



Goshen Common Council

6:00 p.m., October 2, 2023 Regular Meeting

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

Call to Order by Mayor Gina Leichty

Pledge of Allegiance led by Indy and Pippa Gast

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: September 18, 2023 Regular Meeting

Approval of Meeting Agenda

Privilege of the Floor

1) Ordinance 5164, For Appropriations and Tax Rates (Second Reading)

2) Resolution 2023-20, Category Transfer

Elected Official Reports

Adjournment



GOSHEN COMMON COUNCIL

Minutes of the SEPTEMBER 18, 2023 Regular Meeting

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

Mayor Gina Leichty called the meeting to order at 6:04 p.m. Assisted by the Mayor, Thalia Mercado led the Pledge of Allegiance. Thalia, 6, is the daughter of Rachel and Leo Mercado of Goshen.

Mayor Leichty 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 Leichty asked the Council's wishes regarding the minutes of the Aug. 28, 2023 Regular Meeting. Councilor Nisley moved to approve the minutes as presented. Councilor Eichorn seconded the motion. The motion passed 7-0 on a voice vote.

Approval of Meeting Agenda:

Mayor Leichty presented the agenda as submitted by Clerk-Treasurer Aguirre. The Clerk-Treasurer said that a budget letter from Mayor was distributed by email to Councilors earlier today and that copies were just made available to Councilors and the public and would be marked as **Exhibit 1**. He said a corrected copy of the budget ordinance, *Ordinance 5164: For Appropriations and Tax Rates*, was just distributed to Councilors and copies were made available to the public and was marked as **Exhibit #2**. And Aguirre said a corrected page 54 of the 2004 Spending Plan for the City of Goshen also was just distributed to Councilors and the public and was marked as **Exhibit #3**. Councilor Nisley moved to approve the agenda as submitted with the revisions to the agenda documents as noted. Councilor Pérez seconded the motion. The motion passed 7-0 on a voice vote.

Privilege of the Floor:

At 6:02 p.m., Mayor Leichty invited public comment on matters not on the agenda.

Dallas Barkman of Goshen complained about the road and parking lot damage caused by motor vehicle "burnouts" on Saturday, Sept. 16 during the downtown Hispanic Heritage Festival. He said the damage – tire skid marks on asphalt surfaces – should be cleaned up on downtown streets and the parking lot of the Trinity Square (Kroger's) Shopping Center. Barkman said if more security cannot be provided, the event should be discontinued. He said those who approved the event and didn't control the crowds should clean up the damage and not shift the burden to taxpayers. He asked for discussion about what occurred. Barkman distributed photocopies of photos of the damage.

Mayor Leichty thanked Barkman for his comments.

Councilor King, as a point of information, clarified that the Council would not have approved the festival. She said it was approved by the City Board of Works and Safety.



Mayor Leichty said that as the organizer of many large municipal events in Goshen for 20 years, there is a large learning opportunity in this case. She said that while the festival brought many wonderful components to the City and is a valuable event, there is also continuing learning. She said she has already been in contact with leaders of the festival to plan a post mortem where everyone can discuss what was learned from the even and what can be done to ensure it is successful and enjoyable and can continue into the future. Mayor Leichty acknowledged Barkman's concerns and said they would be considered. She also thanked Barkman for bringing his perspective to the Council.

Doug Nisley said he received several calls on Saturday night about what had happened in the Kroger's parking lot and then visited it. He said "it looked like the complex was on fire and there were people everywhere with music loud, sitting on top of cars, drinking." He said the parking lot was "trashed, with broken bottles everywhere." He said people didn't show respect for the property. Councilor Nisley said that downtown Sunday he saw the same tire and skid marks on streets. He said he also spoke to some downtown business owners who were upset about trash that was left behind as well as beer bottles and cans stuffed in flower pots and in the doorways of businesses. He said City staff had to go out and clean up the trash left behind, which was at a cost to taxpayers.

Mayor Leichty said that work will be paid by the festival. He said organizers have agreed to do that.

Councilor Nisley said he agreed with **Dallas Barkman** that there needs to be better security for the event. He said the drinking of alcoholic beverages also was not confined to a single area as it has been for past events.

Berkman said a police officer told him that the shopping center was private property and that the owner gave people permission to be there. However, Barkman said the owner of the property is from New York. He said the officer didn't take into account pedestrian safety. He said the Elkhart County Sheriff's Office and Indiana State Patrol were not asked to help at the site. He said this incident shows the consequences of unsafe driving in Goshen.

Councilor Pérez thanked Barkman for bringing this information to the Council. In response to a question from **Councilor Pérez**, **Barkman** said the Kroger lot was damaged on Saturday night, Sept. 16. **Councilor Pérez** said the events in the Kroger lot were not part of the downtown festival. **Barkman** said the people in the parking lot were celebrating because of the festival.

Mayor Leichty again thanked **Barkman** for his comments, adding that what occurred will be considered when deciding the future of the festival. She said the festival was facilitated and owned and managed by a separate organization and was not a City event, even though the City gave permission for the use of its property, similar to First Friday and other events. Still, the Mayor said it was an important activity that affected a lot of people in many ways and this year's negative aspects won't be overlooked in considering the future of the festival.

Councilor King said she appreciated the Mayor's comments about problem solving and communicating with the festival's organizers. She said she was also in contact with some downtown business owners who had positive comments about the festival. And she said that public events come with challenges and good and bad.

There were no further public comments, so the Mayor closed Privilege of the Floor at 6:18 p.m.

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

Mayor Leichty called for the introduction on First Reading of Ordinance 5164 - An Ordinance for Appropriations and Tax Rates. Council President Weddell asked the Clerk-Treasurer to read Ordinance 5164 by title only, which was done.

Weddell/Nisley moved to approve Ordinance 5164 on First Reading.



BACKGROUND:

Before the Council was the City of Goshen’s proposed budget for 2024 as set forth in Ordinance 5164.

If Ordinance 5164 is approved by the Common Council, it would be ordained/resolved “that the expenses of Goshen Civil City for the year ending Dec. 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.”

Ordinance 5164 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	\$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 VEH HWAY	\$4,597,125	\$2,858,700	0.2098
1191	CUM 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	CUM CAP IMP (CIG TAX)	\$87,000	\$0	0.0000
2391	CUM CAP DEV	\$697,000	\$979,400	0.0719
2411	ECONDEV INC.TAX CED	\$3,237,750	\$0	0.0000
6290	CUM SEWER	\$200,000	\$676,900	0.0497
TOTALS		\$46,247,088	\$27,528,500	2.0203

Home-Ruled Funds (not reviewed by State Department of Local Government Finance):

Fund Code	Fund Name	Adopted Budget
9500	PROBATION DEPARTMENT	\$111,005
9501	ECONOMIC IMPROVEMENT DISTRICT	\$57,000
9502	LAW ENFORCEMENT CONTINUING EDUCATION (LECE 1)	\$0
9503	COURT FEES	\$57,250
9504	ARP Fiscal Recovery Fund	\$2,878,400
9505	RESIDENTIAL LEASE FEES	\$56,835
9506	LAW ENFORCEMENT CONTINUING EDUCATION (LECE 2)	\$36,000
9507	TIF BOND AND INTEREST	\$823,114
9508	Public Safety LOIT	\$2,882,400



9509	Township Fire Support	\$350,000
9510	REDEVELOPMENT NON-REVERTING	\$243,820
9511	STORM WATER MANAGEMENT	\$767,175
9512	TIF Lippert/Dierdorff	\$550,000
9513	SOUTHEAST GOSHEN TIF	\$9,205,115
9514	CEMETERY CAPITAL IMPROVEMENT	\$0
9515	Parking Lot	\$5,360
9517	Unsafe Buildings	\$85,000
9521	CONS RR/US 33 TIF	\$10,704,000
TOTAL		\$28,812,374

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.

In a Sept. 13, 2023 letter to the Common Council, Mayor Leichty wrote that:

- As in the past, during the Council’s preliminary budget hearing, the Mayor would review each department’s expenditures, highlighting any changes and answering questions.
- After the Sept. 18, 2023 Council meeting, Councilors will have two weeks until the next hearing, on Oct. 2, 2023, to ask questions about the proposed budget and there would be additional time for public comment and feedback.
- An optional third budget hearing is tentatively scheduled on Oct. 30, if necessary.
- After the Mayor receives a final report from Baker Tilly, the Mayor will share a complete budget and overview letter with Councilors.
- The Mayor had hoped to meet individually with Councilors to share the preliminary budget and answer questions, but that was not possible because of the high volume of department finance meetings and the ongoing union negotiations.
- The Mayor is planning several budget process changes over the next year, which will include scheduling more opportunities for Council involvement in the budgeting process and financial review – a significant priority for the Mayor and the Clerk-Treasurer.
- Should Councilors have questions or recommendations on budget alterations, the Mayor asked that they schedule meetings with the Mayor and the appropriate department head(s) to discuss the impact of any proposed changes.
- Sept. 18, 2023 is the earliest date for a preliminary budget hearing in Goshen’s history. The Mayor concluded that she looked forward to making some history with Councilors and continuing to serve Goshen’s residents.

The Common County’s meeting packet contained: the Mayor’s Sept. 13 letter; draft Ordinance 5164; a 2024 budget overview PowerPoint presentation by Baker Tilly Municipal Advisers; the 2024 Spending Plan for the City of Goshen, which was prepared by Deputy Clerk-Treasurer Jeffery Weaver and included the Form 1 schedules (59 pages); the minutes of the Sept. 19, 2022 initial budget hearing and Mayor Stutsman’s Budget Letter for 2023.



SEPT. 18, 2023 COUNCIL DISCUSSION AND FIRST READING OF ORDINANCE 5164:

Mayor Leichty said earlier today all Councilors should have received her six-page letter outlining her proposed budget for 2024. The Mayor said tonight was the First Reading of the budget so the focus would be on information sharing about the overall scope of the budget and changes within the 44 individual budgets. To provide context and an outside perspective, the Mayor said a staff member from Baker Tilly Municipal Advisers, the City's financial advisors, would begin with an overview of the budget via a PowerPoint presentation. The Mayor said she would then present the budget, take comments and feedback from Councilors and then hear from the public.

Amber Nielsen, a Manager at Baker Tilly, provided an overview of the 2024 budget:

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 2024 budget, and future budget considerations. **Nielsen made the following key points:**

- **The Big Four+** make up about 93% of the City's payroll and benefits, 93% of supplies purchased for the City 50% of services and charges, and 15% of the City's capital budget. 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 but leveled out in 2022. 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 establishes budgets for about 30 funds.**
- The **State requires the City to maintain a minimum 15% cash reserve**, which should pay for two months of expenses. **Baker Tilley recommends a 50% cash reserve**, which would pay for six months of expenses and **which the City has maintained going back to 2013.**

Mayor Leichty emphasized that the City has maintained a higher reserve than required by the State. **Councilor Pérez** said that there have been attempts by the City to gradually reduce the cash reserves in recent years.

Continuing her presentation, Amber Nielsen said:

- A city's **certified net assessed property value is an important indicator of a City's well-being and growth.** Healthy growth also keeps a city's property tax rates down and it helps keep the circuit breaker down.
- 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 a 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 2012, the levy total was \$14,717,267 compared with \$23,010,684 in 2023. Although there have been variations, the City's assessed property values also have increased, from \$1,077,477,655 in 2012 to \$1,606,330,463 in 2023.
- 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.**
- **Between 2021 and 2022, the City's circuit breaker credits increased from \$2.6 million to \$3.7 million** because of the Elkhart County government's decision to decrease the property tax replacement credit.

Council President Weddell asked what specific action Elkhart County government took to reduce the property tax replacement credit. **Nielsen** said the county reduced the credit by 1 percent, which was an outside factor that affected the City's revenue.

Council President Weddell said Councilors frequently get calls from residents upset about their property tax bills. He said the State determines the tax levy and the County determines assessed property values and "that equation creates the tax rate." He asked Nielsen to tell Councilors and the public what Councilors can do to affect the tax rate.

Nielsen responded that the property tax does grow every year, but by a very small percentage. She said the City cannot unilaterally raise property tax rates. She said the taxes are capped by the state. She added that the City could forego property tax increases, but that wouldn't allow the City to pay for the growing costs of providing services.

In conversation with **Nielsen**, **Councilor Riegsecker**, discussed how the property tax system works. Although the City's tax rate has declined, property tax bills haven't fallen, but have risen, because of increased property values.

Nielsen and **Councilors Riegsecker, Weddell and Pérez** also discussed the impact of a lower tax rate.

- **Since 2010, the City has absorbed more than \$45.2 million of lost revenue due to the circuit breaker law. The actual revenue losses in 2023 were \$3.50 million.**
- **The actual credits won't be known until shortly before tax bills are mailed in the spring of 2024.**
- **Circuit breaker credits** for 2020 and 2021 were all in the \$2.6 million range while **2022 and 2023 credits increased to approximately \$3.5 million. The 2024 credits are estimated by the state Department of Local Government Finance to be \$3.6 million.**

In response to a question from **Councilor Pérez**, Nielsen discussed the varied impacts of the circuit breaker law on other cities. She said it depends on the county, but Goshen has had an impact close to the state average.

In preparing the budget, Nielsen said the City:

- **Developed a proposed budget to match as closely as possible available revenues with the costs of providing services.**
- **Relied on best practices**, including: consulting with Department heads, consistency of process, recognition of future budget needs, grasping the changes in legislation, managing risk effectively and the strategic use of cash reserves to meet the City's needs.



- **Relying on a five-year plan to focus more on budgets into the future and sustainability.**
- **The City's certified property tax growth rate is 4.0% for 2024, which is lower than the growth rate of 5% in 2023. However, that property tax growth rate has also been capped at 4% in 2025 by the Indiana Legislative Assembly. This will benefit homeowners, who won't face tax increases in 2025 because of rising property values, but will limit additional revenues that would otherwise go to the City.**
- **For Goshen, the certified levy between all property tax funds is just over \$23.94 million. After the estimated circuit breaker, the net new tax revenue is approximately \$20.10 million.**
- **The 2024 circuit breaker credits are estimated at \$3.8 million.**
- **In a bit of good news, the City's 2024 net assessed value has been certified by the county as increasing 6.0% over the value in 2023. As a result, the City's property tax rate will decrease to \$1.4054 from 2023 rate of \$1.4325. And the property tax rate should continue to decrease.**
- **The Mayor has estimated that the 2024 City budget will increase by about 5% excluding Tax-Increment Finance (TIF) funds and by 20% including TIF funds.**
- **Historically, the City has not spent 100% of all budgeted funds, which has been a strategic move. Typically, the City has spent only 85% to 88% of budgeted funds.**
- **Using conservative estimates for revenue, the City would be expected to spend 100% of budgets in 2023 and 2024. Revenues would be slightly under expenditures resulting in a decline of cash balances. This pattern would extend along all of the City's funds in 2024.**
- **If 100% of budgets are spent in 2023, and 2024, the City's cash reserves will drop to about 32% for the Big Four Operating Funds (General, Motor Vehicle Highway, Motor Vehicle Highway Restricted, Parks and Public Safety Local Option Income Tax).**
- **If all of the City's budgeted funds are fully expended in 2023 and 2024, the City's cash reserves would fall to 50%. At one point all of the City's funds had a cash reserve of 133%.**
- **A five-year plan will be important to ensuring the City can meet its future budget needs.**

Councilors Pérez and Weddell and Mayor Leichty all commented on the importance of maintaining adequate cash reserves and educating people about what funds can be used to meet City expenses and which can only be used for designated purposes and projects.

To ensure operational accountability, Nielsen recommended that the City:

- **Focus on maintaining adequate cash balances, especially if there are major increases in salaries and other major changes.**
- **Maintain a five-year plan to ensure that any changes are sustainable.**

Mayor Leichty asked Nielsen to comment on the City's net assessed property value and why the City won't be eligible this year for an excess tax levy appeal, which would have added revenue to the City budget.

The City would be eligible to apply for an excess three-year growth appeal if its average assessed value growth over the past three years exceeded the statewide average. Last year, the City's appeal was approved by the state Department of Local Government Finance, and the City received \$462,000 in additional property tax revenue, which was a permanent increase.



However, that won't happen this year. Nielsen said that the City's three-year growth rate (2021-2023) was 7.3%, but the statewide growth rate was 8.5%, making Goshen ineligible for an excess three-year growth appeal. Nielsen added that Goshen probably won't be eligible for an appeal for a few years.

Starting at 6:57 p.m., Mayor Leichty led Council members through a comprehensive review of the 2024 budget using her budget letter as a guide. She also reviewed the Spending Plan for the City of Goshen, a 61-page document prepared by Deputy Clerk-Treasurer Jeffery Weaver, CPA.

The spending plan included the 2021 and 2022 actual expenditures and the 2023 budgeted amounts in addition to the Mayor's proposed 2024 budget. The proposed budget was the result of many hours of conversations, strategy sessions, and planning by the Mayor, 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 2024 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 includes 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, and American Rescue Plan Grant.

Mayor Leichty began her presentation of the 2024 draft City budget with some introductory comments. Mayor Leichty said her proposed 2024 budget will allow the City to strategically use the City's cash reserves to reach areas of greatest need. She said the focus will be on

- Repaving neighborhood streets
- Addressing City security with critical technology improvements
- Supporting public safety
- Enhancing existing parks
- Addressing blight
- Creating new housing opportunities
- Leveraging grant funds for environmental initiatives
- Upgrading equipment
- Strengthening communication with neighborhoods and businesses
- Enhancing the City's website
- Effectively tracking assets and
- Improving customer service with residents



Mayor Leichty said that by the end of 2024, should the City spend 100% of the projected budget, cash reserves will be near the 30% for the four major funds (General, MVH, MVH Restricted, Park, PS LOIT). The Mayor said the budget's overall growth from 2023 to 2024 will be 5.2%, not including redevelopment projects, and 21.8% if including redevelopment projects, some of which began in 2022 and will continue next year. She said it was important to note that there is a distinction between projects that were delayed by the COVID-19 pandemic vs. overall budget growth.

Mayor Leichty said that as she has worked with Department heads, they have been conscientious and careful about any budget increases they requested outside of inflationary adjustments and were as careful as they could be. At the same time, she said, the City budgets for "worst-case scenarios" and that 100% of budgets will be spent and she is providing the maximum that could be spent so the City has the resources to meet all of its obligations.

The Mayor said the following wage adjustments have been incorporated into the budget:

- **3.5% raises for Civil City employees**
- **5% raises for Teamsters** (non-admin)
- **7% raises for Firefighters** (non-admin)
- **7-13% raises for Police officers** (non-admin)
- **And \$200,000 has been reserved for additional wage adjustments for select City employees who have been determined to be underpaid.** The funds will be allocated after the City receives Baker Tilly's final Wage and Compensation study, which has been under way for 18 months. She said the \$200,000 would be reflected in the upcoming revisions to the City's salary ordinances.

Councilor Pérez asked when the compensation study will be completed. **The Mayor** said she hopes it will be soon, probably in the next month.

Mayor Leichty said one of the new things she is proposing is the creation of a **City Information Technology Department**. So far, she said the City has managed its technology needs by having a sub-department within the Engineering Department and with a limited staff – 1½ people serving the needs of users of 300 computers in multiple locations throughout the City.

The **Mayor** said the City's staff has focused on "running around like crazy putting out fires and we are not being strategic because we're not able to be strategic enough about how we're selecting software or hardware (and) where we might be able to acquire more savings because there's not the role of someone being able to oversee that and make sure we're addressing strategy." She also said more concerning is the importance of addressing the City's security needs and technological security needs.

So, **Mayor Leichty** is proposing pulling together the existing staff people in information technology and adding a full-time Director of Technology and a full-time Technology Specialist to help bolster the strength of that new department.

In response to a question from **Councilor Eichorn**, **Mayor Leichty** said that of the City's 300 computers, about 60 are in the Police Department, which has a full-time dedicated IT specialist. **Councilor Eichorn** said she was excited about this proposal.

Councilor Pérez asked what the new staffing level will be. **Mayor Leichty** said the IT staff consists of one full-time specialist dedicated to the Police Department and 1 one full-time and 1 half-time person for the rest of the City.



Mayor Leichty said under her proposal, two more full-time employees would be added to the Information Technology Department. So, the department would have 4.5 employees.

Council President Weddell asked **Mayor Leichty** to discuss the recent loss by a Northern Indiana community from a cyberattack. The Mayor asked **Clerk-Treasurer Aguirre** to discuss the issue and the frequency of such attacks. (In a case reported in 2022, authorities in Warsaw confirmed that Kosciusko County government experienced the theft of \$313,951.90 in the form of a fraudulent electronic payment request. The perpetrator posed as a legitimate vendor for county government and requested direct deposit payment of invoices into a new bank account. By the time the fraud was detected, the funds had been removed from the new bank and the criminals could not be found.)

Clerk-Treasurer Aguirre said the City experiences cyberattacks daily, some from people impersonating police officers. He said criminals impersonating City employees send emails asking for their pay to be deposited in a different banking institutions. Emails have even come from criminals posing as former Mayor Stutsman.

Aguirre said that as a result, **more government agencies have suffered losses, prompting increases in cyber insurance.** He said the City's cyber insurance policy has raised by double digits in each of the past two years.

Aguirre said insurance companies are requiring additional security measures to even consider insuring government entities. He said insurance companies are requiring multi-factor authentication for email accounts and frequent cyber tests to ensure City employees are not succumbing to cyber fraud attempts. Aguirre said the City hasn't experienced any successful cyberattacks, but it's difficult to remain safe amid continual daily attacks.

Mayor Leichty also outlined changes in the emphasis of the City's Community Relations Team – **Hannah Scott Carter** and **Amanda Guzman**. She said the changes would not cause a budget increase, but she wanted Councilors to know that the Community Relations Manager and the Communications Coordinator will also now serve as liaisons and outreach coordinators for neighborhood associations.

Mayor Leichty also is in the process of establishing an Employee Wellness Program in a partnership with **Goshen Health**. She said the City will be encouraging overall wellness, including mental and physical health, and behavioral awareness and changes. She said the goal was to encourage employee well-being and reduce increasing claim costs. The Mayor said the costs of the new program will be paid for with proceeds from the Cigarette Tax funds that the City is already collecting.

Mayor Leichty asked if Councilors had any other questions or comments about her introductory remarks. There were none.

Mayor Leichty then outlined each fund and asked Councilors if they had any questions. Her summary:

Council – There will be no election expenses in 2024, so the proposed budget was reduced from the 2023 budget. There were no Councilor questions.

Mayor's Office – There will be an increase in the Full Time/Personnel (and Benefit Lines) because the position of the City's Switchboard Operator/Secretary is being moved to the Mayor's budget from that of the Board of Works and Safety. She said this position reports to the Mayor's Office. There were no Councilor questions.



Clerk-Treasurer's Office – There were no significant changes. Councilor Riegsecker noted that employee insurance costs increased. He asked if there were across-the-board increases. **Clerk-Treasurer Aguirre** said they were. **Deputy Clerk-Treasurer Jeffery Weaver** said insurance costs increased about 8% across the City. **Councilor Riegsecker** said that increases would be reflected in the budgets of all City departments. **Council President Weddell** said the proposed pay increases also would be reflected in department budgets.

Legal Department – The salary increase primarily involved moving one employee from part-time to full-time status. In response to questions from **Council President Weddell** and **Councilor Pérez**, **City Attorney Bodie Stegelmann** said the budget reflects moving two employees to full-time positions. He said next year, contract **Assistant City Attorney Don Shuler** will become a full-time employee. In addition, the assistant to the Human Resources Manager moved from a part-time to a full-time position. There were no further Council questions.

City Court – There is a proposed increase of one position from part-time to full-time to reduce overtime pay. There were no Councilor questions.

Board of Works – Mayor Leichty said the following changes were made: The Secretary/Switchboard Operator position was moved to the Mayor's budget; the Services Contract budget line is lower because \$220,000 was moved to the Environmental Center (for payment of an annual contract); there will be increased costs for the Enterprise Resource Planning (accounting software) upgrade; Technology Expenses will be moved to the new Technology Department; the City is expected to have lower insurance costs because the City identified duplicate items that were not corrected by the Insurance carrier, the city will pay off a major claim and the City has a lower-cost underwriter; and Bank Charges (payroll and other software charges) will be moved to the Technology Department budget. **Councilor Eichorn** asked if the City will be getting a refund from the insurance company. **Deputy Clerk Jeffery Weaver** said probably not. **Clerk-Treasurer Aguirre** said the Clerk-Treasurer negotiates over insurance rates every year and was able to get a lower rate by asking for more quotes and by being patient. He said he was hopeful of doing the same next year. **Councilor Riegsecker** asked if the Wage and Compensation study will be paid out of the Board of Works budget. It will be. In response to a question from **Councilor Eichorn**, **Mayor Leichty** said she hopes to eventually move all software costs to the Technology Department budget.

Technology Department –The City would dedicate 2.5 positions (1 dedicated to Police only), 1.5 dedicated to the remaining 240 users in 13 facilities and would add a Director of Technology and one Technician. **Council President Weddell** asked if there was space to house the new employees. The **Mayor** responded that not yet. **Councilor Pérez** asked if there were cost comparisons for technology services. **Mayor Leichty** said she would need to do some research to determine that.

Cemeteries – The budget increase would be for a mini-excavator and a new mower. No Council questions.

Community Relations Commission – No budgetary changes. **Council President Weddell** noted that there will be a 2023 budget surplus because there was no director for several months. In response to questions from **Councilor Pérez**, the **Mayor** said she thought the budget was adequate for 2024.



Councilor Pérez praised the CRC and the Mayor for the new approach. **Councilor Eichorn** also praised the changes and the new direction for the CRC moving forward.

Engineering Department – The budget reduction was prompted by moving staff to the new Technology Department. There were no Council questions.

Building Department – Personnel costs would be increased because the cost, now split with the Residential Lease Fund, would be fully paid by the Building Department. No Council questions.

Planning and Zoning Department – No significant changes. No Council questions.

Central Garage – The Mayor proposed an increase due to a mechanic pay adjustment in 2023 and a 5% pay increase for Teamsters. There were no Council questions.

Police Department – **The Mayor proposed the following changes:** Increase wages for non-admin officers (between 7-13%), which includes Captains, Lieutenants, School Resource Officers, Detectives, Sergeants, Patrol Officers, and Probationary Patrol Officers; add three officers; explore and test 10-hour work shifts; explore a limited number of civilian staff to assist police in non-emergency roles (code, documentation, etc.); and work in partnership with the Union.

Mayor Leichty said that while attending meetings throughout the state, **she quickly became alerted to the widespread shortage of police officers.** She said **this has driven up wages significantly.** Compared to our regional cities, the Mayor said the **current pay for Goshen Police officers would be close to last.**

The **Mayor** said one of the factors that has had an impact on police staffing has been the end to what was once a “gentleman’s agreement” that discouraged officers from changing departments because they would lose their ranks and level of pay. The Mayor said **today officers changing departments keep their ranks and actually get bonuses of up to \$8,000 to transfer.**

So while Goshen has not paid the highest police salaries, **Mayor Leichty** the department has not always had the challenges it does now to recruit officers. **The Mayor asked Police Chief José Miller to comment on the impact of these factors on recruiting and retaining officers as well as on operations, morale and mental health.**

Chief Miller said the “uniqueness” of the situation facing the Goshen Police Department is not only the staffing and retention, but also the impact of salaries.

Chief Miller said that when agencies calculate staffing, they do so based on the population of the communities they serve. He said that the FBI calculates that 2.4 officers are needed per 1,000 population, although he noted that some are moving away from that methodology and deciding on the workload and the percentage of time officers are busy vs. the time they are proactive.

Using those measures, **Chief Miller said he has calculated that the City of Goshen needs 2.37 officers per 1,000 residents. He said if the Goshen Police Department was fully staffed with 64 staff members, the City would now have 1.82 officers 1,000 residents.**

If the three added positions in the 2024 budget are approved, Chief Miller said the City’s staffing level would increase to 1.91 officers per 1,000 residents.



Chief Miller said the Goshen Police Department has the fewest number of officers per 1,000 residents in Elkhart County – even lower than Bristol and Middlebury.

Chief Miller said many good men and women work for the Goshen Police Department, but he has fewer officers per capita than other regional agencies and that assumes full staffing of 64 employees.

However, **Chief Miller said the Police Department currently has five officers gone due to injuries or training or are in the process of being hired.** He said the department **will potentially lose six more officers by March** due to retirements or officers taking jobs closer to their families or who want to work 12-hour shifts at another department. He said the result will be even greater staff shortages.

Chief Miller said he told the Mayor that the Police Department can continue to get by, but the staffing situation will eventually affect the police service provided to the community.

When it comes to pay, **Chief Miller said more officers are leaving the profession or leaving for departments that pay more than Goshen.** He said the bigger police departments are paying between \$70,000 and \$89,000 for patrol officers. Meanwhile, Goshen is paying \$60,200 for officers.

Chief Miller said Goshen’s salary makes it harder to retain officers or attract them to Goshen, especially with the City’s higher workloads. He said he hopes the result of City-union negotiations will be a salary that is “competitive” with other police departments. He said he didn’t expect Goshen to pay top-tier salaries, but a **competitive salary would be helpful because Goshen provides some benefits not available elsewhere.**

Chief Miller said he believes he has “one of the best police departments” he has ever had. “We have men and women that truly care about the job – truly care about doing their job right and truly want to do what’s best for our community. And I don’t want to attract people that don’t want that. It just takes one or two (poor officers) and it can totally take away from the service of our Police Department.”

Chief Miller said that officer retention is important because when a new officer is hired, even if Goshen hires a trained and experienced officer from another department, that officer is not considered “fully trained” until going through the department’s basic and field training and is certified. In a best case scenario, the Chief said it costs \$39,000 to train that experienced officer. In a worst case scenario, with an inexperienced officer, the department has to cover the person’s work shifts and the candidate has to attend the law enforcement academy as well as complete field training, and a captain must work overtime to oversee that training. In those cases, the Chief said the department has to pay about \$125,000 to fully train a new officer. **So if the department doesn’t retain an officer, it must pay from \$39,000 to \$125,000 to fully train a replacement and up to a year until they can work on Goshen streets.**

Chief Miller said officer turnover affects the mental health of other officers who are forced to work overtime, miss their children’s activities or wedding anniversaries because the department is short staffed and officers are forced to work long hours because the department has minimum staffing requirements.

So, **by retaining officers and by adding some new officers, Chief Miller said the department “will be in a much better place than where we’re at now.”**

Mayor Leichty thanked Chief Miller for his comments, adding that the City is focused on improving the physical and mental health of all employees. She also asked Chief Miller to describe new initiatives the Police Department has instituted to enhance the mental health of officers.



Chief Miller said the City Council approved additional funding to pay New Avenues, which provides counseling and employee assistance, for **additional counseling sessions for officers**. He said officers receive additional help to relieve stress or address family or work issues. The department **also offers “debriefing sessions” when officers have critical incidents which impact them personally**. This allows for a debriefing of officers with peers outside the presence of their supervisors, so they can recover from critical incidents and do their jobs again. Chief Miller added he was proud of his peer support officers who assist with this program.

Council President Weddell asked if the \$125,000 cost to train an inexperienced officer included overtime pay for those who would have to work instead of the new employee. **Chief Miller** said it did. He added that **on average, the department spends \$60,000 to \$70,000 to fully train each officer**.

Councilor Nisley asked if the **hiring of three new officers**, as proposed in the 2024 budget, would cover the Police Department’s needs. **Chief Miller responded, “It’s a start to cover where I think we should be at**. I think we need to look at an extended plan. Right now it’s definitely a relief, but as all of you know, we’ve been annexing a lot of places and we’re building a lot of apartments. You’re drawing in more people, which is good for Goshen, but those are all people who we have to service. And so we constantly have to look at the workloads that these men and women are doing and determine is you want a responsive police department or do you want a proactive police department?”

Councilor Nisley said that with the rate of retirements and others leaving the department, and even after adding three new officers, he asked if the Police Department would be in the same situation a year from now as today.

Mayor Leichty said **Councilor Nisley** made a “great point.” She extended her appreciation to the Chief and the police union. She also said **other ways were being explored to meet police staffing needs**. The Mayor said those included exploring the possibility of 10-hour work shifts and hiring civilian staff for non-emergency work. She thanked the Chief and others for their willingness to explore those possibilities.

Councilor King asked if 10-hour shifts were a preferred model for police both to save money and enhance mental health. **Chief Miller** said it depended on who was asked his or her opinion. He said it would affect families by extending work shifts, but it also could provide an extra day off. Depending on how it was implemented, Chief Miller said 10-hour shifts could put more officers on the street, but if union members don’t want longer shifts, it can create morale issues so officers need to be part of the discussion. He said he didn’t want to implement something that would disenfranchise a majority of his employees and cause more officers to quit their jobs.

Mayor Leichty stressed that “nothing has been set in stone” and that the union has only expressed a willingness to consider these issues with the Mayor and the Police Chief. She said supporting officer was her primary goal.

Councilor Nisley asked what kind of duties civilian employees might pick up from officers.

Chief Miller said a similar situation involves the City’s Special Police Officers, who have the authority to make arrests when they are working, but not when they are off duty. One special officer is a court bailiff and front desk officer, who can conduct vehicle checks, freeing the time of regular officers. Another is involved in community relations and conducts investigations of officers and reports solely to the Chief or the Mayor, if a complaint is made against the Chief. He said another Special Police Officer is a School Resource Officer. And a fourth, Officer James Ballard, deals with people who are homeless or have mental health issues. He said other duties could be handled by a non-sworn officer, “but there is a delicate line to walk because you have to be careful what duties they take over because it gets into training and liability issues.” He added that the police officer’s union also would have to agree with delegating certain duties to civilian employees.



Chief Miller added that the Goshen Police Department has one of the best training programs in the state.

Councilor Nisley said he wanted to add that he was “behind the Police Department 100% and I believe you guys have done a heckuva good job for the City of Goshen.”

Councilor Pérez said **Chief Miller** mentioned the City’s addition of housing developments. He asked if the City had enough police resources to serve that additional residents. He also asked if the three new officers would meet the need or if future Councils would have to continue add more officers to have a proactive approach.

Chief Miller responded, “It will take us one step closer. It’s a plan that we’re going to have to look at yearly or every other year.” Using the FBI’s formula for how many officers a community should have, the Chief said the City needs 20 more officers. He said the level of required staffing also is dependent on the type of calls for service, the number and type of officer injuries and the number of officers who need to be trained. He added, “Three is better than none, but it’s something we have to revisit ... until we get to a point to where we can for sure handle what we have coming in.”

Mayor Leichty offered her thanks to the Redevelopment Department for helping pay for public safety. Because of a new state law, the Mayor said the City can use funds generated through tax-increment financing (TIF), for redevelopment projects, to pay for public safety. She asked **City Redevelopment Director Becky Hutsell** to describe what the Redevelopment Commission approved.

Hutsell said the topic was discussed this summer, which was good because in May the state law changed. Before that change, TIF funds could not be used to pay for public safety expenses. As a result of the change, the Redevelopment Commission approved a five-year capital plan that will contribute \$500,000 a year to pay for police vehicles and related equipment. And for the Fire Department, the Redevelopment Department will help pay for a new station.

Councilor Pérez asked if those expenses would be noted in the budget. **Mayor Leichty** responded they would be reflected in the Redevelopment Department’s budget.

Councilor Schrock thanked Chief Miller for all of the information.

There were no further comments or questions about the Police Department’s proposed budget for 2024.

Fire Department – Mayor Leichty said the budget was increased to cover a 7% pay raise for non-admin firefighters as well as the costs to hire and start training three new firefighters for the new fire station. The Mayor invited Fire chief Dan Sink to discuss the department’s pressing budget needs and related matters.

Chief Sink said that starting with **Mayor Jeremy Stutsman** two years ago, discussions began over the Redevelopment Commission funding a new fire station. Chief Sink said he proposed to Mayor Stutsman bringing on three new firefighters a year so that by the time the new station opened, firefighters would be fully trained so that they could staff the department and avoid training costs and delays.

Like the Police Department, **Chief Sink** said there is also a statewide shortage of firefighters. He said almost all municipal fire departments are paying for the lateral transfers of firefighters to entice new employees to their departments. He said that it’s difficult to recruit new firefighters to Goshen.

Chief Sink said four Goshen firefighters recently tested to join another fire department. He said the reason more firefighters don’t leave is because Goshen is a great place to work.



Chief Sink said the proposed 2024 budget and higher salary “will go a long way for retention,” but departments are struggling to hire enough firefighters. He added that the decision to yearly add firefighters to staff the new station was also done so that the budgets would gradually grow over time and not face a sudden huge increase in staffing costs.

Councilor Schrock asked if firefighters require the same extensive training as police. **Chief Sink** said that isn’t the case. He said there isn’t a state fire academy as there is for police. The Chief said a lot of the Goshen firefighter training is done on the job, after a new firefighter is hired. He said there is a 40-hour academy for Goshen firefighters. Firefighters also are required to receive training online or in person. All firefighters also are required to be trained as paramedics, currently at Ivy Tech Community College.

Mayor Leichty said it’s been a longstanding policy that firefighters must be trained as paramedics, and initially work as paramedics for the City. **Chief Sink** said firefighters receive 18-22 months of paramedic training, and the training may soon be extended to two years. **Mayor Leichty** said paramedic expertise is a great benefit that the Fire Department provides to the community.

Chief Sink added that the new fire station, which will be near the Goshen Airport, cannot be better situated for the department.

Councilor Schrock asked if the Fire Department will someday serve the Goshen Airport. **Chief Sink** said that decision would be up to **City Airport Manager Randy Sharkey**. He said firefighters have already been sent for aircraft training.

Councilor Nisley, who serves as the Council’s liaison to the Board of Aviation, said it’s appreciated that the Fire Department’s new station will be near the airport.

Councilor Pérez, who said he recently reviewed the Fire Department’s second quarter report, said the Fire Department continues to do impressive work, especially in terms of its rapid response. He thanked the Fire Department for its work.

Chief Sink thanked **Councilor Pérez** for his comments. **Councilor Nisley** also expressed his gratitude to the Fire Department.

Mayor Leichty said she also appreciates the Fire Department and its diverse workload. **Chief Sink** responded that based on recommended staffing levels by population, the Fire Department is short 20-25 firefighters. Still, he said the department “is doing a lot of good work with some are really great people who are working really hard every day.”

There were no further Council comments on the Fire Department and its proposed budget.

Environmental Resilience – **Mayor Leichty** began her discussion of this budget by offering the department her congratulations. She asked **Aaron Sawatsky Kingsley, Director of the City Department of Environmental Resilience**, to share about the department’s successful grant acquisition.

Sawatsky Kingsley said the City of Goshen was awarded a \$1 million grant from the U.S. Forest Service for urban forestry. He said **Theresa Sailor, Grant Writer and Educator for the City Environmental Resilience Department**, did great work with community members to develop the grant. **Sawatsky Kingsley** said it will be used to help with workforce development, increase the City knowledge base, increase education about the value of trees and expand the tree nursery system. He said Elkhart and South Bend also received similar grant awards.

Mayor Leichty congratulated the team, noting it was **Mayor Stutsman’s** vision to add a grant writer to the team.

As for the budget, the Mayor said increased the proposed budget to pay for more AmeriCorps volunteers, to make tree nursery improvements and to upgrade equipment. There were no Councilor questions.



Rainy Day Fund – The Mayor said the current balance was adequate, so she did not recommend any additions. There were no Council questions.

Debt Service – There were no significant changes and no Council questions.

Fire Pension – Costs are projected to be lower because of the passing of pensioners or their beneficiaries. There were no Councilor questions.

Police Pension – No significant changes and no Council questions.

Local Roads and Streets – The Mayor recommended additional street repair and paving. In response to a question from **Councilor Schrock**, **City Director of Public Works & Utilities Dustin Sailor** said sidewalk repairs come out of a different budget.

Motor Vehicle Highway – The Mayor said projected costs were moved from one budget to another. In addition, there were several large vehicle purchases in 2023 and fewer purchases were expected in 2024. There were no Council questions.

Motor Vehicle Highway Restricted – The Mayor said a fund was moved and there will be more paving and road maintenance. There were no Council questions.

Cumulative Capital Improvement Fire – The Mayor proposed purchasing less equipment in 2024. There were no Council questions.

Township Fire Support – The City is anticipating a total distribution of \$350,000 for 2024. There were no Council questions.

Parks and Recreation – The Mayor proposed a 5% pay increase for Teamsters, a matching-grant contribution to complete the Abshire/Dykstra Trail, moving the skate park (currently in the flood plain) to a new location and updating the garden with improved equipment and improvements for the new Riverdale Park in a north side neighborhood. In response to questions from **Councilors Eichorn, Schrock, King and Pérez**, **City Superintendent of Parks & Recreation Tanya Heyde** discussed the decision to move the skate park, a possible alternate location, the state's objection to the continued use of the same skate park location, the deterioration of the current equipment and the proposed removal of the equipment before winter.

Aviation Department – The Mayor indicated the budget would call for taxiway concrete improvements and a new maintenance hangar. There were no Council questions.

Cumulative Capital Improvement (Cigarette sales tax) – The City's new Employee Wellness Program would be paid from this budget. There were no Council questions.



Cumulative Capital Development – The budget calls for technology upgrades, including hardware and software. There were no Council questions.

Cumulative Capital Improvement/Storm Sewer – There are no significant changes proposed and no Council questions.

Economic Development Income Tax (EDIT) –Redevelopment expenditures would be split into three budget lines and the Aviation-Capital budget would be moved to the Aviation budget. For full disclosure, Mayor Leichty stated that she had a 50% ownership interest in Eyedart Creative Studio, which would receive a City sponsorship for the “Good of Goshen” marketing campaign. She also said the capital projects would be for bridge maintenance, parking lot improvements, the Indiana Avenue reconstruction and East Lincoln Avenue improvements. In response to a question from **Councilor Riegsecker, Mayor Leichty** said some of the funding for capital projects has been spent down.

Probation –There are no significant changes proposed and no Council questions.

Downtown Economic Improvement District – It has remaining cash reserves, so the budget was reduced for 2024. There were no Council questions.

Public Safety Local Option Income Tax – There are no significant changes proposed and no Council questions.

Court fees – There are no significant changes proposed and no Council questions.

Unsafe Buildings – There are no significant changes proposed and no Council questions.

Residential Lease fees – A Building Department salary that had been partially paid for by this budget will now be fully paid by the department, so this budget has been changed. There were no Council questions.

Law Enforcement Continuing Education – There were no significant changes. **Councilor Pérez** asked why this wasn’t part of the Police Department budget. **Mayor Leichty** responded it is from a funding source that requires it be maintained by itself. **Deputy Clerk-Treasurer Jeffery Weaver** said it is a separate fund and that extra fees come from the County.

Redevelopment Non-Reverting – There were no significant changes and no Council questions.

TIF Bond and Interest– There were no significant changes and no Council questions.

Before going any further, **City Redevelopment Director Becky Hutsell** outlined the upcoming projects in the Southeast Goshen TIF district, the Lippert / Dierdorff TIF district, and the Consolidated RiverRace/US33 TIF district.

Southeast Goshen TIF, Lippert/Dierdorff TIF and Consolidated River Race/US 33 TIF – All will have new and continuing projects for 2023 and 2024.



Councilor Riegsecker said that these funds were part of the City's cash balances and the funds are now being spent. So, he said it makes the City's budget look larger. **Hutsell** said the COVID-19 pandemic and supply chain issues had significant impacts on delaying construction projects. She said local contractors can only handle so many projects at once. Some of these projects have been in the pipeline for a while. She added that the City has increased its cash balances for these projects, but these funds will now be spent down.

Councilor Riegsecker said he appreciated everything Hutsell does for the City. **Mayor Leichty** agreed.

American Rescue Plan – The proposed 2024 budget calls for continuing to pay the salary of Special Police Officer James Ballard, Quality of Place initiatives, such as expanded soccer facilities and arts initiatives, window replacements in a City building, Lincoln Avenue improvements and water and wastewater Improvement.

Mayor Leichty asked if **Councilors** had any additional questions or comments.

Council President Weddell said it appeared the **Mayor** was proposing hiring eight new employees citywide and transitioning three City employees from part-time to full-time status. **Mayor Leichty** said that appeared to be correct – two new employees for the Information Technology Department, three for the Police Department, three for the Fire Department and part-time employees moving to full-time status in Human Resources, the Legal Department and the City Court. **Clerk-Treasurer Aguirre** said that one of the part-time positions – in Human Resources – actually was authorized to become a full-time position in the 2023 City budget but was not filled until recently.

Councilor King asked for the total of the City's proposed budget. **Council President Weddell** said the total appeared to be about \$75 million, counting TIFs, and \$55 million without the TIFs. **Deputy Clerk-Treasurer Jeffery Weaver** said the total was actually \$75,059,462, rounding cents to the dollar.

Councilor Pérez asked if the total budget would be presented. **Mayor Leichty** said it would be.

There were no further comments or questions from Councilors.

At 8:19 p.m., **Mayor Leichty** opened a public hearing on Ordinance 5164, *An Ordinance for Appropriations and Tax Rates*, which was before the Council for First Reading. There were none.

Councilor Pérez said he wanted to publicly thank the Mayor for taking on so much work in such a short time frame. He also thanked the Mayor for some of her new initiatives and proposed changes for the City.

Councilor King said she appreciated the Mayor's budget letter and its format.

Council President Weddell thanked the Mayor for her work and for meeting early to review the budget.

Councilor Riegsecker said he appreciated some of the budget reallocations to make things clearer this year and for years moving forward.

Mayor Leichty thanked Councilors for their comments and said it is her intent to be transparent as possible about the budget. She thanked City Department heads and staff, the City Attorney, the Clerk-Treasurer and Deputy Clerk-Treasurer, and said there was no better way to learn about the mayor's job than by preparing the budget.



After discussion about how to proceed, Councilors agreed to move forward with a vote on First Reading.

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

On a roll call vote, Councilors unanimously passed Ordinance 5164 on first reading by a 7-0 margin, with all Councilors present voting yes at 8:24 p.m. The Second Reading is scheduled for Oct. 2, 2023.

Elected Official Reports:

Councilor Schrock said the **East Goshen Neighborhood Association** will meet tomorrow night at 6 p.m. at the Abshire Gym.

Council President Weddell said the **City Redevelopment Commission** met a week or two ago and finalized an agreement with Julia and Larry Gautsche for the purchase of several in-fill lots on 5th Street. He said the Gautsches will be moving forward and building a nice home on the site. He also said a purchase agreement for the former DT Muffler Shop building, at Main and Jefferson streets, fell through and that property is now available for a new round of request for proposals. The parties could not reach an agreement on the terms of the sale.

Councilor King said the **Parks Board** met today. She said a survey is circulating and input will be accepted until Sept. 22. The board also has a new member.

Council President Weddell said **Goshen Community Schools** also is circulating a survey to help guide the hiring of a new superintendent. **Councilor Eichorn** said there have already been 600 responses to the survey.

Councilor Riegsecker said the **Cemetery Board** meet a few weeks back. He said the board discussed guidelines for natural burials. He said those spaces are a little larger than traditional plots and will cost more. He said the Board of Works today approved an agreement with Abonmarche for survey work aimed at the expansion at Violet Cemetery. He also said a building at Oakridge Cemetery was power washed, repaired and painted.

Councilor Eichorn said the **Community Relations Commission** is planning **Indigenous People's Day**. She also said that the commission has met with the CRC's new leadership team.

Councilor Nisley said tomorrow's meeting of the **Board of Aviation** was canceled.

Council President Weddell thanked the Parks Department for assisting with the **Maple City Walk**. He said the event was highly successful.

Council President Weddell also congratulated organizers for another successful **Goshen Professional Firefighters Smoker** at the Elkhart County Fairgrounds. He said the weather was perfect.



Councilor Pérez said he met with the **City's Youth Caucus**. He said members are interest in participating in voter registration efforts, and may be assisted by the Elkhart County Election Office.

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 Pérez**. Councilors unanimously approved the motion to adjourn the meeting.

Mayor Leichty adjourned the meeting at 8:30 p.m.

EXHIBIT #1: *Mayor Leichty's Budget Letter for 2024, a six page document addressed to the Common Council outlining the City budget proposal. Copies were distributed to Councilors and the public at the meeting.*

EXHIBIT #2: *Corrected draft Ordinance 5164, An Ordinance for Appropriations and Tax Rates. Copies were distributed to Councilors and the public at the meeting.*

EXHIBIT #3: *Corrected page 54 of the 59-page Form 1 schedules (59 pages total) which is the detailed proposed expenditures of the 2024 Spending Plan for the City of Goshen, which was prepared by Deputy Clerk-Treasurer Jeffery Weaver. Copies were distributed to Councilors and the public at the meeting.*

APPROVED:

Gina Leichty, Mayor of Goshen

ATTEST:

Richard R. Aguirre, City Clerk-Treasurer



GINA M. LEICHTY

Mayor of **Goshen, Indiana**

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(574) 533-9322

September 18, 2023

EXHIBIT #1

Dear Council President Weddell and Council Members,

Thank you for the opportunity to present the 2024 proposed operating budget for the City. It has been a pleasure to work so closely with all of the department heads, legal advisors, Clerk-Treasurer, Deputy Clerk-Treasurer, and financial advisors at Baker Tilly to prepare the proposed budget for your consideration.

Follow-Up Meetings

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.

As the council reviews the proposed budget, please don't hesitate to ask any questions or request a meeting if needed. I'm here to collaborate with you.

While the proposed 5.2% overall growth projected in the 2024 budget is modest, we are tackling significant issues requiring cautious consideration and strategic investments. I'll closely monitor our finances to ensure our City's fiscal well-being. We can – and will - make real-time adjustments when necessary to safeguard our funds. Our financial position is a result of responsible tax-dollar management, and we will continue to safeguard the public dollars entrusted to us.

Background and Focus

As a reminder, Indiana recommends that communities maintain cash reserves ranging from 15% (equivalent to 2 months' worth of expenses) to 50% (equal to 6 months' worth of expenses). Our City kept reserves above 50% due to project delays in 2021 and 2022. In 2023, we began tackling some of those delayed projects and will continue this strategic spending on designated project funds in 2024.

The 2024 budget allows us to strategically use our cash reserves to reach areas of greatest need. We'll focus on

- Repaving neighborhood streets
- Addressing city security with critical technology improvements
- Supporting public safety
- Enhancing existing parks
- Addressing blight
- Creating new housing opportunities
- Leveraging grant funds for environmental initiatives
- Upgrading equipment
- Strengthening communication with neighborhoods and businesses
- Enhancing our website
- Effectively tracking our assets
- Improving customer service with residents

By the end of 2024, should we spend 100% of our projected budget, our cash reserves will be near the 30% cash balance for our major funds (General, MVH, MVH Restricted, Park, PS LOIT).



Continuous improvement and greater efficiency are goals for all City operations and will guide our strategic planning efforts to ensure our financial stability into the future.

Below are some general changes for 2024 and detail of the highlighted changes in each budget to guide our conversation this evening.

Thank you,

Gina M. Leichty
Mayor, City of Goshen

1. Overall Budget Growth from 2023-2024

- a. Not including Redevelopment projects: 5.2%
- b. Including new/continued Redevelopment projects: 21.8%

2. Wage Adjustments for Inflation

- a. 3.5% Civil City employees
- b. 5% Teamsters (non-admin)
- c. 7% Firefighters (non-admin)
- d. 7-13% Police officers (non-admin)
- e. We've reserved \$200,000 for additional wage adjustments once we have received the final Wage and Comp study.

3. Creation of an Information Technology Department

- a. GOALS: Increase security, efficiency, and training capacity
- b. Establish an Information Technology Department
- c. Add 1 FTE Director of Technology
- d. Add 1 FTE Technology Specialist

4. Community Relations Team

- a. (No budget impact – only programmatic) Expand the role of the Community Relations Manager to serve as a liaison and outreach coordinator for the neighborhood associations.

5. Employee Wellness Program

- a. Proposed partnership with Goshen Health
- b. Encourage wellness: mental, physical, and behavioral awareness and changes
- c. Goal: to encourage employee well-being and reduce increasing claim costs.
- d. Paid for with Cigarette Tax funds that we are already collecting.

Individual Budgets

Inflationary adjustments only, unless otherwise noted, below.

1. **General Council:**
 - a. Election Expense: No local election in 2024
2. **General/Mayor**
 - a. Full Time/Personnel (and Benefit Lines) Moved Switchboard Operator/Secretary from BOW to Mayor's budget.
3. **Clerk-Treasurer**
 - a. No significant changes
4. **Legal**
 - a. Restore one attorney from part-time to full-time.
5. **Court**
 - a. Increase one position from part-time to full-time to reduce overtime.
6. **Board of Works**
 - a. Full-Time Personnel: Move Secretary/Switchboard Operator to Mayor's Budget
 - b. 0501: Services Contract: Lower because we moved \$220,000 into 0508 Environmental Center (annual contract)
 - c. 0507: Enterprise Resource Planning (accounting software) upgrade: Technology Expense (should be moved to Technology Department)
 - d. 0501 Insurance: Lowered because:
 - i. We have identified duplicates that were not corrected by the Insurance carrier
 - ii. We've concluded paying on a major claim
 - iii. We have a new, lower-cost underwriter
 - e. 0902 and 0903: Bank Charges (Actually, where we track payroll and other software charges) Moved and clarified in the Technology budget.
7. **Technology Department**
 - a. FTE 2.5 (1 dedicated to Police only, 1.5 to remaining 300 users in 13 facilities)
 - b. Add 1 Director of Technology and one Technician.
8. **Cemetery**
 - a. 0501: Machinery & Tools: Mini-excavator and a new mower
9. **Community Relations**
 - a. No budgetary changes
10. **Engineering**
 - a. 0130 Full-time Personnel: Reduced because 2.5 FTE will move to the IT department
11. **Building**
 - a. 0130 Full-time Personnel: Increased because the cost is now split with the Residential Lease Fund (page 50)

12. Planning

- a. No significant changes

13. Central Garage

- a. 0130: Increase in Mechanic Pay adjustment in 2023 and 5% Teamsters

14. Police

- a. 0130: Increase in wages for non-admin officers (between 7-13%), Includes: Captain, Lieutenant, School Resource Officer, Detective, Sergeant, Patrol Officer, Probationary Patrol Officer
- b. Also, add three additional officers.
- c. Other proposed changes for 2024: Explore and Test 10-hour shifts.
- d. Explore a limited number of civilian staff to assist police in non-emergency roles (code, documentation, etc.) Work in partnership with the Union.

15. Fire

- a. **0130:** Increase in wages for non-admin firefighters (7%)
- b. Add 3 Firefighters to start training for the new Fire station

16. Environmental Resilience

- a. 0130: Increase the number of AmeriCorps Volunteers
- b. 0146: Infrastructure: Nursery Improvements
- c. 4610: Capital: Equipment upgrades

17. Rainy Day:

- a. The cash balance is adequate at this time.

18. Debt Service

- a. No significant changes

19. Fire Pension

- a. **0901:** Pension/Dependent Pension: Lower due to a pensioner's or beneficiary's passing.

20. Police Pension

- a. No significant changes

21. Local Road and Streets

- a. 0501: Street repair and paving

22. Motor Vehicle Highway

- a. 0135: Moved from Restricted Fund MVH to this fund (Keep engineering and Street Department Funds more clearly delineated)
- b. 0401: Equip Motor Veh: Purchased several large items in 2023. Fewer purchases in 2024.

23. Motor Vehicle Highway Restricted (for the Construction, Reconstruction, and Preservation of Roads)

- a. **0401:** Moved to 0135 MVH Unrestricted
- b. **0402:** Capital Projects, paving and road maintenance

24. Cumulative Capital Improvement Fire

- a. **0501:** Purchase less equipment in 2024

25. Township Fire Support

- a. We are anticipating a total distribution of \$350,000 for 2024. The amounts are distributed instead of reflected in a single line.

26. Park and Recreation

- a. 0130 Full-Time personnel: 5% Increase for Teamsters
- b. 0001: Capital Projects includes
 - i. Matching-grant contribution to complete the Abshire/Dykstra Trail
 - ii. Moving the skate park currently in the flood plain to a new location and updating the garden with improved equipment
 - iii. Park improvements for new Riverdale Park in our northside neighborhood

27. Aviation

- a. 0001 Capital Projects:
 - i. Taxiway concrete improvements
 - ii. Maintenance hangar

28. Cumulative Capital Improvement

- a. Employee wellness program

29. Cumulative Capital Development

- a. Technology upgrades, including hardware and software

30. Cumulative Capital Improvements/Storm Sewer

- a. No significant changes

31. EDIT

- a. 0101 Redevelopment: Split into three lines (0101, 0508, 0510)
- b. 0005 Aviation-Capital: Moved to Aviation Budget
- c. 0520: Full disclosure: Marketing Services includes sponsorship of the Good of Goshen
- d. 0006 Capital Projects
 - i. Bridge maintenance
 - ii. Parking lot improvements
 - iii. Indiana Avenue reconstruction
 - iv. East Lincoln Avenue improvements

32. Probation

- a. No significant changes

33. Economic Improvement District

- a. Spend down on cash resources.

34. Public Safety Local Option Income Tax (LOIT)

- a. No significant changes

35. Court Fees

- a. No significant changes

36. Unsafe Buildings

- a. No significant changes

37. Residential Lease Fees

- a. 0130: Split with the Building Department

38. Law Enforcement Continuing Education #2

- a. No significant changes

39. Redevelopment Non-reverting

- a. No significant changes
- b. Note a correction for the sum of the 2023 Budget on page 54: It should be \$769,175 in total.

40. TIF Bond and Interest

- a. No significant changes

41. Southeast Goshen TIF

- a. New/continuing projects from 2023

42. Lippert / Dierdorff TIF

- a. \$500,000 police equipment and supplies

43. Consolidated RiverRace/US33 TIF

- a. New/continuing projects from 2023

44. American Rescue Plan Grant

- a. 411.0000: Personal Services Special Officer (Jim Ballard, Behavioral Health Coordinator)
- b. 431.0000: Services & Charges: Quality of Place initiatives
 - i. Expanded soccer facilities
 - ii. Arts initiatives
- c. 444.0000: Capital Outlays
 - i. Window Replacements
 - ii. Lincoln Avenue improvements
 - iii. Water and Wastewater Improvements

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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Ordinance / Resolution Number:5164 -- **EXHIBIT #2**

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)
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Budget Form No. 4
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Home-Ruled Funds (Not Reviewed by DLGF)		
Fund Code	Fund Name	Adopted Budget
9500	PROBATION DEPARTMENT	\$111,005
9501	ECONOMIC IMPROVEMENT DISTRICT	\$57,000
9502	LAW ENFORCEMENT CONTINUING EDUCATION (LECE 1)	\$0
9503	COURT FEES	\$57,250
9504	ARP Fiscal Recovery Fund	\$2,878,300
9505	RESIDENTIAL LEASE FEES	\$56,835
9506	LAW ENFORCEMENT CONTINUING EDUCATION (LECE 2)	\$36,000
9507	TIF BOND AND INTEREST	\$823,114
9508	Public Safety LOIT	\$2,882,400
9509	Township Fire Support	\$350,000
9510	REDEVELOPMENT NON-REVERTING	\$243,820
9511	STORM WATER MANAGEMENT	\$767,175
9512	TIF Lippert/Dierdorff	\$550,000
9513	SOUTHEAST GOSHEN TIF	\$9,205,115
9514	CEMETERY CAPITAL IMPROVEMENT	\$0
9515	Parking Lot	\$5,360
9517	Unsafe Buildings	\$85,000
9521	CONS RR/US 33 TIF	\$10,704,000
		\$28,812,374

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
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Budget Form No. 4
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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

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				\$451,022	\$653,941	\$742,163	\$767,175

EXHIBIT #3

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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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

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Budget Form No. 4
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Home-Ruled Funds (Not Reviewed by DLGF)		
Fund Code	Fund Name	Adopted Budget
9500	PROBATION DEPARTMENT	\$111,005
9501	ECONOMIC IMPROVEMENT DISTRICT	\$57,000
9502	LAW ENFORCEMENT CONTINUING EDUCATION (LECE 1)	\$0
9503	COURT FEES	\$57,250
9504	ARP Fiscal Recovery Fund	\$2,878,300
9505	RESIDENTIAL LEASE FEES	\$56,835
9506	LAW ENFORCEMENT CONTINUING EDUCATION (LECE 2)	\$36,000
9507	TIF BOND AND INTEREST	\$823,114
9508	Public Safety LOIT	\$2,882,400
9509	Township Fire Support	\$350,000
9510	REDEVELOPMENT NON-REVERTING	\$243,820
9511	STORM WATER MANAGEMENT	\$767,175
9512	TIF Lippert/Dierdorff	\$550,000
9513	SOUTHEAST GOSHEN TIF	\$9,205,115
9514	CEMETERY CAPITAL IMPROVEMENT	\$0
9515	Parking Lot	\$5,360
9517	Unsafe Buildings	\$85,000
9521	CONS RR/US 33 TIF	\$10,704,000
		\$28,812,374

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

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Budget Form No. 4
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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



City Clerk-Treasurer
CITY OF GOSHEN

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

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

clerktreasurer@goshencity.com • www.goshenindiana.org

2024 SPENDING PLAN FOR THE CITY OF GOSHEN

DATE: October 2, 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, Clerk-Treasurer 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)

(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	5,562,000
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	1,670,000

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	\$9,470,700

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	4,585,000
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	\$7,758,950

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 MTLN-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	1,070,400
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	45,000
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				\$451,022	\$653,941	\$742,163	\$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



City Clerk-Treasurer
CITY OF GOSHEN

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TO: Mayor Gina Leichty and the Goshen Common Council

FROM: Jeffery Weaver, Deputy Clerk-Treasurer

RE: Proposed Council Resolution 2023-20, Category Transfer

DATE: October 2, 2023

Thank you for considering Resolution 2023-20, Category Transfer, which requests authorization from the Council and Mayor to move available resources between major categories within the City's funds. The Mayor and Clerk-Treasurer requested this resolution because the Common Council is the City's fiscal body which authorizes the City's budget and any budget adjustments.

An appropriation is "permission to spend available money" and is tied to a specific fund. Within a fund there are four spending categories and multiple accounts. The Department of Local Government Finance ("DLGF") requires Council approval to move an appropriation from one category to another. The Council can approve this when a department needs additional room to spend in one category and has available appropriations in another category.

By moving an appropriation from one category to another, the Council is only changing the category from which the City pays an expenditure. The Council is not approving any additional spending, so the fund's total appropriation remains the same.

For each of the category transfers in Resolution 2023-20, a department head recognized a need in one of their budget categories, reported the need to the Mayor and Clerk-Treasurer, and request that the Council approve the transfer so they can continue their operations:

- Turnover in the CRC and Mayor's offices necessitated some technology and office upgrades in addition to realigning city-wide initiatives
- The Planning office encountered additional unanticipated office-related expenditures
- The Fire Department finds it necessary to realign the Township Fire Support budget in order to better support the Township's residents and maintain Township equipment

If the Council approves the proposed category transfers, the Clerk-Treasurer will then register the adjustments in the City's books and communicate the transfers to the departments. These category transfers are adjustments that only require Council approval to be final, and do not require notification to the DLGF.

**GOSHEN COMMON COUNCIL
Resolution 2023-20**

Category Transfer

WHEREAS it is necessary to transfer funds budget categories to cover expenses.

WHEREAS certain existing budget appropriations have unobligated funds that are available for the category transfer.

NOW, THEREFORE, BE IT RESOLVED that the Goshen Common Council approves the transfer of funds between the following budget categories:

GENERAL FUND CATEGORY TRANSFER FROM:

Budget Category: Personnel
Line Number: 101-510-03-411.0130
Line Name: Mayor / Full Time Personnel
Amount of the Transfer: (\$9,000.00)

GENERAL FUND CATEGORY TRANSFER TO:

Budget Category: Supplies
Line Number: 101-510-03-421.0500
Line Name: Mayor / Other Office Expenses
Amount of the Transfer: \$9,000.00
Purpose of Transfer: To fund necessary upgrades to technology and supplies in the Mayor's Office

GENERAL FUND CATEGORY TRANSFER FROM:

Budget Category: Personnel
Line Number: 101-510-01-411.0130
Line Name: CRC / Full Time Personnel
Amount of the Transfer: (\$10,000.00)

GENERAL FUND CATEGORY TRANSFER TO:

Budget Category: Other Services & Charges
Line Number: 101-510-07-439.0910
Line Name: BOW / Education and Promotion
Amount of the Transfer: \$10,000.00
Purpose of Transfer: To fund employee picnic and outward promotional events

GENERAL FUND CATEGORY TRANSFER FROM:

Budget Category: Personnel
Line Number: 101-510-01-411.0130
Line Name: CRC / Full Time Personnel
Amount of the Transfer: (\$1,500.00)

GENERAL FUND CATEGORY TRANSFER TO:

Budget Category: Supplies
Line Number: 101-510-07-439.0910
Line Name: CRC / Supplies
Amount of the Transfer: \$1,500.00
Purpose of Transfer: To fund necessary upgrades to technology and supplies in the CRC Office

GENERAL FUND CATEGORY TRANSFER FROM:

Budget Category: Other Services and Charges
Line Number: 101-510-16-432.0301
Line Name: Planning / Travel Expenses
Amount of the Transfer: (\$750.00)

GENERAL FUND CATEGORY TRANSFER TO:

Budget Category: Supplies
Line Number: 101-510-16-421.0501
Line Name: Planning / Other Office Expenses
Amount of the Transfer: \$750.00
Purpose of Transfer: To fund unanticipated office-related expenses

TOWNSHIP FIRE SUPPORT FUND CATEGORY TRANSFER FROM:

Budget Category: Personnel
Line Number: 242-520-00-411.0130
Line Name: TwpFire / Full Time Personnel
Amount of the Transfer: (\$25,000.00)

TOWNSHIP FIRE SUPPORT FUND CATEGORY TRANSFER TO:

Budget Category: Supplies
Line Number: 242-520-00-429.0000
Line Name: TwpFire / Supplies
Amount of the Transfer: \$75,000.00
Purpose of Transfer: To fund the purchase of hoses and equipment for fire trucks acquired from Elkhart Township

TOWNSHIP FIRE SUPPORT FUND CATEGORY TRANSFER FROM:

Budget Category: Personnel
Line Number: 242-520-05-411.0130
Line Name: TwpFire / Full Time Personnel
Amount of the Transfer: (\$50,000.00)

TOWNSHIP FIRE SUPPORT FUND CATEGORY TRANSFER TO:

Budget Category: Capital Outlays
Line Number: 242-520-00-449.0000
Line Name: TwpFire / Capital Expenditures
Amount of the Transfer: \$50,000.00
Purpose of Transfer: To fund the purchase of functional garage doors and upgrade HVAC to fire stations acquired from Elkhart Township

PASSED by the Goshen Common Council on October _____, 2023.

Presiding Officer

ATTEST:

Richard R. Aguirre, Clerk-Treasurer

PRESENTED to the Mayor of the City of Goshen on October _____, 2023, at _____ a.m./p.m.

Richard R. Aguirre, Clerk-Treasurer

APPROVED and ADOPTED on October _____, 2023.

Gina Leichty, Mayor