



Goshen Common Council

6:00 p.m., September 18, 2023 Regular Meeting

Council Chamber, Police & Court Building, 111 East Jefferson Street, Goshen, IN

Call to Order by Mayor Gina Leichty

Pledge of Allegiance

Roll Call:

Megan Eichorn (District 4)

Julia King (At-Large)

Doug Nisley (District 2)

Gilberto Pérez, Jr. (District 5)

Donald Riegsecker (District 1)

Matt Schrock (District 3)

Council President Brett Weddell (At-Large)

Youth Adviser Jessica Velazquez Valdes (Non-voting)

Approval of Minutes: August 28, 2023 Regular Meeting

Approval of Meeting Agenda

Privilege of the Floor

1) Ordinance 5164: Ordinance for Appropriations and Tax Rates (First Reading)

Elected Official Reports

Adjournment



GOSHEN COMMON COUNCIL

Minutes of the AUGUST 28, 2023 Regular Meeting

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

Mayor Gina M. Leichthy called the meeting to order at 6:01 p.m. Mayor Leichthy introduced Cohen and Keaton Weldy, whose parents are Cory and Lauren Weldy and whose grandfather is Councilor Don Riegsecker. Cohen and Keaton led the Pledge of Allegiance. The audience responded with applause for the brothers.

Mayor Leichthy asked Clerk-Treasurer Aguirre to conduct the roll call.

Present: Megan Eichorn (District 4) Julia King (At-Large) Doug Nisley (District 2)
Gilberto Pérez Jr. (District 5) Donald Riegsecker (District 1)
Matt Schrock (District 3) Council President Brett Weddell (At-Large)
Youth Adviser Jessica Velazquez Valdes (Non-voting)

Absent: None

Approval of Minutes:

Mayor Leichthy asked the Council's wishes regarding the minutes of the August 7, 2023 Regular Meeting. Councilor King made a motion to accept the August 7, 2023 minutes as presented. Councilor Pérez seconded the motion. The motion passed 7-0 on a voice vote.

Approval of Meeting Agenda:

Mayor Leichthy presented the agenda as submitted by the Clerk-Treasurer. Councilor Nisley moved to approve the agenda. Councilor Eichorn seconded the motion. The motion passed 7-0 on a voice vote.

Privilege of the Floor:

At 6:03 p.m., Mayor Leichthy invited public comments on matters not on the agenda. There were none.

1) Ordinance 5163 - Amend Ordinance 3011 by Rezoning Real Estate Hereinafter Described from Residential R-2 District to Commercial B-3 District

Mayor Leichthy called for the introduction of Ordinance 5163, *Amend Ordinance 3011 by Rezoning Real Estate Hereinafter Described from Residential R-2 District to Commercial B-3 District* on First Reading. Council President Weddell asked the Clerk-Treasurer to read Ordinance 5162 by title only, which was done.

Weddell/Nisley moved to approve Ordinance 5163 on First Reading.

BACKGROUND:

Ordinance 5163, which was before the Common Council for approval, would the rezoning of real estate, located on the west side of High Street, immediately south and adjacent to the parcel on the southwest corner of High Street and Pike Street, from Residential R-2 District to Commercial B-3 District. PRIMECO, Inc., Aby Mohamed of Aby Groups, and Woolpert submitted the rezoning application on July 26, 2023.



In an Aug. 28, 2023 memorandum to the Common Council, City Planning & Zoning Administrator Rhonda Yoder wrote that the Goshen Plan Commission met on Aug. 15, 2023, in regular session and considered a request for a rezoning from Residential R-2 District to Commercial B-3 District for property generally located on the west side of High Street, immediately south and adjacent to the parcel on the southwest corner of High Street and Pike Street, with the following outcome: Forwarded to the Goshen Common Council with a favorable recommendation by a vote of 6-0.

The recommendation was based on the following:

1. The rezoning is consistent with the existing zoning and land use in the Pike Street B-3 District corridor.
2. The requirements of the B-3 District are able to be met if the parcel is included with existing B-3 parcels to the north.

Yoder wrote that prior to the Plan Commission meeting, the City Planning Office received three email inquiries asking what use was proposed for the site. No comments/questions were received at the Plan Commission meeting. In an Aug. 15, 2023 memorandum to the City Plan Commission, Yoder wrote that if the rezoning to Commercial B-3 is approved, **the developer intends to include the High Street parcel with 1102, 1106 and 1110 West Pike Street to be developed as one zoning lot with a restaurant.** The properties at 1102, 1106 and 1110 W Pike Street are already zoned B-3, so they are not part of the rezoning petition. She added that the High Street parcel will likely be used primarily for stormwater drainage.

AUGUST 28, 2023 COUNCIL DISCUSSION AND APPROVAL OF ORDINANCE 5163:

Mayor Leichty invited a staff presentation on Ordinance 5162.

City Assistant Planning & Zoning Administrator Rossa Deegan provided an overview of Ordinance 5163, which was before the Common Council for approval on First Reading. He explained the matter was coming to the Council from the Plan Commission with a unanimous recommendation of approval for a rezoning of the property from a Residential R-2 District to Commercial B-3 District.

Deegan, who was substituting for City Planning & Zoning Administrator Rhonda Yoder, said the proposed rezoning was consistent with the existing zoning and land use in the Pike Street B-3 District corridor and the requirements of the B-3 District are able to be met if the parcel is included with existing B-3 parcels to the north. In response to a question from Councilor King, Deegan said there were three public inquiries about the proposed rezoning, but no public comments at the Plan Commission meeting. The inquiries focused on the purpose of the rezoning.

In response to a question from Council President Weddell, Deegan said the intent is to create a single zoning lot, adding it would be difficult to develop the site without combining all of the parcels.

Councilor King asked what restaurant would be built. Deegan said a representative of the developer was present and could respond.

Ryan Walter, a senior civil engineer at Woolpert Engineering, representing Aby Mohamed of Aby Groups, said the intent is to develop a Popeye's Restaurant on the site.

There were no other questions or comments from Councilors, so at 6:07 p.m., Mayor Leichty invited public comments on Ordinance 5163. There were none.

There were no further public or council comments. Councilors also indicated that they were ready to vote.



On a voice vote, Councilors unanimously approved Ordinance 5163, Amend Ordinance 3011 by Rezoning Real Estate Hereinafter Described from Residential R-2 District to Commercial B-3 District on First Reading, by a 7-0 margin, with all Councilors present voting “yes” at 6:07 p.m.

Councilors gave unanimous consent to proceed with the Second Reading of Ordinance 5163.

Mayor Leichty called for the introduction, on Second Reading, of Ordinance 5163, *Amend Ordinance 3011 by Rezoning Real Estate Hereinafter Described from Residential R-2 District to Commercial B-3 District*. Council President Weddell asked the Clerk-Treasurer to read Ordinance 5163 by title only, which was done.

Weddell/Nisley moved for passage of Ordinance 5163 on Second and Final Reading.

Mayor Leichty invited further questions or comments from Councilors or the public. There were none. Councilors also indicated they were ready to vote.

On a voice vote, Councilors approved Ordinance 5163, Amend Ordinance 3011 by Rezoning Real Estate Hereinafter Described from Residential R-2 District to Commercial B-3 District, on Second and Final Reading, by a 7-0 margin, with all Councilors present voting “yes” at 6:08 p.m.

2) Ordinance 5161 – Ordinance Authorizing the City of Goshen, Indiana to issue its “[Taxable} Economic Development Revenue Bonds, Series 2023 (Ariel Project)” and Approving Other Actions in Respect Thereto (Second Reading)

Mayor Leichty called for the introduction of Ordinance 5161, *Ordinance Authorizing the City of Goshen, Indiana to issue its “[Taxable} Economic Development Revenue Bonds, Series 2023 (Ariel Project)” and Approving Other Actions in Respect Thereto* on Second Reading. Council President Weddell asked the Clerk-Treasurer to read Ordinance 5161 by title only, which was done.

Weddell/Schrock moved to approve Ordinance 5161 on Second Reading.

BACKGROUND:

Ordinance 5161, which was before the Common Council for final approval, would authorize the Council and Mayor to authorize the City of Goshen to issue “[Taxable} Economic Development Revenue Bonds, Series 2023 (Ariel Project)” and approve other actions in respect thereto.

In a memorandum to the Common Council, City Redevelopment Director Becky Hutsell wrote that Ordinance 5161 was being presented to the City Council on Aug. 28, 2023 for a second and final reading.

The Council’s meeting packet for this agenda item was 98 pages and included a memorandum (dated Aug. 28, 2023), draft Ordinance 5161 and the financing document (trust indenture) and numerous exhibits.

Hutsell wrote that this ordinance would authorize the City to issue a taxable Economic Development Revenue bond specifically for the Ariel Cycleworks Apartment Project and the issued bonds would be purchased by the developer, or their bank, to fund infrastructure components for the project.

Hutsell wrote that an Economic Development Commission (EDC) meeting was held on Friday, August 18, 2023 and a favorable Project Report was forwarded to the Goshen Plan Commission.



Hutsell wrote that the issuance of this bond, and all terms associated with it, are in line with the Development Agreement that was approved by the City Redevelopment Commission, the City Council and Board of Works & Safety last summer, including the agreement to provide 100% TIF reimbursement for 25 years.

On July 17, 2023, the Common Council discussed and approved Ordinance 5161 on First Reading by a 7-0 vote. The matter was continued to Aug. 28, 2023 for a final Council vote.

AUGUST 28, 2023 COUNCIL DISCUSSION AND APPROVAL OF ORDINANCE 5161:

Mayor Leichty invited a staff presentation on Ordinance 5161.

City Redevelopment Director Becky Hutsell provided an overview of Ordinance 5161; which she noted was before the Common Council for approval on Second Reading. She said that since the Council approved Ordinance 5161 on First Reading on Aug. 7, 2023, the matter has been approved by City Economic Development Commission, with no public comments. She said a representative of the developer was present in case there were any Council questions. **Hutsell recommended adoption of Ordinance 5161.**

Council President Weddell asked **Hutsell** the names of the members of the City Economic Development Commission (EDC). **Hutsell** said the **EDC members are Aileac Deegan, Zack Bontrager and Jonathan Graber.**

There were no other questions or comments from Councilors, so at 6:10 p.m., Mayor Leichty invited public comments on Ordinance 5161. There were none.

There were no further Council comments or questions. Councilors also indicated that they were ready to vote.

On a voice vote, Councilors unanimously approved Ordinance 5161, Ordinance Authorizing the City of Goshen, Indiana to issue its “[Taxable] Economic Development Revenue Bonds, Series 2023 (Ariel Project)” and Approving Other Actions in Respect Thereto on Second (and final) Reading, by a 7-0 margin, with all Councilors present voting “yes” at 6:10 p.m.

3) Resolution 2023-17 – Interlocal Memorandum of Understanding for 2023 Edward Byrne Memorial Justice Assistance Grant Formula Program Award

Mayor Leichty called for the introduction of Resolution 2023-17, *Interlocal Memorandum of Understanding for 2023 Edward Byrne Memorial Justice Assistance Grant Formula Program Award*. Council President Weddell asked the Clerk-Treasurer to read Resolution 2023-17 by title only, which was done.

Weddell/Eichorn moved to approve Resolution 2023-16.

BACKGROUND:

Resolution 2023-17, would establish an interlocal memorandum of understanding between the City of Goshen, Elkhart County and the City of Elkhart in support of a pending joint application for 2023 Justice Assistance funding to be used for permissible criminal justice purposes.

By entering into a written interlocal agreement, a power that may be exercised by one governmental entity may be exercised by one entity on behalf of another entity.



Under the proposed interlocal agreement, the Elkhart County Sheriff's Office will serve as the fiscal agent for the Justice Assistance Grant funding, and it also sets forth the amount of funding to be distributed to each unit. Under the agreement, the City of Goshen will utilize a full individual allocation amount of \$33,960 of the aggregate JAG funds allocated for officer and community safety in activities of prevention and crime control.

AUGUST 28, 2023 COUNCIL DISCUSSION AND APPROVAL OF RESOLUTION 2023-17:

Mayor Leichty invited staff comment on Resolution 2023-17.

City Attorney Bodie Stegelmann said Resolution 2023-17 concerned a grant program the City of Goshen has participated in for 10 or more years. He said about \$33,000 would be allocated to Goshen.

Stegelmann said the Elkhart County Sheriff's Department does most of the work in applying for the grant and reporting back on it. He said the funds are used for the purchase of equipment by law enforcement. He added that Council approval was needed for the agreement to take effect with Elkhart County.

Councilor King asked if any specific equipment would be purchased with the funds this year. **Police Chief José Miller** said he would need to check with his assistant chief to answer the question.

Councilor Schrock asked why the City of Elkhart was not participating in the grant program. **Stegelmann** said he didn't know. **Mayor Leichty** said she wasn't informed why Elkhart chose not to participate.

There were no additional Council comments, so at 6:13 p.m., Mayor Leichty invited public comments on Resolution 2023-17. There were none.

On a voice vote, Councilors approved Resolution 2023-17, Interlocal Memorandum of Understanding for 2023 Edward Byrne Memorial Justice Assistance Grant Formula Program Award, by a 7-0 margin, with all Councilors present voting "yes" at 6:13 p.m.

4) Resolution 2023-18 – Interlocal Agreement with the County of Elkhart for East College Avenue / C.R. 36 Reconstruction from Fairgrounds to C.R. 31

Mayor Leichty called for the introduction of Resolution 2023-18, *Interlocal Agreement with the County of Elkhart for East College Avenue / C.R. 36 Reconstruction from Fairgrounds to C.R. 31*. Council President **Weddell** asked the Clerk-Treasurer to read Resolution 2023-18 by title only, which was done.

Weddell/Nisley moved to approve Resolution 2023-18.

BACKGROUND:

Resolution 2023-18, would establish an interlocal memorandum of understanding between the City of Goshen and Elkhart County for the East College Avenue/County Road 36 reconstruction from the back entrance of the Elkhart County 4-H Fairgrounds to County Road 31.

By entering into this written interlocal agreement, a power that may be exercised by one governmental entity may be exercised by one entity on behalf of another entity.

In this case, a substantial industrial construction project is underway along College Avenue, on the east side of the City of Goshen, that requires improvements to public roadways in the area of the construction project. The City has contracted with Niblock Excavating, Inc. for the industrial construction project.



The City plans to undertake a reconstruction and widening of College Avenue in 2027. East College Avenue and County Road 36, between the back entrance to the Elkhart County 4-H Fairgrounds and County Road 31, is in poor repair and is in need of repair prior to the City's 2027 reconstruction and widening.

Elkhart County has agreed to provide part of the funding for the road repair needed for County Road 36 to County Road 31.

The reconstruction project will include the full depth reclamation of the existing asphalt and subgrade and replacement of hot mix asphalt base and surface for 4,300 linear feet along East College Avenue and County Road 36. This project will be added to the existing scope of work being completed by Niblock Excavating, Inc. for the industrial construction project along East College Avenue.

Under the terms of the agreement, the City of Goshen will serve as the Lead Agency for the Project, including, but not limited to, the following duties:

- a. Awarding the Project in compliance with governmental requirements applicable to the City and County.
- b. Obtaining any permits or approvals required to construct the Project.
- c. Providing or contracting for engineering review and construction inspection services for the Project to the extent that such are not the responsibility of the contractor.
- d. Maintaining the documents, contractors, notes, and other records connected with the Project.
- e. Providing the County with a financial summary of all funds needed for the Project, all funds received for the Project, and all funds spent on the Project, including the reconciliation of the funding provided by the City and County.
- f. Paying all administrative costs and expenses associated with serving as the Lead Agency for the Project.

Niblock Excavating, Inc. has provided Change Order No.1, attached to the Agreement as Exhibit B, summarizing the costs of repair work for the Project, totaling \$260,709.00.

Elkhart County will pay a proportional share representing the 1,300 linear feet of roadway to be repaired located outside the corporate boundaries of the City of Goshen. This amount is equal to \$78,819. The County will pay its proportional share to City no later than March 31, 2024.

This interlocal agreement is subject to the approval of the Goshen Board of Public Works and Safety and the Goshen Common Council, the Elkhart County Board of Commissioners and the Elkhart County Council.

AUGUST 28, 2023 COUNCIL DISCUSSION AND APPROVAL OF RESOLUTION 2023-18:

Mayor Leichty invited staff comment on Resolution 2023-18.

City Redevelopment Director Becky Hutsell provided the background and context of Resolution 2023-18. She explained the extent of the project, which is to repair the road prior to the City's 2027 major reconstruction and widening. Hutsell also outlined the financial contribution by Elkhart County for the project, which is based on the square footage of how much of the road is in the City and the County.

Councilor Schrock said asked if asphalt that will be installed will be the permanent surface. **Hutsell** said that the asphalt being placed will be completely removed as the road will be widened substantially and storm sewer pipes will be placed beneath the roadway and curb and gutter will be installed. She also said the ditch on the north side of the road also will be abandoned, which will make the road safer with the addition of shoulders on both sides of the road.

Council President Weddell said an example of how the road will look is Kercher Road. **Hutsell** said that was correct.

In response to a question from **Councilor Pérez**, **Hutsell** explained the costs to be paid by the City and County.



There were no additional Council comments, so at 6:17 p.m., Mayor Leichthy invited public comments on Resolution 2023-18.

Pamela Weishaupt of Goshen asked what would happen with the ditch when the road is widened. Hutsell said the ditch on the north side of the road will be made part of the Brinkley RV stormwater system, which will allow the road to be widened. In addition, a 42-inch pipe will be installed under the roadway to capture more stormwater.

There were no further public comments, so Mayor Leichthy closed the comment period at 6:18 pm

On a voice vote, Councilors approved Resolution 2023-18, *Interlocal Agreement with the County of Elkhart for East College Avenue / C.R. 36 Reconstruction from Fairgrounds to C.R. 31*, by a 7-0 margin, with all Councilors present voting “yes” at 6:18 p.m.

5) Resolution 2023-19 – Approving the Termination of the Goshen Dam Pond Interlocal Agreement

Mayor Leichthy called for the introduction of Resolution 2023-19, *Approving the Termination of the Goshen Dam Pond Interlocal Agreement*. Council President Weddell asked the Clerk-Treasurer to read Resolution 2023-17 by title only, which was done.

Weddell/Riegsecker moved to approve Resolution 2023-19.

BACKGROUND:

Resolution 2023-19, would approve the termination of the Goshen Dam Pond Interlocal Agreement.

According to Resolution 2023-19, the City of Goshen, Elkhart County and the Goshen Dam Pond Economic Improvement District entered into an Interlocal Agreement, Dec. 28, 2015. The purpose of the agreement was to coordinate activities to pursue maintenance dredging of sediment from the Goshen Dam Pond.

However, the project was not completed, so the parties decided to terminate the interlocal agreement.

On Sept. 14, 2020, the Goshen Dam Pond Economic Improvement District (EID) approved termination of the Interlocal Agreement so long as the assessment funds received by the EID in or after calendar year 2020 were not considered as remaining funds held by the EID in their economic improvement funds for distribution under Section 8.1 of the Interlocal Agreement.

On Oct. 26, 2020, the Elkhart County Commissioners adopted Resolution CO 2020-29 Supporting Termination of the Goshen Dam Pond Interlocal Agreement, agreeing to terminate the Interlocal Agreement by executing this Termination and distribute any remaining funds as provided in Section VIII, paragraph 8.1 of the Interlocal Agreement, with the assessment fees received by the EID in 2020 and thereafter not being included in the funds available for distribution.

On Nov. 20, 2020, the Goshen Common Council passed and adopted Council Resolution 2020-24 Supporting Termination of the Goshen Dam Pond Interlocal Agreement, agreeing to terminate the Interlocal Agreement by executing this Termination and distribute any remaining funds as provided in Section VIII, paragraph 8.1 of the Interlocal Agreement, with the assessment fees received by the EID in 2020 and thereafter not being included in the funds available for distribution.

Resolution 2023-19 would formally terminate the City of Goshen participation in the agreement.

AUGUST 28, 2023 COUNCIL DISCUSSION AND APPROVAL OF RESOLUTION 2023-19:

Mayor Leichthy invited staff comment on Resolution 2023-19.



City Attorney Bodie Stegelmann gave the background of the Interlocal Agreement. He explained that the City reached an agreement with Elkhart County and the Goshen Dam Pond Economic Improvement District to raise money and eventually dredge the Goshen Dam pond.

However, **Stegelmann** said there were difficulties raising money for the project and other factors that prompted the parties to abandon the project. So, he said the parties agreed to terminate the agreement. In 2020, the Goshen Council passed a resolution terminating the agreement, but that termination called for a later written termination of the agreement. He said **Resolution 2023-19 was the last step needed to terminate the agreement.**

In response to a question from **Council President Weddell**, **Stegelmann** said the Council's 2020 action was an expression of its desire to terminate the agreement and Resolution 2023-19 was the final action.

Council President Weddell asked if the property owners would be reimbursed the funds they contributed to the dredging. **Stegelmann** said he was unsure, adding that the funds were controlled by the County and not the City.

Councilor King said she was part of the Economic Improvement District and her understanding is that the funds won't be returned to the property owners, but will be retained by the County. She said some property owners are seeking to agree on a proposed use of the funds and make a request. However, she said the funds won't be returned and must be used for a purpose related to the original goal of the Economic Improvement District.

In response to a question from **Councilor Eichorn**, **Councilor King** said she believes there is about \$100,000 in the fund. In response to a question from **Councilor Pérez**, **Councilor King** said she wasn't sure how residents would like to use the funds that were raised.

There were no additional Council comments, so at 6:22 p.m., Mayor Leichty invited public comments on Resolution 2023-19. There were none.

On a voice vote, Councilors approved Resolution 2023-19, Approving the Termination of the Goshen Dam Pond Interlocal Agreement, by a 7-0 margin, with all Councilors present voting "yes" at 6:22 p.m.

Elected Official Reports:

Councilor Schrock gave a reminder about the **community forum on the future of Goshen Parks scheduled for Aug. 29, 4-6 p.m.**, at the Shanklin Park Pavilion. Public feedback will be used to develop the City's five-year plan for parks and trails. Councilor Schrock said people can also access a **survey** via the city's Facebook page and website.

Councilor Schrock also announced that the **East Goshen Neighborhood Association's annual picnic will be held Sept. 9 at Dykstra Park, at 5 p.m.** He said all are welcome.

Councilor Eichorn said the **City Community Relations Commission** met recently and the Mayor participated. She said there was a **detailed discussion of the Juneteenth celebration and the Indigenous Day event on Oct. 9 at the Goshen Theater.** She said it is expected to be as good as last year's celebration.

Mayor Leichty said the City has hired a new leader for the Community Relations Commission. **Councilor Eichorn** also said a CRC member appointed by the Mayor has resigned.



Councilor President Weddell said the City Redevelopment Commission met on Aug. 8. He said the commission adopted its five-year comprehensive plan, which included a decision to help pay for some public service costs. Councilor President Weddell said the plan also included good information, including that Redevelopment will collect \$55 million and spend nearly \$70 million on projects and quality of life enhancements. He said without the commission's work, the City would look very different today.

Mayor Leichty affirmed **Council President Weddell's** sentiments and asked **City Redevelopment Director Becky Hutsell** to provide additional information. Hutsell commented on the Redevelopment work and plans, including expenditures for the Police and Fire Departments. She said a majority of funds are going for infrastructure, but there also will be quality of life improvements. **Council President Weddell** read a summary of some of the expenditures.

Councilor Riegsecker said the City Cemetery Board will meet at 2:30 p.m. Wednesday.

Councilor Riegsecker also said he received two resident comments. One concerned a chicken and possible rooster, which he assumed the City's Code Enforcement Officer would investigate. The second was about deteriorating asphalt in front of a home where its driveway meets Greenway Drive.

City Director of Public Works & Utilities Dustin Sailor said he can check into the matter, but the repair of an approach to a driveway usually would be the resident's responsibility.

Councilor Pérez said he met with a business owner and **Goshen Chamber President & CEO Nick Kieffer** to better understand regulations about starting a business in Goshen. Councilor Pérez said he appreciated that Kieffer agreed to help the business owner better understand City regulations.

Councilor Pérez also thanked **Goshen Fire Chief Dan Sink** for today circulating the department's second quarter operations report. The Councilor summarized some of the key findings, including a decline in emergency calls.

Mayor Leichty congratulated **Deputy Mayor Mark Brinson** for being presented with the **2023 Ivan H. Brinegar Municipal Management Award** from Accelerate Indiana Municipalities (AIM) during the 2023 Aim Ideas Summit in French Lick. The award is presented to an appointed municipal official with a minimum of 10 years of city or town service who displays strong leadership, contributions to the community, and serves as a role model to citizens and other municipal officials. The audience responded with applause for Deputy Mayor Brinson.

There were no further comments by elected officials.

Adjournment:

Councilor Nisley made a motion to adjourn the meeting. Councilor Pérez seconded the motion. Councilors unanimously approved the motion to adjourn the meeting.

Mayor Leichty adjourned the meeting at 6:35 p.m.



APPROVED:

Gina Leichty, Mayor of Goshen

ATTEST:

Richard R. Aguirre, City of Goshen Clerk-Treasurer



GINA M. LEICHTY

Mayor of **Goshen, Indiana**

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(574) 533-9322

September 13, 2023

Dear Council President Weddell and Council Members,

I look forward to our upcoming introductory session on the 2024 budget on Sept. 18, 2023.

As we have done in the past, during our preliminary budget hearing, I will review each department's expenditures with you, highlighting any changes and answering your questions. After our introductory session, we will have two weeks until the next hearing, giving you additional time to ask questions about the proposed budget and providing time for further public comment and feedback. Of course, an optional third hearing is tentatively scheduled on October 30 if necessary.

FINAL BUDGET AND OVERVIEW

Once I have the final report from BakerTilly, I'll share my complete budget and overview letter with you. I anticipate having it for you by Friday of this week.

FUTURE BUDGET PROCESS CHANGES

I intended to meet with you individually to share the preliminary budget and answer questions. Unfortunately, the tight timeline for budget preparation, the sheer volume of department finance meetings, and the ongoing union negotiations made this goal impossible for this year. Of several budget process changes I intend to make over the next year, scheduling more opportunities for Council involvement in the budgeting process and financial review is a significant priority for me – as well as the Clerk-Treasurer.

OPEN FOR DISCUSSION

Should you have questions or recommendations on budget alterations, I ask that we schedule a meeting with me and the appropriate department head(s) to discuss the impact of any proposed changes. Katy will gladly arrange those meetings.

If you'd like to meet with me to ask questions, please don't hesitate to contact me directly.

HISTORY IN THE MAKING

From what I understand, September 18 is the earliest date for a preliminary budget hearing in Goshen's history. I look forward to making some history with you and continuing to serve our residents.

Thank you,

A handwritten signature in blue ink that reads "Gina M. Leichty".

Gina M. Leichty

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
 Approved by the State Board of Accounts, 2015
 Prescribed by the Department of Local Government Finance

Budget Form No. 4
 Generated 9/12/2023 1:34:23 PM

Ordinance / Resolution Number: 5164

Be it ordained/resolved by the **Goshen City Common Council** that for the expenses of **GOSHEN CIVIL CITY** for the year ending December 31, **2024** the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expenses of **GOSHEN CIVIL CITY**, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

This ordinance/resolution shall be in full force and effect from and after its passage and approval by the **Goshen City Common Council**.

Name of Adopting Entity / Fiscal Body	Type of Adopting Entity / Fiscal Body	Date of Adoption
Goshen City Common Council	Common Council and Mayor	10/02/2023

Funds				
Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
0061	RAINY DAY	\$0	\$0	0.0000
0101	GENERAL	\$31,430,835	\$17,829,100	1.3084
0180	DEBT SERVICE	\$369,350	\$390,500	0.0287
0341	FIRE PENSION	\$533,638	\$0	0.0000
0342	POLICE PENSION	\$439,500	\$0	0.0000
0706	LOCAL ROAD & STREET	\$600,000	\$0	0.0000
0708	MOTOR VEHICLE HIGHWAY	\$4,597,125	\$2,858,700	0.2098
1191	CUMULATIVE FIRE SPECIAL	\$250,000	\$676,900	0.0497
1301	PARK & RECREATION	\$3,418,950	\$3,951,800	0.2900
2102	AVIATION/AIRPORT	\$385,940	\$165,200	0.0121
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$87,000	\$0	0.0000
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$697,000	\$979,400	0.0719
2411	ECONOMIC DEV INCOME TAX CEDIT	\$3,237,750	\$0	0.0000
6290	CUMULATIVE SEWER	\$200,000	\$676,900	0.0497
		\$46,247,088	\$27,528,500	2.0203

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
 Approved by the State Board of Accounts, 2015
 Prescribed by the Department of Local Government Finance

Budget Form No. 4
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Home-Ruled Funds (Not Reviewed by DLGF)		
Fund Code	Fund Name	Adopted Budget
9500	PROBATION DEPARTMENT	\$0
9501	ECONOMIC IMPROVEMENT DISTRICT	\$0
9502	LAW ENFORCEMENT CONTINUING EDUCATION (LECE 1)	\$0
9503	COURT FEES	\$0
9504	ARP Fiscal Recovery Fund	\$0
9505	RESIDENTIAL LEASE FEES	\$0
9506	LAW ENFORCEMENT CONTINUING EDUCATION (LECE 2)	\$0
9507	TIF BOND AND INTEREST	\$0
9508	Public Safety LOIT	\$0
9509	Township Fire Support	\$0
9510	REDEVELOPMENT NON-REVERTING	\$0
9511	STORM WATER MANAGEMENT	\$0
9512	TIF Lippert/Dierdorff	\$0
9513	SOUTHEAST GOSHEN TIF	\$0
9514	CEMETERY CAPITAL IMPROVEMENT	\$0
9515	Parking Lot	\$0
9517	Unsafe Buildings	\$0
9521	CONS RR/US 33 TIF	\$0
		\$0

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
 Approved by the State Board of Accounts, 2015
 Prescribed by the Department of Local Government Finance

Budget Form No. 4
 Generated 9/12/2023 1:34:23 PM

Name		Signature
Megan Eichorn	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
Julia King	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
Doug Nisley	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
Gilberto Perez, Jr.	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
Donald Riegsecker	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
Matt Schrock	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
Brett Weddell	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	

ATTEST

Name	Title	Signature
Richard R. Aguirre	Clerk-Treasurer	

MAYOR ACTION (For City use only)

Name		Signature	Date
Gina Leichy	Approve <input type="checkbox"/> Veto <input type="checkbox"/>		10/02/2023

In accordance with IC 6-1.1-17-16(k), we state our intent to issue debt after December 1 and before January 1

Yes No

In accordance with IC 6-1.1-17-16(k), we state our intent to file a shortfall appeal after December 1 and before December 31

Yes No



2024 Budget Overview

September 18, 2023

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Topics for Discussion

- “Big Four+” Operating Funds
- Historical Financial Information
- 2024 Budget
- Future Budget Considerations



The “Big Four+”

General, MVH, MVH Restricted, Parks, PS LOIT

- Account for approximately (based on 2024 budget):
 - 93% of City’s payroll and benefits (‘23 = 92%)
 - 93% of supplies purchased for the City (‘23 = 77%)
 - 50% of services and charges (‘23 = 62%)
 - 15% of the City’s capital budget (‘23 = 49%)
- Other locally managed funds are primarily related to:
 - Pensioners (Police and Fire)
 - Economic development
 - Capital improvements
 - Debt service

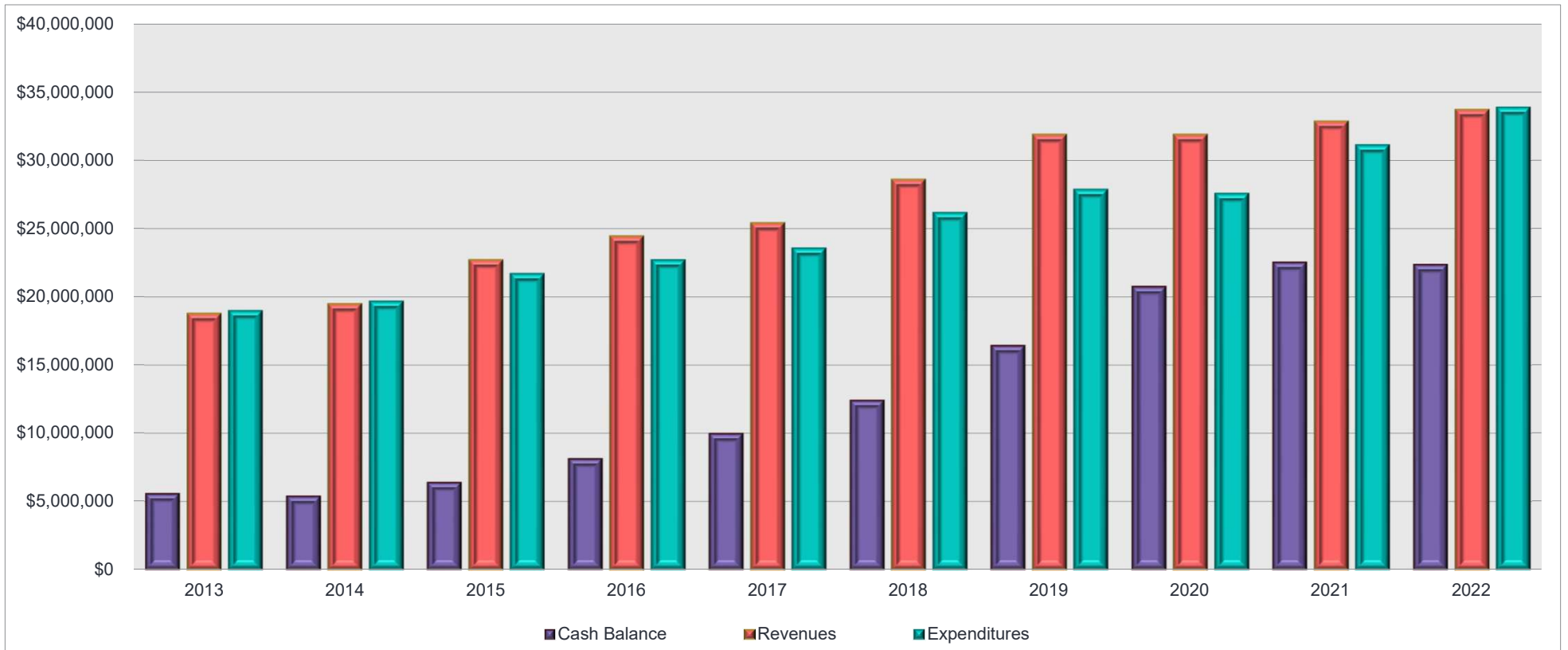


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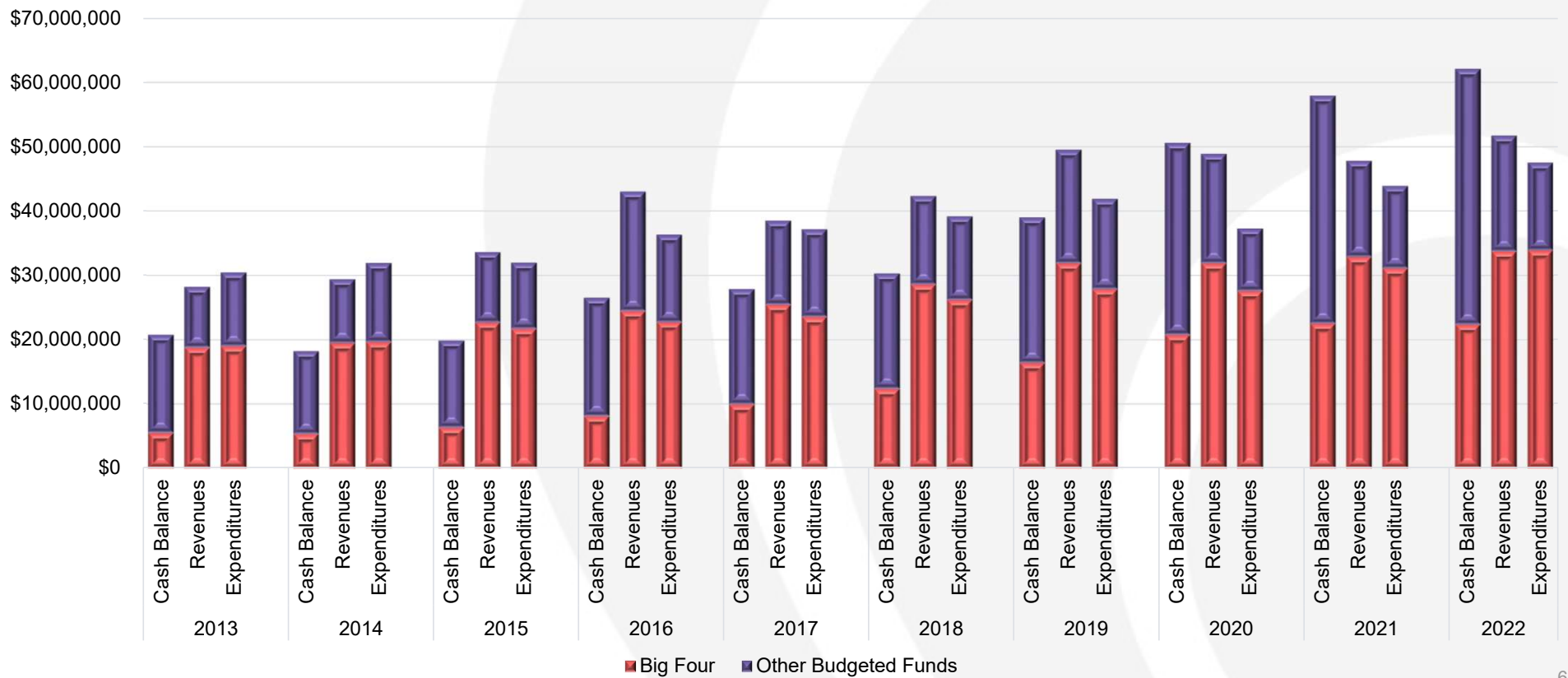
Historical Financial Information

Historical Financial Information

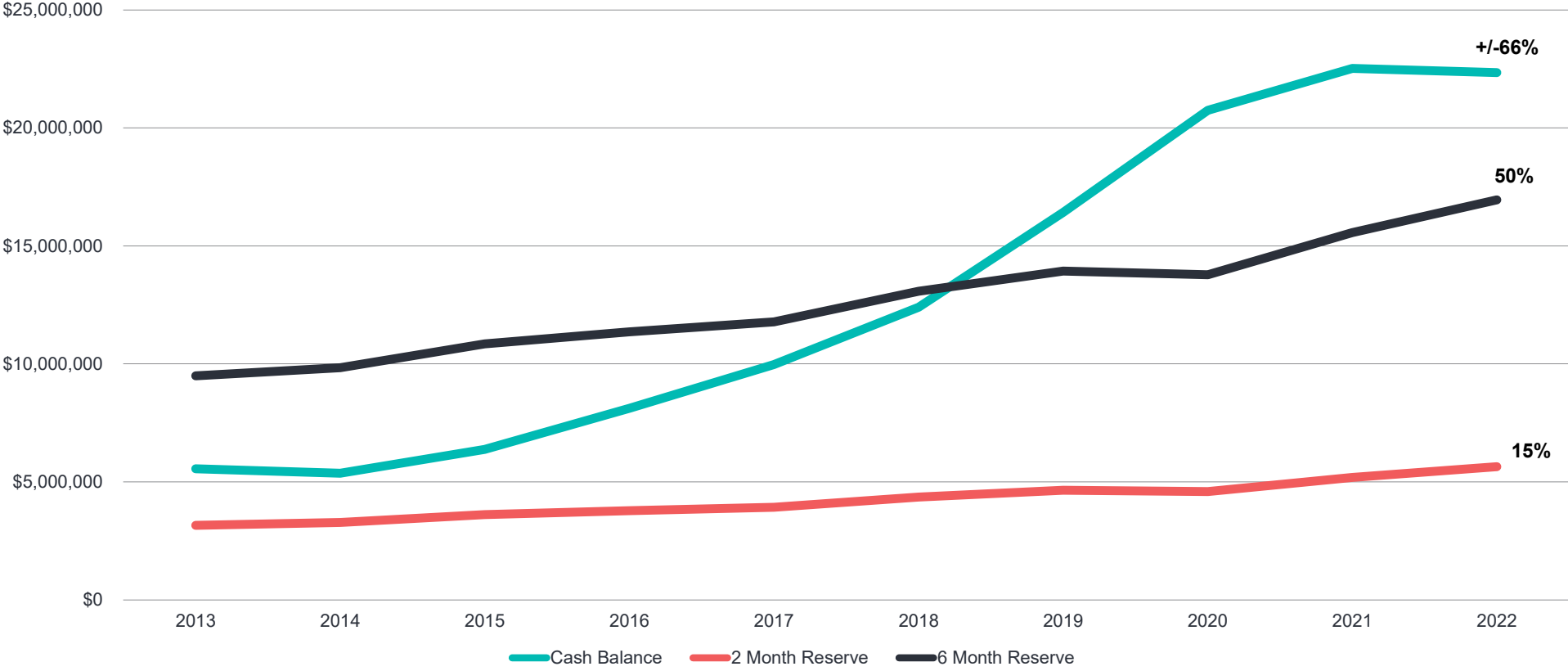
(General, MVH and MVH Restricted, Parks, PS LOIT)



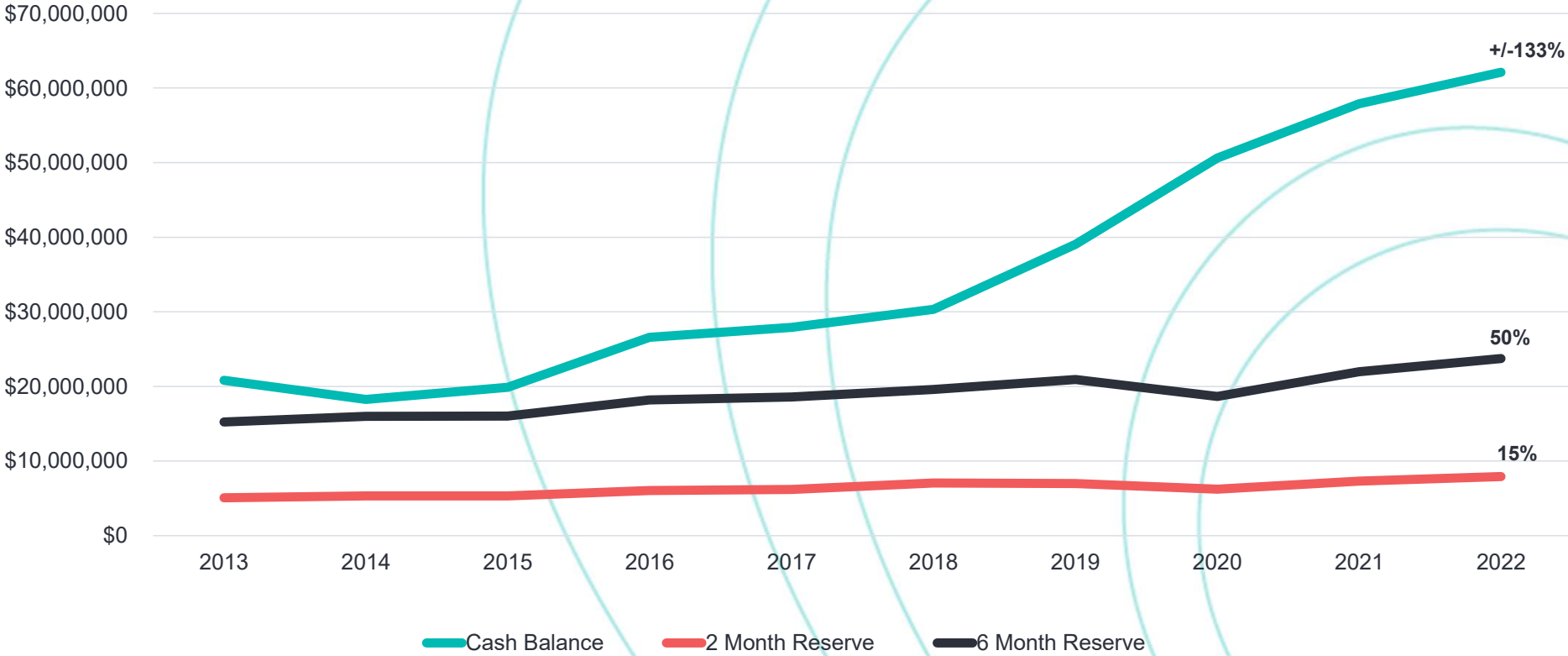
Historical Financial Information (All Budgeted Funds)



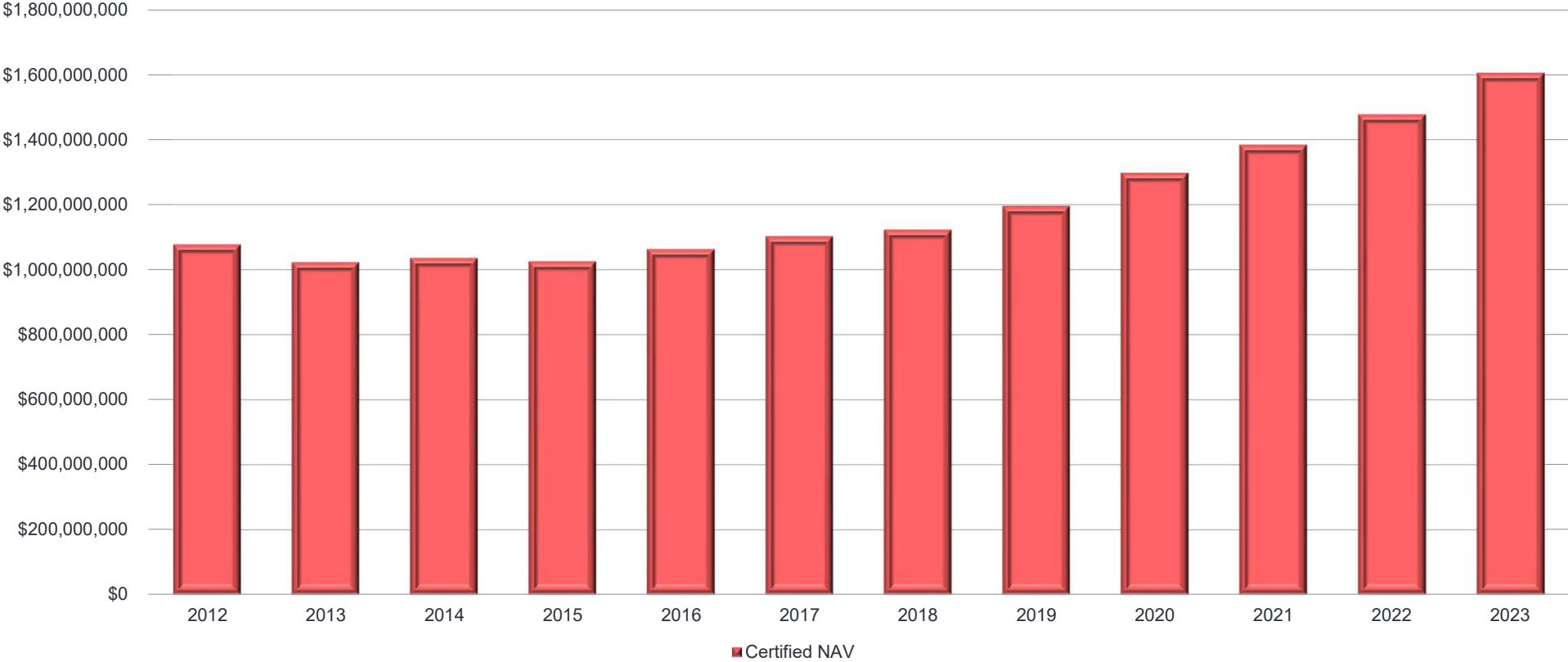
Historical Operating Balance Comparison (General, MVH, MVH Restricted, Parks, PS LOIT)



Historical Operating Balance Comparison (All Budgeted Funds)



Historical Certified Net Assessed Value



Historical Levies, Circuit Breaker, Assessed Value and Tax Rates

<u>Year</u>	<u>Levy</u> (a)	<u>Circuit Breaker Credits</u> (b)	<u>Circuit Breaker Loss %</u>	<u>Net Levy</u> (a) - (b)	<u>% Change – Net Levy</u>	<u>Assessed Value</u> (c)	<u>% Change – Assessed Value</u>	<u>Tax Rate</u> (a) / [(c)/100]	<u>% Change – Tax Rate</u>
2012	14,717,267	(2,669,943)	18.14%	12,047,324	0.81%	1,077,477,655	-4.22%	1.3659	9.53%
2013	15,023,097	(3,500,110)	23.30%	11,522,987	-4.35%	1,022,953,608	-5.06%	1.4686	7.52%
2014	15,412,321	(4,507,460)	29.25%	10,904,861	-5.36%	1,035,913,496	1.27%	1.4878	1.31%
2015	15,617,612	(3,874,596)	24.81%	11,743,016	7.69%	1,025,450,635	-1.01%	1.5230	2.37%
2016	16,365,548	(3,910,981)	23.90%	12,454,567	6.06%	1,063,043,017	3.67%	1.5395	1.08%
2017	17,046,575	(4,359,043)	25.57%	12,687,532	1.87%	1,102,838,518	3.74%	1.5457	0.40%
2018	17,617,975	(3,769,447)	21.40%	13,848,528	9.15%	1,123,237,210	1.85%	1.5684	1.47%
2019	18,526,447	(2,694,798)	14.55%	15,831,649	14.32%	1,196,721,654	6.54%	1.5481	-1.29%
2020	19,526,203	(2,692,624)	13.79%	16,833,579	6.33%	1,298,025,750	8.47%	1.5043	-2.83%
2021	20,294,726	(2,648,247)	13.05%	17,646,479	4.83%	1,384,643,991	6.67%	1.4657	-2.57%
2022	21,509,088	(3,786,745)	17.61%	17,722,344	0.43%	1,478,084,633	6.75%	1.4552	-0.72%
2023	23,010,684	(3,502,053)	15.22%	19,508,631	10.08%	1,606,330,463	8.68%	1.4325	-1.56%



Historical Levy and Circuit Breaker Credits

- City has absorbed over \$45.2 million of lost revenue due to circuit breakers since 2010.
- 2023 actual credits (losses) are \$3.50MM.
- Actual Credits will not be known until shortly before tax bills are mailed in the Spring of 2024.
- Circuit breaker credits for 2020 and 2021 are all in the \$2.6MM range, while 2022 and 2023 increased to approximately \$3.5MM.



Historical Estimated and Actual Circuit Breaker Credits

<u>Year</u>	<u>Actual Circuit Breaker Credits</u>	<u>Estimated Circuit Breaker Credits*</u>	<u>Difference</u>
2018	3,769,447	4,415,870	(646,423)
2019	2,694,798	4,178,340	(1,483,542)
2020	2,692,624	3,256,137	(563,513)
2021	2,648,247	2,693,600	(45,353)
2022	3,786,745	2,669,180	1,117,565
2023	3,502,053	5,300,970	(1,798,917)
2024		3,643,000	

*Per Department of Local Government Finance



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2024 Budget

Fiscal Accountability

Overview

- Each year the City develops a proposed budget to match as closely as possible available revenues with the costs of providing services.
- Best practices in place for the City:
 - Consistency of process
 - Diligence of elected officials
 - Targeted utilization of operating reserves (flexibility)
 - Recognition of future budget needs
 - Grasp of changes in legislation, components of revenue forecasts, spending plans and financing alternatives
 - Manage risk effectively
 - Build value through budget
 - Strategic use of cash reserves to meet service needs of the City



General Comments for 2024 Budget

- Property tax levy growth rate for 2024 is 4.0%
 - For Goshen, the certified levy between all property tax funds is just over \$23.94M
 - After estimated circuit breaker, the net new tax revenue is approximately \$20.10M.
- 2024 Circuit Breaker Credits are estimated at ~\$3.8M
 - “Big Four” absorbs over 90.9% of the Circuit Breaker Credit
- 2024 Net Assessed Value has been Certified
 - 6.0% increase over 2023 NAV
 - 2024 tax rate is estimated to decrease to \$1.4054 from 2023 rate of \$1.4325
 - If growth in NAV > growth in levy = decreased rate
 - 6.0% growth in AV > 4.0% growth in levy = (\$.0271) drop in tax rate

Historical Comparison of Budget to Actual

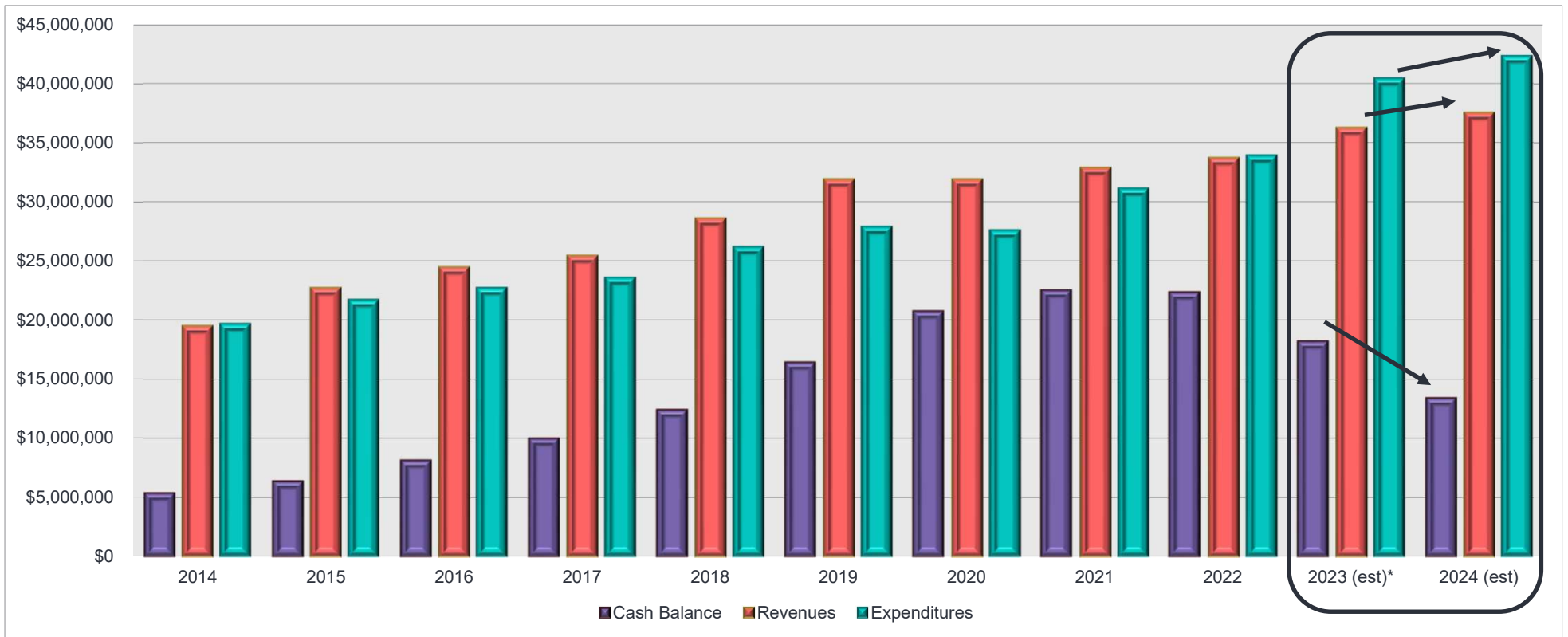
Fund	2021			
	Certified Budget*	Actual	Over / (Under) Budget	% of Budget Expended
General	\$ 26,829,002	\$ 23,524,564	\$ (3,304,438)	87.7%
Motor Vehicle Highway (Includes Restricted)	3,574,350	2,689,898	(884,452)	75.3%
Local Road and Street	375,000	550,284	175,284	146.7%
Park	2,481,875	1,871,071	(610,804)	75.4%
Aviation	299,156	296,134	(3,022)	99.0%
Cumulative Fire	320,000	219,654	(100,346)	68.6%
CCI	65,024	-	(65,024)	0.0%
CCD	726,000	889,178	163,178	122.5%
Cumulative Sewer	500,000	95,140	(404,860)	19.0%
Totals	\$ 35,170,407	\$ 30,135,923	\$ (5,034,484)	85.7%

Fund	2022			
	Certified Budget*	Actual	Over / (Under) Budget	% of Budget Expended
General	\$ 29,061,403	\$ 25,773,656	\$ (3,287,747)	88.7%
Motor Vehicle Highway (Includes Restricted)	3,108,825	3,460,010	351,185	111.3%
Local Road and Street	534,999	471,212	(63,787)	88.1%
Park	3,023,678	2,475,946	(547,732)	81.9%
Aviation	311,312	306,073	(5,239)	98.3%
Cumulative Fire	575,000	655,814	80,814	114.1%
CCI	214,515	-	(214,515)	0.0%
CCD	671,000	421,162	(249,838)	62.8%
Cumulative Sewer	500,000	71,807	(428,193)	14.4%
Totals	\$ 38,000,732	\$ 33,635,680	\$ (4,365,052)	88.5%

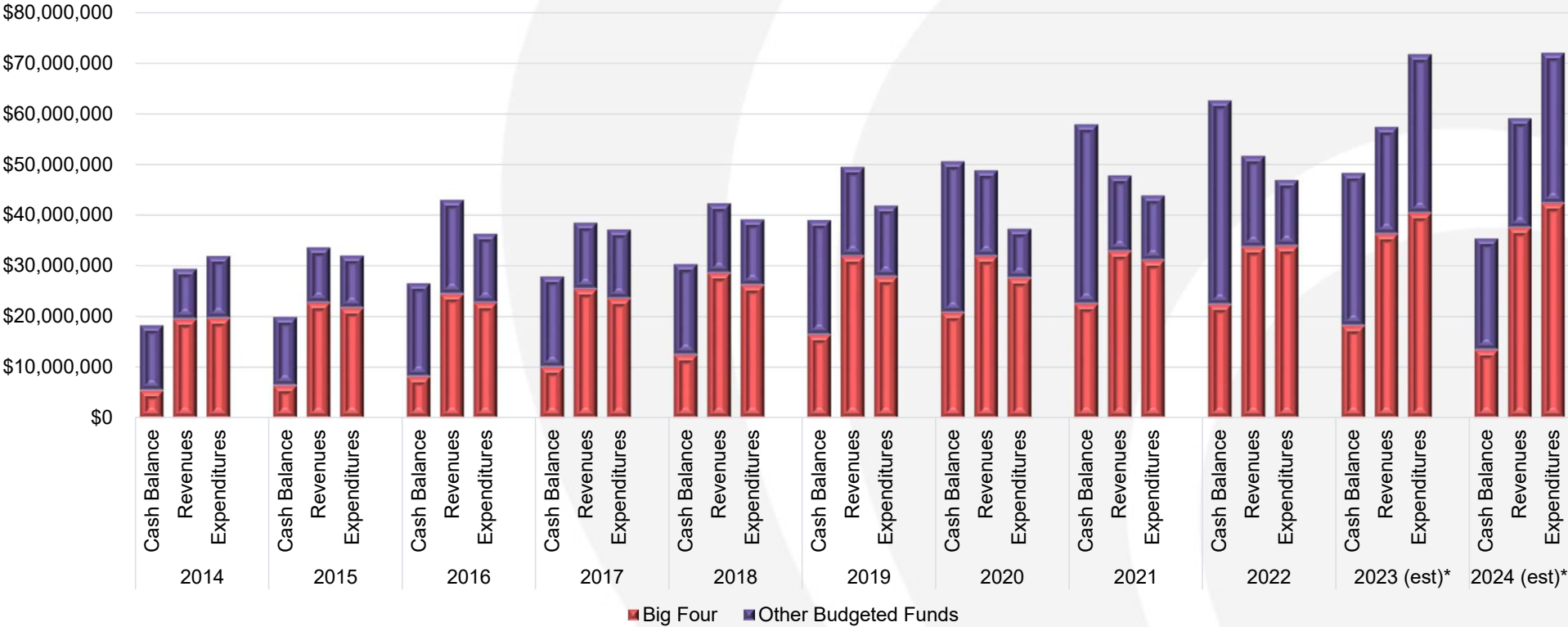
* Includes additional appropriations.



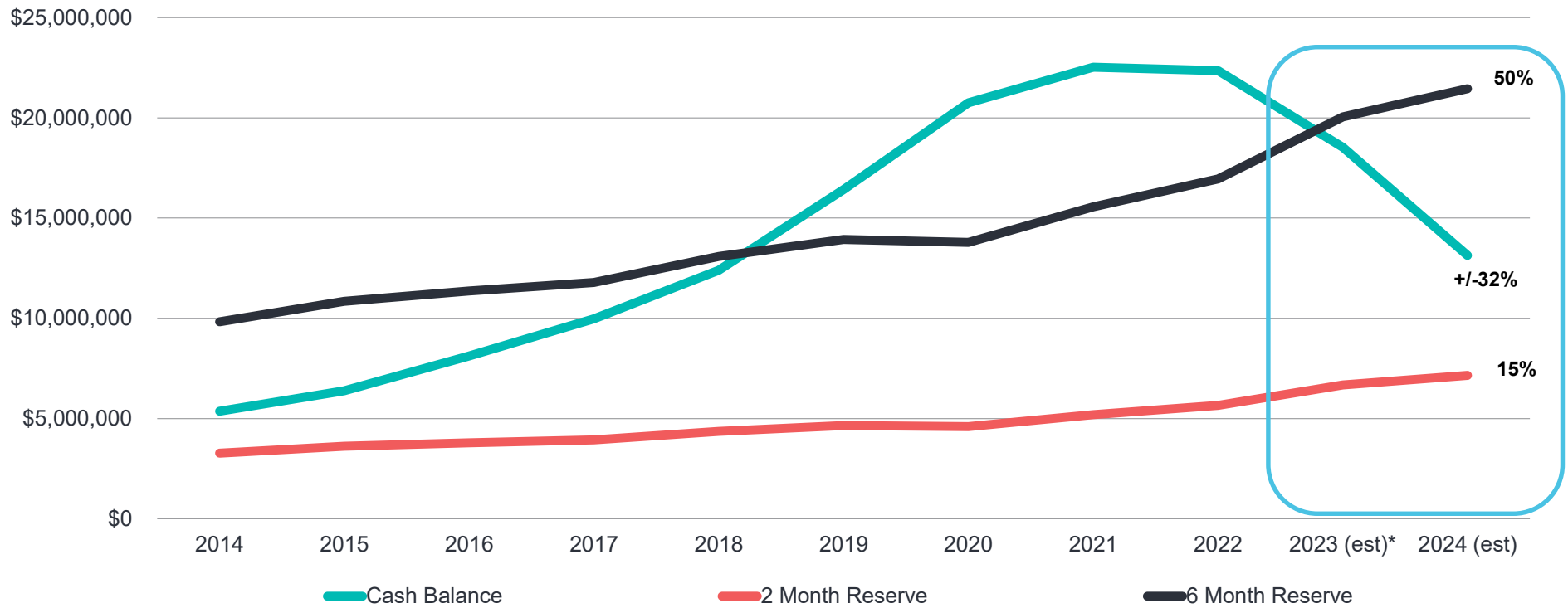
Comparison of 2024 Budget to Historical (General, MVH, MVH Restricted, Park, PS LOIT)



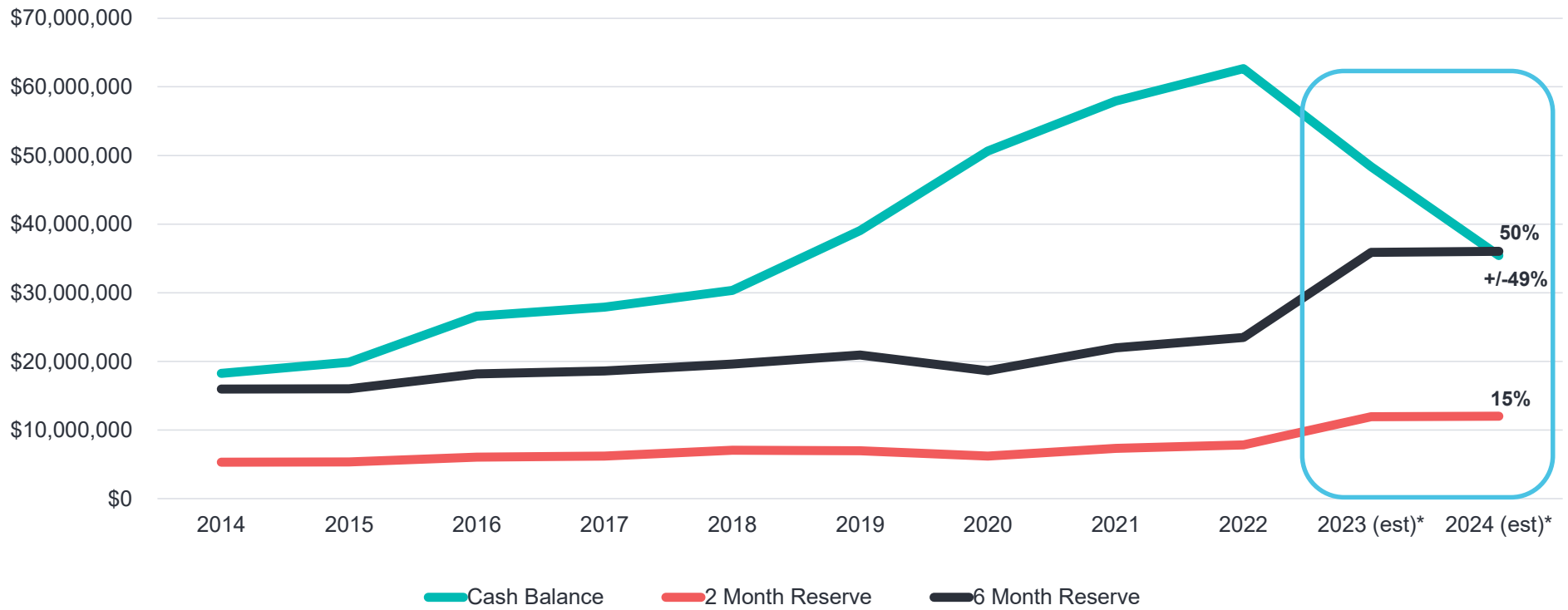
Comparison of 2024 Budget to Historical (All Budgeted Funds excluding ARPA)



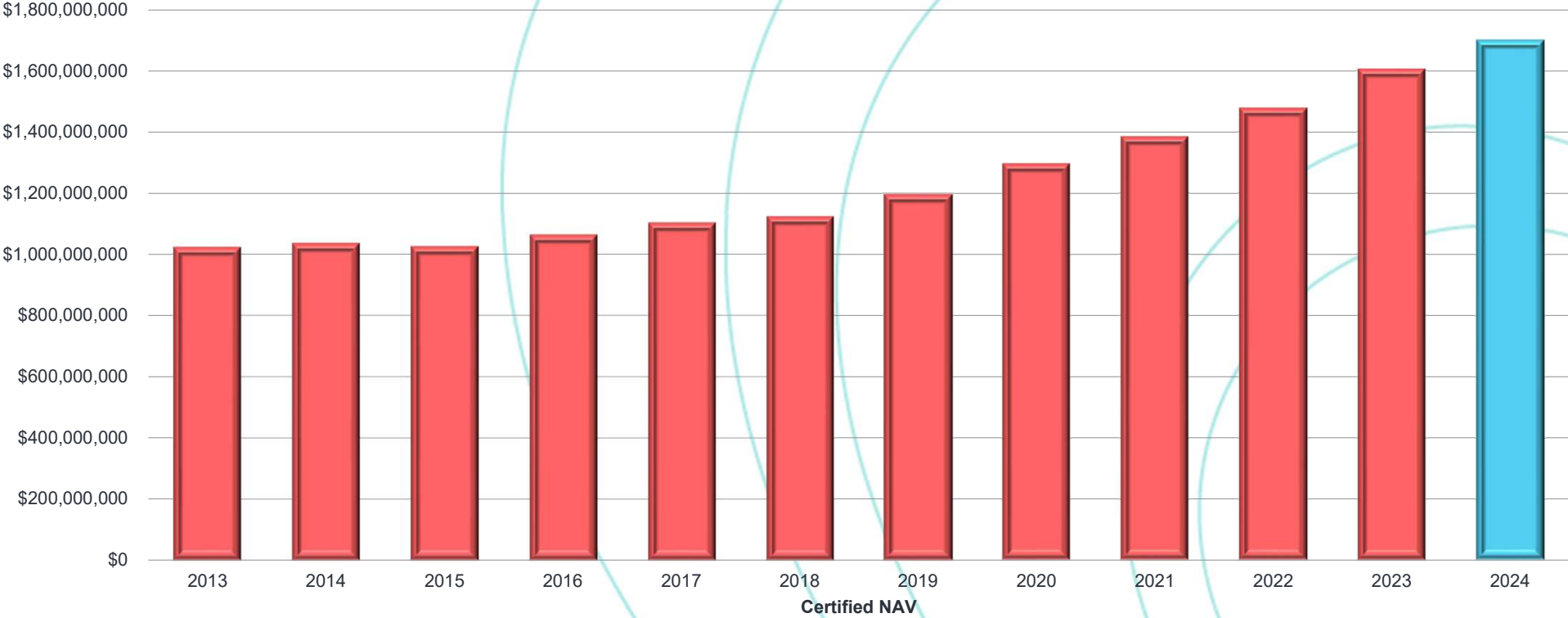
2024 Estimated Operating Balances (General, MVH, MVH Restricted, Parks, PS LOIT)



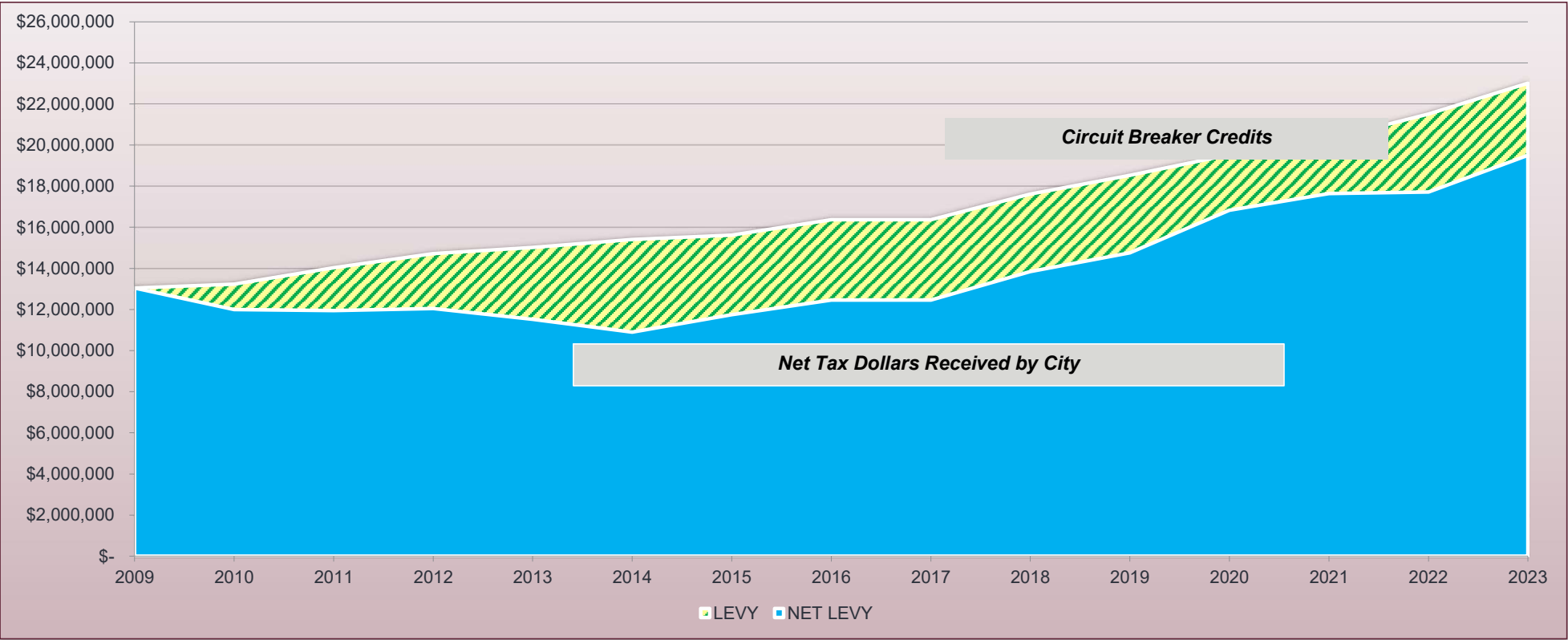
2024 Estimated Operating Balances (All Budgeted Funds excluding ARPA)

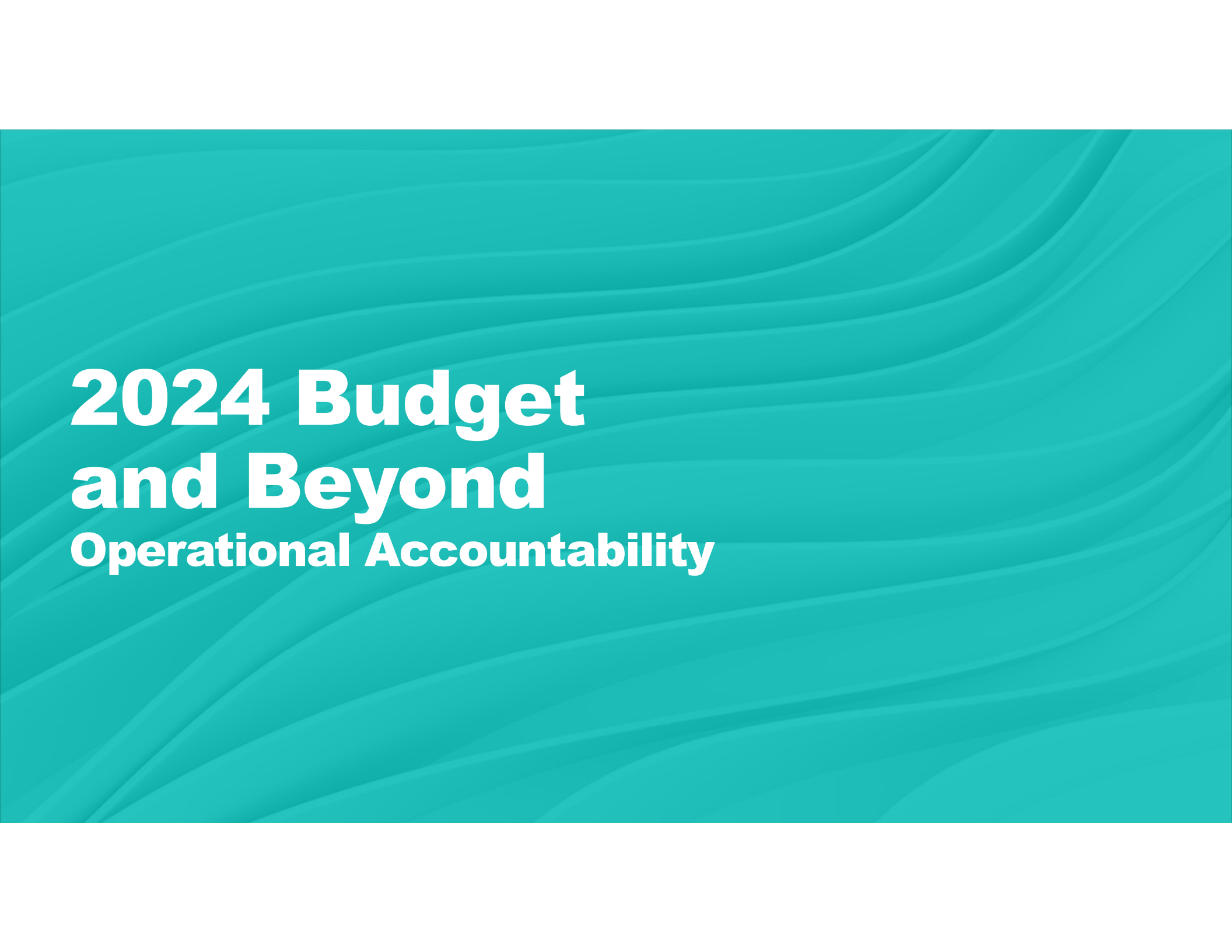


Certified Net Assessed Value



Historical and Estimated Net Property Tax Levies



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2024 Budget and Beyond Operational Accountability

Operational Accountability

- City's stated desire is to be able to continue to provide (and afford) services
- Key measurable for this is maintenance of cash reserves
 - Administration has controlled spending to meet minimum reserves despite circuit breaker losses
 - Circuit breaker losses are still significant, but City seeing relief from LIT and the assessed value growth
 - 2024 budget calls for targeted spending of reserves to meet key service objectives
- 2024 Budget and Beyond
 - Circuit breaker reduced 8% in 2023. The City should be proactive in planning for possible future increases going forward.
 - American Rescue Plan and potential infrastructure bill present opportunities for the City to accelerate economic recovery and address long-standing needs.
 - Administration is drafting a comprehensive plan to allow proactive planning and nimble reactions to changing opportunities.





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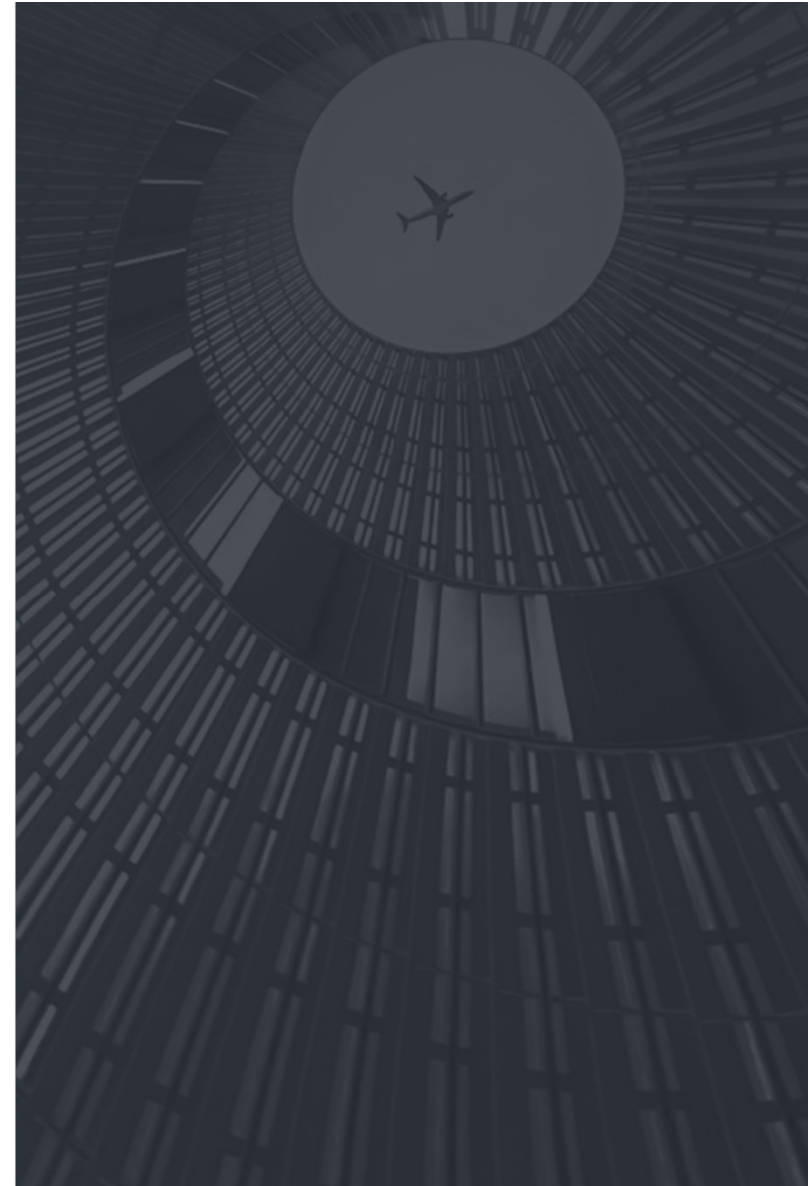
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City Clerk-Treasurer
CITY OF GOSHEN

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

clerktreasurer@goshencity.com • www.goshenindiana.org

2024 SPENDING PLAN FOR THE CITY OF GOSHEN

DATE: September 18, 2023

TO: Goshen City Common Council and Mayor Leichty

FROM: Jeffery Weaver, CPA, Deputy Clerk-Treasurer

RE: 2024 Budgeted Appropriations

For your review and feedback, please see the attached Form 1 schedules. These are similar to the documents that will be submitted to the Department of Local Government Finance through the Gateway Portal. These have been modified to include the 2021 and 2022 actual expenditures, 2023 budgeted amounts in addition to the Mayor's proposed 2024 budget. The entire proposed budget is the result of hours of conversations, strategy sessions, and planning with the Mayor and all department heads. We appreciate your review and approval before submitting the budget to the Indiana Department of Local Government and Finance. The schedules are listed as follows:

<u>Page</u>	<u>Fund/Department</u>
1	General/Common Council
2	General/Mayor
3	General/Clerk-Treasurer
4	General/Legal
5	General/Court
6 - 8	General/Board Of Works
9	General/Technology
10 - 11	General/Cemetery
12	General/Community Relations Committee
13 - 14	General/Engineering
15	General/Planning And Zoning
16 - 17	General/Central Garage
18 - 20	General/Police
21 - 22	General/Fire
23 - 24	General/Environmental Resilience

(Continued next page)

Memo to the Goshen City Common Council and Mayor
September 18, 2023

(Continued from prior page)

<u>Page</u>	<u>Fund/Department</u>
25	Rainy Day
26	Debt Service
27	Fire Pension
28	Police Pension
29	Local Road And Streets
30 - 31	Motor Vehicle Highway
32	Motor Vehicle Highway Restricted
33	Cumulative Capital Improvement Fire
34	Township Fire Support
35 - 38	Park And Recreation
39 - 40	Aviation
41	Cumulative Capital Improvement
42	Cumulative Capital Development
43	Cumulative Capital Improvement/Storm Sewer
44	Economic Development Income Tax
45	Probation
46	Economic Improvement District
47	Public Safety Local Option Income Tax
48	Court Fees
49	Unsafe Building
50	Residential Lease Fees
51	Law Enforcement Continuing Education (#2)
52	Redevelopment Non-Reverting
53 - 54	Storm Water Management
55	TIF Bond And Interest
56	Southeast Goshen TIF
57	TIF Lippert/Dierdorff
58	Construction Riverrace/Us33 TIF
59	American Rescue Plan Grant

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/COMMON COUNCIL

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	101-510-02-411.0140	COUNCIL/PART TIME	106,788	110,428	113,900	117,900
PERSONAL SERVICES	Salaries and Wages	101-510-02-411.0153	COUNCIL/SPECIALTY PAY	-	-	-	-
PERSONAL SERVICES	Salaries and Wages	101-510-02-411.0159	COUNCIL/TECHNOLOGY STIPEND	1,969	1,990	3,500	3,500
PERSONAL SERVICES	Employee Benefits	101-510-02-413.0100	COUNCIL/SOCIAL SECURITY	6,743	6,970	7,280	7,530
PERSONAL SERVICES	Employee Benefits	101-510-02-413.0200	COUNCIL/MEDICARE	1,577	1,630	1,710	1,760
SUPPLIES	Office Supplies	101-510-02-421.0200	COUNCIL/STATIONERY/PRINTING	25	-	1,000	1,000
SUPPLIES	Office Supplies	101-510-02-421.0501	COUNCIL/RETREAT	338	71	1,000	1,000
SERVICES & CHARGES	Communication and Transportation	101-510-02-432.0301	COUNCIL/TRAVEL EXPENSES	1,657	-	3,500	3,500
SERVICES & CHARGES	Printing and Advertising	101-510-02-433.0101	COUNCIL/PULICATION-PRINT	-	-	-	-
SERVICES & CHARGES	Other Services and Charges	101-510-02-439.0100	COUNCIL/GOODWIN SCHOLARSH	-	-	-	-
SERVICES & CHARGES	Other Services and Charges	101-510-02-439.0700	COUNCIL/ELECTION EXPENSE	-	-	90,000	-
GENERAL/COMMON COUNCIL TOTAL				\$119,097	\$121,089	\$221,890	\$136,190

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/MAYOR

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	101-510-03-411.0130	MAYOR/FULLTIME PERSONNEL	238,949	367,546	318,000	384,300
PERSONAL SERVICES	Salaries and Wages	101-510-03-411.0151	MAYOR/INCREMENT	1,900	2,336	2,400	300
PERSONAL SERVICES	Salaries and Wages	101-510-03-411.0152	MAYOR/LONGEVITY	-	2,925	-	-
PERSONAL SERVICES	Employee Benefits	101-510-03-413.0100	MAYOR/SOCIAL SECURITY	14,131	21,803	20,620	23,850
PERSONAL SERVICES	Employee Benefits	101-510-03-413.0200	MAYOR/MEDICARE	3,305	5,099	4,825	5,580
PERSONAL SERVICES	Employee Benefits	101-510-03-413.0300	MAYOR/RETIREMENT	31,129	53,093	47,425	54,620
PERSONAL SERVICES	Employee Benefits	101-510-03-413.0501	MAYOR/INSURANCE	54,029	95,899	78,860	105,500
PERSONAL SERVICES	Employee Benefits	101-510-03-413.0700	MAYOR/CELL PHONE	1,610	1,975	1,800	2,400
PERSONAL SERVICES	Employee Benefits	101-510-03-413.0701	MAYOR/CLOTHING/BOOT/FITNES	250	300	400	400
SUPPLIES	Office Supplies	101-510-03-421.0200	MAYOR/STATIONERY AND PRINT	10	-	500	500
SUPPLIES	Office Supplies	101-510-03-421.0500	MAYOR/OTHER OFFICE EXPENSE	997	1,438	3,000	3,000
SERVICES & CHARGES	Communication and Transportation	101-510-03-432.0201	MAYOR/POSTAGE	-	-	400	400
SERVICES & CHARGES	Communication and Transportation	101-510-03-432.0301	MAYOR/TRAVEL EXPENSES	2,782	6,167	5,500	6,000
SERVICES & CHARGES	Printing and Advertising	101-510-03-433.0501	MAYOR/OTHER PRINT & ADVERT	132	-	200	200
SERVICES & CHARGES	Other Services and Charges	101-510-03-439.0301	MAYOR/SUBSCRIPTION DUES	1,029	1,308	1,000	1,000
GENERAL/MAYOR TOTAL				\$350,253	\$559,889	\$484,930	\$588,050

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/CLERK-TREASURER

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	101-510-04-411.0130	C-T/FULL TIME PERSONNEL	354,644	377,500	400,000	417,800
PERSONAL SERVICES	Salaries and Wages	101-510-04-411.0140	C-T/PART-TIME PERSONNEL	19,875	13,563	47,000	53,000
PERSONAL SERVICES	Salaries and Wages	101-510-04-411.0151	C-T/INCREMENT	1,592	2,536	2,000	3,000
PERSONAL SERVICES	Salaries and Wages	101-510-04-411.0160	C-T/OVERTIME	10,085	9,697	15,000	10,000
PERSONAL SERVICES	Employee Benefits	101-510-04-413.0100	C-T SOCIAL SECURITY	21,899	22,849	28,200	30,000
PERSONAL SERVICES	Employee Benefits	101-510-04-413.0200	C-T/MEDICARE	5,122	5,344	6,600	7,100
PERSONAL SERVICES	Employee Benefits	101-510-04-413.0300	C-T/RETIREMENT	51,861	54,219	59,300	61,200
PERSONAL SERVICES	Employee Benefits	101-510-04-413.0501	C-T/INSURANCE	122,122	126,158	138,005	148,000
PERSONAL SERVICES	Salaries and Wages	101-510-04-413.0700	C-T/CELL PHONE	-	600	1,200	1,200
PERSONAL SERVICES	Employee Benefits	101-510-04-413.0701	C-T/CLOTHING/BOOT/FITNESS	750	339	750	800
SUPPLIES	Office Supplies	101-510-04-421.0501	C-T/OTHER OFFICE SUPPLIES	6,469	5,840	13,000	13,000
SUPPLIES	Repair and Maintenance Supplies	101-510-04-423.0300	C-T/REPAIRS TO EQUIPMENT	-	-	-	-
SERVICES & CHARGES	Professional Services	101-510-04-431.0000	C-T/PROFESSIONAL SERVICES	5,410	-	1,000	3,000
SERVICES & CHARGES	Professional Services	101-510-04-431.0502	C-T/CONTRACTUAL SERVICES	-	-	-	-
SERVICES & CHARGES	Communication and Transportation	101-510-04-432.0201	C-T/POSTAGE	2,911	3,952	3,500	4,500
SERVICES & CHARGES	Communication and Transportation	101-510-04-432.0301	C-T/TRAVEL EXPENSES	2,347	5,530	4,500	4,500
SERVICES & CHARGES	Other Services and Charges	101-510-04-439.0301	C-T/SUBSCRIPTION & DUES	2,797	2,493	2,000	2,000
SERVICES & CHARGES	Other Services and Charges	101-510-04-439.0906	C-T/OTHER SERVICE CHARGE	-	-	-	-
SERVICES & CHARGES	Other Services and Charges	101-510-04-439.0910	C-T/INSTRUCTION	3,181	6,896	6,000	6,000
SERVICES & CHARGES	Other Services and Charges	101-510-04-499.0001	C-T/UNAPPROPRIATED	-	-	-	-
GENERAL/CLERK-TREASURER TOTAL				\$611,065	\$637,516	\$728,055	\$765,100

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/LEGAL

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	101-510-05-411.0130	LEGAL/FULLTIME PERSONNEL	365,473	438,016	569,340	591,300
PERSONAL SERVICES	Salaries and Wages	101-510-05-411.0140	LEGAL/PART-TIME PERSONNEL	17,381	17,766	-	-
PERSONAL SERVICES	Salaries and Wages	101-510-05-411.0151	LEGAL/INCREMENT	3,076	3,529	4,150	4,200
PERSONAL SERVICES	Employee Benefits	101-510-05-413.0100	LEGAL/SOCIAL SECURITY	22,096	26,329	35,600	36,920
PERSONAL SERVICES	Employee Benefits	101-510-05-413.0200	LEGAL/MEDICARE	5,168	6,158	8,326	8,640
PERSONAL SERVICES	Employee Benefits	101-510-05-413.0300	LEGAL/RETIREMENT	51,086	61,177	80,317	84,600
PERSONAL SERVICES	Employee Benefits	101-510-05-413.0501	LEGAL/INSURANCE	104,140	124,060	161,511	172,900
PERSONAL SERVICES	Employee Benefits	101-510-05-413.0701	LEGAL/CLOTHING/BOOT/FITNESS	450	97	700	700
SUPPLIES	Office Supplies	101-510-05-421.0501	LEGAL/OTHER OFFICE EXPENSE	3,920	3,038	5,000	5,000
SUPPLIES	Other Supplies	101-510-05-429.0503	LEGAL/OTHER SUPPLIES	-	-	-	-
SERVICES & CHARGES	Professional Services	101-510-05-431.0000	LEGAL/PROFESSIONAL SERVICES	70,272	35,844	-	-
SERVICES & CHARGES	Professional Services	101-510-05-431.0502	LEGAL/LOOSELEAF SERVICES	-	-	-	-
SERVICES & CHARGES	Communication and Transportation	101-510-05-432.0201	LEGAL/POSTAGE	539	1,704	3,000	3,000
SERVICES & CHARGES	Communication and Transportation	101-510-05-432.0301	LEGAL/TRAVEL EXPENSES	-	271	1,300	1,400
SERVICES & CHARGES	Printing and Advertising	101-510-05-433.0501	LEGAL/OTHER PRINTING & ADV	8,084	3,959	21,000	21,000
SERVICES & CHARGES	Other Services and Charges	101-510-05-439.0800	LEGAL/SUBSCRIPTIONS & DUES	534	1,011	1,860	1,900
SERVICES & CHARGES	Other Services and Charges	101-510-05-439.0901	LEGAL/OTHER SERVICES AND C	5,312	7,606	8,950	9,450
SERVICES & CHARGES	Other Services and Charges	101-510-05-439.0910	LEGAL/INSTRUCTION	219	439	1,225	1,225
GENERAL/LEGAL TOTAL				\$657,750	\$731,004	\$902,279	\$942,235

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/COURT

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	101-510-06-411.0130	COURT/FULL-TIME PERSONNEL	229,772	242,682	254,000	276,000
SERVICES & CHARGES	Other Services and Charges	101-510-06-411.0140	COURT/PART-TIME PERSONNEL	-	-	10,500	12,000
PERSONAL SERVICES	Salaries and Wages	101-510-06-411.0151	COURT/INCREMENT	1,800	2,200	2,500	3,000
PERSONAL SERVICES	Employee Benefits	101-510-06-413.0100	COURT/SOCIAL SECURITY	13,302	14,080	16,400	18,100
PERSONAL SERVICES	Employee Benefits	101-510-06-413.0200	COURT/MEDICARE	3,111	3,293	3,850	4,220
PERSONAL SERVICES	Employee Benefits	101-510-06-413.0300	COURT/RETIREMENT	25,473	27,105	36,100	39,620
PERSONAL SERVICES	Employee Benefits	101-510-06-413.0501	COURT/INSURANCE	71,928	75,203	79,000	84,400
PERSONAL SERVICES	Employee Benefits	101-510-06-413.0701	COURT/CLOTHING/BOOT/FITNESS	-	-	500	500
SERVICES & CHARGES	Professional Services	101-510-06-431.0500	COURT/OTHER PROFESSIONAL F	23,361	18,546	25,000	30,000
SERVICES & CHARGES	Communication and Transportation	101-510-06-432.0300	COURT/TRAVEL EXPENSE	-	452	2,000	2,000
SERVICES & CHARGES	Other Services and Charges	101-510-06-439.0300	COURT/SUBSCRIPTIONS & DUES	-	-	-	-
GENERAL/COURT TOTAL				\$368,747	\$383,561	\$429,850	\$469,840

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/BOARD OF WORKS

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	101-510-07-411.0130	BD WORKS/FULLTIME PERSONNEL	56,428	63,088	44,330	-
PERSONAL SERVICES	Salaries and Wages	101-510-07-411.0140	BD WORKS/PARTTIME PERSONNEL	18,903	18,986	42,180	21,000
PERSONAL SERVICES	Salaries and Wages	101-510-07-411.0151	BD WORKS/INCREMENT PAY	860	1,027	1,100	1,300
PERSONAL SERVICES	Salaries and Wages	101-510-07-411.2000	BD WORKS/WAGE CONTINGENCY	7,868	-	25,000	200,000
PERSONAL SERVICES	Employee Benefits	101-510-07-413.0100	BD WORKS/SOCIAL SECURITY	4,426	4,897	5,440	1,390
PERSONAL SERVICES	Employee Benefits	101-510-07-413.0200	BD WORKS/MEDICARE TAX	1,035	1,145	1,275	330
PERSONAL SERVICES	Employee Benefits	101-510-07-413.0300	BD WORKS/RETIREMENT	5,909	6,208	6,125	-
PERSONAL SERVICES	Employee Benefits	101-510-07-413.0501	BD WORKS/HEALTH INSURANCE	17,982	18,801	19,715	-
PERSONAL SERVICES	Employee Benefits	101-510-07-413.0701	BD WORKS/CLOTHING/BOOT/FIT	-	50	150	-
SUPPLIES	Office Supplies	101-510-07-421.0101	BD WORKS/LEGAL NOTICES PUB	2,041	1,211	3,000	3,000
SUPPLIES	Office Supplies	101-510-07-421.0500	BD WORKS/OTHER OFFICE EXP	4,676	27,168	25,000	25,000
SUPPLIES	Office Supplies	101-510-07-421.0501	BD WORKS/COPIER SUPPLIES	2,621	3,069	2,000	2,000
SUPPLIES	Repair and Maintenance Supplies	101-510-07-423.0110	BD WORKS/BLDG MATERIAL	36	-	6,000	6,000
SUPPLIES	Other Supplies	101-510-07-429.0001	BD WORKS/OTHER OPERATING	13,368	9,738	15,000	15,000
SUPPLIES	Other Supplies	101-510-07-429.0002	BD WORKS/ELECTICAL SUPPLIES	23,471	21,000	25,000	25,000
SERVICES & CHARGES	Professional Services	101-510-07-431.0501	BD WORKS/SERVICES CONTRACT	344,668	479,757	290,000	120,000
SERVICES & CHARGES	Professional Services	101-510-07-431.0502	BD WORKS/MAINT CONTRACTS	9,514	1,478	14,000	14,000
SERVICES & CHARGES	Professional Services	101-510-07-431.0503	BD WORKS/MEDICAL EXPENSES	100	50	-	-
SERVICES & CHARGES	Professional Services	101-510-07-431.0504	BD WORKS/MOSQUITO CONTROL	26,967	26,293	25,000	33,000
SERVICES & CHARGES	Professional Services	101-510-07-431.0505	BD WORKS/PROFESSIONAL SERV	46,097	52,885	200,000	50,000
SERVICES & CHARGES	Professional Services	101-510-07-431.0506	BD WORKS/MAYOR'S ART COUNC	8,000	-	20,000	20,000

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/BOARD OF WORKS (CONTINUED)

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES & CHARGES	Professional Services	101-510-07-431.0507	BD WORKS/ERP MAINTENANCE UPGRADE	-	-	-	18,000
SERVICES & CHARGES	Professional Services	101-510-07-431.0508	BD WORKS/ENVIRONMENTAL CTR	-	-	-	220,000
SERVICES & CHARGES	Communication and Transportation	101-510-07-432.0201	BD WORKS/POSTAGE	219	118	500	500
SERVICES & CHARGES	Communication and Transportation	101-510-07-432.0301	BD WORKS/ TRAVEL EXPENSES	-	9,455	12,000	12,000
SERVICES & CHARGES	Communication and Transportation	101-510-07-432.0401	BD WORKS/TELEPHONE	42,011	43,015	45,000	45,000
SERVICES & CHARGES	Communication and Transportation	101-510-07-432.0501	BD WORKS/OTHER COMM-TRANSP	67,167	56,983	70,000	75,000
SERVICES & CHARGES	Printing and Advertising	101-510-07-433.0101	BD WORKS/PRINT-ADV	1,098	272	2,000	2,000
SERVICES & CHARGES	Insurance	101-510-07-434.0501	BD WORKS/OTHER INSURANCE	709,575	596,793	700,000	600,000
SERVICES & CHARGES	Utility Services	101-510-07-435.0101	BD WORKS/ELECTRICITY	382,357	310,796	400,000	400,000
SERVICES & CHARGES	Utility Services	101-510-07-435.0201	BD WORKS/GAS	26,245	71,987	75,000	75,000
SERVICES & CHARGES	Utility Services	101-510-07-435.0401	BD WORKS/ WATER	22,426	24,665	24,000	25,000
SERVICES & CHARGES	Utility Services	101-510-07-435.0501	BD WORKS/STORMWATER FEES	5,995	6,636	10,000	10,000
SERVICES & CHARGES	Repairs and Maintenance	101-510-07-436.0101	BD WORKS/EQUIPMENT REPAIRS	-	-	20,000	-
SERVICES & CHARGES	Repairs and Maintenance	101-510-07-436.0102	BD WORKS/ELECTRICAL MAINT	21,011	13,641	40,000	40,000
SERVICES & CHARGES	Rentals	101-510-07-437.0300	BD WORKS/LEASE RENTAL FEES	3,990	-	20,000	-
SERVICES & CHARGES	Rentals	101-510-07-437.0501	BD WORKS/CATCH BASIN RENTAL	49,311	49,696	51,000	53,000
SERVICES & CHARGES	Other Services and Charges	101-510-07-439.0301	BD WORKS/SUBSCRIPTIONS & DU	11,965	125	20,000	20,000
SERVICES & CHARGES	Other Services and Charges	101-510-07-439.0400	BD WORKS/OFFICIAL BONDS	2,965	4,075	7,000	7,000
SERVICES & CHARGES	Other Services and Charges	101-510-07-439.0501	BD WORKS/MEMORIAL DAY EXP	1,000	1,000	1,000	2,500
SERVICES & CHARGES	Other Services and Charges	101-510-07-439.0901	BD WORKS/APP-RECORDER FEES	330	655	2,000	2,000

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/BOARD OF WORKS (CONTINUED)

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES & CHARGES	Other Services and Charges	101-510-07-439.0902	BD WORKS/BANK CHARGES	64,420	90,136	80,000	-
SERVICES & CHARGES	Other Services and Charges	101-510-07-439.0903	BD WORKS/OTHER SVC CHARGES	3,385	4,555	5,000	-
SERVICES & CHARGES	Other Services and Charges	101-510-07-439.0910	BD WORKS/EDUCATION & PROMO	4,512	13,073	15,000	15,000
SERVICES & CHARGES	Other Services and Charges	101-510-07-439.0911	BD WORKS/EMERGENCY SUPP SVCS	56,194	37,430	-	-
SERVICES & CHARGES	Other Services and Charges	101-510-07-439.0930	BD WORKS/TRASH COLLECTION	1,438,223	1,613,752	2,300,000	2,200,000
CAPITAL OUTLAYS	Land	101-510-07-441.0001	BD WORKS/PROPERTY ACQUISITION	-	-	100,000	-
CAPITAL OUTLAYS	Infrastructure	101-510-07-442.0001	BD WORKS/CAPITAL PROJECTS	1,001,486	1,621,203	650,000	650,000
CAPITAL OUTLAYS	Improvements Other Than Building	101-510-07-444.0500	BD WORKS?LANDSCAPING	3,992	-	15,000	-
CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	101-510-07-445.0201	BD WORKS/ OTHER EQUIPMENT	38,632	134,667	400,000	400,000
GENERAL/BOARD OF WORKS TOTAL				\$4,553,479	\$5,441,579	\$5,834,815	\$5,409,020

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/TECHNOLOGY

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	101-510-08-411.0130	TECH/FULL-TIME PERSONNEL	-	-	-	300,000
SERVICES & CHARGES	Other Services and Charges	101-510-08-411.0140	TECH/PART-TIME PERSONNEL	-	-	-	28,000
PERSONAL SERVICES	Employee Benefits	101-510-08-413.0100	TECH/SOCIAL SECURITY	-	-	-	20,400
PERSONAL SERVICES	Employee Benefits	101-510-08-413.0200	TECH/MEDICARE	-	-	-	4,800
PERSONAL SERVICES	Employee Benefits	101-510-08-413.0300	TECH/RETIREMENT	-	-	-	4,300
PERSONAL SERVICES	Employee Benefits	101-510-08-413.0501	TECH/INSURANCE	-	-	-	85,000
PERSONAL SERVICES	Employee Benefits	101-510-08-413.0700	TECH/CELL PHONE	-	-	-	1,800
SERVICES & CHARGES	Employee Benefits	101-510-08-413.0701	TECH/CLOTHING/BOOT/FITNESS	-	-	-	450
SERVICES & CHARGES	Office Supplies	101-510-08-432.0300	TECH/OTHER EQUIPMENT	-	-	-	20,000
SERVICES & CHARGES	Office Supplies		TECH/OTHER OFFICE EXPENSES	-	-	-	10,000
SERVICES & CHARGES	Professional Services		TECH/PROFESSIONAL SERVICES				50,000
SERVICES & CHARGES	Professional Services		TECH/CONTRACTUAL SERVICES				50,000
SERVICES & CHARGES	Other Services and Charges		TECH/SUBSCRIPTIONS & DUES	-	-	-	20,000
SERVICES & CHARGES	Other Services and Charges	101-510-08-439.0300	TECH/SOFTWARE	-	-	-	100,000
GENERAL/TECHNOLOGY TOTAL				\$0	\$0	\$0	\$694,750

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/CEMETERY

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	101-510-09-411.0130	CEMETERY/FULLTIME PERSON	105,178	115,560	164,685	169,920
PERSONAL SERVICES	Salaries and Wages	101-510-09-411.0140	CEMETERY/PARTTIME PERSON	53,335	47,816	82,000	85,000
PERSONAL SERVICES	Salaries and Wages	101-510-09-411.0151	CEMETERY/INCREMENT	1,600	1,800	2,100	2,300
PERSONAL SERVICES	Salaries and Wages	101-510-09-411.0160	CEMETERY/OVERTIME	-	2,465	3,200	3,600
PERSONAL SERVICES	Employee Benefits	101-510-09-413.0100	CEMETERY/SOCIAL SECURITY	9,422	9,824	15,615	16,175
PERSONAL SERVICES	Employee Benefits	101-510-09-413.0200	CEMETERY/MEDICARE	2,203	2,298	3,660	3,785
PERSONAL SERVICES	Employee Benefits	101-510-09-413.0300	CEMETERY/RETIREMENT	15,151	16,958	24,115	24,970
PERSONAL SERVICES	Employee Benefits	101-510-09-413.0501	CEMETERY/INSURANCE	34,729	37,601	59,150	63,290
PERSONAL SERVICES	Employee Benefits	101-510-09-413.0701	CEMETERY/CLOTHING/BOOT/FIT	89	200	300	300
SUPPLIES	Office Supplies	101-510-09-421.0501	CEMETERY/OTHER OFFICE SUPPL	246	193	250	300
SUPPLIES	Operating Supplies	101-510-09-422.0210	CEMETERY/GAS, DIESEL, PROP	10,233	11,935	16,500	16,700
SUPPLIES	Operating Supplies	101-510-09-423.0300	CEMETERY/SECURITY MONITORING	-	-	-	650
SUPPLIES	Repair and Maintenance Supplies	101-510-09-423.0110	CEMETERY/BLDG MATERIAL &	1,590	1,242	1,400	1,500
SUPPLIES	Repair and Maintenance Supplies	101-510-09-423.0125	CEMETERY/REPAIRS BLDG/ST	1,398	1,601	2,700	2,700
SUPPLIES	Repair and Maintenance Supplies	101-510-09-423.0201	CEMETERY/REPAIR PARTS	352	717	900	-
SUPPLIES	Other Supplies	101-510-09-429.0001	CEMETERY/OTHER OPERATING	4,228	4,817	4,500	3,950
SUPPLIES	Other Supplies	101-510-09-429.0002	CEMETERY/OTHER SUPPLIES	-	-	-	-
SERVICES & CHARGES	Professional Services	101-510-09-431.0501	CEMETERY/TREE TRIM & REMOV	5,310	6,000	6,000	6,800
SERVICES & CHARGES	Professional Services	101-510-09-431.0502	CEMETERY/FOR TREE PURCHASE	90	100	200	4,400
SERVICES & CHARGES	Professional Services	101-510-09-431.0505	CEMETERY/PROF SVCS	-	-	-	-

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/CEMETERY (CONTINUED)

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES & CHARGES	Repairs and Maintenance	101-510-09-436.0201	CEMETERY/EQUIPMENT REPAIR	697	743	800	1,800
SERVICES & CHARGES	Repairs and Maintenance	101-510-09-436.0301	STREET,ALLEY&SEWER	264	480	550	600
SERVICES & CHARGES	Professional Services	101-510-09-436.0503	CEMETERY/REPAIR BLDG-STRUCT	10,422	1,012	1,200	2,300
SERVICES & CHARGES	Repairs and Maintenance	101-510-09-436.0505	CEMETERY/ROCKRUN MOVES	1,055	3,510	3,800	3,800
SERVICES & CHARGES	Rentals	101-510-09-437.0500	CEMETERY/OTHER RENTALS	-	-	-	-
SERVICES & CHARGES	Rentals	101-510-09-437.0501	CEMETERY/LOT RE-PURCHASE	-	-	-	-
CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	101-510-09-445.0501	CEMETERY/MACHINERY&TOOLS	18,079	40,665	40,000	105,000
SERVICES & CHARGES	Other Services and Charges	101-510-09-499.0001	CEMETERY/NON-APPROPRIATED	-	-	-	-
GENERAL/CEMETERY TOTAL				\$275,671	\$307,537	\$433,625	\$519,840

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/COMMUNITY RELATIONS COMMITTEE

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	101-510-01-411.0130	CRC/Full-Time Personnel	-	-	53,040	56,900
PERSONAL SERVICES	Salaries and Wages	101-510-01-411.0140	CRC/Part-Time Personnel	19,422	-	-	-
PERSONAL SERVICES	Salaries and Wages	101-510-01-411.0151	CRC/Increment	-	-	200	-
PERSONAL SERVICES	Employee Benefits	101-510-01-413.0100	CRC/Social Security	1,188	-	3,350	3,530
PERSONAL SERVICES	Employee Benefits	101-510-01-413.0200	CRC/Medicare	278	-	785	830
PERSONAL SERVICES	Employee Benefits	101-510-01-413.0300	CRC/Retirement	-	-	7,660	8,080
PERSONAL SERVICES	Employee Benefits	101-510-01-413.0501	CRC/Insurance	-	-	19,720	21,100
PERSONAL SERVICES	Employee Benefits	101-510-01-413.0700	CRC/Cell Phone	276	-	600	600
PERSONAL SERVICES	Employee Benefits	101-510-01-413.0701	CRC/Clothing/Boot/Fitness	-	-	100	100
SUPPLIES	Office Supplies	101-510-01-421.0501	CRC/OTHER OFFICE EXPENSES	-	-	200	200
SERVICES & CHARGES	Professional Services	101-510-01-431.0501	CRC/PROFESSIONAL SERVICES	-	-	1,500	1,500
SERVICES & CHARGES	Professional Services	101-510-01-431.0502	CRC/CONTRACTUAL SERVICES	-	-	3,000	3,000
SERVICES & CHARGES	Communication and Transportation	101-510-01-432.0301	CRC/TRAVEL EXPENSES	-	-	1,000	1,000
SERVICES & CHARGES	Printing and Advertising	101-510-01-433.0501	CRC/OTHER PRINTING & ADVERT	25	336	1,000	1,000
SERVICES & CHARGES	Other Services and Charges	101-510-01-439.0501	CRC/DIVERSITY DAY EXPENSES	-	2,900	3,000	3,000
SERVICES & CHARGES	Other Services and Charges	101-510-01-439.0910	CRC/EDUCATION & PROMOTION	518	1,636	4,000	4,000
GENERAL/COMMUNITY RELATIONS COMMITTEE TOTAL				\$21,707	\$4,872	\$99,155	\$104,840

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/ENGINEERING

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	101-510-10-411.0130	ENGINEER/FULLTIME PERSONELL	574,401	619,335	725,000	623,000
PERSONAL SERVICES	Salaries and Wages	101-510-10-411.0140	ENGINEER/PARTTIME PERSONELL	25,643	26,403	42,000	17,000
PERSONAL SERVICES	Salaries and Wages	101-510-10-411.0151	ENGINEER/INCREMENT	6,272	7,634	8,000	8,500
PERSONAL SERVICES	Salaries and Wages	101-510-10-411.0160	ENGINEER/OVERTIME	832	219	10,000	10,000
PERSONAL SERVICES	Employee Benefits	101-510-10-413.0100	ENGINEER/SOCIAL SECURITY	35,145	37,640	48,000	40,830
PERSONAL SERVICES	Employee Benefits	101-510-10-413.0200	ENGINEER/MEDICARE	8,219	8,803	11,400	9,550
PERSONAL SERVICES	Employee Benefits	101-510-10-413.0300	ENGINEER/RETIREMENT	83,042	89,060	105,000	91,100
PERSONAL SERVICES	Employee Benefits	101-510-10-413.0501	ENGINEER/INSURANCE	161,837	180,200	217,000	233,000
PERSONAL SERVICES	Employee Benefits	101-510-10-413.0700	ENGINEER/CELL PHONE	4,539	4,630	7,000	7,000
PERSONAL SERVICES	Employee Benefits	101-510-10-413.0701	ENGINEER/CLOTHING/BOOT/FIT	450	349	1,150	1,150
SUPPLIES	Office Supplies	101-510-10-421.0201	ENGINEER/STATIONERY & PRINT	1,000	168	1,000	1,000
SUPPLIES	Office Supplies	101-510-10-421.0501	ENGINEER/OTHER OFFICE EXPEN	561	2,176	6,000	6,000
SUPPLIES	Operating Supplies	101-510-10-422.0210	ENGINEER/GAS, DIESEL, PROPAN	1,371	2,064	2,500	2,500
SUPPLIES	Repair and Maintenance Supplies	101-510-10-423.0201	ENGINEER/REPAIR PARTS	-	-	-	-
SUPPLIES	Other Supplies	101-510-10-429.0001	ENGINEER/OTHER SUPPLIES	831	3,595	4,000	4,000
SERVICES & CHARGES	Professional Services	101-510-10-431.0200	ENGINEER/SAL REIMB	-	-	-	-
SERVICES & CHARGES	Professional Services	101-510-10-431.0201	ENGINEER/PROFESSIONAL SVCS	-	-	2,000	2,000
SERVICES & CHARGES	Communication and Transportation	101-510-10-432.0201	ENGINEER/POSTAGE	766	1,054	1,200	1,200
SERVICES & CHARGES	Communication and Transportation	101-510-10-432.0301	ENGINEER/TRAVEL EXPENSES	650	951	3,000	3,000
SERVICES & CHARGES	Printing and Advertising	101-510-10-433.0101	ENGINEER/OTHER PRINTING	400	-	400	400
SERVICES & CHARGES	Repairs and Maintenance	101-510-10-436.0201	ENGINEER/EQUIPMENT REPAIRS	-	1,320	3,000	3,000
SERVICES & CHARGES	Other Services and Charges	101-510-10-439.0301	ENGINEER/SUBSCRIPT & DUES	411	522	1,000	700
CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	101-510-10-445.0001	ENGINEER/OTHER EQUIPMENT	1,949	1,231	-	-
GENERAL/ENGINEERING TOTAL				\$908,319	\$987,354	\$1,198,650	\$1,064,930

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/BUILDING

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	101-510-15-411.0130	BLDG DEPT/FULLTIME PERSONEL	236,266	243,902	269,987	293,500
PERSONAL SERVICES	Salaries and Wages	101-510-15-411.0140	BLDG DEPT/PARTTIME PERSONEL	1,065	-	20,000	21,600
PERSONAL SERVICES	Salaries and Wages	101-510-15-411.0151	BLDG DEPT/INCREMENT	1,800	2,125	2,500	2,100
PERSONAL SERVICES	Employee Benefits	101-510-15-413.0100	BLDG DEPT/SOCIAL SECURITY	14,060	13,655	16,500	19,670
PERSONAL SERVICES	Employee Benefits	101-510-15-413.0201	BLDG DEPT/MEDICARE	3,288	3,194	3,900	4,600
PERSONAL SERVICES	Employee Benefits	101-510-15-413.0300	BLDG DEPT/RETIREMENT	40,129	34,519	36,000	42,000
PERSONAL SERVICES	Employee Benefits	101-510-15-413.0501	BLDG DEPT/INSURANCE	78,364	85,712	81,190	84,400
PERSONAL SERVICES	Employee Benefits	101-510-15-413.0700	BLDG DEPT/CELL PHONE	1,800	1,800	1,950	1,950
PERSONAL SERVICES	Employee Benefits	101-510-15-413.0701	BLDG DEPT/CLOTHING/BOOT/FIT	185	345	400	400
SUPPLIES	Office Supplies	101-510-15-421.0502	BLDG DEPT/OTHER OFFIC EXPEN	2,008	2,920	4,000	4,000
SUPPLIES	Operating Supplies	101-510-15-422.0210	BLDG DEPT/GAS, DIESEL, PROP	3,415	5,924	8,000	8,000
SERVICES & CHARGES	Professional Services	101-510-15-431.0301	BLDG DEPT/PROFESSIONAL SVC	-	17,250	15,500	25,000
SERVICES & CHARGES	Communication and Transportation	101-510-15-432.0201	BLDG DEPT/POSTAGE	2,004	2,481	5,000	7,000
SERVICES & CHARGES	Communication and Transportation	101-510-15-432.0301	BLDG DEPT/TRAVEL EXPENSES	874	489	3,000	5,000
SERVICES & CHARGES	Repairs and Maintenance	101-510-15-436.0201	BLD DEPT/EQUIPMENT REPAIR	235	-	1,000	1,000
SERVICES & CHARGES	Other Services and Charges	101-510-15-439.0301	BLDG DEPT/SUBSCRIPTION-DUES	450	605	1,000	1,000
SERVICES & CHARGES	Other Services and Charges	101-510-15-439.0910	BLDG DEPT/INSTRUCTION	539	1,211	4,500	4,500
SERVICES & CHARGES	Other Services and Charges	101-510-15-499.0001	BLDG DEPT/NON APPROPRIATED	-	-	-	-
GENERAL/BUILDING TOTAL				\$386,482	\$416,132	\$474,427	\$525,720

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/PLANNING AND ZONING

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	101-510-16-411.0130	PLANNING/FULL TIME PERSON	243,074	229,583	249,000	256,500
PERSONAL SERVICES	Salaries and Wages	101-510-16-411.0140	PLANNING/ PART TIME PERSON	-	-	-	-
PERSONAL SERVICES	Salaries and Wages	101-510-16-411.0151	PLANNING/INCREMENT	3,800	3,900	4,000	4,200
PERSONAL SERVICES	Salaries and Wages	101-510-16-411.0160	PLANNING/OVERTIME	3,717	9,366	8,400	10,200
PERSONAL SERVICES	Employee Benefits	101-510-16-413.0100	PLANNING/SOCIAL SECURITY	13,812	13,773	16,250	16,850
PERSONAL SERVICES	Employee Benefits	101-510-16-413.0200	PLANNING/MEDICARE	3,230	3,221	3,800	4,000
PERSONAL SERVICES	Employee Benefits	101-510-16-413.0300	PLANNING/RETIREMENT	35,545	36,222	37,000	38,500
PERSONAL SERVICES	Employee Benefits	101-510-16-413.0501	PLANNING/INSURANCE	76,423	75,929	78,860	84,400
PERSONAL SERVICES	Employee Benefits	101-510-16-413.0701	PLANNING/CLOTHING/BOOT/FIT	282	200	400	400
SUPPLIES	Office Supplies	101-510-16-421.0201	PLANNING/STATIONERY & PRINT	-	-	-	-
SUPPLIES	Office Supplies	101-510-16-421.0501	PLANNING/OTHER OFFICE EXP	1,389	487	2,000	2,250
SUPPLIES	Other Supplies	101-510-16-429.0000	PLANNING/PHOTO SUPPLIES	-	-	-	-
SERVICES & CHARGES	Professional Services	101-510-16-431.0101	PLANNING/LEGAL NOTICES PUB	964	1,137	1,500	1,500
SERVICES & CHARGES	Professional Services	101-510-16-431.0201	PLANNING/PROFESSIONAL SVCS	-	-	-	-
SERVICES & CHARGES	Communication and Transportation	101-510-16-432.0201	PLANNING/POSTAGE	1,691	2,182	1,750	1,500
SERVICES & CHARGES	Communication and Transportation	101-510-16-432.0301	PLANNING/TRAVEL EXPENSES	24	1,220	5,500	5,500
SERVICES & CHARGES	Other Services and Charges	101-510-16-439.0301	PLANNING/PROFESSIONAL LIBR	-	-	500	500
SERVICES & CHARGES	Other Services and Charges	101-510-16-439.0302	PLANNING/SUBSCRIPTION-DUES	1,194	739	2,500	1,000
SERVICES & CHARGES	Other Services and Charges	101-510-16-439.0500	PLANNING/COMPREHENSIVE	-	-	-	-
SERVICES & CHARGES	Other Services and Charges	101-510-16-439.0910	PLANNING/EDUCATION	-	-	-	-
SERVICES & CHARGES	Other Services and Charges	101-510-16-499.0001	PLANNING/NON-APPROPRIATED	-	-	-	-
GENERAL/PLANNING AND ZONING TOTAL				\$385,145	\$377,959	\$411,460	\$427,300

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/CENTRAL GARAGE

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	101-510-18-411.0130	CENTRAL GARAGE/FULL TIME PE	454,722	437,596	590,000	690,000
PERSONAL SERVICES	Salaries and Wages	101-510-18-411.0140	CENTRAL GARAGE/PART TIME PE	-	-	-	-
PERSONAL SERVICES	Salaries and Wages	101-510-18-411.0151	CENTRAL GARAGE/INCREMENT	5,000	5,300	4,700	5,400
PERSONAL SERVICES	Salaries and Wages	101-510-18-411.0152	CENTRAL GARAGE /CERTIFICATION	4,700	3,800	6,900	9,600
PERSONAL SERVICES	Salaries and Wages	101-510-18-411.0160	CENTRAL GARAGE/OVERTIME	8,529	12,933	20,000	25,000
PERSONAL SERVICES	Employee Benefits	101-510-18-413.0100	CENTRAL GARAGE/SOCIAL SEC	27,211	26,606	39,000	45,500
PERSONAL SERVICES	Employee Benefits	101-510-18-413.0200	CENTRAL GARAGE/MEDICARE	6,364	6,222	9,100	10,650
PERSONAL SERVICES	Employee Benefits	101-510-18-413.0300	CENTRAL GARAGE/RETIREMENT	66,890	66,323	89,000	104,000
PERSONAL SERVICES	Employee Benefits	101-510-18-413.0501	CENTRAL GARAGE/INSURANCE	164,334	147,662	180,000	232,000
PERSONAL SERVICES	Employee Benefits	101-510-18-413.0700	CENTRAL GARAGE/CELL PHONE	1,200	1,235	1,200	1,800
PERSONAL SERVICES	Employee Benefits	101-510-18-413.0701	CENTRAL GARAGE/CLOTH/BOOT/	3,095	2,882	4,000	4,500
SUPPLIES	Office Supplies	101-510-18-421.0500	CENTRAL GARAGE/OTHER OFFICE	2,190	3,986	4,200	4,200
SUPPLIES	Office Supplies	101-510-18-421.0502	CENTRAL GARAGE/POSTAGE	252	287	400	400
SUPPLIES	Operating Supplies	101-510-18-422.0210	CENTRAL GARAGE/GAS, DIESEL	1,213	12,985	5,000	5,000
SUPPLIES	Operating Supplies	101-510-18-422.0212	CENTRAL GARAGE/LUBRICANTS	37,756	46,099	50,000	75,000
SUPPLIES	Operating Supplies	101-510-18-422.0251	CENTRAL GARAGE/GARAGE & MO	309,504	306,811	360,000	400,000
SUPPLIES	Operating Supplies	101-510-18-422.0351	CENTRAL GARAGE/SMALL TOOLS	7,584	9,647	10,000	10,000
SUPPLIES	Repair and Maintenance Supplies	101-510-18-423.0110	CENTRAL GARAGE/BUILDING MA	5,252	5,918	6,000	36,000
SERVICES & CHARGES	Professional Services	101-510-18-431.0501	CENTRAL GARAGE/MEDICAL EXA	884	452	1,000	1,500

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/CENTRAL GARAGE (CONTINUED)

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES & CHARGES	Communication and Transportation	101-510-18-432.0501	CENTRAL GARAGE/SVCS CONTRA	11,832	11,481	15,000	15,000
SERVICES & CHARGES	Repairs and Maintenance	101-510-18-436.0202	CENTRAL GARAGE/OUTSIDE REP	30,037	113,006	35,000	40,000
SERVICES & CHARGES	Rentals	101-510-18-437.0200	CENTRAL GARAGE/RENTAL OF E	-	-	-	-
SERVICES & CHARGES	Rentals	101-510-18-437.0502	CENTRAL GARAGE/RENTAL UNIF	2,533	2,585	3,200	3,500
SERVICES & CHARGES	Other Services and Charges	101-510-18-439.0910	CENTRAL GARAGE/EDUCATION	819	112	3,000	3,000
CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	101-510-18-445.0501	CENTRAL GARAGE/MACHINERY&TOOLS	5,000	11,481	-	-
SERVICES & CHARGES	Other Services and Charges	101-510-18-499.0001	CENTRAL GARAGE/NON-APPROP	64,621	4,580	-	-
GENERAL/CENTRAL GARAGE TOTAL				\$1,221,522	\$1,239,989	\$1,436,700	\$1,722,050

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/POLICE

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	101-520-11-411.0130	POLICE/FULL TIME PERSONNEL	3,980,382	4,346,174	4,688,550	5,637,000
PERSONAL SERVICES	Salaries and Wages	101-520-11-411.0140	POLICE/PART TIME PERSONNEL	65,036	55,884	67,689	90,100
PERSONAL SERVICES	Salaries and Wages	101-520-11-411.0150	POLICE/HOLIDAY PAY	183,505	201,955	220,586	265,000
PERSONAL SERVICES	Salaries and Wages	101-520-11-411.0151	POLICE/WELLNESS	11,225	9,286	15,000	16,400
PERSONAL SERVICES	Salaries and Wages	101-520-11-411.0152	POLICE/FATAL ALCOHOL CRASH	-	-	-	-
PERSONAL SERVICES	Salaries and Wages	101-520-11-411.0153	POLICE/SPECIALTY PAY	96,831	94,754	135,544	141,000
PERSONAL SERVICES	Salaries and Wages	101-520-11-411.0154	POLICE/COM ORTD POLICING	-	6,778	5,300	5,300
PERSONAL SERVICES	Salaries and Wages	101-520-11-411.0155	POLICE/SHIFT DIFFERENTIAL	23,505	27,935	27,530	28,820
PERSONAL SERVICES	Salaries and Wages	101-520-11-411.0156	POLICE/INCREMENT PAY	134,302	6,235	-	-
PERSONAL SERVICES	Salaries and Wages	101-520-11-411.0157	POLICE/DUI ENFORCE PAY	226	777	13,200	13,200
PERSONAL SERVICES	Salaries and Wages	101-520-11-411.0158	POLICE/OPERATION PULLOVER	2,528	1,188	10,000	10,000
PERSONAL SERVICES	Salaries and Wages	101-520-11-411.0160	POLICE/OVERTIME	340,391	387,726	365,000	393,000
PERSONAL SERVICES	Salaries and Wages	101-520-11-411.0162	POLICE/RESIDENCY BONUS	15,501	13,600	15,000	17,000
PERSONAL SERVICES	Employee Benefits	101-520-11-413.0100	POLICE/SOCIAL SECURITY	34,528	34,370	46,860	50,150
PERSONAL SERVICES	Employee Benefits	101-520-11-413.0200	POLICE/MEDICARE	67,942	72,111	84,932	91,000
PERSONAL SERVICES	Employee Benefits	101-520-11-413.0300	POLICE/RETIREMENT PERF	76,244	77,781	96,080	78,500
PERSONAL SERVICES	Employee Benefits	101-520-11-413.0501	POLICE/HEALTH INSURANCE	1,308,390	1,383,123	1,478,625	1,730,000

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/POLICE (CONTINUED)

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Employee Benefits	101-520-11-413.0700	POLICE/CELL PHONE	14,829	12,923	20,600	20,600
PERSONAL SERVICES	Employee Benefits	101-520-11-413.0701	POLICE/CLOTHING/BOOT/FIT	97	288	350	350
PERSONAL SERVICES	Employee Benefits	101-520-11-413.0702	POLICE/CLOTHING	95,724	110,789	111,060	115,560
PERSONAL SERVICES	Employee Benefits	101-520-11-413.0703	POLICE/RESERVES CLOTHING A	1,000	3,688	6,000	6,000
PERSONAL SERVICES	Employee Benefits	101-520-11-413.0704	POLICE/EARNED TIME BUY BACK	61,544	55,143	45,000	45,000
PERSONAL SERVICES	Employee Benefits	101-520-11-413.0900	POLICE/POLICE PENSION	-	-	-	-
PERSONAL SERVICES	Employee Benefits	101-520-11-413.1100	POLICE/2002 BENEFIT	-	10,000	20,000	20,000
PERSONAL SERVICES	Employee Benefits	101-520-11-413.1101	POLICE/LONGEVITY	32,444	161,240	182,790	181,400
SUPPLIES	Office Supplies	101-520-11-421.0201	POLICE/STATIONERY & PRINT	7,591	9,852	12,500	12,500
SUPPLIES	Office Supplies	101-520-11-421.0501	POLICE/OTHER OFFICE EXPEN	11,128	10,659	12,500	14,000
SUPPLIES	Operating Supplies	101-520-11-422.0150	POLICE/SAVED VEST	8,958	20,000	20,000	20,000
SUPPLIES	Operating Supplies	101-520-11-422.0151	POLICE/OTHER SUPPLIES	10,147	17,694	15,000	15,000
SUPPLIES	Operating Supplies	101-520-11-422.0153	POLICE/DRUG UNIT	3,276	1,459	6,800	6,800
SUPPLIES	Operating Supplies	101-520-11-422.0154	POLICE/OTHER EQUIPMENT	258,758	114,874	171,600	250,600
SUPPLIES	Operating Supplies	101-520-11-422.0155	POLICE/K-9 SUPPLIES, CARE	520	4,277	5,000	5,000
SUPPLIES	Operating Supplies	101-520-11-422.0211	POLICE/GAS, DIESEL, PROPANE	-	40,591	-	-
SUPPLIES	Operating Supplies	101-520-11-422.0251	POLICE/OTHER GARAGE & MOT	-	-	-	-
SUPPLIES	Operating Supplies	101-520-11-422.0300	POLICE/ERT SUPPLIES & TRAINING	4,109	9,981	10,000	10,000
SUPPLIES	Repair and Maintenance Supplies	101-520-11-423.0110	POLICE/REPAIRS TO BLDG	-	-	-	-

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/POLICE (CONTINUED)

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES & CHARGES	Professional Services	101-520-11-431.0501	POLICE/MEDICAL EXPENSES	9,393	15,547	10,000	14,000
SERVICES & CHARGES	Professional Services	101-520-11-431.0502	POLICE/PAST EMP COURT PAY	526	381	500	500
SERVICES & CHARGES	Communication and Transportation	101-520-11-432.0201	POLICE/POSTAGE	1,699	2,855	4,000	4,000
SERVICES & CHARGES	Communication and Transportation	101-520-11-432.0301	POLICE/TRAVEL EXPENSES	19,049	22,369	30,000	30,000
SERVICES & CHARGES	Repairs and Maintenance	101-520-11-436.0201	POLICE/EQUIPMENT REPAIRS	14,876	17,544	20,000	20,000
SERVICES & CHARGES	Repairs and Maintenance	101-520-11-436.0501	POLICE/MAINTENANCE CONTRAC	14,798	21,459	21,000	31,720
SERVICES & CHARGES	Rentals	101-520-11-437.0501	POLICE/OTHER RENTALS	7,000	10,000	10,000	10,000
SERVICES & CHARGES	Other Services and Charges	101-520-11-439.0100	POLICE/GOODWIN SCHOLARSHIP	-	-	1,000	1,000
SERVICES & CHARGES	Other Services and Charges	101-520-11-439.0301	POLICE/SUBSCRIPTION & DUES	1,958	2,924	3,000	3,000
SERVICES & CHARGES	Other Services and Charges	101-520-11-439.0911	POLICE/INSTRUCTION	94,098	45,000	45,000	45,000
SERVICES & CHARGES	Other Services and Charges	101-520-11-439.0912	POLICE/EDUCATION & PROMO	20,399	29,967	50,000	50,000
SERVICES & CHARGES	Other Services and Charges	101-520-11-439.0913	POLICE/CRIME STOPPERS	500	-	500	500
SERVICES & CHARGES	Other Services and Charges	101-520-11-439.0914	POLICE/IT SERVICES	10,000	9,509	10,000	12,400
SERVICES & CHARGES	Other Services and Charges	101-520-11-439.0951	POLICE/OTHER SERVICE CHARGE	29,067	32,436	57,700	70,300
SUPPLIES	Other Supplies	101-520-11-459.0100	POLICE/PIT	25,210	24,680	24,000	24,000
SERVICES & CHARGES	Other Services and Charges	101-520-11-499.0001	POLICE/UNAPPROPRIATED	583	-	-	-
GENERAL/POLICE TOTAL				\$7,099,817	\$7,537,806	\$8,195,796	\$9,605,700

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/FIRE

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	101-520-12-411.0130	FIRE/FULLTIME PERSONNEL	3,615,846	3,925,651	4,199,000	4,450,000
PERSONAL SERVICES	Salaries and Wages	101-520-12-411.0150	FIRE/HOLIDAY PAY	73,757	3,657	20,000	20,000
PERSONAL SERVICES	Salaries and Wages	101-520-12-411.0151	FIRE/SICK DAY BUYBACK	16,553	15,370	19,000	30,600
PERSONAL SERVICES	Salaries and Wages	101-520-12-411.0152	FIRE/VACATION BUY BACK	15,860	-	28,000	30,000
PERSONAL SERVICES	Salaries and Wages	101-520-12-411.0153	FIRE/SPECIALTY-MASTER PAY	5,215	4,693	20,000	20,000
PERSONAL SERVICES	Salaries and Wages	101-520-12-411.0154	AMBULANCE/CERTIFICATION PA	140,962	2,500	170,000	200,000
PERSONAL SERVICES	Salaries and Wages	101-520-12-411.0155	AMBULANCE/EMS BONUS	11,572	167,246	17,500	17,500
PERSONAL SERVICES	Salaries and Wages	101-520-12-411.0156	FIRE/INCREMENT PAY	25,118	3,400	131,000	133,000
PERSONAL SERVICES	Salaries and Wages	101-520-12-411.0160	FIRE/OVERTIME	205,114	235,592	170,000	200,000
PERSONAL SERVICES	Employee Benefits	101-520-12-413.0100	FIRE/SOCIAL SECURITY	8,524	11,873	16,500	17,660
PERSONAL SERVICES	Employee Benefits	101-520-12-413.0110	FIRE/FLSA	76,418	105,421	108,000	115,000
PERSONAL SERVICES	Employee Benefits	101-520-12-413.0200	FIRE/MEDICARE	56,969	60,719	67,000	71,690
PERSONAL SERVICES	Employee Benefits	101-520-12-413.0300	FIRE/RETIREMENT PERF	21,015	29,530	36,810	39,000
PERSONAL SERVICES	Employee Benefits	101-520-12-413.0501	FIRE/HEALTH INSURANCE	1,107,450	1,182,787	1,311,190	1,350,000
PERSONAL SERVICES	Employee Benefits	101-520-12-413.0700	FIRE/CELL PHONE	4,296	4,400	5,000	5,000
PERSONAL SERVICES	Employee Benefits	101-520-12-413.0701	FIRE/CLOTHING/BOOT/FITNESS	-	-	-	300
PERSONAL SERVICES	Employee Benefits	101-520-12-413.0702	FIRE/ANNUAL GEAR REPLACEMEN	38,408	10,462	45,000	45,000
PERSONAL SERVICES	Employee Benefits	101-520-12-413.0703	FIRE/SAVED CLOTHING ALLOW	98,109	86,378	156,000	160,000
PERSONAL SERVICES	Employee Benefits	101-520-12-413.1101	FIRE LONGEVITY	-	34,923	32,000	29,000

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/FIRE

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SUPPLIES	Other Supplies	101-520-12-420.0701	FIRE/CLOTHING	14,236	16,467	18,500	27,200
SUPPLIES	Office Supplies	101-520-12-421.0201	FIRE/STATIONERY & PRINT	681	354	2,500	3,000
SUPPLIES	Office Supplies	101-520-12-421.0502	FIRE/OTHER OFFICE EXPENSES	7,463	8,916	9,500	9,500
SUPPLIES	Operating Supplies	101-520-12-422.0151	FIRE/OTHER OPERATING SUPPL	80,461	50,182	80,000	80,000
SUPPLIES	Operating Supplies	101-520-12-422.0300	AMBULANCE/MEDICAL SUPPLIES	88,296	103,570	118,000	118,000
SERVICES & CHARGES	Other Services and Charges	101-520-12-430.0901	FIRE/OTHER SERVICE CHGS	119,579	147,630	125,000	130,000
SERVICES & CHARGES	Professional Services	101-520-12-431.0501	FIRE/MEDICAL EXAMS	52,249	37,564	50,000	55,000
SERVICES & CHARGES	Communication and Transportation	101-520-12-432.0201	FIRE/POSTAGE	468	104	2,000	2,000
SERVICES & CHARGES	Communication and Transportation	101-520-12-432.0301	FIRE/TRAVEL EXPENSES	8,145	12,711	19,000	23,000
SERVICES & CHARGES	Repairs and Maintenance	101-520-12-436.0201	FIRE/MAINTENANCE CONTRACTS	34,544	26,618	42,000	62,500
SERVICES & CHARGES	Repairs and Maintenance	101-520-12-436.0503	FIRE/EQUIPMENT REPAIRS	16,794	15,134	16,000	16,000
SERVICES & CHARGES	Repairs and Maintenance	101-520-12-436.0504	AMBULANCE/EQUIP REPAIRS	4,609	3,357	10,000	12,000
DEBT SERVICE	Payments on Bonds and Other Debt Principal	101-520-12-438.0100	FIRE/PROP ACQ PRINCIPAL PAY	-	-	-	-
DEBT SERVICE	Payments on Bonds and Other Debt Interest	101-520-12-438.0200	FIRE/PROP ACQ INTEREST PAY	-	-	-	-
SERVICES & CHARGES	Other Services and Charges	101-520-12-439.0901	FIRE/SUBSCRIPTION & DUES	9,614	6,322	6,000	6,000
SERVICES & CHARGES	Other Services and Charges	101-520-12-439.0910	FIRE/INSTRUCTION	31,121	24,202	29,000	35,000
SERVICES & CHARGES	Other Services and Charges	101-520-12-439.0911	AMBULANCE/INSTRUCTION	18,783	19,211	20,000	41,000
SERVICES & CHARGES	Other Services and Charges	101-520-12-445.0200	AMBULANCE/MOTOR VEHICLES	-	-	-	-
CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	101-520-12-445.0201	AMBULANCE/OTHER EQUIPMENT	34,047	38,475	50,000	50,000
CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	101-520-12-445.0502	FIRE/OTHER EQUIPMENT	6,419	13,501	20,000	20,000
SERVICES & CHARGES	Other Services and Charges	101-520-12-460.9999	AMBULANCE/NON-APPROPRIAT	7,715	1,995	-	-
GENERAL/FIRE TOTAL				\$6,056,410	\$6,410,915	\$7,169,500	\$7,623,950

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/ENVIRONMENTAL RESILIENCE

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	101-550-46-411.0130	FULL TIME PERSONNEL	208,193	230,113	275,000	287,000
PERSONAL SERVICES	Salaries and Wages	101-550-46-411.0140	PART TIME PERSONNEL	1,575	19,716	6,000	-
PERSONAL SERVICES	Salaries and Wages	101-550-46-411.0151	INCREMENT PAY	3,100	3,500	3,500	4,000
PERSONAL SERVICES	Salaries and Wages	101-550-46-411.0152	LONGEVITY	-	-	-	-
PERSONAL SERVICES	Salaries and Wages	101-550-46-411.0160	OVERTIME	410	-	-	-
SUPPLIES	Office Supplies	101-550-46-413.0146	FICA MATCH	11,972	14,368	17,500	18,500
SUPPLIES	Office Supplies	101-550-46-413.0246	MEDICARE	2,800	3,360	4,300	4,220
SUPPLIES	Office Supplies	101-550-46-413.0346	RETIREMENT	16,982	18,960	40,000	41,400
PERSONAL SERVICES	Employee Benefits	101-550-46-413.0501	HEALTH INSURANCE	60,260	79,923	100,000	107,000
PERSONAL SERVICES	Employee Benefits	101-550-46-413.0700	CELL PHONE	550	550	800	800
PERSONAL SERVICES	Employee Benefits	101-550-46-413.0701	CLOTHING/BOOT/FITNESS	126	300	1,000	1,000
PERSONAL SERVICES	Employee Benefits	101-550-46-413.0702	CLOTHING	1,300	1,300	1,500	1,500
SUPPLIES	Office Supplies	101-550-46-421.0246	STATIONARY & PRINTING	386	2,444	4,000	4,000
SUPPLIES	Office Supplies	101-550-46-421.0501	OTHER OFFICE EXPENSES	1,200	1,500	1,700	1,700
SUPPLIES	Operating Supplies	101-550-46-422.0151	OTHER OPERATING SUPPLI	3,990	3,500	3,300	3,300
SUPPLIES	Operating Supplies	101-550-46-422.0153	GENERAL PROGRAM	3,000	3,000	3,000	3,500
SUPPLIES	Operating Supplies	101-550-46-422.0210	GASOLINE, DIESEL, PROPA	1,399	1,970	2,500	2,500
SUPPLIES	Operating Supplies	101-550-46-422.0311	INSTITUTIONAL & MEDICA	-	-	-	-
SUPPLIES	Repair and Maintenance Supplies	101-550-46-423.0301	MACHINERY AND TOOLS	2,751	1,180	5,000	5,000

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - GENERAL/ENVIRONMENTAL RESILIENCE (CONTINUED)

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES & CHARGES	Professional Services	101-550-46-431.0500	ENV/SERVICES CONTRACTUAL	38,435	15,127	30,000	40,000
SERVICES & CHARGES	Professional Services	101-550-46-431.0501	ENV/TREE PROGRAM	34,829	73,837	65,000	65,000
SERVICES & CHARGES	Professional Services	101-550-46-431.0502	ENV/TREES PLANTED	2,991	3,000	3,000	3,000
SERVICES & CHARGES	Professional Services	101-550-46-431.0503	ENV/OTHER PROFESSIONAL SVC	46,512	10,194	45,000	45,000
SERVICES & CHARGES	Professional Services	101-550-46-431.0504	ENV/STREET TREE MAINT/REMO	73,087	75,697	80,000	80,000
SERVICES & CHARGES	Professional Services	101-550-46-431.0506	ENV/TREE TRIM REMOVAL	5,920	11,909	13,000	13,000
SERVICES & CHARGES	Professional Services	101-550-46-431.0546	ENV/SERVICES CONTRACTUAL	-	-	-	-
SERVICES & CHARGES	Communication and Transportation	101-550-46-432.0201	ENV/POSTAGE	44	-	3,000	3,000
SERVICES & CHARGES	Communication and Transportation	101-550-46-432.0346	ENV/TRAVEL EXPENSES	-	1,570	6,000	6,000
SERVICES & CHARGES	Communication and Transportation	101-550-46-432.0401	ENV/TELEPHONE	1,302	1,000	5,900	5,900
SERVICES & CHARGES	Printing and Advertising	101-550-46-433.0246	ENV/PUBLICATION LEGAL NOTI	58	150	150	200
SERVICES & CHARGES	Printing and Advertising	101-550-46-433.0501	ENV/OTHER PRINTING & ADVER	2,571	2,737	3,400	3,500
SERVICES & CHARGES	Utility Services	101-550-46-435.0101	ENV/ELECTRICITY AND GAS	7,945	8,613	13,400	13,500
SERVICES & CHARGES	Utility Services	101-550-46-435.0401	ENV/WATER AND SEWER	-	-	500	800
SERVICES & CHARGES	Repairs and Maintenance	101-550-46-436.0201	ENV/REPAIRS TO EQUIPMENT	1,547	1,900	2,000	2,200
SERVICES & CHARGES	Rentals	101-550-46-437.0201	ENV/RENTAL EQUIPMENT	-	-	1,000	1,500
SERVICES & CHARGES	Other Services and Charges	101-550-46-439.0301	ENV/SUBSCRIPTIONS&DUES	1,467	1,500	3,000	3,300
SERVICES & CHARGES	Other Services and Charges	101-550-46-439.0901	ENV/EDUCATION	2,404	2,324	10,000	10,000
CAPITAL OUTLAYS	Infrastructure	101-550-46-442.0146	ENV/INFRASTRUCTURE	16,350	13,781	60,000	20,000
CAPITAL OUTLAYS	Other Capital Outlays	101-550-46-442.4601	ENV/CAPITAL PROJECTS	25,000	14,013	52,000	30,000
GENERAL/ENVIRONMENTAL RESILIENCE TOTAL				\$555,456	\$609,023	\$865,450	\$831,320

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - RAINY DAY

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES & CHARGES	Other Services and Charges	245-510-00-439.0900	RAINY DAY/EMERGENCY SUPPORT SERVICES	-	-	500,000	-
CAPITAL OUTLAYS	Other Capital Outlays	245-510-00-449.0000	RAINY DAY/CAPITAL OUTLAYS	-	-	-	-
RAINY DAY TOTAL				\$0	\$0	\$500,000	\$0

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - DEBT SERVICE

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES & CHARGES	Other Services and Charges	322-510-00-438.0301	DEBT SERVICE/BANK FEE	-	375	1,000	750
SERVICES & CHARGES	Other Services and Charges	322-510-00-452.0004	DEBT SERVICE/TRANSFERS OUT	-	-	-	-
SERVICES & CHARGES	Other Services and Charges	322-510-00-499.0005	DEBT SERVICE/NON-APPROPRIA	-	-	-	-
DEBT SERVICE	Payments on Bonds and Other Debt Principal	322-510-00-438.0100	DEBT SERVICE/PRINCIPA;	415,000	325,000	315,000	320,000
DEBT SERVICE	Payments on Bonds and Other Debt Interest	322-510-00-438.0200	DEBT SERVICE/INTEREST	4,150	43,100	54,950	48,600
DEBT SERVICE TOTAL				\$419,150	\$368,475	\$370,950	\$369,350

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - FIRE PENSION

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	801-520-00-411.0110	FIRE PENSION/DEPARTMENT HE	3,070	3,770	3,770	3,770
PERSONAL SERVICES	Employee Benefits	801-520-00-413.0900	FIRE PENSION/PERF CONTRIBUT	-	-	-	-
PERSONAL SERVICES	Employee Benefits	801-520-00-413.0901	FIRE PENSION/DEPENDENT PEN	243,653	228,176	240,750	180,500
PERSONAL SERVICES	Employee Benefits	801-520-00-413.0902	FIRE PENSION/PENSIONS	317,803	303,867	296,850	324,118
PERSONAL SERVICES	Employee Benefits	801-520-00-413.1100	FIRE PENSION/DISABILITY	-	-	12,000	12,000
PERSONAL SERVICES	Other Personal Services	801-520-00-415.0000	FIRE PENSION/DEATH BENEFIT	-	-	12,000	12,000
SUPPLIES	Office Supplies	801-520-00-421.0501	FIRE PENSION/OTHER OFFICE	20	277	600	800
SERVICES & CHARGES	Communication and Transportation	801-520-00-432.0201	FIRE PENSION/POSTAGE	202	-	300	100
SERVICES & CHARGES	Communication and Transportation	801-520-00-432.0300	FIRE PENSION/TRAVEL EXPENSE	-	-	150	150
SERVICES & CHARGES	Other Services and Charges	801-520-00-439.0400	FIRE PENSION/OFFICIAL BOND	105	105	200	200
SERVICES & CHARGES	Other Services and Charges	801-520-00-452.0000	TRANSFERS OUT	-	-	-	-
SERVICES & CHARGES	Other Services and Charges	801-520-00-499.0001	FIRE PENSION/NON-APPROPRIA	-	-	-	-
FIRE PENSION TOTAL				\$564,853	\$536,195	\$566,620	\$533,638

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - POLICE PENSION

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	802-520-00-411.0110	POL PENSION/DEPT HEAD	3,476	3,770	3,800	3,800
PERSONAL SERVICES	Salaries and Wages	802-520-00-411.0112	POL PENSION/DROP ELIGIBLE	-	-	-	-
PERSONAL SERVICES	Salaries and Wages	802-520-00-411.0113	POL PENSION/ELIGIBLE	-	-	-	-
PERSONAL SERVICES	Employee Benefits	802-520-00-413.0900	POL PENSION/PERF CONTRIBUT	-	-	-	-
PERSONAL SERVICES	Employee Benefits	802-520-00-413.1001	POL PENSION/PENSIONS	175,606	179,940	182,610	190,000
PERSONAL SERVICES	Employee Benefits	802-520-00-413.1002	POL PENSION/DEPENDENT PENS	199,541	199,291	225,120	245,000
PERSONAL SERVICES	Employee Benefits	802-520-00-413.1100	POL PENSION/DISABILITY	-	-	-	-
PERSONAL SERVICES	Other Personal Services	802-520-00-415.0000	POL PENSION/DEATH BENEFIT	31,257	-	12,000	-
SERVICES & CHARGES	Professional Services	802-520-00-431.0501	POL PENSION/PROF SERVICE	-	-	-	-
SERVICES & CHARGES	Communication and Transportation	802-520-00-432.0200	POL PENSION/POSTAGE	-	-	350	350
SERVICES & CHARGES	Communication and Transportation	802-520-00-432.0300	POL PENSION/TRAVEL EXPENSE	-	-	100	100
SERVICES & CHARGES	Other Services and Charges	802-520-00-439.0400	POL PENSION/OFFICIAL BOND	105	105	250	250
SERVICES & CHARGES	Other Services and Charges	802-520-00-452.0000	POL PENSION/TSFR OUT	-	-	-	-
SERVICES & CHARGES	Other Services and Charges	802-520-00-499.0001	POL PENSION/NON-APPROPRIA	-	-	-	-
POLICE PENSION TOTAL				\$409,985	\$383,106	\$424,230	\$439,500

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - LOCAL ROAD AND STREETS

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SUPPLIES	Repair and Maintenance Supplies	202-530-00-423.0120	LOCAL RD & ST/STREET-ALLEY	-	-	-	-
SUPPLIES	Repair and Maintenance Supplies	202-530-00-423.0125	LOCAL RD & ST/SIGNS,SIGNALS	-	-	-	-
SERVICES & CHARGES	Professional Services	202-530-00-431.0501	LOCAL RD & ST/SERVICE CONT	550,284	471,211	600,000	600,000
CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	202-530-00-445.0401	LOCAL RD & ST/EQUIPMENT M	-	-	-	-
LOCAL ROAD AND STREETS TOTAL				\$550,284	\$471,211	\$600,000	\$600,000

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - MOTOR VEHICLE HIGHWAY

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	201-530-00-411.0130	MVH/FULL TIME PERSONNEL	1,094,895	1,148,547	1,276,000	1,318,000
PERSONAL SERVICES	Salaries and Wages	201-530-00-411.0140	MVH/PART TIME PERSONNEL	12,017	25,539	70,500	70,500
PERSONAL SERVICES	Salaries and Wages	201-530-00-411.0145	MVH/EARLY RETIREMENT INCENT	-	-	-	-
PERSONAL SERVICES	Salaries and Wages	201-530-00-411.0151	MVH/INCREMENT PAY	19,500	19,850	20,500	21,800
PERSONAL SERVICES	Salaries and Wages	201-530-00-411.0152	MVH/LONGEVITY	4,000	4,000	4,000	4,000
PERSONAL SERVICES	Salaries and Wages	201-530-00-411.0160	MVH/OVERTIME	33,330	38,680	85,000	85,000
PERSONAL SERVICES	Employee Benefits	201-530-00-413.0300	MVH/RETIREMENT	163,524	172,420	197,500	203,000
PERSONAL SERVICES	Employee Benefits	201-530-00-413.0100	MVH/FICA MATCH	65,187	69,069	90,600	93,200
PERSONAL SERVICES	Employee Benefits	201-530-00-413.0200	MVH/MEDICARE	15,245	16,153	21,200	21,800
PERSONAL SERVICES	Employee Benefits	201-530-00-413.0400	MVH/UNEMPLOYMENT	-	-	-	-
PERSONAL SERVICES	Employee Benefits	201-530-00-413.0501	MVH/HEALTH INSURANCE	415,884	405,990	434,000	475,000
PERSONAL SERVICES	Employee Benefits	201-530-00-413.0700	MVH/CLOTHING	3,793	3,990	4,050	4,050
PERSONAL SERVICES	Employee Benefits	201-530-00-413.0701	MVH/CLOTHING/BOOT/FITNESS	525	643	775	775
SUPPLIES	Office Supplies	201-530-00-421.0501	MVH/OTHER OFFICE EXPENSES	937	1,164	1,200	1,200
SUPPLIES	Operating Supplies	201-530-00-422.0210	MVH/GASOLINE/DIESEL,PROPANE	86,590	151,348	135,000	140,000
SUPPLIES	Operating Supplies	201-530-00-422.0211	MVH/POLICE/GASOLINE	-	-	-	-
SUPPLIES	Operating Supplies	201-530-00-422.0221	MVH/LUBRICANTS	-	-	-	-
SUPPLIES	Repair and Maintenance Supplies	201-530-00-423.0125	MVH/ROAD SALT	84,865	101,476	115,000	125,000
SUPPLIES	Repair and Maintenance Supplies	201-530-00-423.0135	MVH/STREET, ALLEY & SEWER M	-	83,722	-	375,000
SUPPLIES	Repair and Maintenance Supplies	201-530-00-423.0136	MVH/SIGNS & SIGNALS & PAINT	12,030	(207)	-	150,000
SUPPLIES	Other Supplies	201-530-00-429.0001	MVH/OTHER OPERATING SUPPLIES	102,489	77,553	130,000	130,000

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - MOTOR VEHICLE HIGHWAY (CONTINUED)

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES & CHARGES	Professional Services	201-530-00-431.0500	MVH/MEDICAL EXAMS	1,796	1,475	2,500	2,500
SERVICES & CHARGES	Professional Services	201-530-00-431.0501	MVH/MAINTENANCE CONTRACTS	13,768	10,739	15,000	15,000
SERVICES & CHARGES	Professional Services	201-530-00-431.0502	MVH/DIAL-A-TRUCK	-	-	-	-
SERVICES & CHARGES	Professional Services	201-530-00-431.0505	MVH/PROFESSIONAL SERVICES	-	-	-	-
SERVICES & CHARGES	Professional Services	201-530-00-431.0506	MVH/STREET SWEEPING	18,983	20,742	40,000	40,000
SERVICES & CHARGES	Professional Services	201-530-00-431.0507	MVH/LEGAL REIMB	-	-	-	-
SERVICES & CHARGES	Communication and Transportation	201-530-00-432.0201	MVH/POSTAGE	99	96	100	100
SERVICES & CHARGES	Communication and Transportation	201-530-00-432.0301	MVH/TRAVEL	-	535	1,000	1,000
SERVICES & CHARGES	Communication and Transportation	201-530-00-432.0401	MVH/TELEPHONE	4,989	4,717	6,500	6,500
SERVICES & CHARGES	Utility Services	201-530-00-435.0101	MVH/GAS-ELECTRIC	15,964	17,511	35,000	35,000
SERVICES & CHARGES	Utility Services	201-530-00-435.0401	MVH/WATER-SEWER	4,802	4,976	5,000	7,000
SERVICES & CHARGES	Utility Services	201-530-00-435.0501	MVH/STORMWATER FEES	-	-	1,200	1,200
SERVICES & CHARGES	Repairs and Maintenance	201-530-00-436.0201	MVH/EQUIPMENT REPAIRS	1,981	5,605	2,000	2,000
SERVICES & CHARGES	Repairs and Maintenance	201-530-00-436.0301	MVH/SERV CONT (WHEEL TAX)	-	-	-	-
SERVICES & CHARGES	Rentals	201-530-00-437.0200	MVH/EQUIPMENT RENTALS	2,034	3,979	5,500	5,500
SERVICES & CHARGES	Rentals	201-530-00-437.0502	MVH/RENTAL UNIFORMS	8,480	10,650	13,000	13,000
CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	201-530-00-445.0401	MVH/MACHINERY & TOOLS	-	-	-	-
CAPITAL OUTLAYS	Other Capital Outlays	201-530-00-444.0401	MVH/EQUIP MOTOR VEH	74,491	30,027	650,000	250,000
CAPITAL OUTLAYS	Other Capital Outlays	201-530-00-444.0402	MVH/EQUIP MOTOR VEH	-	-	-	-
OTHER EXPENDITURES	Other Expenditures	201-530-99-452.0004	MVH/TRANSFERS OUT	-	-	-	-
MOTOR VEHICLE HIGHWAY TOTAL				\$2,262,198	\$2,430,989	\$3,362,125	\$3,597,125

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - MOTOR VEHICLE HIGHWAY RESTRICTED

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
CAPITAL OUTLAYS	Other Capital Outlays	203-530-00-444.0401	MVHRESTR/EQUIP MOTOR VEH	299,485	224,984	375,000	-
CAPITAL OUTLAYS	Other Capital Outlays	203-530-00-444.0403	MVHRESTR/RIGHT OF WAY MATERIALS	-	82,254	150,000	-
CAPITAL OUTLAYS	Other Capital Outlays	203-530-00-444.0402	MVHRESTR/CAPITAL PROJECTS	128,215	721,785	500,000	1,000,000
MOTOR VEHICLE HIGHWAY RESTRICTED TOTAL				\$427,700	\$1,029,023	\$1,025,000	\$1,000,000

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - CUMULATIVE CAPITAL IMPROVEMENT FIRE

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES & CHARGES	Repairs and Maintenance	433-510-00-436.0501	CCI FIRE/REPAIRS TO BLDG	9,302	288,586	25,000	25,000
SERVICES & CHARGES	Other Services and Charges	433-510-00-452.0004	CCI FIRE/TRANSFER OUT	-	-	-	-
SERVICES & CHARGES	Other Services and Charges	433-510-00-499.0001	CCI FIRE/NON APPROPRIATED	-	-	-	-
CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	433-510-00-445.0501	CCI FIRE/OTHER EQUIPMENT	210,352	367,228	575,000	225,000
DEBT SERVICE	Payments on Bonds and Other Debt Principal	433-510-00-438.0100	CCI FIRE/PROP ACQ	-	-	-	-
DEBT SERVICE	Payments on Bonds and Other Debt Interest	433-510-00-438.0200	CCI FIRE/PROP ACQ INTEREST	-	-	-	-
CUMULATIVE CAPITAL IMPROVEMENT FIRE TOTAL				\$219,654	\$655,814	\$600,000	\$250,000

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - TOWNSHIP FIRE SUPPORT

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Payroll Expenditures	242-520-00-411.0130	TWPFIRE/FULLTIME PERSONNEL	-	-	400,000	182,181
PERSONAL SERVICES	Payroll Expenditures	242-520-00-413.0110	TWPFIRE/FLSA	-	-	-	5,500
PERSONAL SERVICES	Payroll Expenditures	242-520-00-413.0300	TWPFIRE/RETIREMENT PERF	-	-	-	40,100
PERSONAL SERVICES	Payroll Expenditures	242-520-00-413.0501	TWPFIRE/HEALTH INS	-	-	-	63,300
PERSONAL SERVICES	Payroll Expenditures	242-520-00-431.0501	TWPFIRE/OTHER SERVICES & CHARGES	-	-	-	58,919
TOWNSHIP FIRE SUPPORT TOTAL				\$0	\$0	\$400,000	\$350,000

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - PARK AND RECREATION

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	204-550-00-411.0130	P&R/FULL TIME PERSONNEL	614,964	641,957	718,920	757,200
PERSONAL SERVICES	Salaries and Wages	204-550-00-411.0140	P&R/PART TIME PERSONNEL	320,696	381,206	539,450	567,300
PERSONAL SERVICES	Salaries and Wages	204-550-00-411.0151	P&R/INCREMENT PAY	10,326	9,680	10,310	11,200
PERSONAL SERVICES	Salaries and Wages	204-550-00-411.0152	P&R/LONGEVITY	4,000	2,000	2,000	-
PERSONAL SERVICES	Salaries and Wages	204-550-00-411.0160	P&R/OVERTIME	2,045	964	5,000	6,000
PERSONAL SERVICES	Employee Benefits	204-550-00-413.0100	P&R/FICA MATCH	55,600	60,705	79,400	83,200
PERSONAL SERVICES	Employee Benefits	204-550-00-413.0200	P&R/MEDICARE	13,003	14,197	18,000	19,100
PERSONAL SERVICES	Employee Benefits	204-550-00-413.0300	P&R/RETIREMENT	100,683	106,079	110,000	110,000
PERSONAL SERVICES	Employee Benefits	204-550-00-413.0400	P&R/UNEMPLOYMENT	-	-	-	-
PERSONAL SERVICES	Employee Benefits	204-550-00-413.0501	P&R/HEALTH INSURANCE	221,250	234,685	256,300	275,000
PERSONAL SERVICES	Employee Benefits	204-550-00-413.0700	P&R/CELL PHONE	1,650	2,350	2,400	3,000
PERSONAL SERVICES	Employee Benefits	204-550-00-413.0701	P&R/CLOTHING/BOOT/FITNESS	-	1,384	2,425	2,500
PERSONAL SERVICES	Employee Benefits	204-550-00-413.0702	P&R/CLOTHING	2,732	4,345	-	-
SUPPLIES	Office Supplies	204-550-00-421.0200	P&R/STATIONERY & PRINTING	190	100	500	500
SUPPLIES	Office Supplies	204-550-00-421.0501	P&R/OTHER OFFICE EXPENSES	2,237	1,860	5,000	5,000
SUPPLIES	Operating Supplies	204-550-00-422.0151	P&R/OTHER OPERATING SUPPLI	351	88	2,500	2,500
SUPPLIES	Operating Supplies	204-550-00-422.0152	P&R/PAINT	1,642	2,218	1,700	2,000
SUPPLIES	Operating Supplies	204-550-00-422.0153	P&R/GENERAL PROGRAM	27,837	27,986	28,000	35,000
SUPPLIES	Operating Supplies	204-550-00-422.0154	P&R/OTHER EQUIPMENT	1,750	1,401	3,000	3,000

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - PARK AND RECREATION (CONTINUED)

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SUPPLIES	Operating Supplies	204-550-00-422.0210	P&R/GASOLINE, DIESEL, PROPA	26,873	31,113	40,000	40,000
SUPPLIES	Operating Supplies	204-550-00-422.0251	P&R/OTHER GARAGE & MOTOR	750	348	1,000	1,000
SUPPLIES	Operating Supplies	204-550-00-422.0311	P&R/INSTITUTIONAL & MEDICA	17,850	18,580	21,000	21,000
SUPPLIES	Repair and Maintenance Supplies	204-550-00-423.0110	P&R/BLDG MATRS & SUPPLIES	25,027	32,679	30,000	30,000
SUPPLIES	Repair and Maintenance Supplies	204-550-00-423.0125	P&R/STREET,ALLEY,& SEWER MA	18,595	21,649	32,300	32,500
SUPPLIES	Repair and Maintenance Supplies	204-550-00-423.0201	P&R/REPAIR PARTS	3,975	3,905	4,000	4,000
SUPPLIES	Repair and Maintenance Supplies	204-550-00-423.0301	P&R/MACHINERY & TOOLS	3,795	1,023	4,000	4,000
SUPPLIES	Other Supplies	204-550-00-429.0000	P&R/MEMORIAL TREES	-	-	-	-
SUPPLIES	Other Supplies	204-550-00-429.0001	P&R/PROGRAM SUPPLIES	23,269	34,347	35,000	38,000
SUPPLIES	Other Supplies	204-550-00-429.0002	P&R/OTHER SUPPLIES	23,953	30,363	30,560	35,000
SERVICES & CHARGES	Professional Services	204-550-00-431.0500	P&R/SERVICES CONTRACTUAL	78,566	94,473	113,700	110,000
SERVICES & CHARGES	Professional Services	204-550-00-431.0501	P&R/TREE PROGRAM	-	-	-	-
SERVICES & CHARGES	Professional Services	204-550-00-431.0502	P&R/TREES PLANTED	-	-	-	-
SERVICES & CHARGES	Professional Services	204-550-00-431.0503	P&R/OTHER PROFESSIONAL SVC	15,700	31,539	35,000	35,000
SERVICES & CHARGES	Professional Services	204-550-00-431.0504	P&R/STREET TREE MAINT	-	-	-	-
SERVICES & CHARGES	Professional Services	204-550-00-431.0505	P&R/LANDSCAPING	12,170	4,412	17,450	17,450
SERVICES & CHARGES	Professional Services	204-550-00-431.0506	P&R/TREE TRIM REMOVAL	-	-	-	-
SERVICES & CHARGES	Professional Services	204-550-00-431.0507	P&R/LEGAL REIMB	2,029	2,432	6,000	-

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - PARK AND RECREATION (CONTINUED)

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES & CHARGES	Communication and Transportation	204-550-00-432.0201	P&R/POSTAGE	342	355	500	500
SERVICES & CHARGES	Communication and Transportation	204-550-00-432.0300	P&R/TRAVEL EXPENSES	-	344	500	500
SERVICES & CHARGES	Communication and Transportation	204-550-00-432.0401	P&R/TELEPHONE	6,896	6,666	10,000	10,000
SERVICES & CHARGES	Printing and Advertising	204-550-00-433.0200	P&R/PUBLICATION LEGAL NOTI	-	-	-	-
SERVICES & CHARGES	Printing and Advertising	204-550-00-433.0501	P&R/OTHER PRINGING & ADVER	5,441	13,652	22,500	22,000
SERVICES & CHARGES	Insurance	204-550-00-434.0500	P&R/COMPREHENSIVE PLAN	-	-	180,000	-
SERVICES & CHARGES	Utility Services	204-550-00-435.0101	P&R/ELECTRICITY AND GAS	55,815	67,271	75,000	77,000
SERVICES & CHARGES	Utility Services	204-550-00-435.0401	P&R/WATER AND SEWER	61,914	86,282	73,000	87,000
SERVICES & CHARGES	Utility Services	204-550-00-435.0501	P&R/STORMWATER FEES	1,878	3,096	5,000	5,000
SERVICES & CHARGES	Repairs and Maintenance	204-550-00-436.0101	P&R/REPAIRS TO BLDG & STRUC	32,602	21,826	70,000	70,000
SERVICES & CHARGES	Repairs and Maintenance	204-550-00-436.0201	P&R/REPAIRS TO EQUIPMENT	6,000	5,148	5,000	5,000
SERVICES & CHARGES	Repairs and Maintenance	204-550-00-436.0501	P&R/MAINTENANCE CONTRACT	22,920	19,210	50,000	25,000
SERVICES & CHARGES	Repairs and Maintenance	204-550-00-436.0502	P&R/SWIM POOL	14,832	14,492	20,000	30,000
SERVICES & CHARGES	Rentals	204-550-00-437.0201	P&R/RENTAL EQUIPMENT	2,958	451	4,000	4,000
SERVICES & CHARGES	Other Services and Charges	204-550-00-439.0301	P&R/SUBSCRIPTION & DUES	939	1,129	1,250	1,500
SERVICES & CHARGES	Other Services and Charges	204-550-00-439.0910	P&R/EDUCATION	6,078	5,861	8,000	8,000
SERVICES & CHARGES	Other Services and Charges	204-550-00-439.1000	P&R/COMMUNITY CENTER EXPE	-	-	-	-

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - PARK AND RECREATION (CONTINUED)

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES & CHARGES	Other Services and Charges	204-550-00-452.0000	TRANSFERS-HEALTH INSURANCE	-	-	-	-
SERVICES & CHARGES	Other Services and Charges	204-550-00-452.0004	P&R/TRANSFERS OUT	-	-	-	-
SERVICES & CHARGES	Other Services and Charges	204-550-00-459.0000	P&R/SALES TAX	4,538	4,793	4,500	5,000
SERVICES & CHARGES	Other Services and Charges	204-550-00-459.1000	P&R/FACILITY SALES TAX	-	-	-	-
SERVICES & CHARGES	Other Services and Charges	204-550-00-499.0001	P&R/NON-APPRPRIATED	59,133	51,159	-	-
CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	204-550-00-445.0200	P&R/MOTOR VEHICLES	-	73,786	87,000	55,000
CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	204-550-00-445.0500	P&R/PLAYGROUND EQUIPMEN	1,218	2,508	12,000	3,000
CAPITAL OUTLAYS	Infrastructure	204-550-00-442.0001	P&R/CAPITAL PROJECTS	2,671	312,701	290,000	400,000
CAPITAL OUTLAYS	Infrastructure	204-550-00-442.0100	P&R/INFRASTRUCTURE CAPITAL	10,521	36,309	530,000	360,000
PARK AND RECREATION TOTAL				\$1,930,204	\$2,527,107	\$3,603,165	\$3,418,950

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - AVIATION

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	206-530-00-411.0130	AVIATION/FULL TIME PERSONNE	50,432	53,035	52,785	54,650
PERSONAL SERVICES	Salaries and Wages	206-530-00-411.0151	AVIATION/INCREMENT	800	900	1,000	1,100
PERSONAL SERVICES	Employee Benefits	206-530-00-413.0100	AVIATION/FICA	2,969	3,092	3,380	3,460
PERSONAL SERVICES	Employee Benefits	206-530-00-413.0200	AVIATION/MEDICARE	694	723	770	810
PERSONAL SERVICES	Employee Benefits	206-530-00-413.0300	AVIATION/RETIREMENT	7,439	7,751	7,800	7,920
PERSONAL SERVICES	Employee Benefits	206-530-00-413.0501	AVIATION/HEALTH INSURANCE	17,982	18,801	19,715	21,100
PERSONAL SERVICES	Employee Benefits	206-530-00-413.0700	AVIATION/CELL PHONE	600	650	600	600
PERSONAL SERVICES	Employee Benefits	206-530-00-413.0701	AVIATION/CLOTH/BOOT/FITNESS	-	-	100	100
SUPPLIES	Operating Supplies	206-530-00-422.0400	AVIATION/BLDG MTLs-SUPPLY	3,258	3,875	3,600	4,000
SUPPLIES	Repair and Maintenance Supplies	206-530-00-423.0201	AVIATION/OTHER REPAIR PART	-	-	-	-
SERVICES & CHARGES	Professional Services	206-530-00-431.0500	AVIATION/SERVICES CONTRACT	-	-	-	-
SERVICES & CHARGES	Professional Services	206-530-00-431.0501	AVIATION/OTHER PROF SERVICE	8,238	12,545	15,000	15,000
SERVICES & CHARGES	Communication and Transportation	206-530-00-432.0201	AVIATION/POSTAGE	-	-	-	-
SERVICES & CHARGES	Communication and Transportation	206-530-00-432.0300	AVIATION/TRAVEL EXPENSES	274	-	-	-
SERVICES & CHARGES	Communication and Transportation	206-530-00-432.0401	AVIATION/TELEPHONE	-	-	-	-
SERVICES & CHARGES	Printing and Advertising	206-530-00-433.0101	AVIATION/OTHER PRINT & ADV	1,080	900	1,500	1,500
SERVICES & CHARGES	Utility Services	206-530-00-435.0101	AVIATION/ELECTRICITY	50,053	50,141	59,400	59,400
SERVICES & CHARGES	Utility Services	206-530-00-435.0201	AVIATION/GAS, DEIESEL, PROPA	2,952	3,677	5,000	5,000
SERVICES & CHARGES	Utility Services	206-530-00-435.0501	AVIATION/STORMWATER FEES	5,952	6,008	6,300	6,300

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - AVIATION (CONTINUED)

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES & CHARGES	Repairs and Maintenance	206-530-00-436.0500	AVIATION/ MAINT SERVICES	63,767	43,322	50,000	50,000
SERVICES & CHARGES	Repairs and Maintenance	206-530-00-436.0501	AVIATION/MAINT CONTRACTS	19,096	19,096	19,450	19,450
SERVICES & CHARGES	Repairs and Maintenance	206-530-00-436.0502	AVIATION/OTHER REPAIRS	-	-	-	-
SERVICES & CHARGES	Repairs and Maintenance	206-530-00-436.0503	AVIATION/REPAIR BLDG-STRUC	60,108	81,557	60,000	60,000
SERVICES & CHARGES	Other Services and Charges	206-530-00-439.0301	AVIATION/SUBSCRIPTION-DUES	440	-	500	550
SERVICES & CHARGES	Other Services and Charges	206-530-00-442.0001	AVIATION/CAPITAL PROJECTS	-	-	75,000	75,000
SERVICES & CHARGES	Other Services and Charges	206-530-00-460.9999	AVIATION/NON-APPROPRIATED	-	-	-	-
AVIATION TOTAL				\$296,134	\$306,073	\$381,900	\$385,940

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - CUMULATIVE CAPITAL IMPROVEMENT

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES AND CHARGES	Other Services and Charges	401-510-00-413.0702	CCI/FITNESS - WELLNESS	-	-	-	87,000
SERVICES AND CHARGES	Other Services and Charges	401-510-00-431.0500	CCI/SERVICE CONTRACT	-	-	-	-
SERVICES AND CHARGES	Other Services and Charges	401-510-00-452.0000	Transfer Out	-	-	-	-
CAPITAL OUTLAYS	Other Capital Expenditures	401-510-00-449.0000	CCI/CAPITAL EXPENSES	-	-	124,313	-
CUMULATIVE CAPITAL IMPROVEMENT TOTAL				\$0	\$0	\$124,313	\$87,000

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - CUMULATIVE CAPITAL DEVELOPMENT

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES & CHARGES	Professional Services	402-570-00-431.0501	CCD/SERV CONTRACTUAL	522,979	16,860	300,000	300,000
SERVICES & CHARGES	Repairs and Maintenance	402-570-00-423.0110	CCD/BLDG REPAIRS	201,890	156,584	270,000	175,000
SERVICES & CHARGES	Other Services and Charges	402-570-00-499.0001	CCD/NON-APPROPRIATED	-	-	-	-
CAPITAL OUTLAYS	Other Capital Outlays	402-570-00-445.0101	CCD/OFFICE EQUIPMENT	107,589	138,438	165,000	222,000
CUMULATIVE CAPITAL DEVELOPMENT TOTAL				\$832,458	\$311,882	\$735,000	\$697,000

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - CUMULATIVE CAPITAL IMPROVEMENT/STORM SEWER

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES & CHARGES	Professional Services	431-510-00-431.0500	CCI STM SEWER/SVCS CONTRACT	95,140	71,807	200,000	200,000
CUMULATIVE CAPITAL IMPROVEMENT/STORM SEWER TOTAL				\$95,140	\$71,807	\$200,000	\$200,000

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - ECONOMIC DEVELOPMENT INCOME TAX

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES & CHARGES	Professional Services	218-560-00-431.0101	EDIT TAX/REDEVELOPMENT	171,517	206,714	150,000	100,000
SERVICES & CHARGES	Professional Services	218-560-00-431.0501	EDIT TAX/SERVICE CONTRACTS	688,144	490,758	700,000	700,000
SERVICES & CHARGES	Professional Services	218-560-00-431.0502	EDIT TAX/CHAMBER OF COMMERCE	50,000	50,000	50,000	50,000
SERVICES & CHARGES	Professional Services	218-560-00-431.0504	EDIT TAX/DOWNTOWN GOSHEN	70,000	70,000	75,000	75,000
SERVICES & CHARGES	Professional Services	218-560-00-431.0508	EDIT TAX/ST JOSEPH RIVER	-	-	-	3,000
SERVICES & CHARGES	Professional Services	218-560-00-431.0510	EDIT TAX/ECON DEV CORP/ELKHART	65,219	65,219	67,500	47,000
SERVICES & CHARGES	Professional Services	218-560-00-431.0512	EDIT TAX/NO CENT IND BUS	10,000	10,000	10,000	10,000
SERVICES & CHARGES	Professional Services	218-560-00-431.0514	EDIT TAX/GOSHEN THEATER	50,000	75,000	75,000	75,000
SERVICES & CHARGES	Professional Services	218-560-00-431.0515	EDIT TAX/MICHIANA PARTNERS	2,750	2,750	2,750	2,750
SERVICES & CHARGES	Professional Services	218-560-00-431.0516	EDIT TAX/GOSHEN HISTORICAL SOCIETY	3,000	15,000	15,000	15,000
SERVICES & CHARGES	Professional Services	218-560-00-431.0520	EDIT TAX/MARKETING AND PROMOTION	113,317	95,424	115,000	120,000
SERVICES & CHARGES	Professional Services	218-560-00-431.0900	EDIT TAX/NEIGHBORHOOD INITIATIVE	-	465	10,000	10,000
SERVICES & CHARGES	Professional Services	218-560-00-431.0910	EDIT TAX/YOUTH INITIATIVES	-	4,139	10,000	5,000
SERVICES & CHARGES	Repairs and Maintenance	218-560-00-436.0500	EDIT TAX/DEMO/RECEIVE	5,395	-	25,000	25,000
CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	218-560-00-445.0200	EDIT/VEHICLE PURCHASES	88,380	10,000	-	-
CAPITAL OUTLAYS	Infrastructure	218-560-00-442.0005	EDIT TAX/AVIATION CAPITAL	50,150	74,293	75,000	-
CAPITAL OUTLAYS	Infrastructure	218-560-00-442.0006	EDIT/CAPITAL PROJECTS	1,438,629	1,156,813	1,000,000	2,000,000
ECONOMIC DEVELOPMENT INCOME TAX TOTAL				\$2,806,501	\$2,326,575	\$2,380,250	\$3,237,750

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - PROBATION

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	215-510-00-411.0130	PROBATION/FULLTIME PERSONN	64,266	66,974	68,724	73,695
PERSONAL SERVICES	Salaries and Wages	215-510-00-411.0151	PROBATION/INCREMENT PAY	-	-	-	-
PERSONAL SERVICES	Employee Benefits	215-510-00-413.0100	PROBATION/FICA MATCH	3,705	3,860	4,300	4,570
PERSONAL SERVICES	Employee Benefits	215-510-00-413.0200	PROBATION/MEDICARE	867	903	1,000	1,070
PERSONAL SERVICES	Employee Benefits	215-510-00-413.0300	PROBATION/RETIREMENT	9,126	9,510	9,800	10,470
PERSONAL SERVICES	Employee Benefits	215-510-00-413.0501	PROBATION/HEALTH INSURANCE	17,982	18,801	19,715	21,100
PERSONAL SERVICES	Employee Benefits	215-510-00-413.0701	PROBATION/CLOTH/BOOT/FIT	-	-	100	100
SUPPLIES	Operating Supplies	215-510-00-422.0151	PROBATION/PERSONNEL REIMBU	-	-	-	-
SUPPLIES	Operating Supplies	215-510-00-422.0152	PROBATION/OFFICE EQUIP	-	-	-	-
SERVICES & CHARGES	Professional Services	215-510-00-431.0500	PROBATION/OTHER PROFESSION	-	-	-	-
SERVICES & CHARGES	Professional Services	215-510-00-431.0501	PROBATION/PROB SERVICE	-	-	-	-
SERVICES & CHARGES	Professional Services	215-510-00-431.0502	PROBATION/DRUG TESTS	-	-	-	-
SERVICES & CHARGES	Repairs and Maintenance	215-510-00-436.0201	PROBATION/COMPUTE COPIER	-	-	-	-
SERVICES & CHARGES	Other Services and Charges	215-510-00-452.0000	TRANSFERS-HELATH INSURANCE	-	-	-	-
SERVICES & CHARGES	Other Services and Charges	215-510-00-499.0001	PROBATION SVCS NOAPPROPRI	-	-	-	-
PROBATION TOTAL				\$95,946	\$100,048	\$103,639	\$111,005

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - ECONOMIC IMPROVEMENT DISTRICT

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SUPPLIES	Office Supplies	219-570-00-421.0501	EID/OTHER OFFICE EXPENSE	-	-	-	-
SUPPLIES	Operating Supplies	219-570-00-429.0001	EID/OTHER SUPPLIES	12,292	660	1,000	-
SERVICES & CHARGES	Professional Services	219-570-00-431.0501	EID/CONTRACTUAL SERVICES	-	7,517	15,000	-
SERVICES & CHARGES	Professional Services	219-570-00-431.0503	EID/PROFESSIONAL SERVICES	53,170	57,030	35,000	57,000
SERVICES & CHARGES	Professional Services	219-570-00-431.0504	EID/BUS RECRUITMENT PLAN	-	-	-	-
SERVICES & CHARGES	Other Services and Charges	219-570-00-499.0001	EID/NON-APPROPRIATED	-	-	-	-
CAPITAL OUTLAYS	Other Capital Outlays	219-570-00-449.0000	EID/CAPITAL PROJECTS	-	39,998	50,000	-
ECONOMIC IMPROVEMENT DISTRICT TOTAL				\$65,462	\$105,205	\$101,000	\$57,000

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - PUBLIC SAFETY LOCAL OPTION INCOME TAX

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Employee Benefits	249-520-00-413.0911	PS LOIT/POLICE RETIREMENT	726,087	758,303	845,000	1,085,400
PERSONAL SERVICES	Employee Benefits	249-520-00-413.0912	PS LOIT/FIRE RETIREMENT	658,393	759,593	815,000	925,000
SUPPLIES	Operating Supplies	249-520-00-422.0210	FIRE/GAS/DIESEL/PROPANE	47,835	99,013	84,000	94,000
SUPPLIES	Operating Supplies	249-520-00-422.0211	PS LOIT/PD GAS/DIESEL/PROPA	141,997	199,468	225,000	250,000
SERVICES & CHARGES	Repairs and Maintenance	249-520-00-436.0501	PS LOIT/SHOOTING RANGE MAINT	205,524	27,728	30,000	30,000
SERVICES & CHARGES	Repairs and Maintenance	249-520-00-436.0600	PS LOIT/FIRE BUILDING REPAIR	-	-	-	-
CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	249-520-00-445.0200	PS LOIT/MOTOR VEHICLE	247,344	48,123	400,000	330,000
CAPITAL OUTLAYS	Other Capital Outlays	249-520-00-445.0201	PS LOIT/EQUIPMENT	317,716	126,087	100,000	168,000
CAPITAL OUTLAYS	Other Capital Outlays	249-520-00-445.0203	PS LOIT/EQUIPMENT	-	-	-	-
PUBLIC SAFETY LOCAL OPTION INCOME TAX TOTAL				\$2,344,896	\$2,018,315	\$2,499,000	\$2,882,400

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - COURT FEES

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SUPPLIES	Office Supplies	274-510-00-421.0101	COURT FEES/OFFICIAL RECORD	-	-	1,000	1,000
SUPPLIES	Office Supplies	274-510-00-421.0201	COURT FEES/STATIONERY/PRINT	629	85	1,500	1,500
SUPPLIES	Office Supplies	274-510-00-421.0501	COURT FEES/OTHER OFFICE SUP	4,069	5,057	7,000	7,000
SUPPLIES	Operating Supplies	274-510-00-422.0151	COURT FEES/OFFICE EQUIPMEN	3,174	5,089	4,500	5,000
SERVICES & CHARGES	Professional Services	274-510-00-431.0500	COURT FEES/MAINT CONTRACT	940	1,381	4,500	4,500
SERVICES & CHARGES	Professional Services	274-510-00-431.0502	COURT FEES/EQUIP REPAIR	-	-	250	250
SERVICES & CHARGES	Communication and Transportation	274-510-00-432.0201	COURT FEES/POSTAGE	2,250	2,250	3,000	3,000
SERVICES & CHARGES	Repairs and Maintenance	274-510-00-436.0201	COURT FEES/COMPUTER EXPEN	-	-	-	-
SERVICES & CHARGES	Other Services and Charges	274-510-00-439.0930	COURT FEES/IMP OTHER THAN	-	-	35,000	35,000
SERVICES & CHARGES	Other Services and Charges	274-510-00-499.0001	COURT FEES/NON-APPROPRIATE	62,640	50,275	-	-
COURT FEES TOTAL				\$73,702	\$64,137	\$56,750	\$57,250

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - UNSAFE BUILDING

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
OTHER SERVICES AND CHARGES	Other Services and Charges	241-500-00-431.0000	UNSAFE BLDG/CONT SERVICES	-	-	-	-
OTHER SERVICES AND CHARGES	Other Services and Charges	241-500-00-436.0500	UNSAFE BLDG/BLDG DEMO/RECEIVERSHIP	-	-	60,000	60,000
OTHER SERVICES AND CHARGES	Other Services and Charges	241-500-00-439.0000	UNSAFE BLDG/OTHER SERV CHRG	1,050	500	25,000	25,000
UNSAFE BUILDING TOTAL				\$1,050	\$500	\$85,000	\$85,000

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - RESIDENTIAL LEASE FEES

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	277-510-00-411.0130	RES LEASE FEE/FULLTIME PERSON	51,025	53,128	55,000	28,250
PERSONAL SERVICES	Salaries and Wages	277-510-00-411.0140	RES LEASE FEE/PART TIME PERSO	-	-	-	-
PERSONAL SERVICES	Salaries and Wages	277-510-00-411.0151	RES LEASE FEE/INCREMENT PAY	300	400	400	500
PERSONAL SERVICES	Salaries and Wages	277-510-00-411.0152	RES LEASE FEE/LONGEVITY	-	-	-	-
PERSONAL SERVICES	Salaries and Wages	277-510-00-411.0170	RES LEASE FEE/SAL REIMB	-	-	-	-
PERSONAL SERVICES	Employee Benefits	277-510-00-413.0100	RES LEASE FEE/SOCIAL SECURITY	2,940	3,074	3,500	1,790
PERSONAL SERVICES	Employee Benefits	277-510-00-413.0200	RES LEASE FEE/MEDICARE	688	719	815	420
PERSONAL SERVICES	Employee Benefits	277-510-00-413.0300	RES LEASE FEE/RETIREMENT	7,361	7,700	7,970	4,025
PERSONAL SERVICES	Employee Benefits	277-510-00-413.0501	RES LEASE FEE/HEALTH INS	17,982	18,801	19,720	21,100
PERSONAL SERVICES	Employee Benefits	277-510-00-413.0700	RES LEASE FEE/CELL PHONE	600	700	650	650
PERSONAL SERVICES	Employee Benefits	277-510-00-413.0701	RES LEASE FEE/CLOTHING/BOOT	-	-	100	100
SERVICES & CHARGES	Other Services and Charges	277-510-00-499.0001	RES LEASE FEE/NON-APPROPRI	-	-	-	-
RESIDENTIAL LEASE FEES TOTAL				\$80,896	\$84,522	\$88,155	\$56,835

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - LAW ENFORCEMENT CONTINUING EDUCATION (#2)

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SUPPLIES	Other Supplies	280-520-00-429.0001	LECE2/OTHER SUPPLIES	16,689	15,760	16,000	16,000
SERVICES & CHARGES	Professional Services	280-520-00-431.0500	LECE2/INSTRUCTION	16,154	16,000	16,000	16,000
SERVICES & CHARGES	Professional Services	280-520-00-431.0501	LECE2/FIREARMS	-	2,000	2,000	4,000
SERVICES & CHARGES	Other Services and Charges	280-520-00-499.0002	LECE2/NON-APPROPRIATED	-	-	-	-
LAW ENFORCEMENT CONTINUING EDUCATION (#2) TOTAL				\$32,843	\$33,760	\$34,000	\$36,000

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - REDEVELOPMENT NON-REVERTING

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	406-560-00-411.0130	REDV OP/FULL TIME PERSONNEL	137,214	107,189	110,000	114,650
PERSONAL SERVICES	Salaries and Wages	406-560-00-411.0140	REDV OP/PART TIME PERSONNEL	-	50	-	-
PERSONAL SERVICES	Salaries and Wages	406-560-00-411.0151	REDV OP/INCREMENT PAY	2,000	2,175	2,400	2,700
PERSONAL SERVICES	Employee Benefits	406-560-00-413.0100	REDV OP/FICA MATCH	8,120	6,283	6,867	7,280
PERSONAL SERVICES	Employee Benefits	406-560-00-413.0200	REDV OP/MEDICARE MATCH	1,899	1,469	1,606	1,720
PERSONAL SERVICES	Employee Benefits	406-560-00-413.0300	REDV OP/RETIREMENT	18,090	15,597	15,726	16,670
PERSONAL SERVICES	Employee Benefits	406-560-00-413.0501	REDV OP/HEALTH INSURANCE	44,056	32,901	39,430	42,200
PERSONAL SERVICES	Employee Benefits	406-560-00-413.0700	REDV OP/CELL PHONE	600	550	650	600
PERSONAL SERVICES	Employee Benefits	406-560-00-413.0701	REDV OP/CLOTH/BOOT/FITNESS	300	200	200	200
SUPPLIES	Other Supplies	406-560-00-429.0002	REDV OP/OTHER SUPPLIES	329	858	1,000	1,000
SERVICES & CHARGES	Professional Services	406-560-00-431.0201	REDV OP/PROF SERVICES	-	-	-	-
SERVICES & CHARGES	Professional Services	406-560-00-431.0502	REDV OP/CONTRACT SVCS	66,061	63,536	30,000	50,000
SERVICES & CHARGES	Communication and Transportation	406-560-00-432.0201	REDV OP/POSTAGE	-	-	100	100
SERVICES & CHARGES	Communication and Transportation	406-560-00-432.0301	REDV OP/TRAVEL EXPENSES	-	-	1,000	1,000
SERVICES & CHARGES	Printing and Advertising	406-560-00-433.0000	REDV OP/PRINTING & ADVERT	25	-	250	250
SERVICES & CHARGES	Utility Services	406-560-00-435.0101	REDV OP/ELECTRICITY	612	1,074	750	750
SERVICES & CHARGES	Utility Services	406-560-00-435.0201	REDV OP/GAS	1,173	830	1,200	1,200
SERVICES & CHARGES	Repairs and Maintenance	406-560-00-436.0100	REDV OP/REPAIRS-MAINT	491	14	500	500
SERVICES & CHARGES	Other Services and Charges	406-560-00-439.0301	REDV OP/SUBS & DUES	1,036	598	2,500	2,500
SERVICES & CHARGES	Other Services and Charges	406-560-00-439.0930	REDV OP/OTHER SVC CHARGE	1,396	486	1,000	500
SERVICES & CHARGES	Other Services and Charges	406-560-00-499.0001	REDV OP/NON APPROPRIATED	-	-	-	-
REDEVELOPMENT NON-REVERTING TOTAL				\$283,402	\$233,810	\$215,179	\$243,820

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - STORM WATER MANAGEMENT

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Salaries and Wages	439-530-00-411.0130	STM WTR MGMT/FULL TIME PER	262,524	266,892	165,000	169,000
PERSONAL SERVICES	Salaries and Wages	439-530-00-411.0140	STM WTR MGMT/PART TIME PER	4,560	13,728	18,000	18,000
PERSONAL SERVICES	Salaries and Wages	439-530-00-411.0151	STM WTR MGMT/INCREMENT P	2,700	2,800	1,600	1,600
PERSONAL SERVICES	Salaries and Wages	439-530-00-411.0160	STM WTR MGMT/OVERTIME	-	6	16,500	16,900
PERSONAL SERVICES	Employee Benefits	439-530-00-413.0100	STM WTR MGMT/FICA MATCH	15,682	16,392	12,470	12,745
PERSONAL SERVICES	Employee Benefits	439-530-00-413.0200	STM WTR MGMT/MEDICARE	3,668	3,834	2,920	2,980
PERSONAL SERVICES	Employee Benefits	439-530-00-413.0300	STM WTR MGMT/PERF	37,483	38,530	26,000	26,625
PERSONAL SERVICES	Employee Benefits	439-530-00-413.0501	STM WTR MGMT/HEALTH INS	72,261	77,018	54,220	63,300
PERSONAL SERVICES	Employee Benefits	439-530-00-413.0700	STM WTR MGMT/CELL PHONE	2,163	2,350	1,800	1,800
PERSONAL SERVICES	Employee Benefits	439-530-00-413.0701	STM WTR MGMT/CLOTH/BOOT	400	200	300	300
SUPPLIES	Operating Supplies	439-530-00-422.0151	STM WTR MGMT/OTHOFFCE SUP	1,252	3,196	5,000	5,000
SUPPLIES	Operating Supplies	439-530-00-422.0210	STM WTRR MGMT/GAS,DIESEL	218	604	1,200	1,200
SERVICES & CHARGES	Professional Services	439-530-00-431.0501	STM WTR MGMT/ELK CO MS4	14,961	19,730	25,000	25,000
SERVICES & CHARGES	Professional Services	439-530-00-431.0502	STM WTR MGMT/SVCS CONTRAC	21,355	41,677	122,750	116,650
SERVICES & CHARGES	Professional Services	439-530-00-431.0503	STM WTR MGMT/OTH PROF SVC	1,400	-	6,000	6,000
SERVICES & CHARGES	Communication and Transportation	439-530-00-432.0201	STM WTR MGMT/POSTAGE	25	34	183	185
SERVICES & CHARGES	Communication and Transportation	439-530-00-432.0301	STM WTR MGMT/TRAVEL EXPEN	-	274	1,500	1,500
SERVICES & CHARGES	Insurance	439-530-00-434.0501	STM WTR MGMT/OTHER INSURA	-	-	500	-
SERVICES & CHARGES	Repairs and Maintenance	439-530-00-436.0101	STM WTR MGMT/EQUIP REPAIR	3,462	2,323	10,000	12,000

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - STORM WATER MANAGEMENT (CONTINUED)

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES & CHARGES	Other Services and Charges	439-530-00-439.0901	STM WTR MGMT/RECORDER FEES	400	400	750	750
SERVICES & CHARGES	Other Services and Charges	439-530-00-439.0910	STM WTR MGMT/INSTRUCTION	2,029	2,215	4,470	4,640
SERVICES & CHARGES	Other Services and Charges	439-530-00-439.0930	STM WTR MGMT/OTH SVC CHGS	13	-	1,000	1,000
SERVICES & CHARGES	Other Services and Charges	439-530-00-499.0001	STM WTR MGMT/UNAPPROPRIAT	-	-	-	-
CAPITAL OUTLAYS	Land	439-530-00-441.0001	STM WTR MGMT/PROP ACQUISITION	-	-	30,000	30,000
CAPITAL OUTLAYS	Other Capital Outlays	439-530-00-442.0001	STM WTR MGMT/CAPITAL EXPENSES	4,130	158,231	230,000	230,000
CAPITAL OUTLAYS	Other Capital Outlays	439-530-00-445.0201	STM WTR MGMT/CAPITAL OUTLAY	336	3,507	5,000	20,000
STORM WATER MANAGEMENT TOTAL				\$188,498	\$387,049	\$577,163	\$767,175

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - TIF BOND AND INTEREST

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES & CHARGES	Other Services and Charges	324-560-00-438.0300	PAYING AGENT FEES	2,000	2,000	6,000	6,000
SERVICES & CHARGES	Other Services and Charges	324-560-00-452.0000	TIF B&I TRANSFERS OUT	-	-	-	-
DEBT SERVICE	Payments on Bonds and Other Debt Principal	324-560-00-438.0107	15 REDV DIST BONDS-PRINCIPAL	385,000	395,000	410,000	420,000
DEBT SERVICE	Payments on Bonds and Other Debt Principal	324-560-00-438.0120	15 ED LEASE RENTAL BONDS	290,000	295,000	300,000	386,000
DEBT SERVICE	Payments on Bonds and Other Debt Interest	324-560-00-438.0207	15 REDV DIST BONDS-INTE	32,244	25,419	18,375	11,114
DEBT SERVICE	Payments on Bonds and Other Debt Interest	324-560-00-438.0208	ECON DEV LEASE BOND 15 INT	104,760	100,750	88,830	-
TIF BOND AND INTEREST TOTAL				\$814,004	\$818,169	\$823,205	\$823,114

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - SOUTHEAST GOSHEN TIF

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES AND CHARGES	Professional Services	473-560-00-431.0200	SALARY REIMB	-	-	50,000	-
SERVICES AND CHARGES	Professional Services	473-560-00-431.0502	CONTR SVCS	178,637	240,141	250,000	1,120,000
SERVICES AND CHARGES	Other Services and Charges	473-560-00-439.0930	OTHER SVC CHGS	12,448	65,748	120,000	12,000
CAPITAL OUTLAYS	Land	473-560-00-441.0000	SE ED TIF/PROPERTY ACQ	-	-	200,000	690,000
CAPITAL OUTLAYS	Infrastructure	473-560-00-442.0000	SE ED TIF/CAPITAL PROJ	2,394,771	2,152,563	5,060,000	6,566,000
SERVICES AND CHARGES	Other Services and Charges	473-560-00-452.0000	TRANSFERS OUT	819,000	823,785	817,919	817,115
SOUTHEAST GOSHEN TIF TOTAL				\$3,404,856	\$3,282,237	\$6,497,919	\$9,205,115

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - TIF LIPPERT/DIERDORFF

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES & CHARGES	Professional Services	474-560-00-431.0502	TIF LIPPERT/DIERDORFF CONTR SERV	4,331	46,612	100,000	50,000
CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	474-560-00-445.0200	TIF LIPPERT/PUBLIC SAFETY EQUIPMENT	-	-	-	500,000
TIF LIPPERT/DIERDORFF TOTAL				\$4,331	\$46,612	\$100,000	\$550,000

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - CONSOLIDATED RIVERRACE/US33 TIF

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SERVICES & CHARGES	Professional Services	480-560-00-431.0200	CONS RR/US 33/TIF SALARY RE	-	-	50,000	-
SERVICES & CHARGES	Professional Services	480-560-00-431.0502	CONS RR/US33 CONTRACTUAL	123,541	376,383	50,000	900,000
SERVICES & CHARGES	Other Services and Charges	480-560-00-439.0930	CONS RR/US33/OTHER SVCS	74,360	39,800	120,000	120,000
SERVICES & CHARGES	Other Services and Charges	480-560-00-452.0000	CONS RR/US33/TRANSFERS OUT	-	-	-	-
SERVICES & CHARGES	Other Services and Charges	480-560-00-499.0001	CONS RR/US33/NON APPROPRI	-	-	-	-
CAPITAL OUTLAYS	Land	480-560-00-441.0001	CONS RR/US33/PROP ACQ	250,000	750,000	500,000	275,000
CAPITAL OUTLAYS	Infrastructure	480-560-00-442.0000	CONS RR/US33/CAPITAL PROJ	523,888	871,825	1,975,000	9,409,000
DEBT SERVICE	Payments on Bonds and Other Debt Principal	480-560-00-438.0100	CONS RR/US33-DEBT-PRINCIPA	333,000	59,572	-	-
CONSOLIDATED RIVERRACE/US33 TIF TOTAL				\$1,304,789	\$2,097,580	\$2,695,000	\$10,704,000

CITY OF GOSHEN, INDIANA

2024 BUDGETED APPROPRIATIONS - AMERICAN RESCUE PLAN

Category	Sub-Category	Line Item Code	Line Item	2021 Actual	2022 Actual	2023 Budget	2024 Budget
PERSONAL SERVICES	Professional Services	176-510-00-411.0000	ARP/PERSONAL SERVICES	-	-	300,000	100,000
SUPPLIES	Professional Services	176-510-00-429.0000	ARP/SUPPLIES	-	-	-	-
SERVICES & CHARGES	Professional Services	176-510-00-431.0000	ARP/SERVICES & CHARGES	-	-	800,000	78,300
CAPITAL OUTLAYS	Professional Services	176-510-00-444.0000	ARP/CAPITAL OUTLAYS	-	-	2,200,000	2,700,000
AMERICAN RESCUE PLAN TOTAL				\$0	\$0	\$3,300,000	\$2,878,300



GOSHEN COMMON COUNCIL

Minutes of the September 19, 2022 Regular Meeting

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

Mayor Jeremy Stutsman called the meeting to order at 6:00 p.m. and led the Pledge of Allegiance.

Mayor Stutsman asked the Clerk-Treasurer to conduct the roll call.

Present: Megan Eichorn (District 4) Julia King (At-Large) Doug Nisley (District 2)
 Gilberto Pérez Jr. (District 5) Donald Riegsecker (District 1) Matt Schrock (District 3)
 Council President Brett Weddell (At-Large)

Absent: Youth Advisor Karen C. Velazquez Valdes (Non-voting)

Mayor Stutsman said Youth Adviser Velazquez Valdes contacted him earlier today and said she didn't feel well and would not be present at tonight's meeting.

Approval of Minutes: Mayor Stutsman asked the Council's wishes regarding the minutes of the Aug. 1 and Aug. 15, 2022 Regular Meetings. Councilor Eichorn moved to approve the minutes as submitted. Councilor Pérez seconded the motion. The motion passed 7-0 on a voice vote.

Approval of Meeting Agenda: Mayor Stutsman asked the Council's wishes regarding the meeting agenda. Councilor King moved to approve the agenda as submitted. Councilor Eichorn seconded the motion. The motion passed 7-0 on a voice vote.

Privilege of the Floor:

At 6:01 p.m., Mayor Stutsman invited public comment on matters not on the agenda. There were no public comments, either from those in the Council chamber or via Zoom, so the Mayor closed Privilege of the Floor at 6:02 p.m.

1) Council appointment: Community Relations Commission member to replace a member who resigned

BACKGROUND:

At the Aug. 15, 2022 Common Council meeting, Council President Weddell announced that the Common Council had to fill an open position on the City Community Relations Commission because of the resignation of a member (Gladys Rosas), who moved away from Goshen. Pursuant to Council rules, the open position was publicly stated at that Council meeting, notifications were then published on the City's website and Facebook pages and City residents were invited to apply for the vacancy. At the time of publication of the Council packet, the City had received five applications and one more was received on Sept. 19, 2022.

Applications for the CRC appointment were received from: Lori Copsey, Timothy Huser, Valarie Mann, Walter Mason, Peter Vukovich and Casey Kasper-Welles, all of Goshen.



Mayor Stutsman called the agenda item and read into the record a statement from **Youth Adviser Velazquez Valdes** received via text earlier in the day. In her statement, Velazquez Valdes endorsed the appointment of **Lori Copsey**, who works for the Elkhart County Special Education Cooperative. She cited Copsey's experience helping disabled children and said she would expand the CRC's understanding of diversity in the City. Velazquez Valdes also noted that her 9-year-old sister is disabled and cannot walk and that Copsey could help organize and ensure CRC events were accessible to all people.

Mayor Stutsman then invited **Council President Weddell** to take up the appointment of a new member of the Community Relations Commission for the term that began in January 2022 and will expire in December 2024. **Council President Weddell** read the names of the six candidates: **Lori Copsey, Timothy Huser, Casey Kasper-Welles, Valarie Mann, Walter Mason and Peter Vukovich**. He noted that **Walter Mason** had withdrawn his candidacy, leaving five candidates eligible for the appointment. **Councilor Eichorn** said she agreed with **Youth Adviser Velazquez Valdes** that **Lori Copsey** would be a great addition to the CRC because of her work experience. She said adding a person who understands the disabled community would be a great asset to the CRC.

Councilor Eichorn said she would nominate **Lori Copsey** for the appointment. **Councilor King** seconded **Copsey's** nomination.

Council President Weddell asked if any of the persons seeking appointment was present. No one spoke up. The Council President said if any of the candidates had been present he would have given them the chance to be acknowledged. He asked if there were other nominations.

Councilor Riegsecker said he was inclined to support either **Lori Copsey** or **Peter Vukovich**. He said he was impressed by Vukovich's excitement to serve the City, his different background, his youth and the fact he has been a business owner. Councilor Riegsecker said he would be an asset and would balance out the other CRC members.

Councilor Riegsecker nominated **Peter Vukovich** for the CRC appointment. **Councilor Nisley** seconded the nomination.

Council President Weddell asked **Mayor Stutsman** if he still had CRC openings to fill. The **Mayor** said he did, but had already reached out to possible appointees. He said he was willing to consider Copsey or Vukovich if one of the people he reached out to declined his offer of appointment to the CRC.

Councilor King expressed her appreciation to all of the candidates for seeking to serve on the CRC. She said it was a positive development to have so many good candidates. Councilor King said the reason she favored Copsey was because of her experience serving disabled people, noting that it would fill a gap the CRC has had.

Councilor Eichorn said that another candidate, **Casey Kasper-Welles**, had an interesting background as a member of the Pokagon Band of Potawatomi Indians. She said if Kasper-Welles had reached out sooner she could have been a stronger candidate. **Mayor Stutsman** said he has contacted **Kasper-Welles** to ask if she might be interested in serving on the CRC as a mayoral appointee.

Council President Weddell said that when he reviewed applicants for the CRC from earlier this year, he noticed that all had been appointed and there were no extra candidates.



In response to a question from Council President Weddell, Councilors affirmed there were no further nominations for the CRC appointment.

Councilor Nisley made a motion to close the nominations, which was seconded by Councilor King.

Council President Weddell said Councilors would now vote and indicate their candidate of choice – Lori Copsey or Peter Vukovich. He then conducted a roll call vote.

Councilors voted to appoint Lori Copsey over Peter Vukovich by a 5-2 margin with Councilors Eichorn, King, Pérez, Schrock and Weddell voting for Copsey and Councilors Nisley and Riegsecker voting for Vukovich.

Mayor Stutsman said that if one of his two prospective CRC members declines appointment, he would consider appointing Peter Vukovich. Council President Weddell said he would appreciate that. The Council President also said he would contact the candidates, tell them the outcome of the vote and thank them for their interest in serving.

2) Ordinance 5135: An Ordinance for Appropriations and Tax Rates (First Reading)

Mayor Stutsman called for the introduction on first reading of Ordinance 5135 - An Ordinance for Appropriations and Tax Rates. Council President Weddell asked the Clerk-Treasurer to read Ordinance 5135 by title only, which was done.

Weddell/Eichorn moved to approve Ordinance 5135 on first reading.

BACKGROUND:

Before the Common Council was the City of Goshen’s budget for 2023 as set forth in Ordinance 5135.

If approved by the Common Council, the expenses of Goshen Civil City for the year ending Dec. 31, 2023, the sums herein specified would be appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated would be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expenses of Goshen Civil City, the property tax levies and property tax rates as herein specified were included herein. Budget Form 4-B for all funds must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

Ordinance 5135 would be in full force and effect after its passage and approval by the Common Council in the following amounts:

Fund Code	Fund Name	Adopted budget	Adopted Tax Levy	AdoptedTaxRate
0061	RAINY DAY	\$500,000	\$0	0.0000
0101	GENERAL	\$28,976,882	\$17,035,500	1.3257
0180	DEBT SERVICE	\$370,950	\$384,400	0.0299
0341	FIRE PENSION	\$566,620	\$0	0.0000
0342	POLICE PENSION	\$424,230	\$0	0.0000
0706	LOCAL ROAD/STREET	\$600,000	\$0	0.0000



0708	MOTOR VEH HWAY	\$4,387,125	\$2,750,000	0.2140
1191	CUM FIRE SPECIAL	\$250,000	\$615,100	0.0479
1301	PARK & RECREATION	\$3,353,165	\$3,801,100	0.2958
2102	AVIATION/AIRPORT	\$381,900	\$139,300	0.0108
2379	CUM CAP IMP (CIG TAX)	\$124,313	\$0	0.0000
2391	CUM CAP DEV	\$735,000	\$923,600	0.0719
2411	ECONDEV INC.TAX CED	\$2,430,250	\$0	0.0000
6290	CUM SEWER	\$200,000	\$615,100	0.0479
		\$43,300,435	\$26,264,100	2.0439

Home-Ruled Funds (Not Reviewed by DLGF):

Fund Code	Fund Name	Adopted Budget
9500	PROBATION DEPARTMENT	\$103,639
9501	ECONOMIC IMPROVEMENT DISTRICT	\$101,000
9502	LAW ENFORCEMENT CONTINUING EDUCATION (LECE 1)	\$0
9503	COURT FEES	\$56,750
9504	ARP Fiscal Recovery Fund	\$3,300,000
9505	RESIDENTIAL LEASE FEES	\$88,155
9506	LAW ENFORCEMENT CONTINUING EDUCATION (LECE 2)	\$34,000
9507	TIF BOND AND INTEREST	\$823,205
9508	Public Safety LOIT	\$2,399,000
9509	Township Fire Support	\$400,000
9510	REDEVELOPMENT NON-REVERTING	\$215,179
9511	STORM WATER MANAGEMENT	\$742,163
9512	TIF Lippert/Dierdorff	\$100,000
9513	SOUTHEAST GOSHEN TIF	\$6,497,919
9514	CEMETERY CAPITAL IMPROVEMENT	\$0
9517	Unsafe Buildings	\$85,000
9518	PLYMOUTH AVE. TIF	\$7,614
9521	CONS RR/US 33 TIF	\$2,695,000
		\$17,648,624

After it is approved by the Common Council, the City's Ordinance for Appropriations and Tax Rates will be submitted to the Indiana Department of Local Government Finance for review.

SEPT. 19, 2022 COUNCIL DISCUSSION AND FIRST READING OF ORDINANCE 5135

Mayor Stutsman said the budget before the Council tonight was the culmination of months of work by the Mayor, Department heads, **Baker Tilly Municipal Advisors**, **Clerk-Treasurer Richard R. Aguirre** and **Deputy Clerk-Treasurer Jeffery Weaver**. He outlined the budget presentation, which he said would include introductory remarks, an overview by **Amber Nielsen**, a Manager at Baker Tilly, a detailed list of the changes in every Department from the 2022 budget (with time for questions and answers), and a period for public comments.



Mayor Stutsman said the Council typically approves the budget on first reading after the initial budget presentation. If so tonight, he said the budget would be back before the Council on Oct. 10 for the second and final reading. He invited Councilors with questions or concerns to meet with him, especially if they wanted to propose budget cuts. The Mayor said he and affected department heads would want the opportunity to explain the impact of proposed budget cuts. He added that because the budget already was submitted to the state Department of Local Government Finance and advertised, there can be no increases to individual funds without corresponding cuts elsewhere in the budget.

Mayor Stutsman provided the following highlights of the proposed 2023 budget:

- In 2018, 2019 and 2020, the City budget was between \$55 million and \$60 million.
- That changed in 2022 because of the COVID-19 pandemic, in 2020 and 2021, and the resulting impact on staffing and delays in projects and spending.
- As a result of those disruptions, the City spent only about 85 percent of its budget compared with the normal 95 percent, leaving a larger cash balance.
- As the result of unspent funds, the 2022 budget jumped to about \$72 million, but is smaller now because the City has spent down some of its cash balances.
- The proposed 2023 budget will be smaller than the 2022 budget because of the decline of cash balances.
- Assuming more projects are launched over the next year, it's possible that the 2024 budget will be back to the similar spending levels from 2018 to 2020.
- It's not expected that City Departments will spend 100 percent of their budgets in 2022 or 2023, because there is a history of departments always ending the budget year with unspent funds.
- The Mayor said he would go through each department's budget and highlight the major changes.

Amber Nielsen, a Manager at Baker Tilly, provided a 2023 budget overview:

Nielsen said she would be discussing the City's "Big Four+ Operating Funds (General, Motor Vehicle Highway, Motor Vehicle Highway Restricted, Parks and Public Safety Local Option Income Tax), historical financial information, the 2023 budget, future budget considerations and federal funds received from the American Rescue Plan Fiscal Recovery Plan. She made the following key points.

- **The Big Four+** make up about 92% of the City's payroll and benefits (2022 = 93%), 77% of supplies purchased for the City (2022 = 87%), 62% of services and charges (2022 = 64%), and 49% of the City's capital budget (2022 = 66%). Other locally managed funds are primarily related to: Pensioners (Police and Fire), Economic development, Capital improvements, and Debt service.
- In 2012, 2013 and 2014, the City's revenues were slightly ahead of expenditures and just under \$20 million and cash balances were just above \$5 million. However, revenues and cash balances started to grow faster in 2015 and accelerated in 2020 and 2021. She said the same pattern was evident when it came to all budgeted funds.
- The City's 15% cash reserves and 50% cash reserves for the Big Four+ and all funds also have grown similarly.
- The City's historical Certified Net Assessed Value (NAV) dipped between 2012 and 2016, but it has grown since then, pushing down the City's property tax rates, which is good for taxpayers and stabilizes circuit breaker credits.



(By way of background, according to the State of Indiana, an Indiana taxpayer's property tax bill is capped at a set percentage of his or her property's assessed value. The difference between the gross tax bill and the net tax bill is commonly referred to as a "circuit breaker credit." Circuit breaker credits are summed together at a taxing district level and proportionally allocated to taxing units. Circuit breaker credits serve as a reduction in revenues relative to a taxing unit's levy.)

- The City's tax levy increases every year based on increased property taxes. So, for 2011, the levy total was \$14,028,170 compared with \$21,509,088 in 2022. Although there have been variations, the City's assessed property values also have increased, from \$1,124,953,504 in 2011 to 1,478,084,633 in 2022.
- An analysis of historical levies, circuit breakers, assessed values and tax rates for the City of Goshen, shows that in 2014, the City had \$4.5 million in circuit breaker credits. That means that if the circuit breaker tax credit law didn't exist, the city would have received \$4.5 million in tax revenue as well as additional revenue for other years dating back to 2011.
- Since 2010, the City has absorbed more than \$41.7 million of lost revenue due to the circuit breaker law. The actual revenue losses in 2022 are \$3.79 million.

(Councilors Weddell, Pérez, Riegsecker and King asked Nielsen clarifying questions about how the circuit breaker credit was calculated as well as the law's impact on residential and commercial property taxpayers and on the City of Goshen.)

- As in the past, the Mayor and Department heads developed the proposed 2023 budget to match the estimated available revenue with the cost of providing services without that extra tax revenue.
- The City's certified property tax growth rate is 5.0% for 2023, which is substantially higher than the growth rate of 4.3% in 2021. That will translate into about \$1.31 million of gross new property tax revenues for 2023.
- Once again, the City is eligible to apply for an excess three-year growth appeal, because its average assessed value growth over the past three years exceeds the statewide average. If its appeal is approved by the state Department of Local Government Finance, the City would be eligible to receive up to \$462,000 in additional property tax revenue and that would be a permanent increase.
- Without any levy appeal, the City would anticipate another decline in its property tax rate.
- The City's 2022 net assessed value has been certified by the county as increasing 8.7% over the value in 2021. As a result, the City's property tax rate will decrease to \$1.4218 from 2021 rate of \$1.4552.

(Mayor Stutsman said because of higher school levies, some taxpayers mistakenly believe their City property taxes have increased even though the tax rate fell the past four years and will again in 2023.)

- For the rest of 2022 and 2023, the City is estimating an increase in expenditures that will far surpass cash balances based on worst case scenarios and spending 100% of budgeted funds both years, which has not happened in the past. Mayor Stutsman said expenditures have increased and cash reserves fallen, but this was planned in an attempt to spend down the balances. But he said the City's cash balances will not all be spent in 2022 or in 2023.
- Despite increased expenditures, it's still expected that the City will still have operating balances to handle emergencies. Mayor Stutsman added that those estimates also don't factor in a possible successful levy appeal, extra bank interest income and cash balances carried over into 2023.



- To continue to provide and afford services to residents, the City will need to control spending and maintain cash reserves.
- Over the past two years, the City received \$6.8 million in federal funds from the American Rescue Plan. The City is developing plans to use the funds in compliance with eligible spending categories.

Councilors Riegsecker asked clarifying questions of Mayor Stutsman and Amber Nielsen about how the City can adjust spending levels to meet major unanticipated needs between budget cycles.

Councilor Pérez asked about the City's net assessed values, which are expected to continue rising. Mayor Stutsman said the current values don't include several major housing complexes now under development. Councilor Riegsecker asked additional questions about the rising property values.

Mayor Stutsman guided council members through a comprehensive review of the 2023 Spending Plan for the City of Goshen, a 60-page document prepared by Deputy Clerk-Treasurer Jeffery Weaver, CPA.

The spending plan includes the 2020 and 2021 actual expenditures and the 2022 budgeted amounts in addition to the Mayor's proposed 2023 budget. The proposed budget was the result of many hours of conversations, strategy sessions, and planning with the Mayor, his Department heads as well as Deputy Clerk-Treasurer Weaver, Clerk-Treasurer Aguirre and Baker Tilly consultants. When approved by the City Council, it will be submitted for review by the Indiana Department of Local Government and Finance.

The 2023 Spending Plan for the City of Goshen includes schedules for the following general funds: Common Council, Mayor's Office, Clerk-Treasurer's Office, Legal Department, Court, Board of Works, Cemetery, Community Relations Commission, Engineering, Planning and Zoning, Central Garage, Police, Fire, and Environmental Resilience. The spending plan also included schedules for the following: Debt Service, Fire Pension, Police Pension, Local Road and Streets, Motor Vehicle Highway, Motor Vehicle Highway Restricted, Cumulative Capital Improvement Fire, Township Fire Support, Park and Recreation, Aviation, Cumulative Capital Improvement, Cumulative Capital Development, Cumulative Capital Improvement/Storm Sewer, Economic Development, Income Tax, Probation, Economic Improvement District, Public Safety Local Option Income Tax, Court Fees, Unsafe Building, Residential Lease Fees, Law Enforcement Continuing Education (#2), Redevelopment Non-Reverting, Storm Water Management, TIF Bond and Interest, Southeast Goshen TIF, TIF Lippert/Dierdorff, Construction River Race/U.S. 33 TIF, TIF Plymouth Avenue and American Rescue Plan Grant.

Mayor Stutsman outlined each fund and asked Councilors if they had any questions. His summary:

Council – \$90,000 was added to cover the expected costs of the 2023 local election. No Council questions.

Community Relations Commission – Wages for the director position were moved out of the Mayor's budget and into the CRC budget. This budget jumped from \$23,000 to \$99,000 because of that shift.

Mayor Office – This budget decreased because of the shift of the CRC director position to the CRC budget.

Council President Weddell asked why the cost of the CRC director position was moved out of the Mayor's Office budget. Mayor Stutsman said the cost of CRC director's salary was placed in the Mayor's budget when the director became a full-time position. He said he decided to shift the position to the CRC budget because questions were asked about the costs for the CRC and he wanted to ensure greater transparency. The Mayor's budget now includes the salaries of the Mayor, his assistant, the switchboard operator and the Deputy Mayor.



Councilor Nisley asked if the CRC director was doing work on behalf of the Mayor when the position was moved into the Mayor's budget. **Mayor Stutsman** said the CRC Director's duties haven't change; it was just a matter of which budget the salary was charged. He said the CRC Director will continue to assist the Mayor's Office. For example, the director fields calls from people having issues with landlords as well as other matters.

Councilor Pérez asked if the CRC budget was being reduced because of a decline in activities. **Mayor Stutsman** said the activities haven't been reduced. He said in the past, the CRC has not spent the funds allocated, so there was a budget reduction this year. He said if additional funds are needed, they can be allocated by the Board of Works. **Council President Weddell** said he appreciated the question and the explanation of the CRC's budget.

Clerk-Treasurer's Office – Additional funds were added to help with storage of records as well as the 3.5% employee pay increase, for employee training, funds for the new software system for payroll and INCODE software upgrades. The Mayor said the increases were made in budgets for the Clerk-Treasurer's Office and the Board of Works and Safety. In response to a question from **Council President Weddell**, the **Mayor** said most of the additional expenses will be paid through Board of Works and Safety funds.

Legal Department – **Former City Attorney Larry Barks** will be retiring at the end of the year. In anticipation, a **new assistant city attorney (Matt Lawson) was hired.**

City Court – **Mayor Stutsman** said the City Court was implementing additional security measures. He said funds were shifted this year to purchase a metal detector. As a result, there has been a request for another part-time employee.

City Court Judge Richard Mehl said effective July 1, 2022, permits no longer were required to carry firearms. However, there was no security to keep people with firearms from entering the courtroom. Mehl said that some people visiting the courtroom get very upset and this was of concern to the court's staff. Schedules have now been changed to stagger the start times of hearings, so another employee is now needed to help in the courtroom.

Asked by **Councilor Pérez** if there have been any security problems since July 1. **Mehl** said there have been no problems since the metal detector was installed and that people respect the court's authority, but some people become upset when speaking with clerks.

Council President Weddell said he appreciated **Judge Mehl's** explanation and the work of the court.

Board of Works – The full-time employee line was reduced because in 2021, there was additional money placed here as the City had not finalized negotiations with Police and Fire unions. The emergency line was removed and the \$500,000 has been placed in the rainy-day fund. Trash collection was set at \$2.3 million to accommodate the new service. The City now has consistent increases set for the next decade, which will help the city better plan. As the General Fund dollars continue to tighten and the needs of public safety and other departments continue to grow, the City will need to consider a trash fee in the future. However, the City is not there yet and it is still the Mayor's goal to hold off as long as possible and when it is time, to start an incremental fee. Finally, the Property Acquisition Line has been reduced to \$100,000. Overall, the Board of Works budget has been decreased by nearly \$1.5 million.

Council President Weddell asked about the decrease in full-time employee spending. **Mayor Stutsman** said that when the budget was presented last year, labor negotiations had not yet been concluded with the Fire and Police unions and more was set aside than needed. He said some of those funds will be shifted to pay for higher fuel costs or pay for other needs. Mayor Stutsman also explained other budget shifts in response to other Council questions.

Cemeteries – The full-time personnel line includes new dollars to hire a third full-time staff member. It is becoming harder to hire part-time staff, so the full-time person will help ease the load on the existing staff. No Council questions.

Engineering Department – The Mayor briefly mentioned the budget. There were no Council questions.



Building Department – The Mayor said there may be an additional appropriation request next year if funds cannot be shifted from another budget line. He said an additional \$9,500 will be needed to assist with building plan reviews.

Planning and Zoning Department – There were no major changes in the budget and no questions from Councilors.

Central Garage – Mayor Stutsman said there would be a request later in the evening to increase the pay for mechanics because the department has had trouble hiring and retaining mechanics. So far, the department has been outsourcing vehicle repair work, which is more expensive. There were no Council questions.

Police Department – The Mayor said in 2016, the Police Department's budget in the general fund was \$5.8 million. In 2023, the City has budgeted \$8.2 million for the Department. The City has greatly increased the Police Department's budget to better pay staff and provide the resources needed for equipment and facilities. At Council President Weddell's request, **Chief José Miller** clarified a question about the incremental pay rate.

Fire Department – The employee lines were all increased to cover the 3.5% employee raise as well as an additional three fire/paramedic staff members. The Mayor said three additional firefighters will be paid from the \$400,000 provided by the Elkhart Township for taking over its fire and ambulance services. He said the remaining \$120,000 in the new township fund will be used for facilities and other expenses. In 2016, the Fire Department's budget in the general fund was \$5 million. In 2023, the City has budgeted \$7.1 million.

Councilor Nisley asked if the department has adequate personnel. **Mayor Stutsman** said there is no accepted standard for determining the adequacy of fire and police personnel. He said that issue will be investigated more closely when the City adds a new fire station. He added there have been a growing number of calls for service. **Chief Dan Sink** said there were 5,000 calls for service last year and he expects calls to exceed 5,800 this year.

Environmental Resilience – **Mayor Stutsman** said **City Director of Environmental Resilience Aaron Sawatsky Kingsley** has asked to shift a part-time forester employee to full-time status. The Mayor said there are adequate funds to make the change this year, but he asked for a delay to allow Councilors to make the decision for the 2023 budget. At **Council President Weddell's** request, the **Mayor** clarified the request and the duties of the employee.

Debt Service, Fire Pension and Police Pension – The Mayor presented these three budgets, but there were no questions from Councilors.

Local Roads and Streets – **Mayor Stutsman** said the City has been tapping into this fund. He said the City hopes to use the fund to complete more projects next year. Councilors asked no questions.

Motor Vehicle Highway – The **Mayor** reminded Councilors that this fund can be used to meet any Street Department needs. In response to a question from **Council President Weddell**, **Mayor Stutsman** explained the increased expenditures for equipment. He said the City has spent increasing amounts for equipment since 2016.

Motor Vehicle Highway Restricted – **Mayor Stutsman** said this fund can only be used for street projects. Asked by **Council President Weddell** how the funds would be used, **City Director of Public Works & Utilities Dustin Sailor** said the funds will be used exclusively for paving projects. The Mayor said there are more needs than funds.

Cumulative Capital Improvement Fire – The **Mayor** explained the budget. There were no Council questions.

Township Fire Support – The **Mayor** said Elkhart Township transferred equipment and fire stations last year and this year will make the first of two annual payments of \$400,000. The payment will then drop to \$350,000 for three years before an evaluation of the adequacy of the payments. At the request of **Councilor King**, the Mayor clarified the budget fund that will be used to account for the payments.

Parks and Recreation – **Mayor Stutsman** said the department is moving forward with construction of a maintenance facility later this year. **Council President Weddell** said the project is expected to begin very soon.



Aviation Department – The **Mayor** said he increased the aviation fund budget because he wants to eliminate the \$75,000 a year the City provides to Aviation out of the EDIT fund. In an effort to do this, he shifted a portion of the levy to the Aviation fund, which will account for the \$75,000. He said this will make it more transparent as to what the City spends at the airport and also will make it easier for the Airport Board to plan. The Mayor said the EDIT funds are still budgeted for Aviation in 2023. This is only as a precaution in case the City is unable to make the full levy shift needed to accomplish this goal. He said if the full shift is made, the Aviation dollars will remain in the EDIT Fund for other uses. There were no Council questions.

Cumulative Capital Improvement (Cigarette sales tax) – **Mayor Stutsman** said the City budgeted \$214,515 this year and \$124,313 for 2023, so he may be returning to the Council to request an additional appropriation. Funds could be shifted to the General Fund or for individual projects. In response to a question from **Councilor Pérez**, the **Mayor** explained the past and possible future uses of the fund. He said that while funding a smoking cessation program, as suggested by **Pérez**, would be good, he said the City has had other important needs.

Cumulative Capital Improvement/Storm Sewer – The **Mayor** said the budget was reduced to protect cash balances. **Economic Development Income Tax (EDIT)** – **Mayor Stutsman** explained the budget, including an overall decrease to protect cash balances and a \$5,000 increase for Downtown Goshen activities. **Council President Weddell** asked if the funding for the proposed mobile command center would come from the EDIT Fund. The **Mayor** responded that funds for the purchase of the vehicle would come from the Cigarette Sales Tax fund. He said two local RV companies are considering making donations for the purchase of the vehicle. In response to a question from **Council President Weddell**, **Mayor Stutsman** said he reduced the budget for property demolitions and the receivership program from \$100,000 to \$25,000 because money for these program are available from other funds and other strategies are being used to reduce the number of blighted properties.

Probation and the downtown Economic Improvement District – The Mayor explained the budgets. There were no Council questions.

Public Safety Local Option Income Tax – **Mayor Stutsman** said the fire and police pensions are paid from this fund. He said he fund brings in roughly \$2 million a year. Fire and Police retirement expenses continue to grow and will account for \$1.6 million of this budget in 2023. He said as the expenses grow, it will be more difficult to pay for vehicles, equipment, the Training Facility and fuel from this fund. There were no Council questions.

Court fees – The **Mayor** presented the budget. In response to a question from **Councilor King**, **Judge Mehl** explained how \$35,000 was used.

Unsafe Buildings – **Mayor Stutsman** said the demolition of unsafe buildings are paid from this fund, which is budgeted for \$85,000 in 2023. There were no Council questions.

Residential Lease fees, Law Enforcement Continuing Education, Redevelopment Non-Reverting, Stormwater Management, TIF Bond and Interest, Southeast Goshen TIF, Lippert/Dierdorff TIF, Consolidated River Race/US 33 TIF, Plymouth Avenue TIF – The **Mayor** briefly explained these budgets. There were no Council questions.

American Rescue Plan – **Mayor Stutsman** explained the budget and said the Council may be asked next year to make additional appropriations from the \$3.3 million in funds in the budget. In response to a question from **Councilor Pérez**, the **Mayor** provided a brief update on the ARP funds awarded to non-profit agencies.

In response to a question from **Council President Weddell**, **Mayor Stutsman** said the total City budget for 2023 is about \$66 million, although he didn't have the exact figure. **Council President Weddell** said last year's budget was higher partly because of a bigger surplus in the Redevelopment Fund, which is about \$13 million less for 2023.

Mayor Stutsman said his goal for 2023, 2024 and 2025 is to reduce budgets to the normal range as in previous years.



Mayor Stutsman reminded Councilors that he would ask that they meet with him before the Oct. 10 Council meeting if they plan to propose any budget cuts. He said he would accommodate requested meetings.

Councilor King thanked the Mayor for getting Councilors the proposed budget earlier than in the past. **Mayor Stutsman** said that when he was on the Council, Councilors were only given three days advance notice. **Council President Weddell** said the budget information has been presented a little bit earlier each year. **Mayor Stutsman** said he may be able to advance the budget process a few more days, but not any earlier. The Mayor said he also appreciated having three weeks between the first and second readings of the budget.

There were no further comments or questions from Councilors.

At 7:42 p.m., Mayor Stutsman opened a public hearing on Ordinance 5135, *An Ordinance for Appropriations and Tax Rates*, which was before the Council for first reading.

Glenn Null of Goshen said he reviewed the news media copy of the meeting packet and listened closely to the information provided by Amber Nielsen about the City's cash balances, which have declined. He said he is a big believer in "rat holing" money and said the City should be building bigger reserves in case there is an economic downturn. Null said the City should have a big rainy day fund because he wants continuous police, fire, sewer and water service and good roads. He encouraged Councilors to set aside as much money as possible. Null also asked **Councilors Nisley and Pérez** to speak directly into their microphones so they can be heard by the audience.

Mayor Stutsman responded that the City is committed to maintaining a prudent reserve. He said that when he joined the Council in 2007, the City had 18 or 19% cash balances. He said that even if only at a 24% cash balance, as is projected, the City would be better off than when he took office.

Council President Weddell said he "echoed" Null's concern. He said he also is nervous about the decline of cash reserves.

Mayor Stutsman said he neglected to mention the \$500,000 in the Board of Works budget that is used only during emergencies. He said some of those funds were used in 2017 as well as in 2020 during the COVID-19 pandemic. This year, some funds were used to purchase COVID test kits. The Mayor said about \$475,000 in funds will be returned this year. So, **Mayor Stutsman said he has proposed that those funds be allocated to the rainy day fund. He added the \$500,000 will not be used in 2023 unless there is an emergency.**

There were no further public comments, so at 7:49 p.m., Mayor Stutsman closed the public hearing on Ordinance 51351. He asked if Councilors wanted to make additional comments. There were none.

Mayor Stutsman again asked Councilors to meet with him if they want to change the budget. He also said he appreciated the help from Councilors, Department heads, Baker Tilly and the Clerk-Treasurer's Office on the budget.

There were no further questions or comments from Councilors. Councilors also indicated they were ready to vote, so Mayor Stutsman asked the Clerk-Treasurer to conduct a roll call vote.

On a roll call vote, Councilors unanimously passed Ordinance 5135 on first reading by a 7-0 margin, with all Councilors present voting yes at 7:50 p.m. The second reading is scheduled for Oct. 10, 2022.



2) Resolution 2022-22: Approve and Authorize the Filing of a Petition for an Excess Levy Appeal

Mayor Stutsman called for the introduction of Resolution 2022-22: *Approve and Authorize the Filing of a Petition for an Excess Levy Appeal*. Council President Weddell asked the Clerk-Treasurer to read Resolution 2022-22 by title only, which was done.

Weddell/Nisley moved to approve Resolution 2022-22.

BACKGROUND:

Resolution 2022-22 would establish that the Goshen Common Council has determined that the City of Goshen will be unable to carry out the governmental functions committed to it by law for 2023 under the current statutory levy limitations without relief from those levy limitations.

Resolution 2022-23 would approve and authorize the filing of the Petition to Appeal for an Increase Above the Maximum Levy as attached to this resolution, along with all other supporting documentation to justify this appeal in accordance with Indiana Code § 6-1.1-18.5-12, and would authorize the Mayor and Clerk-Treasurer to sign any documents necessary for such Petition.

Due to challenges in retaining and recruiting public safety employees, and due to the population growth within the City of Goshen, it has been deemed necessary for the City of Goshen to increase staffing levels and increase funding for the mental and physical wellness for public safety employee positions. The anticipated budget increase for 2022 for this purpose is \$696,778.

Baker Tilly Municipal Advisors, LLC recommended that the City of Goshen file a petition with the Department of Local Government Finance for relief from the statutory levy limitations due to a three-year growth factor that has been calculated to be 4.47% which exceeds the statewide average of 3%. The maximum allowable levy appeal for three-year growth is estimated to be \$462,205.

Resolution 2022-22 further resolves that "the Goshen Common Council approves and authorizes the filing of the Petition to Appeal for an Increase Above the Maximum Levy as attached to this resolution, along with all other supporting documentation to justify this appeal in accordance with Indiana Code § 6-1.1-18.5-12, and authorizes the Mayor and Clerk-Treasurer to sign any documents necessary for such Petition."

SEPT. 19, 2022 DISCUSSION AND PASSAGE OF RESOLUTION 2022-22:

Mayor Stutsman said Resolution 2022-22 was the City's proposed levy appeal. He said the City filed a successful levy appeal last year and was granted 95% of its request. If granted, the City would receive a maximum of \$462,205 for the 2023 budget. He further explained the benefits of the appeal. The Mayor asked if Councilors had any comments. Councilor King said she believed the Council had been given an adequate explanation about why it made sense for the City to seek the levy appeal.

At 7:52 p.m., Mayor Stutsman invited public comments on Resolution 2022-22. There were none.

There were no further questions or comments and Councilors indicated they were ready to vote.

On a voice vote, Councilors approved Resolution 2022-22, *Approve and Authorize the Filing of a Petition for an Excess Levy Appeal*, by a 7-0 margin, with all Councilors present voting "yes" at 7:52 p.m.



4) Ordinance 5133: Amend 2022 Compensation Ordinance 5101 for Civil City and Utilities Employees to Increase Wage Rates for Teamsters Job Classification in Pay Category A

Mayor Stutsman called for the introduction of Ordinance 5101 for Civil City and Utilities Employees to Increase Wage Rates for Teamsters Job Classification in Pay Category A. Council President Weddell asked the Clerk-Treasurer to read Resolution Ordinance 5133 by title only, which was done. Weddell/Pérez moved to approve Ordinance 5133 on first reading.

BACKGROUND:

City Attorney Bodie Stegelmann prepared Ordinance 5133, which would amend the agreement with the Teamsters Local Union No. 364 to increase certain wage rates.

The City and the Teamsters Local Union No. 364 entered into an Agreement on Dec. 19, 2020, for the term beginning Jan. 1, 2021 through Dec. 31, 2023. The parties now wish to amend the agreement to increase the wage rates for the Union job classifications in pay category A with the new rates effective for the Mechanics in Union Category A effective Aug. 12, 2022, and for the SCADA Operator Technicians in Union Category A effective Sept. 23, 2022. The wage rates would remain the same for pay category A in 2023.

Under the amendment, the pay in union category A for those with 0 to 1 year of experience would increase to \$28 an hour, the pay for those with 1 to 3 years of experience would be \$30 an hour and the pay for those with more than 3 years of experience would be \$32 an hour.

SEPT. 19, 2022 DISCUSSION AND PASSAGE OF ORDINANCE 5133:

Mayor Stutsman said Ordinance 5133 is intended to help the City hire more vehicle mechanics and SCADA Operator Technicians by increasing their pay.

The **Mayor** said that last year, the City began to have trouble receiving applicants for mechanic positions. He said the Central Garage is now down four mechanics, so more work is being contracted out at a higher cost to the City and this is having a greater impact on Departments that need to have their vehicles serviced. Mayor Stutsman said it also has been difficult to recruit SCADA operators for the Water and Police departments.

Based on City research, **Mayor Stutsman** said it was determined that the private sector is paying \$35 an hour for these positions. This ordinance, the Mayor said, would increase the pay substantially – from \$23, \$25 and \$28 an hour for the three pay ranges to \$28, \$30 and \$32 per hour. The Mayor said City staff don't believe the City can compete successfully with businesses paying these workers \$35 an hour, but it can come closer to offering competitive wages if the salaries are increased because of the City's generous benefits.

Mayor Stutsman said Union leaders would like higher wages for all, but understand the City's proposal. The Mayor added that some City workers are upset that they also will not receive pay raises, but he still favors proceeding with this ordinance and letting Councilors decide the issue.

City Fleet Manager Carl Gaines told Councilors that supply chain issues have helped create this problem. He said not enough new vehicles are being built because of supply chain issues, so more people are repairing old vehicles, which is putting a strain on independent vehicle repair shops.

Gaines said that just as there is a shortage of nurses and teachers, there is a shortage of technicians. So, he said shops are hiring away technicians by paying them more per hour. Gaines said the City cannot compete with the pay of private shops, but does offer good benefits. However, he said technicians won't leave higher-paying private jobs unless there is a smaller gap between what the City offers versus the private sector.



Mayor Stutsman asked **Gaines** to explain the City's cost of a \$1,000 repair by a private shop. **Gaines** said that such a repair could probably be done for \$600 by the City. However, he said the repair might also be delayed. He said he had a backhoe sit for 17 days before a technician could repair it. He said some vehicles are taking 10-12 days to be evaluated. He also said he doesn't know what will happen to vehicles that need repairs this winter.

Mayor Stutsman said it has been difficult to hire new mechanics. **Gaines** said the City has received just one application in the past year. The **Mayor** further explained, in response to a question from **Councilor Pérez**, how he was attempting to explain the pay issue to union members.

Gaines said he wanted to point out that the vehicle mechanics are the only City employees who are required to supply their own tools, which are insured by the City. He said one employee has tools worth \$60,000 and another has tools worth \$100,000. In response to a question from **Councilor King**, **Gaines** said that when City mechanics leave, they take their tools with them. **Mayor Stutsman** said the City can't afford to buy tools for the mechanics.

Councilor King said she didn't object to the requested wage increase, but was sympathetic to other City employees who believe they should be paid more. She asked the Mayor about the status of the City's wage and benefits study.

Mayor Stutsman said the City hopes to have the results of the study to help prepare the City budget next year. The Mayor said a **Baker Tilly** employee who had been coordinating the study left the company and the study was neglected. A partial draft of the study has now been completed, but there is no timeline for its final completion.

City Attorney Stegelmann said the City has received only partial information without the wage comparisons that had been required and it's not known when the study will be completed.

Councilor King said it appeared that Baker Tilly did an incompetent job. She asked what had happened. **Mayor Stutsman** said incompetence didn't cause the delay. He also said it's now expected that the study will be completed in November.

Councilor King said she wants to review the results of the wage study before raising many salaries, but asked if raising the salaries of the mechanics and SCADA operators was a priority. **Mayor Stutsman** said it was a priority, pointing out that the City has spent \$36,000 for outside repairs in five months and things will only get worse.

Council President Weddell said it appeared that even if higher salaries were paid to mechanics, the City would still save money. He said he appreciated learning about the tools that the mechanics provide. He also pointed out that he recently needed an oil change on his truck and it took the dealership more than a month to do the work.

Councilor Eichorn said repair costs are also rising.

Council President Weddell said he understands some City employees will be upset and will say that aren't being valued because of their lower pay, but he said they are valued. He said some employees will be upset regardless of the amount of the pay increase for the mechanics and SCADA operators.

Mayor Stutsman said he would love to pay all City employees more, but that's not possible because of current budget realities. He said that is why at some point the City will probably need to charge trash collection fees. He added that people may want more police officers and firefighters, but the City cannot afford them now.

Gaines said that if the mechanics and SCADA operators get the requested pay increase, they will not get the 3.5% wage increase that other City employees will get next year.

Mayor Stutsman said this increase will create another issue because the SCADA operators who receive overtime pay will be paid almost as much as managers. The Mayor clarified the amount of time the two categories of employees would receive extra pay this year.

In response to a question from **Councilor Pérez**, **Gaines** said most of his mechanics he is hoping to retain have more than three years of experience.



There were no further comments from Councilors, so at 8:08 p.m. Mayor Stutsman opened a public comment period on Ordinance 5133.

Glenn Null of Goshen said he is always frugal, but if the City has equipment awaiting repairs and work needs to be done, the City will be forced to rent equipment or not do the work at all. He said if a water main breaks and the City needs a backhoe, employees will rent one and that will cost more money than using a City backhoe.

Null said "you get what you pay for" and when there is a demand for certain workers, the City needs to pay more. He said he understood the importance of employees providing their tools; Null said he provided his own tools for his job. Null said perhaps the City was being too conservative and should be increasing the top pay of mechanics to \$35 an hour, instead of \$32. Null said he knows some people will be unhappy about the different pay classifications, but the City's benefits are great and so is the job security.

There were no further public comments, so at 8:11 p.m., Mayor Stutsman closed the public hearing on Ordinance 5133.

Council President Weddell said that if some Councilors haven't visited the Central Garage, they should do so. He said it was one of the cleanest places he's ever seen.

Councilor Nisley asked about not giving employees the same 3.5% raise as other City employees. Mayor Stutsman said this is a large increase and the employees understood they were getting a raise early.

Councilor Riegsecker said that if the raises end up being insufficient, the Council could always reconsider the matter and raise the salaries again. Mayor Stutsman agreed, but said these raises are believed to be high enough.

Councilor Pérez asked Gaines if the proposed raises would work or whether they should be higher. Gaines said he hoped they would be high enough and that the City can't afford pay more at this time.

Council President Weddell said it's important to pay more to retain current employees. Gaines said two of his employees left to drive cement trucks for \$13 more per hour.

Councilor Nisley said other departments also may have employee hiring and retention issues. Mayor Stutsman agreed, but said the Central Garage is the only department with less than 50% of its budgeted employees.

Councilor Riegsecker said he hopes the City can sell its benefits and job security to future and current employees.

Councilor Schrock clarified the other category of employees who will receive 3.5% pay raises next year.

Councilor Nisley said he supported this proposal.

Mayor Stutsman said he wanted Councilors to know that some City employees are unhappy about this proposal, but he doesn't know what else can be done to attract needed employees.

There were no further questions or comments and Councilors indicated they were ready to vote.

On a voice vote, Councilors approved on first reading *Ordinance 5133: Amend 2022 Compensation Ordinance 5101 for Civil City and Utilities Employees to Increase Wage Rates for Teamsters Job Classification in Pay Category A*, by a 7-0 margin, with all Councilors present voting "yes" at 8:15 p.m.

Councilors gave unanimous consent to proceed with a second and final reading of Ordinance 5101.



Mayor Stutsman called for the introduction, on second reading, of *Ordinance 5101 for Civil City and Utilities Employees to Increase Wage Rates for Teamsters Job Classification in Pay Category A*. Council President Weddell asked the Clerk-Treasurer to read Resolution Ordinance 5133 by title only, which was done. Weddell/Riegsecker moved to approve Ordinance 5133 on second and final reading.

There were no comments or questions from members of the public or Councilors. Councilors also indicated they were ready to vote.

On a voice vote, Councilors approved on second reading *Ordinance 5133: Amend 2022 Compensation Ordinance 5101 for Civil City and Utilities Employees to Increase Wage Rates for Teamsters Job Classification in Pay Category A*, by a 7-0 margin, with all Councilors present voting "yes" at 8:16 p.m.

5A) Public Hearing for Ordinance 5132: Vacation of Public Ways in the City of Goshen, IN
At 8:17 p.m., Mayor Stutsman opened a public hearing on Ordinance 5132: *Vacation of Public Ways in the City of Goshen, IN*. There were no requests to speak from the public, so Mayor Stutsman closed the public hearing at 8:17 p.m.

5B) Ordinance 5132: Vacation of Public Ways in the City of Goshen, Indiana
Mayor Stutsman called for the introduction on first reading of Ordinance 5132 - *Vacation of Public Ways in the City of Goshen, Indiana*. Council President Weddell asked the Clerk-Treasurer to read Ordinance 5132 by title only, which was done.
Weddell/Schrock moved to approve Ordinance 5132 on first reading.

BACKGROUND:

The Goshen Plan Commission met on Aug. 16, 2022, in regular session and considered a request for the vacation of the unimproved north/south alley right of way, extending north from the north side of Pike Street (starting at the expanded INDOT right of way) to the south line of the first east/west alley, generally located between 905 W Pike Street and 311 Huron Street on the east and 907 W Pike Street on the west, zoned Commercial B-3 District, with the following outcome:

The request was forwarded to the Goshen Common Council with a favorable recommendation by a vote of 7-0.

The recommendation was based upon the following:

1. The proposed vacation will not hinder the growth or orderly development of the neighborhood, as the right of way to be vacated has not functioned as public right of way for many years.
2. The proposed vacation will not make access difficult or inconvenient, as there is no existing public access.
3. The proposed vacation will not hinder access to a church, school or other public building or place, as the existing right of way does not provide any of the described access.
4. The proposed vacation will not hinder the use of the public way, as the area to be vacated has not been used as a public way for many years.



5. That these proceedings shall not deprive any public utility of the use of all or part of the public ways herein being vacated if, at the time these proceedings were initiated, the utility was occupying and using all or part of that public way for the location and operation of its facilities, and the City shall require and retain a general utility easement over the vacation to provide continued access to the existing facilities within the vacated right of way.

Following the Plan Commission meeting, the Traffic Commission met on Aug. 18, 2022, and unanimously recommended approval of the vacation request.

One inquiry was received prior to Plan Commission from an area resident, asking for clarification of what was being vacated. No questions/concerns/comments were received at Plan Commission meeting.

SEPT. 19, 2022 PRESENTATION, DISCUSSION AND PASSAGE OF ORDINANCE 5132:

Mayor Stutsman invited **City Planning & Zoning Administrator Rhonda Yoder** to discuss Ordinance 5132.

Yoder provided the background and context of the matter. She said the alley has functionally been closed as an alley for many years without public access.

Councilor Schrock asked is the alley would be split down the middle with half each given to the property owners.

Yoder said that would be the case. She also confirmed the property owners would be responsible for it. She said the property owners were notified before this process began and were informed that a utility easement would prohibit development of the area.

Councilor Schrock asked if the home at the far end of the alley would retain its current parking spot. **City Director of Public Works & Utilities Dustin Sailor** said it would not. He said the area has been cleaned up, the asphalt removed and grass planted.

In response to questions from **Councilor King**, **Yoder** and **Sailor** said there were no public objections or concerns about the vacation of the alley, it hasn't been used by pedestrians and was in poor conditions. **Councilor Schrock** said the alley was being used as a dump site. **Mayor Stutsman** said he wanted to remind the public that the City provide free trash collection in Goshen.

There were no further questions or comments from Councilors and no comments from the public.

Councilors indicated they were ready to vote.

On a voice vote, Councilors approved on first reading Ordinance 5132: - Vacation of Public Ways in the City of Goshen, Indiana, by a 7-0 margin, with all Councilors present voting "yes" at 8:22 p.m.

Councilors gave unanimous consent to proceed with a second and final reading of Ordinance 5132.

Mayor Stutsman called for the introduction on second reading of Ordinance 5132 - *Vacation of Public Ways in the City of Goshen, Indiana*. Council President **Weddell** asked the Clerk-Treasurer to read Ordinance 5132 by title only, which was done.

Weddell/Nisley moved to approve Ordinance 5132 on first reading.

There were no comments or questions from members of the public or Councilors. Councilors also indicated they were ready to vote again on Ordinance 5132.



On a voice vote, Councilors approved on second and final reading **Ordinance 5132: - Vacation of Public Ways in the City of Goshen, Indiana**, by a 7-0 margin, with all Councilors present voting “yes” at 8:23 p.m.

6) **Ordinance 5134: Bond Issuance for Greenwood Rental Properties (Indiana Avenue Apartments)**
Mayor Stutsman called for the introduction on first reading of **Ordinance 5134 - Bond Issuance for Greenwood Rental Properties (Indiana Avenue Apartments)**. Council President Weddell asked the Clerk-Treasurer to read **Ordinance 5134** by title only, which was done.
Weddell/Eichorn moved to approve **Ordinance 5134** on first reading.

BACKGROUND:

Ordinance 5134 was presented to the City Council for first reading. A copy of the ordinance, along with all of the draft financing documents as exhibits, was included in the Council packet. **The ordinance would authorize the City's issuance of a taxable Economic Development Revenue bond specifically for the Indiana Avenue Apartment Project and the issued bonds would be purchased by Greenwood Rental Properties, LLC, or their bank, to fund infrastructure components for their project.**

An Economic Development Commission (EDC) meeting was planned for Monday, Oct. 10, 2022. The Redevelopment Department intends to then bring this ordinance back to the Council the same evening for the second reading. Between now and Oct. 10, the City will be working with the City's bond counsel, Ice Miller, the City's financial advisors, Baker Tilly, Greenwood Rental Properties, LLC and First State Bank to finalize the financing documents.

The issuance of this bond and all the terms associated with it are in line with the Development Agreement that was approved by the Goshen Redevelopment Commission, the City Council and Board of Works & Safety last spring. Although the project is underway, the issuance of this bond is necessary to allow for the project to be fully completed in 2023.

SEPT. 19, 2022 PRESENTATION, DISCUSSION AND FIRST READING VOTE ON ORDINANCE 5134:

Mayor Stutsman invited City Redevelopment Director Becky Hutsell to discuss the matter. She provided background, including that the apartment development was now its Tax Increment Finance district. She said the next step was approval of a bond.

Hutsell said that **if the bond was approved on first reading, the matter would be brought back to the Council for a second reading after an Economic Development Commission (EDC) meeting on Oct. 10.** She said the City is still working on the final financing documents, so the copies presented to the Council tonight were just drafts. She said the final documents would be presented at the next Council meeting.

There were no questions and comments from Councilors. At 8:24 p.m., Mayor Stutsman invited public comments on **Ordinance 5134**, but there were none. Councilors then indicated they were ready to vote.

On a roll call vote, Councilors approved, on first reading, **Ordinance 5134 - Bond Issuance for Greenwood Rental Properties (Indiana Avenue Apartments)**, by a 6-1 margin, with Councilors Eichorn, Pérez, Nisley, Riegsecker, Schrock and Weddell voting “yes” and Councilor King voting “no” at 8:24 p.m.



Elected Official Reports:

Mayor Stutsman expressed his appreciation to **Councilor Pérez** as well as **Manny Cortez, Oscar Molina** and the other organizers of the Hispanic Heritage Festival, which he said was "fantastic."

Mayor Stutsman gave a report on the **decisions earlier today by the board of the South Bend-Elkhart Regional Development Authority**. He said the board awarded \$40 million in Regional Economic Acceleration and Development Initiative (READI) grant funds to 19 Quality of Place projects and set aside \$7 million for future partnerships and \$3 million for the group. He said there were a total of 54 projects valued at about \$160 million. The Mayor said **the City proposed five projects, but only one was funded – the Ariel Cycleworks apartment project, which requested about \$6 million and received \$4.2 million.**

Mayor Stutsman said he received **complaints from Councilors and residents about the black streaks left on streets from vehicles "peeling out" over the weekend**. He said Police are aware of this activity and were trying to track down the offenders. The Mayor said misinformation has circulated that police witnessed the behavior and ignored it. In fact, he said officers issued a ticket to one driver for reckless driving. The Mayor also noted black streaks and signs of "donuts" on some streets in Elkhart earlier today.

Mayor Stutsman said another matter that should be decided tonight was the Council's new liaison to the Community Relations Commission to replace **Councilor Eichorn**. The Mayor said in the past, the Council has selected the CRC liaison, but he is willing to do so. He asked Councilors what they wanted to do. **Councilor Eichorn** said she would be happy to have **Councilor Riegsecker** become the new liaison. **Councilor Nisley** agreed, as did other Councilors.

Mayor Stutsman noted that in reviewing the proposed 2023 budget, the **\$500,000 he has proposed to be moved to the rainy day fund** was inadvertently omitted. He asked that it be included, noting that it had been advertised.

Councilor Nisley commented on the **black marks on City streets**. He said his son just visited Chicago and saw the same thing. **Councilor Nisley** also said appreciated and **enjoyed the City Employee Appreciation Picnic, but was disturbed that one person was "politicking."** **Mayor Stutsman** said **the person was not a City employee or elected official, but is a volunteer on a City board.**

Council President Weddell thanked the **City Department heads and employees who were present tonight, stayed through a long meeting and made themselves available to answer questions**. He also thanked **Chief Dan Sink** for allowing him and his wife to climb the 2,170 exterior stairs of the fire training facility to honor the fallen heroes of the World Trade Center 21 years ago. Chief Sink thanked Council President Weddell for the remembrance.

Councilor Schrock said the **East Goshen Neighborhood Association held its annual picnic over the weekend**. He thanked **Mayor Stutsman and Councilor King** for attending and showing their support. He said there was plenty of good food, but not enough attendees.

Councilor Eichorn said the **Parkside Neighborhood also held a picnic**. **Mayor Stutsman** said there were **five events over the weekend;**

Councilor Pérez expressed his appreciation for the **City's partnership with Community Pro Education for the Hispanic Heritage Festival**. He said a diverse gathering of people celebrated Hispanic heritage:



Councilor King said she was **disappointed to learn about the vandalism of park bathrooms that occurred.** The **Mayor** said there was **extensive damage.**

Councilor Riegsecker said he attended the last **Community Relations Commission** meeting and the next one will be on Oct. 6. He said there were several CRC events over the past month. He said the CRC may change its meeting date next year and would like to see more people attend.

Council President Weddell confirmed that the next **Council meeting will be on Oct. 10,** for the second reading of the budget ordinance. **Mayor Stutsman** said **Deputy Clerk-Treasurer Jeffery Weaver** will also be bringing some **proposed appropriations and category transfers.**

Councilor King clarified the time and location of a scheduled meeting to discuss growth.

Councilor Nisley confirmed that an additional appropriation for the Aviation Department also will be brought to the Council on Oct. 10.

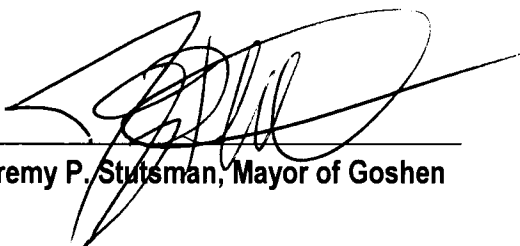
There were no further comments by the Mayor or by Councilors.

Councilor Nisley made a motion to adjourn the meeting, which was seconded by **Councilor Eichorn.** Councilors unanimously approved the motion to adjourn the meeting.

Mayor Stutsman adjourned the meeting at 8:37 p.m.

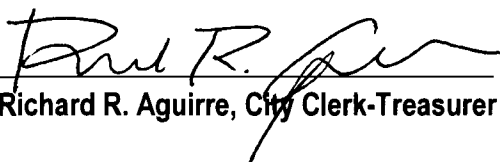
EXHIBIT #1: Mayor Stutsman's Budget Letter for 2023, a 12-page document to the Common Council outlining the City budget proposal.

APPROVED:



Jeremy P. Stutsman, Mayor of Goshen

ATTEST:



Richard R. Aguirre, City Clerk-Treasurer



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Budget Letter for 2023

September 16, 2022

Council President Weddell and Council Members,

The City of Goshen is still in a good position to continue weathering the after effects of COVID-19. The 2022 Budget represented Goshen's largest budget. We moved from an average budget of \$55M - \$60M a year, to roughly \$72M for 2022. The 2023 Budget will reduce this increase by nearly 50% as we start to bring our budget back to our normal level. (Please note: Throughout this letter I will be using rounded numbers for easier understanding. Exact numbers can be found in the budget documents).

As I stated last year this increase in the budget size would be a temporary increase and not reset what we would be spending in the coming years. Our cash balances had increased well beyond the 50% mark and we needed to spend those down in order to make sure our community members were seeing the benefits of those tax dollars. The cash balances rose so significantly since we pulled back on spending during 2020. This was done since we did not know what would happen with the economy. In 2021 employee shortages began and we experienced prices of goods and services quickly increase due to inflation. The 2022 budget was designed to help us get caught up on projects delayed or postponed.

2022 began the process of bringing our cash balances back to the 50% mark. This is not a one-year process. The 2022 budget was roughly 30% higher than our 2021 budget. The proposed 2023 budget in front of you reduces that increase by roughly 50%. In essence the 2023 budget is 15% above the 2021 budget.



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We are responsible for millions of tax dollars each year. We must continue to be fiscally responsible and keep our community in a position where we are prepared for hard times. At the same time, we do not want to save too many of the tax dollars. I believe it is also irresponsible to continue building on cash balances during times we are already well prepared for the bad times.

As you review the proposed 2023 budget and read this document please keep in mind that we are making some assumptions. These assumptions are done in a very conservative way because I feel this is the only way to plan for the fiscal future of the City. The documents you will receive from the Clerk Treasurers Office and from Baker Tilly will assume the City will spend 100% of the 2022 budget and 100% of the 2023 budget. The reality is we always carry money from one budget year to the next. We always work to protect at-least 5% of the dollars budgeted. By planning in this way and by making sure we continue to carry money over the outlooks we see today will always be much better in reality. As an example, we have passed funded budgets and balanced budgets since 2016. However, we have always balanced those funded budgets by the end of the year. 2020 and 2021 budgets we ended up protecting not just 5% of each year's budget but we actually protected 25% and 20% due to the reasons already mentioned in this letter. 2022 will mark the first year we passed a funded budget and we purposefully left it that way to help bring down the cash balances.

A little History

Over the last 14 years Goshen has seen its ups and downs. In 2008 we experienced the Great Recession, which affected the City's budget and recovery for a number of years. After this recession it took over a decade for our assessed value to fully recover. During 2010 tax caps were implemented by the State, which to date has removed over \$42 million from our City budget. As our assessed value continues to rise the amount removed from our city budget each year diminishes. 2014 was the year we lost the most to Circuit Breakers at \$4.507M as compared to the 2022 of \$3.8M.



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During these times the City's cash reserves allowed us to continue moving forward and continue offering the services our community has come to expect. We were fortunate to be prepared for something we did not know was coming.

In 2018 we experienced the worst flood on record. This natural disaster cut our town in half, closed four out of five of our river crossings, caused mass evacuations from flooded areas of those in danger, left residents without electric and no heat. This event also caused an extreme amount of overtime and stress on the City staff among others in our community. We came together to help others. We were again prepared because we had rebuilt our cash balances that were utilized during the Great Recession and we were able to cover the extra costs that were caused by another unknown.

One year later, our community faced the coldest winter on record. Wind chills as low as minus 50 degrees placed our most vulnerable residents in a life-and-death situation. This closed our City, schools and many businesses. Our City staff was ordered to stay inside unless there were emergency situations they needed to attend to and we limited them to 15-minute rotations to keep them out of harm's way. This caused significant issues within our community and to our infrastructure. As in our past, we were prepared to deal with the issues that arose and were able to cover our costs. We were prepared for yet another unknown.

COVID and its effects in 2020 and 2021 has proved to be one of the biggest unexpected events that we as elected officials and as a community have had to find our way through. We were expecting our income to drop dramatically in 2021 due to the economic shut down during COVID. We were ready to continue serving this community. We had the cash balances and we made the hard decisions that would further protect the 2020 budget to prepare for the suspected losses in 2021; we spent far less than we had planned to spend when we developed the 2020 budget. By adjusting to what we were seeing we have also helped to minimize the need for using our cash balances. We ended up spending only 80% of the 2020 budget in attempt to prepare



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for the state estimated losses. In the Spring of 2021 we realized the budget shortfalls we were warned of were minimized. Due to our preparedness and to the much lower losses we have built cash balances in the neighborhood of 135%. This is why we have money to spend over the next couple of years.

The State of Indiana suggests communities have between 15% (2 months) and 50% (6 months) cash reserves on hand. When I took office in 2016 the city was sitting with just under 25% (3 months). This amount got us through the recession and the City was able to rebuild back to the 25%. After I restructured how we budget, we were able to build up to the 50% cash reserves in just a few short years and during this time we also managed our way through the flood of 2018.

My administration has presented both balanced and funded budgets to the council since 2016. Each and every year we spent less than we brought in as a way to respect and honor the tax payers of our community (this includes all additional appropriations). We have proven time and time again that we protect the budget always aiming for only using 95% of what is budgeted. We are prepared for future disasters and unknown issues and at the same time we need to be not only passing funded budgets but also spending these budgets.

Developing the 2022 Budget

As we started looking at the needs of our community for not only 2022 but also looking out to 2025 we realized a change in thought and change in process is needed. The Goshen City Council will receive our standard cash flow report from Baker Tilly. This is the report we receive every year that gives a detailed look at the results of our budget and how the cash balances will be affected. This report operates under the assumption that we will spend 100% of our budgeted monies (which we never actually do).



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Department Heads and I used our standard process to set the budget needed and then discuss areas we can reduce and areas we need to grow. We always want to make sure we do our due diligence before bringing a budget to the council and the community.

This budget continues the strategic use of our cash balances to help reach into areas we have not been able to touch in the past. We will be looking at more projects of repaving interior neighborhood streets, upgrading current neighborhood parks by adding new features, looking at new ways to rebuild from blight caused by slumlords, creative ideas to bring new housing to Goshen, ways to save on current expenses through new programs (i.e. trash pickup and recycling has program has begun), building on our wayfinding system for the city, ensuring our public safety is operating with the needed equipment upgrades, building on our communications with our businesses and residents, improving our website, tracking our assets better and looking into new ideas to build a better Goshen.

It will be important as we move down this path that we keep an eye to our cash balances protecting that 50% (6 month) line not of each fund but as we look at all funds. We may from time to time dip below 50% but only when we have a plan to rebuild it within a reasonable amount of time. By doing so we will help to manage our risks and build an even stronger and more efficient budget that our community can continue to rely on through the next decade and beyond. This will also help to continue protecting our Rainy-Day Fund.

A few key points to keep in mind:

- Don't forget last year we changed how split employees are paid. Some departments budgets within the employee lines will look like they grew drastically. This is due to changes in how we manage our split employees. Split employees are those employees that are paid by both civil city and utilities. A good example of this change happens in the budgets of the Mayor's Office, City Council and Engineering just to name a few. In the past a set percentage (30%-70% depending on the position) of the wages of a split



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employee would be in the civil city budget and a set percent would be in the utility budget. These employees received checks from both entities. To streamline this process, we now pay these employees from civil city and utilities reimburses the city a few times a year. This saves on per check costs and staff time. These changes reflect a nearly \$1M increase that is reimbursed.

- The new trend we are starting is spending down our cash balance only during years where they are over the 50% line. This does not mean this amount of money will be budgeted every year and we will keep a very close eye to ensure we don't over spend just as we have for many years already.
- Raises for all City staff are figured at 3.5%
- Most department budgets increases are due to raises and other employee expenses.
- The wage study is in process. BakerTilly had some staffing changes which caused this study to sit on a desk. They realized it wasn't moving forward and they are now working to get it completed. We do not have a new timeline for this at this time.

Highlighted changes by Department/Fund

1. Council

- a. \$90K was added to this budget to cover the expected costs of the 2023 local election.

2. Community Relations Commission

- a. Wages for the director position were moved out of the Mayor's Budget and into the CRC.
- b. This budget jumps from \$23K to \$99K. The shift of the employee expenses accounts for the increase.

3. Mayor

- a. This budget decreased significantly due mainly to the shift of staffing dollars to the CRC budget.



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4. Clerk Treasurer

- a. Additional dollars are added to help with storage of our files as well as the employee 3.5% for employees. The training budget is also increasing.
- b. The money for new payroll system and INCODE upgrades are found in both in this budget and BOW's lines.

5. Board of Works

- a. Full-time employee line reduced drastically. In 2021 there was additional money placed here as we had not finalized negotiations with Police and Fire yet.
- b. The emergency line was removed completely. This \$500K has been paced in the rainy-day fund.
- c. Trash Collection was set at \$2.3M to accommodate the new service. We now have consistent increases set for the next decade which will help us know better how to plan. As the General fund dollars continue to tighten and the needs of our public safety and other departments continue to grow, we will need to consider a trash fee in the future. However, we are not there yet and it is still my goal to hold off as long as possible and when it is time start an incremental fee.
- d. Property Acquisition Line has been reduced to \$100K.
- e. Over all this budget has been decreased by nearly \$1.5M.

6. Cemeteries

- a. Full-time personnel line includes new dollars to hire a third full-time staff member. It is becoming harder and harder to fully hire part-time staff. This full-time person will help ease the load on the existing staff.

7. GPD

- a. In 2016 GPD's budget in the general fund was \$5.8M, in 2023 we have budgeted \$8.2M for GPD. As you can see we have greatly increased GPD budget in order to better pay our staff and have the resources needed for equipment and facilities.



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8. GFD

- a. The employee lines all increase to cover the 3.5% raise as well as an additional 3 fire/paramedic staff. The 3 new positions will be covered and paid for by the \$400K that we will receive from the township since we are covering all their fire and EMS needs. We expect to have roughly \$120K left in the new township fund which will be the location we place all payments from the township.
- b. In 2016 GFD's budget in the general fund was \$5M, in 2023 we have budgeted \$7.1M

9. Central Garage

- a. The budget has only increased a modest amount. We do not have the entire increase, being requested, for the mechanics wages accounted for in the 2023 budget as the discussion progressed after we advertised the budget. However, we believe at this time that we can handle the needed dollars by moving money around next year as needed.

10. Environmental Resilience

- a. This department is asking for the ability to take one part-time staff to full-time to help with the forestry end of the programing. This will help provide the staffing to better keep up with the needed tree maintenance.
- b. The majority of the increase to the budget is due to the 3.5% raise and the additional full-time staff.

11. ARP Fund

- a. These dollars will be spent by following the ARP funding plan which will come to the council in the near future. If projects progress quickly we will come back to the council in 2023 and ask for an additional appropriation as these dollars need to be spent or projects started by the end of 2024.



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12. MVH, MVH Restricted and LRS

- a. In order to reduce the stress on the General fund and the reductions made in BOW we are utilizing these funds to help with more of our road projects. The MVH and MVH restricted funds have growing cash balances and can more than handle this shift.

13. Aviation

- a. You will see an increase to the aviation fund budget. I am wanting to eliminate the \$75K a year that we give aviation out of the EDIT fund. In an effort to do this I am shifting levy to the Aviation fund which will account for the \$75K. This will make it more transparent as to what we spend at the airport. It will also make it easier for the Airport Board to plan.
- b. The EDIT funds are still budgeted for aviation in 2023. This is only as a precaution in case we are unable to make the full levy shift needed to accomplish this goal. If the full shift is made the aviation dollars will remain in the EDIT Fund for other uses.

14. Rainy-Day Fund

- a. The \$500K Emergency line has been shifted to this fund as it is our emergency fund. This line has never been fully spent even through COVID. In 2020 we spent \$228K, 2021 we spent \$56K and in 2022 we only spent \$37K. All of these dollars were COVID related. We have no none expenses coming to this line for the remainder of 2022 or 2023.

15. Public Safety LOIT

- a. This fund brings in roughly \$2M a year. Our retirement expenses for PD and FD continue to grow and account for \$1.6M budgeted in 2023. As this grows it will reduce our ability to pay for equipment, Training Facility and fuel from this fund.



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Looking at the Big Picture

Goshen is continuing to grow. Goshen is growing on an average 0.28% annually and our population grew by 8.49% since the 2010 census. We are now a community of 34,411 residents. Annual building permits for both commercial and residential have averaged \$103M for the last 5 years (with the 2020 pulling the average down, 2020 dropped to \$64.9 M in permits). Our previous years' annual building permits were in the \$40M range. The City has been in discussions with multiple housing complex developers as well as industry, we expect the next two years in Goshen to continue the trend of more and more building projects. We are also working at bringing all levels of housing projects to Goshen. We have been successful at finding several developers and we are now seeing projects in process or already breaking ground.

Goshen's NAV (net assessed value) also continues to rise. Starting in 2007 we saw a multi-year drop in our NAV with things leveling off in 2014-2015. 2016-2018 we saw a steady but slow rise in our NAV. 2019-2022 we have seen consistent growth with an average of 7% per year. These years our community's growth surpassed the growth rate of the State of Indiana. This has placed us in a position to request a levy reassessment. In 2021 we were granted our levy appeal and we are appealing again this year as we have again grown faster than the state. Goshen's NAV in 2021 was just over \$1.3B, and in 2022 we now have a NAV of \$1.478B this represents the highest NAV for Goshen. 2023 NAV is estimated to top \$1.6B. 2022 also represents the fourth year in a row that our tax rate has decreased. Every year our NAV increases we also see our loss to the Circuit Breakers decrease.

Property tax rates, for the City of Goshen, continue to decrease. We are on a several year streak of our tax rate lowering, 2019-2022 with expectations of 2023 lowering as well. Many people don't realize this due to the school referendums and increasing county assessments bringing their overall tax bills up. 2022 tax rate was \$1.4552 and in 2023 we are estimating \$1.421.



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When BakerTilly gives their report please note that the “Big Four Funds,” (General, MVH + MVH Restricted, Parks and PSLOIT) will show a dip in the cash balances. This is due to the conservative view we take when we budget. We assume 100% of 2022 and 2023 budget will be spent. This is not the reality so these funds will be better off as we close out each year and see the dollars actually spent. As we look at our cash balance and when we combine all funds you will see that after 2023 and after assuming 100% 2022 and 2023 budgets spent we will be left with just above 50% cash balances.

As we look forward my administration will work to keep up with the needs of our departments and our community. We will continue to find ways to maintain our infrastructure, utilities and parks within our allotted budgets. We will continue our work in bettering our carbon footprint and finding ways to improve our environment. We are continuing work to better understand how storms affect us and how to predict and hopefully mitigate our flooding. We will continue providing for the needs of our Public Safety Departments. This will all take continued team work of my administration, city staff, elected officials and our community.

We will watch the tax dollars to ensure they are not being wasted. We will continue our work to ensure Goshen is a prosperous community that thrives on its diversity and works toward equality so that we continue to build a safe and inclusive community for all.

As the council considers the proposed budget please feel free to ask any questions. If any council members would like to sit down let me know. I will make as much time as needed to meet, discuss and brainstorm with you. As I ask every year, if you are thinking about cutting money out of the budget: Please reach out to both me and the appropriate department head so we can share with you the effects of such a reduction. This budget will continue to push us even though we are cutting back significantly from 2022. I will always remain vigilant in watching the dollars and to ensure we are not doing anything that will put us in a bad financial position. As we have time and time again, when things get tight we will assess the situation and make real time



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changes to ensure the protection of our city funds. Our position is strong because of how we have respected the communities tax dollars. I will be giving additional information about the budget during our council meeting.

It is an honor to serve alongside Goshen's elected officials. Clerk Treasurer Aguirre has been fantastic to work with and is not only learning quickly but also bringing great ideas to the table. First Deputy Weaver is a wealth of knowledge and continues to be an asset to our community. I cannot say enough about the dedication of the City Staff and Department Heads. This group is always working to make Goshen a better and stronger community. We can all hold our heads high knowing that our ability to work together through the normal days and the tough days has helped to create a thriving community we love to call home.

While some in our community want to make everything about politics, I want to personally thank the department heads and elected officials for keeping our focus on the community and not politics. This is the only way to build a strong vibrant and respectful community.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Stutsman", written over a horizontal line.

Jeremy P. Stutsman