPARTMENTAL EXPENDITURE ANALYSIS AS OF DECEMBER 28, 2021 (CONTINUED)

<u>Fund and Department</u>	<u>2021 Budget</u>	<u>Spent as of December 22, 2021</u>	<u>Percent Spent</u>
Cumulative Capital Income (401-00)			
Personal Services	30,000.00	-	0% ✓
Supplies	-	-	
Services & Charges	-	-	
Capital Expenditures	-	-	
Cumulative Capital Development (402-00)			
Personal Services	-	-	
Supplies	214,907.61	201,889.84	94% ✓
Services & Charges	579,163.26	522,978.83	90% ✓
Capital Expenditures	301,050.00	164,308.85	55% ✓
Redevelopment (406-00)			
Personal Services	242,610.00	212,278.57	87% ✓
Supplies	2,000.00	328.81	16% ✓
Services & Charges	103,300.00	70,795.78	69% ✓
Capital Expenditures	-	-	
CCI Storm Sewer (431-00)			
Personal Services	-	-	
Supplies	-	-	
Services & Charges	500,000.00	95,140.12	19% ✓
Capital Expenditures	-	-	
Stormwater (439-00)			
Personal Services	414,210.00	401,441.26	97% ✓
Supplies	4,708.00	1,469.47	31% ✓
Services & Charges	126,268.00	43,645.18	35% ✓
Capital Expenditures	335,000.00	4,466.01	1% ✓
Cemetery Capital Improvement (471-00)			
Personal Services	-	-	
Supplies	-	-	
Services & Charges	-	-	
Capital Expenditures	9,000.00	-	0% ✓

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(Prepared for the City of Goshen's December 28, 2021 Common Council Meeting)

CITY OF GOSHEN, INDIANA

DEPARTMENTAL EXPENDITURE ANALYSIS AS OF DECEMBER 28, 2021 (CONTINUED)

<u>Fund and Department</u>	<u>2021 Budget</u>	<u>Spent as of December 22, 2021</u>	<u>Percent Spent</u>
General Improvement (472-00)			
Personal Services	-	-	
Supplies	-	-	
Services & Charges	-	-	
Capital Expenditures	-	-	
Consolidated Riverrace/US33 TIF (480-00)			
Personal Services	-	-	
Supplies	-	-	
Services & Charges	882,888.46	530,901.25	60% ✓
Capital Expenditures	4,432,837.50	523,887.68	12% ✓
Plymouth Avenue TIF (484-00)			
Personal Services	-	-	
Supplies	-	-	
Services & Charges	-	3,000.00	
Capital Expenditures	271,768.00	850.00	0% ✓
Fire Pension (801-00)			
Personal Services	667,990.00	520,870.56	78% ✓
Supplies	300.00	20.44	7% ✓
Services & Charges	650.00	307.00	47% ✓
Capital Expenditures	-	-	
Police Pension (802-00)			
Personal Services	453,825.00	378,344.82	83% ✓
Supplies	-	-	
Services & Charges	662.00	105.00	16% ✓
Capital Expenditures	-	-	
Southeast TIF (473-00)			
Personal Services	-	-	
Supplies	-	-	
Services & Charges	946,557.25	191,084.96	20% ✓
Capital Expenditures	3,007,372.45	2,394,770.73	80% ✓

(Continued next page)

(Prepared for the City of Goshen's December 28, 2021 Common Council Meeting)

CITY OF GOSHEN, INDIANA

DEPARTMENTAL EXPENDITURE ANALYSIS AS OF DECEMBER 28, 2021 (CONTINUED)

<u>Fund and Department</u>	<u>2021 Budget</u>	<u>Spent as of December 22, 2021</u>	<u>Spent</u>
Lippert/Dierdorff TIF (474-00)			
Personal Services	-	-	
Supplies	-	-	
Services & Charges	50,000.00	4,330.93	9% ✓
Capital Expenditures	-	-	
Sensory Trail (495-00)			
Personal Services	69,980.00	49,429.68	71% ✓
Supplies	10,020.00	9,775.31	98% ✓
Services & Charges	10,522.00	10,522.00	100% ✓
Capital Expenditures	64,800.00	85,595.01	132% ✗

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