

GOSHEN COMMON COUNCIL

Minutes of the AUGUST 26, 2024 Regular Meeting

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

At 6:00 p.m., Mayor Gina Leichty called the meeting to order and led the Pledge of Allegiance.

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

Present: Linda Gerber (At-Large) Phil Lederach (District 5) Doug Nisley (District 2)
Donald Riegsecker (District 1) Matt Schrock (District 3) Youth Adviser Tageeya Galeb
Absent: Megan Peel (District 4), Council President Brett Weddell (At-Large)

Approval of Minutes:

Mayor Leichty asked the Council's wishes regarding the minutes of the August 9 Work Session and the August 12 Regular Meeting as prepared by Clerk-Treasurer Aguirre. Councilor Nisley moved to accept the minutes of the August 9 Work Session and the August 12 Regular Meeting. Councilor Riegsecker seconded the motion.

Motion passed 5-0 on a voice vote.

Approval of Meeting Agenda:

Mayor Leichty presented the agenda with the addition, after Privilege of the Floor, of the announcement of Goshen's new Fire Chief to replace Chief Dan Sink, who is retiring in November. Councilor Lederach moved to approve the agenda as amended. Councilor Riegsecker seconded the motion. **Motion passed 5-0 on a voice vote.**

Privilege of the Floor:

At 6:04 p.m., Mayor Leichty invited public comments for matters not on the agenda.

Neil Detweiler of Goshen said he wanted to discuss pedestrian safety, traffic and related issues in the City of Goshen. A Wilden Avenue resident, Detweiler said he recently completed a project in which he ran or biked nearly every street and road in Goshen. He said this inspired him to make some comments to the Council about safety for pedestrians, cyclists, and motorists.

Detweiler said he was thankful to the City for the many improvements in access for pedestrian and cyclists as well as projects to improve traffic flow. However, he said he was still concerned about safety for pedestrians, motorists, and cyclists, and has considered what could be done to improve conditions because of the heavy flow of traffic in Goshen as well as distracted drivers and inadequate lighting in some areas.

Nationally, Detweiler said there's been an increase in traffic fatalities, and that's even after adjusting for population increases. And, so he said the City should be proactive in making sure that Goshen doesn't follow the same trend by ensuring safer intersections, better sidewalks, and lighting, and more traffic enforcement to reduce speeding, running red lights, and device usage while driving.

Detweiler also said a Wilden Avenue intersection is less safe than it was before renovations, because it's farther to cross for pedestrians, there are more turn lanes and wider turn radiuses than compared to before. As a result, traffic moves faster around the corners, pedestrians have farther to cross and the past street lights were not replaced.



Detweiler said he has mentioned this intersection to the City Traffic Commission and he hopes street lights will be installed. However, that hasn't yet happened and he worries because he walks his children to school in the morning. **Detweiler** also recommended the City install more roundabouts, which he said were "massively safer for motorists, massively safer for pedestrians, better for the environment and cheaper to maintain, which I think goes along with the theme of today's meeting. He thanked Councilors the opportunity to make these comments.

Mayor Leichy and **Councilor Nisley** thanked **Detweiler** for his comments. **Mayor Leichy** also said that given his interest and knowledge, **Detweiler** might consider volunteering for the City Traffic Commission.

Mayor Leichy closed the public comment period at 6:07 p.m.

1) Special announcement by Mayor Leichy: Goshen's new Fire Chief

In what she described as "a significant transition for our Fire Department and our City – one filled with excitement for the future and deep respect for the past" – **Mayor Leichy** announced that on Nov. 8, Goshen Fire Assistant Chief of Operations **Anthony Powell** will succeed **Chief Danny Sink**, who is retiring after 43 years of service.

In her announcement, Mayor Leichy said:

"As many of you know, the heart of our fire department has been shaped over the last 43 years by **Chief Danny Sink**. His leadership has been defined by humor, kindness, and an unwavering commitment to the well-being of our community. He is the epitome of a servant leader.

"**Chief Sink** has transformed our firehouses into more than just places of work—they've become second homes, where every member of the Goshen Fire Department family feels valued and supported. His strength, compassion, and dedication have inspired countless individuals, setting a standard of excellence that will resonate for years to come. On July 2, **Chief Sink** announced his retirement on Nov. 8, 2024, completing 44 years of service. His contributions have left an indelible mark, and we eagerly anticipate celebrating his remarkable career and wishing him well as he embarks on the next chapter of his life."

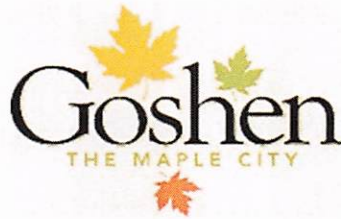
Mayor Leichy continued:

"As I considered the future of our fire department, it was clear that we needed a leader who could build upon the strong foundation that **Chief Sink** has established – someone who embodies the same dedication, integrity, and community spirit that have been the hallmarks of our department, while bringing their vision for growth and advancement. Tonight, I am proud to announce that on **Nov. 8, Anthony Powell** will officially take the helm as **Goshen's next Fire Chief.**"

Of Chief Powell, Mayor Leichy said:

"As a young teenager, **Chief Powell** often accompanied his grandfather to the fire station, where he served as a volunteer firefighter. Anthony became such a regular fixture that one day, a firefighter jokingly asked whether he was going to keep hanging out or get to work. And in that moment, destiny struck – Anthony signed up to volunteer.

"Within a couple of years, **Anthony** secured a full-time position with the Goshen Fire Department. Over the past 20 years, he has risen through the ranks, from a volunteer firefighter to paramedic, shift instructor, fire investigator, sergeant, lieutenant, training chief, and most recently, Assistant Fire Chief. In all these roles, he has earned the respect of both the administration and his team.



“**Chief Powell** is well known for his quiet diligence, calm leadership, unwavering commitment to his team, positive outlook, and ability to see tasks through to completion, no matter the challenges.

“In the short time I’ve worked with Anthony, his leadership made an immediate impression on me. Last summer, he eagerly jumped in to develop the new ‘Pathways’ program, enabling area high school cadets to graduate from high school with full Fire and EMT credentials. Through numerous discussions with me, he has emphasized the value of mentorship, team building, and fostering the individual accomplishments of his team.

“Anthony’s openness and eagerness to collaborate with the Police Department to develop and expand the City’s health resources to those in greatest need – those with addiction, housing, mental health, or other chronic conditions, further demonstrate his compassion and forward-thinking approach. Just this summer, he also empowered his team to self-direct by engaging them in a strategic planning process, helping them uncover and put their values and intentions into practice.

“Anthony’s character and integrity are also evident in his devotion to his wife, Tara, and their daughters, Teagan and Riley. Whether assisting in the design of a cat costume, coaching swimming, or lighting a golf cart so it shines like a beacon in the night to transport the family safely through the neighborhood, Anthony is all in when it comes to family.

“As a swim coach, he has mentored hundreds of young people, helping them push beyond their perceived limits. Reflecting on his coaching experience, Anthony once wrote, ‘Coaching is one of the greatest opportunities I have been given in life. These athletes are so special, and when they finally realize their ability and potential – watch out! I’ve often told parents and even other coaches, ‘You could know nothing about the sport, but if you care and show them love, you will be amazed at what can happen.’ We’re so fortunate that he brings those coaching qualities and devotion to his team into his role at GFD.

Mayor Leichty concluded: “On Nov. 8, **Chief Powell** will officially take the Oath of Office at 5:30 p.m. I am confident that under his leadership, our fire department will continue to thrive and serve the people of Goshen with excellence. Congratulations, Anthony, on this well-deserved appointment. We look forward to the future with you at the helm. Thank you, everyone, for your support as we move forward into this new chapter for our fire department.”

Audience members and other attendees responded with sustained applause for Chief Powell.

2) Presentation: Annual Report of the Redevelopment Commission for 2023

City Redevelopment Director Becky Hutsell presented a report of the City Redevelopment Commission for the calendar year 2023. She said the submission of this report is a requirement by the State which mandates that the report be provided annually to the Council and that the Council minutes note that the report was received.

The 37-page report provided the detailed expenditures of the Redevelopment Commission and of the following Tax-Increment Finance Districts: Southeast TIF, Lippert/Dierdorff TIF, College Avenue TIF, Consolidated River Race/US 33 TIF and East College Avenue TIF.

The report listed the following amounts of funds on hand at the close of the calendar year 2023: Non-Reverting Operating Fund, \$447,431.55; Southeast TIF, \$14,978,107.64; Lippert/Dierdorff TIF, \$612,444.93; College Avenue TIF, \$3,935.39; and Consolidated River Race/US 33 TIF, \$10,646,772.01. The report also listed action taken during 2023 by governing board, via resolutions.

Hutsell said that within the Council packet was a copy of the annual report. She said she would be happy to answer questions from Councilors. There were none.



3) Resolution 2024-15, A Resolution of the Common Council of the City of Goshen Rejecting the Establishment of a Statutory Merit System for the Goshen Fire Department (retaining current system) Mayor Leichty called for the introduction of Resolution 2024-15, *A Resolution of the Common Council of the City of Goshen Rejecting the Establishment of a Statutory Merit System for the Goshen Fire Department*. Councilor Nisley asked the Clerk-Treasurer to read Resolution 2024-15 by title only, which was done. **Nisley/Schrock made a motion to approve Resolution 2024-15.**

BACKGROUND:

Resolution 2024-15 would reject the establishment of a state-authorized statutory merit system for the Goshen Fire Department, retaining the current system for hiring, promoting and disciplining firefighters.

Resolution 2024-15 stated that:

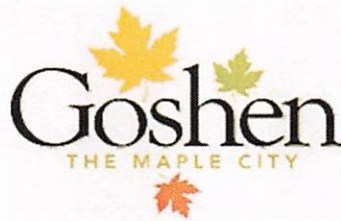
- Indiana Code § 36-8-3.5-5.5 provides for the automatic establishment of a merit system for fire departments unless rejected pursuant to Indiana Code § 36-8-3.5-5.5(e); and
- The establishment of the merit system under statute involves an appointed merit board to oversee the hiring, promotion, and discipline of firefighters; and
- City staff has conducted a thorough review of the current policies and procedures governing the fire department, developed with assistance from Lexipol, and its collective bargaining agreement with department membership; and
- The Common Council has determined that the current system of hiring, promotion, and discipline adequately ensures fairness, accountability, and professionalism within the Goshen Fire Department and otherwise meets the needs and expectations of the Goshen Fire Department; and
- The establishment of a merit board merit system would result in significant administrative and financial costs that are not justifiable, given the current system functions well and given current priorities and budgetary constraints; and
- The Common Council is committed to continually assessing and improving the effectiveness of the Goshen Fire Department through ongoing evaluations and reforms as necessary.

If approved, Resolution 2024-15 would resolve that:

1. The City Common Council hereby rejects the establishment of a merit system for the Goshen Fire Department, in accordance with Indiana Code § 36-8-3.5-5.5.
2. The City Common Council reaffirms its commitment to maintaining high standards of fairness, accountability, and professionalism within the Goshen Fire Department through the existing system of hiring, promotion, and discipline.
3. The issue addressed in this Resolution shall be submitted for a vote by the active, full-time, paid members of the Goshen Fire Department in accordance with Indiana Code § 36-8-3.5-5.5(e).

SUMMARY OF AUGUST 26, 2024 COUNCIL CONSIDERATION & APPROVAL OF RESOLUTION 2024-15:

Mayor Leichty invited a presentation about Resolution 2024-15 from City Attorney Bodie Stegelmann. City Attorney Stegelmann said a new state law requires fire and police departments to establish merit board unless they are rejected by local governing bodies.



City Attorney Stegelmann said the City already has an equivalent system to merit boards to oversee the hiring, promotion, and discipline of firefighters and police officers which has some oversight by the City Board of Public Works and Safety.

Stegelmann said passing Resolution 2024-15 would be a first step in rejecting a merit board. The fire and police unions would also need to reject merit boards.

City Assistant Chief of Operations Anthony Powell said Fire Department supervisors discussed the issue with each shift of firefighters and that the majority said they would reject a merit board because an adequate system is already in place. Still, he said firefighters at any time could change their minds and ask for a merit board system.

City Police Chief José Miller said the police union also discussed this issue and determined that a merit board was not necessary because of the current policies, procedures, testing procedures, review by the City Legal Department and approval by the Board of Public Works and Safety. He said that position was affirmed through an informal vote of members of the police union.

Mayor Leichty said the Board of Works considers requests from fire and police administrators on promotions and demotions, but does not hear every detail of disciplinary action. She said creating a merit board "would create a scenario where our public service personnel would become subject to having every disciplinary action heard in a public setting rather than handled by their immediate supervisor."

The **Mayor** added, "I feel like Goshen's doing an adequate job of adhering to our merit system and making sure that our personnel are treated with fairness without exposing them to the kind of public scrutiny that would come with having a merit board like the State is has proposed."

Councilor Nisley asked whether Goshen citizens ever served on a merit board. **City Attorney Stegelmann** and **Chief Miller** said they weren't aware of that.

Councilor Lederach asked how often the fire and police chiefs would revisit this issue with their employees.

City Attorney Stegelmann said the issue could not be revisited for a year after being rejected. At that point, he said either police officers or firefighters could file a petition to establish a merit board.

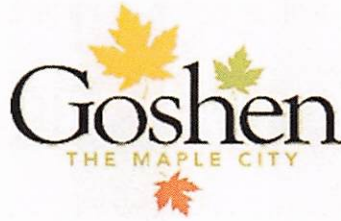
There were no further questions from the Council.

At 6:22 p.m., Mayor Leichty asked if there were any public questions or comments about Resolution 2024-15.

Matt Whitford, president of the Goshen firefighters union, said he has been employed by the City Fire Department for 21 years and the union president for the last eight or nine years. He said the union has a "very good relationship" with the administration, including with Chief Sink, the Mayor's Office and the City Council.

Whitford said "that's not the case throughout the State, which is why the statutory merit board was put into place." He said the new law is unique because both the City and union employees have to vote to either reject or keep the new merit board system.

Whitford added, "We'll be in a good position no matter which way this (Council) votes. I can say that Chief Powell and Chief Sink and I usually see eye to eye on everything. I would say (that) we're not completely eye to eye on this, but I think we're close enough that we're willing to work together to make anything work that happens here."



Mayor Leichty closed the public comment period at 6:24 p.m.
Councilor Nisley said Councilors were ready to vote.

On a voice vote, the five Councilors present unanimously voted to pass Resolution 2024-15, A Resolution of the Common Council of the City of Goshen Rejecting the Establishment of a Statutory Merit System for the Goshen Fire Department, at 6:24 p.m.

4) Resolution 2024-16, A Resolution of the Common Council of the City of Goshen Rejecting the Establishment of a Statutory Merit System for the Goshen Police Department (retaining current system)
Mayor Leichty called for the introduction of Resolution 2024-16, *A Resolution of the Common Council of the City of Goshen Rejecting the Establishment of a Statutory Merit System for the Goshen Police Department.*
Councilor Nisley asked the Clerk-Treasurer to read Resolution 2024-16 by title only, which was done.
Nisley/Riegsecker made a motion to approve Resolution 2024-16.

BACKGROUND:

Resolution 2024-16 would reject the establishment of a state-authorized statutory merit system for the Goshen Police Department, retaining the current system for hiring, promoting and disciplining officers.
Resolution 2024-16 stated that:

- Indiana Code § 36-8-3.5-5.5 provides for the automatic establishment of a merit system for police departments unless rejected pursuant to Indiana Code § 36-8-3.5-5.5(e); and
- The establishment of the merit system under statute involves an appointed merit board to oversee the hiring, promotion, and discipline of police officers; and
- City staff has conducted a thorough review of the current policies and procedures governing the police department, developed with assistance from Lexipol, and its collective bargaining agreement with department membership; and
- The Common Council has determined that the current system of hiring, promotion, and discipline adequately ensures fairness, accountability, and professionalism within the Goshen Police Department and otherwise meets the needs and expectations of the Goshen Police Department; and
- The establishment of a merit board merit system would result in significant administrative and financial costs that are not justifiable, given the current system functions well and given current priorities and budgetary constraints; and
- The Common Council is committed to continually assessing and improving the effectiveness of the Goshen Police Department through ongoing evaluations and reforms as necessary.

If approved, Resolution 2024-15 would resolve that:

1. The City Common Council hereby rejects the establishment of a merit system for the Goshen Police Department, in accordance with Indiana Code § 36-8-3.5-5.5.
2. The City Common Council reaffirms its commitment to maintaining high standards of fairness, accountability, and professionalism within the Goshen Police Department through the existing system of hiring, promotion, and discipline.



3. The issue addressed in this Resolution shall be submitted for a vote by the active, full-time, paid members of the Goshen Police Department in accordance with Indiana Code § 36-8-3.5-5.5(e).

SUMMARY OF AUGUST 26, 2024 COUNCIL CONSIDERATION & APPROVAL OF RESOLUTION 2024-16:

Mayor Leichty asked if there were any questions or comments from Councilors about Resolution 2024-16, which was essentially the same as Resolution 2024-15 except it would apply to the Police Department instead of the Fire Department. There were no Councilor questions or comments.

At 6:25 p.m., Mayor Leichty asked if there were any questions or comments about Resolution 2024-16 from the audience. There were none.

Councilor Nisley said Councilors were ready to vote.

On a voice vote, all five Councilors present unanimously voted to pass Resolution 2024-16, A Resolution of the Common Council of the City of Goshen Rejecting the Establishment of a Statutory Merit System for the Goshen Police Department, at 6:25 p.m.

5) Resolution 2024-17, A Resolution of the Common Council of the City of Goshen, Indiana, Receiving Taxpayer Petitions

Mayor Leichty called for the introduction of Resolution 2024-17, *A Resolution of the Common Council of the City of Goshen, Indiana, Receiving Taxpayer Petitions*. Councilor Nisley asked the Clerk-Treasurer to read Resolution 2024-17 by title only, which was done.

Nisley/Schrock made a motion to approve Resolution 2024-17.

BACKGROUND:

Resolution 2024-17 would acknowledge the receipt of taxpayer petition signatures requesting the construction and securing of a lease from the Goshen Municipal Building Corporation ("Corporation") of a new municipal pool, together with all necessary appurtenances, related improvements and equipment.

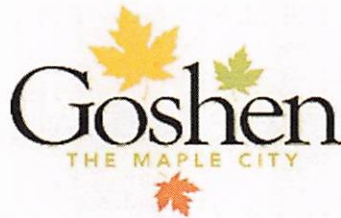
Resolution 2024-17 stated:

- A petition in eight (8) counterparts, signed by fifty-four (54) taxpayers of the City of Goshen, Indiana ("City"), as certified by the Clerk-Treasurer, has been filed with the Common Council ("Council") of the City requesting the construction and securing of, a lease from the Goshen Municipal Building Corporation ("Corporation") of a new municipal pool, together with all necessary appurtenances, related improvements and equipment ("Project"), located in the City; and
- Such petition has been carefully considered and investigations have been conducted by the Council, both before and after the filing of said petition;

If approve, Resolution 2024-17 would resolve that :

Section 1. The petition of taxpayers heretofore filed with the Council is hereby approved.

Section 2. This resolution shall be in full force and effect immediately upon its passage and approval by the Mayor.



SUMMARY OF AUGUST 26, 2024 COUNCIL CONSIDERATION & APPROVAL OF RESOLUTION 2024-17:
Mayor Leichty invited a presentation about Resolution 2024-17 from City Superintendent of Parks & Recreation Tanya Heyde.

Superintendent Heyde said Resolution 2024-17 was a counterpart to the resolutions (Resolution 2024-11 and Resolution 2024-12) that were passed by Council at its July 8th meeting which declared an intent to reimburse expenditures to finance and build a new pool facility and to authorize the circulation of a petition of taxpayers in support of the project.

Heyde said Resolution 2024-17 acknowledges receipt of the petitions signed by taxpayers that have been authorized.

City Attorney Bodie Stegelmann said that Clerk-Treasurer Aguirre suggested an amendment to the petition – correcting the first paragraph, which mistakenly stated that the petition was “certified by the Clerk-Treasurer.” Actually, he said the petition was certified by the “County Auditor.” He recommend the resolution be amended.

Councilor Nisley/Councilor Gerber made a motion to amend Resolution 2024-17 by substituting the words “County Auditor” for “Clerk-Treasurer) in the first paragraph of the resolution.

Mayor Leichty asked if Councilors had any discussion on the motion. Councilors did not.

Councilors indicated they were ready to vote.

On a voice vote, all five Councilors present unanimously voted to amend Resolution 2024-17 by substituting the words “County Auditor” for “Clerk-Treasurer) in the first paragraph of the resolution.

At 6:28 p.m., Mayor Leichty invited questions or comments about Resolution 2024-17 from Council members or the audience. There were none.

On a voice vote, all five Councilors present voted unanimously to pass Resolution 2024-17, *A Resolution of the Common Council of the City of Goshen, Indiana, Receiving Taxpayer Petitions*, at 6:28 p.m.

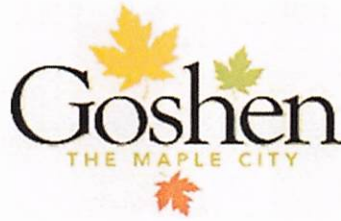
6) Ordinance 5196, An Ordinance of the City of Goshen, Indiana Designating an Area within the City as an Economic Development Target Area

Mayor Leichty called for the introduction of Ordinance 5196, *An Ordinance of the City of Goshen, Indiana Designating an Area within the City as an Economic Development Target Area*. Councilor Nisley asked the Clerk-Treasurer to read Ordinance 5196 by title only, which was done.

Nisley/Lederach made a motion to approve Ordinance 5196 on First Reading.

BACKGROUND:

Ordinance 5196 would designate an area within the City of Goshen as an economic development target area.



According to the four-page ordinance:

- The Goshen Economic Development Commission has recommended that the Common Council designate the Southeast Economic Development Target Area set forth on the map attached hereto to the ordinance as Exhibit A ("Area") as an "economic development target area" pursuant to IC 6-1.1-12.1-7, as amended; and
- The Common Council has reviewed such recommendation and determined that such designation will further the economic development and redevelopment purposes of the City of Goshen, Indiana ("City");

If approved, Ordinance 5196 would ordain by the Common Council as follows:

Section 1. Findings. The Common Council hereby finds that the Area has become undesirable or impossible for normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, or other factors that have impaired values or prevent a normal development of property or use of property in the Area. The Common Council further finds that the designation of the Area as an economic development target area will not cause the City to exceed the fifteen percent (15%) limit on the geographic territory in the City that may be so designated.

Section 2. Designation. The Common Council hereby designates the Area as an "economic development target area" for purposes of IC 6-1.1-12.1-7 and IC 36-7-14-0.5 as currently in effect.

Section 3. Effective Date. This ordinance shall be in full force and effect from and after its adoption by the Common Council of the City and execution by the Mayor.

SUMMARY OF AUGUST 26, 2024 COUNCIL CONSIDERATION & APPROVAL OF ORDINANCE 5196:

Mayor Leichty invited a presentation about Ordinance 5196 from City Redevelopment Director Becky Hutsell. Hutsell said Ordinance 5196 would designate as "an economic development target area" the 70-acre property in South Goshen being developed as the Cherry Creek project.

Hutsell said that in the fall of 2022 she presented to the Council a request to carve these 70 acres out of the City's Southeast Tax Increment Financing (TIF) district and to instead establish the 70 acres as City's first housing TIF district. She said that process was completed in early 2023. A few months later, the City entered into an economic development agreement with Cherry Creek for the development of this urban housing area. The City has also agreed to move forward with issuing bonds for the project.

Hutsell said the Ordinance 5196 would now designate this area as an economic development target area.

Mayor Leichty invited questions or comments about Ordinance 5196 from the Council. There were none.

At 6:31p.m.. Mayor Leichty invited questions or comments from the audience. There were none.

Councilor Nisley said Councilors were ready to vote.

On a voice vote, all five Councilors present voted unanimously to pass Ordinance 5196, *An Ordinance of the City of Goshen, Indiana Designating an Area within the City as an Economic Development Target Area*, on First Reading at 6:31 p.m.

Councilors gave unanimous consent to proceed with the Second Reading and vote on Ordinance 5196.



Mayor Leichty called for the introduction on Second Reading of Ordinance 5196, *An Ordinance of the City of Goshen, Indiana Designating an Area within the City as an Economic Development Target Area*. Councilor Nisley asked the Clerk-Treasurer to read Ordinance 5196 by title only, which was done.

Nisley/Lederach made a motion to approve Ordinance 5196 on Second Reading.

The Mayor invited further comments or questions from the Council or the audience. There were none.

Councilors indicated they were ready to vote.

On a voice vote, all five Councilors present voted unanimously to pass Ordinance 5196, *An Ordinance of the City of Goshen, Indiana Designating an Area within the City as an Economic Development Target Area*, on Second Reading at 6:32 p.m.

7) Ordinance 5195, Ordinance authorizing the City of Goshen, Indiana to issue its ["Taxable] Economic Development Revenue Bonds, Series 202 (Cherry Creek project)" and approving other actions in respect thereto

Mayor Leichty called for the introduction of Ordinance 5195, *Ordinance authorizing the City of Goshen, Indiana to issue its ["Taxable] Economic Development Revenue Bonds, Series 202 (Cherry Creek project)" and approving other actions in respect thereto*. Councilor Nisley asked the Clerk-Treasurer to read Ordinance 5195 by title only, which was done.

Nisley/Schrock made a motion to approve Ordinance 5195 on First Reading.

BACKGROUND:

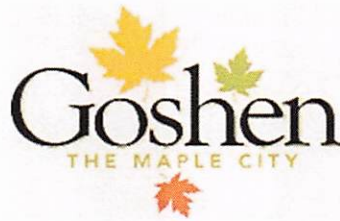
Ordinance 5195 would authorize the City of Goshen, Indiana to issue its ["Taxable] Economic Development Revenue Bonds, Series 202 for the Cherry Creek housing project.

In an Aug. 26, 2024 memorandum to the Common Council, **City Redevelopment Director Becky Hutsell** wrote that Ordinance 5195 was being presented to the City Council for First Reading. A copy of the ordinance, along with all of the draft financing documents as exhibits, was included with the memorandum in the Council meeting packet.

Hutsell wrote that the ordinance would authorize the City's issuance of a (taxable) Economic Development Revenue bond specifically for the Cherry Creek Project and the issued bonds would be purchased by the Indiana Finance Authority and repaid solely by the Developer from the Tax Increment Finance (TIF) revenue generated from the project. As an added security, she said the developer will be entering into a Minimum Taxpayer Agreement to ensure that the bond will be repaid in the event that the TIF revenues fall short.

Hutsell wrote that an Economic Development Commission (EDC) meeting will be held prior to bringing this back for Second Reading. Between now and then, City staff will be working with the City's bond counsel, Ice Miller, the City's financial advisors, Baker Tilly, the Indiana Finance Authority and the Developer to finalize the financing documents.

Hutsell wrote that the issuance of this bond and all the terms associated with it are in line with the Development Agreement that was approved by the Goshen Redevelopment Commission, City Council and Board of Works & Safety, including the agreement to provide 100% TIF reimbursement for 20 years. The first series for the bond will be issued for \$11,000,000 and will include the areas shown on the plan attached to the memorandum..



SUMMARY OF AUGUST 26, 2024 COUNCIL CONSIDERATION & APPROVAL OF ORDINANCE 5195:

Mayor Leichty invited a presentation about Ordinance 5196 from City Redevelopment Director Becky Hutsell.

Hutsell said she was requesting Council passage on First Reading of this ordinance. She said as part of the City's economic development agreement, the City Redevelopment Commission and the City Council agreed to issue economic development revenue bonds for the Cherry Creek project as it relates to the public infrastructure associated with the development.

Hutsell said Ordinance 5195 would authorize the issuance bonds of \$24 million, which is the projected estimate as defined in the economic development agreement. She said the repayment source for the bonds would be the revenue generated from the development.

In the event that the development does not move forward, **Hutsell** said the City would not be at risk of having to repay the bonds, So, she said there's no risk to the City because since the development agreement was issued, the City has received funding from the Indiana Finance Authority.

Hutsell said in a typical situation, the developer would work with a bank to purchase these bonds and repayment would be owed to the bank. In this instance, she said the Indiana Finance Authority is going to purchase the bonds as part of Indiana's residential infrastructure program. Under this program, the state is working to make infrastructure more affordable and feasible for municipalities to be able to increase residential housing growth.

In this instance, **Hutsell** said this approach "changes the ball game just a bit. But Cherry Creek will be entering into a minimum taxpayer agreement, where they're agreeing to fund any shortfalls and the projected revenue to be generated, and so City feels confident that this is still a good project: And we are still not taking on any risk that would be unnecessary. And so, we're asking for passage on the First Reading."

Hutsell added that a City Economic Development Commission meeting is scheduled for Sept.9 to approve the bond, Afterward, she said she will be asking the Council to approve Ordinance 5195 on Second Reading.

Mayor Leichty invited questions or comments from Councilors.

Councilor Riegsecker said he had a question about Section 5, which he noted mentioned a 25 year bond term.

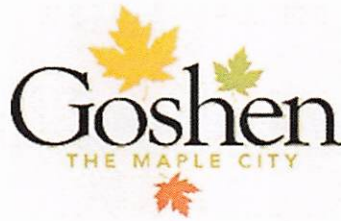
Hutsell said that the listed term was incorrect. She said in May 2023, state law was changed and residential TIFs are now only valid for a term of 20 years. So, **Hutsell** said the term would be corrected in the final version of the ordinance to be brought back to the Council for Second Reading on Sept. 9.

There were no further questions from the Council about Ordinance 5196.

At 6:38 p.m. Mayor Leichty invited questions or comments from the audience. There were none.

Councilor Nisley said Councilors were ready to vote.

On a voice vote, all five Councilors presented voted unanimously to pass Ordinance 5195, Ordinance authorizing the City of Goshen, Indiana to issue its ["Taxable] Economic Development Revenue Bonds, Series 202 (Cherry Creek project) and approving other actions in respect thereto, on First Reading at 6:36 p.m.



Mayor Leichty said Ordinance 5195 would be returned to the Council for Second Reading after the City Economic Development Commission approves it, on Sept. 9, 2024.

Elected Official Reports:

Mayor Leichty asked Councilors if they had any reports from the Boards and Commissions they serve on.

Councilor Gerber said that last Wednesday the Goshen Fire Department graduated its first class of locally trained firefighters. She said, "They had a 14-week training session, and there were five graduates. So, it was the first class, and I hope there will be many more."

Councilor Lederach said the City Board of Aviation Commissioners approved a new operator for the Goshen Municipal Airport under a contract with the Goshen Air Center. He said Surack Enterprises and Sweet Aviation are the new operators.

Councilor Riegsecker thanked City staff for holding another successful Touch-a-Truck event in Shanklin Park. He said, "It's always a great event, and my grandkids love to go."

Councilor Riegsecker also said that he "couldn't get away from Shankin Park without then going to Tommy's Kid Castle (playground) also, for the next 45 minutes to an hour. So that is still strong over there, too, and it was very busy Saturday at Tommy's Kid's Castle."

Clerk-Treasurer Aguirre said **Deputy Clerk-Treasurer Jeffery Weaver** had completed a 2024 City Monthly Expenditure Report as of June 30, 2024 and that he was prepared to provide a summary for the Council. **Weaver** distributed copies of the 11-page report to Council members (**EXHIBIT #1**).

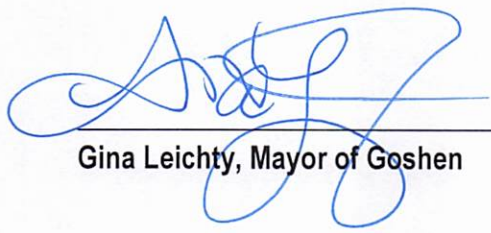
Mayor Leichty recommended that Councilors be given an opportunity to read and review the report and that it be presented at the next Council meeting with an opportunity for Councilors to ask questions of the Deputy Clerk-Treasurer and the Clerk-Treasurer.

Councilor Nisley then made a motion to adjourn the meeting. Councilor Schrock seconded the motion. By a 5-0 voice vote, Councilors unanimously approved the motion to adjourn the meeting.

Mayor Leichty adjourned the meeting at 6:39 p.m.



EXHIBIT 1: An 11-page "2024 Monthly Expenditure Report as of June 30, 2024" that was prepared by Deputy Clerk-Treasurer Jeffery Weaver and distributed to Council members at the meeting.

APPROVED: 
Gina Leichty, Mayor of Goshen

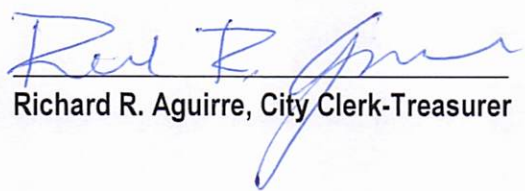
ATTEST: 
Richard R. Aguirre, City Clerk-Treasurer

Exhibit #1



Richard Aguirre, City Clerk-Treasurer
CITY OF GOSHEN

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

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

richardaguirre@goshencity.com • www.goshenindiana.org

TO: Goshen City Common Council

FROM: Jeffery Weaver, Deputy Clerk-Treasurer

RE: 2024 Monthly Expenditure Report as of June 30, 2024

DATE: August 28, 2024

The attached Monthly Financial Reports provide financial information for the Civil City spending as of June month-end. The Clerk-Treasurer's Office produces these reports upon month-end closing and plans to make them available to the Common Council and City Management for their review. The attached reports are unaudited and may include immaterial variances due to payroll accruals or month-end closing adjustments. The attached reports supplement, but do not replace, other financial reports prepared by the Clerk-Treasurer's Office such as departmental financial reports or the Annual Financial Report published in Indiana's Gateway database.

Cash Balances

Pages 2 and 3 summarize cash balances for council-budgeted funds from the beginning of the year to the end of June. The cash balance at the beginning of the year for these funds was \$87,716,180 and at the end of June was \$100,125,188.

Receipts

Pages 4 and 5 summarize receipts for council-budgeted funds so far in 2024. Receipts in these funds totaled \$37,965,104 so far in the budget year, which reflects 66.6% of the budgeted receipts.

Expenditures

Pages 6 and 7 reflect expenditures for council-budgeted funds so far in 2024. Expenditures in these funds totaled \$25,556,096 so far in the budget year. This amount includes encumbrances, which are payments made in the current year but were approved as part of the prior-year budget. The original budget of \$75,559,462 and encumbrances of \$3,401,471 result in an effective budget of \$78,960,933. The City has spent 32.4% of this budget so far this year.

Year-Over-Year Comparisons

Pages 8 through 11 show a snapshot comparison of the current and prior year financials as of June 30.

CITY OF GOSHEN, INDIANA

2024 MONTHLY CASH BALANCE REPORT

	<u>Balance as of 1/1/2024</u>	<u>Receipts as of 6/30/2024</u>	<u>Expenditures as of 6/30/2024</u>	<u>Cash Balance as of 6/30/2024</u>
<u>GENERAL FUND</u>				
General Fund	\$ 18,414,450	\$ 17,897,696	\$ 14,461,875	\$ 21,850,271
 Total General Fund	 \$ 18,414,450	 \$ 17,897,696	 \$ 14,461,875	 \$ 21,850,271
 <u>SPECIAL REVENUE FUNDS</u>				
Motor Vehicle Highway	\$ 3,269,248	\$ 1,997,075	\$ 1,597,655	\$ 3,668,668
Local Roads and Streets	967,783	324,842	46,267	1,246,358
Parks	4,250,564	1,987,534	1,454,509	4,783,589
Aviation	498,815	230,929	176,841	552,903
Probation	136,392	55,495	53,831	138,056
EDIT	4,624,490	2,027,253	272,568	6,379,175
Economic Improvement District	20,196	31,945	21,205	30,936
Parking Lot Fund	5,360	-	5,360	-
Opioid Unrestricted Fund	45,315	40,277	-	85,592
Law Enforcement Continuing Ed	73,329	10,756	30,701	53,384
Unsafe Building	209,674	18,999	9,991	218,682
Township Fire Support	220,279	350,015	78,619	491,675
Rainy Day	2,654,517	-	-	2,654,517
Public Safety LOIT	1,454,174	1,973,399	1,092,099	2,335,474
Residential Lease Fees	43,305	33,575	23,952	52,928
Redevelopment Operating	447,432	46,048	120,760	372,720
Stormwater Management	<u>2,124,154</u>	<u>360,235</u>	<u>187,088</u>	<u>2,297,301</u>
 Total Special Revenue Funds	 \$ 21,045,027	 \$ 9,488,377	 \$ 5,171,446	 \$ 25,361,958

CITY OF GOSHEN, INDIANA

2024 MONTHLY CASH BALANCE REPORT (Continued)

	<u>Balance as</u> <u>of 1/1/2024</u>	<u>Receipts as</u> <u>of 6/30/2024</u>	<u>Expenditures</u> <u>as of 6/30/2024</u>	<u>Cash Balance</u> <u>as of 6/30/2024</u>
<u>RESTRICTED FUNDS</u>				
American Rescue Plan Grant	\$ 5,684,956	\$ -	\$ 71,645	\$ 5,613,311
Motor Vehicle Highway Restricted	1,486,695	372,568	102,176	1,757,087
Opioid Restricted Funds	114,544	93,979	-	208,523
Court Fees	46,549	42,327	43,548	45,328
Debt Service	75,554	197,317	368,600	(95,729) (1)
Cumulative Capital Improvemet	331,715	26,680	8,042	350,353
Cumulative Capital Development	669,921	427,529	133,928	963,522
Cumulative Sewer	2,822,950	302,843	74,569	3,051,224
Cumulative Fire	494,081	284,461	163,021	615,521
Major Moves (1)	4,702,865	101,671	-	4,804,536
Cumulative Cemetery	80,605	3,319	-	83,924
General Capital Improvement	136,746	-	-	136,746
2021 GO Bond Proceeds	3,170,223	-	21,174	3,149,049
2015 GO Bond Proceeds	849,472	-	-	849,472
Fire Pension	299,528	234,879	234,274	300,133
Police Pension	478,432	172,329	152,003	498,758
	<u>\$ 21,444,836</u>	<u>\$ 2,259,902</u>	<u>\$ 1,372,980</u>	<u>\$ 22,331,758</u>
Total Restricted Funds				
<u>REDEVELOPMENT FUNDS</u>				
Bond Principal and Interest	\$ 574,542	\$ 817,115	\$ 817,938	\$ 573,719 (2)
SouthEast TIF	14,978,108	5,031,975	1,671,539	18,338,544
Lippert/Dierdorff TIF	612,445	123,968	111,562	624,851
Consolidated RiverRace/US 33 TIF	10,646,772	2,346,071	1,948,756	11,044,087
	<u>\$ 26,811,867</u>	<u>\$ 8,319,129</u>	<u>\$ 4,549,795</u>	<u>\$ 30,581,201</u>
Total Redevelopment Funds				
Total Budgeted Fund Cash Balance	<u>\$ 87,716,180</u>	<u>\$ 37,965,104</u>	<u>\$ 25,556,096</u>	<u>\$ 100,125,188</u>

(1) Negative cash balance due to timing difference. City will receive levy in June and December which will return fund balance to positive.

(2) Negative cash balance due to timing difference. The Southeast TIF fund transfers money to the Bond P&I Fund in June each year.

CITY OF GOSHEN, INDIANA

2024 MONTHLY RECEIPT/INCOME REPORT

<u>GENERAL FUND</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>YEAR</u>	<u>BUDGET</u> (1)	<u>% BUDGET</u>
General Fund	\$ 1,347,985	\$ 1,379,519	\$ 1,276,257	\$ 1,698,578	\$ 3,303,360	\$ 8,891,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,897,696	\$ 25,315,806	70.7%
Total General Fund	\$ 1,347,985	\$ 1,379,519	\$ 1,276,257	\$ 1,698,578	\$ 3,303,360	\$ 8,891,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,897,696	\$ 25,315,806	70.7%
<u>SPECIAL REVENUE FUNDS</u>															
Motor Vehicle Highway	\$ 59,811	\$ 60,832	\$ 77,005	\$ 330,412	\$ 75,943	\$ 1,393,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,997,075	\$ 4,130,424	48.4%
Local Roads and Streets	54,615	53,450	52,458	52,699	55,807	55,813	-	-	-	-	-	-	324,842	943,082	34.4%
Parks	25,144	27,570	29,802	99,183	56,452	1,749,383	-	-	-	-	-	-	1,987,534	3,409,479	58.3%
Aviation	13,304	8,169	13,354	24,255	56,253	115,594	-	-	-	-	-	-	230,929	391,342	59.0%
Probation	7,274	8,935	10,640	6,613	10,207	11,826	-	-	-	-	-	-	55,495	80,000	69.4%
EDIT	253,582	229,368	240,817	229,368	840,966	233,152	-	-	-	-	-	-	2,027,253	2,757,415	73.5%
Economic Improvement District	56	37	10	10	-	31,832	-	-	-	-	-	-	31,945	57,000	56.0%
Parking Lot Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Opioid Unrestricted Fund	-	-	33,911	-	6,366	-	-	-	-	-	-	-	40,277	-	-
Law Enforcement Continuing Ed	690	3,434	1,790	783	3,172	887	-	-	-	-	-	-	10,756	45,750	23.5%
Unsafe Building	796	740	3,806	12,046	806	805	-	-	-	-	-	-	18,999	-	-
Township Fire Support	350,000	-	-	-	-	15	-	-	-	-	-	-	350,015	350,000	100.0%
Rainy Day	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety LOIT	227,691	227,690	227,691	227,690	834,947	227,690	-	-	-	-	-	-	1,973,399	2,732,286	72.2%
Residential Lease Fees	2,405	5,425	6,237	8,633	8,490	2,385	-	-	-	-	-	-	33,575	77,700	43.2%
Redevelopment Operating	8,500	7,658	6,698	8,481	6,621	8,090	-	-	-	-	-	-	46,048	93,000	49.5%
Stormwater Management	2,495	5,068	1,058	5,325	2,500	343,789	-	-	-	-	-	-	360,235	597,320	60.3%
Total Special Revenue Funds	\$ 1,006,363	\$ 638,376	\$ 705,277	\$ 1,005,498	\$ 1,958,530	\$ 4,174,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,488,377	\$ 15,664,798	60.6%

See notes on next page.

CITY OF GOSHEN, INDIANA

2024 MONTHLY RECEIPT/INCOME REPORT (Continued)

<u>RESTRICTED FUNDS</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>YEAR</u>	<u>BUDGET</u>	<u>% BUDGET</u>
														(1)	
American Rescue Plan Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Motor Vehicle Highway Restricted	58,793	59,832	62,217	65,321	67,839	58,566	-	-	-	-	-	-	372,568	1,059,808	35.2%
Opioid Restricted Funds	-	-	79,126	-	14,853	-	-	-	-	-	-	-	93,979	-	-
Court Fees	8,275	6,281	6,727	6,982	7,463	6,599	-	-	-	-	-	-	42,327	47,800	88.6%
Debt Service	-	-	-	5,685	584	191,048	-	-	-	-	-	-	197,317	360,335	54.8%
Cumulative Capital Improvemet	-	-	-	-	-	26,680	-	-	-	-	-	-	26,680	62,648	42.6%
Cumulative Capital Development	-	-	-	14,071	1,444	412,014	-	-	-	-	-	-	427,529	782,119	54.7%
Cumulative Sewer	-	-	18,382	9,372	962	274,127	-	-	-	-	-	-	302,843	520,890	58.1%
Cumulative Fire	-	-	-	9,371	962	274,128	-	-	-	-	-	-	284,461	520,890	54.6%
Major Moves	17,000	15,198	16,240	17,474	23,848	11,911	-	-	-	-	-	-	101,671	-	-
Cumulative Cemetery	756	892	369	563	592	147	-	-	-	-	-	-	3,319	11,000	30.2%
General Capital Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021 GO Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015 GO Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Pension	-	-	-	-	-	234,879	-	-	-	-	-	-	234,879	550,000	42.7%
Police Pension	10	40	75	50	(2,555)	174,709	-	-	-	-	-	-	172,329	340,000	50.7%
Total Restricted Funds	\$ 84,834	\$ 82,243	\$ 183,136	\$ 128,889	\$ 115,992	\$ 1,664,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,259,902	\$ 4,255,490	53.1%
REDEVELOPMENT FUNDS															
Bond Principal and Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 817,115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 817,115	\$ 817,843	99.9%
SouthEast TIF	210,957	48,390	124,710	179,918	73,623	4,394,377	-	-	-	-	-	-	5,031,975	6,822,477	73.8%
Lippert/Dierdorff TIF	-	-	-	-	-	123,968	-	-	-	-	-	-	123,968	248,600	49.9%
Consolidated RiverRace/US 33 TIF	47,764	33,239	94,461	35,170	45,993	2,089,444	-	-	-	-	-	-	2,346,071	3,853,820	60.9%
Total Redevelopment Funds	\$ 258,721	\$ 81,629	\$ 219,171	\$ 215,088	\$ 119,616	\$ 7,424,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,319,129	\$ 11,742,740	70.8%
Total 2024 Receipts	\$ 2,697,903	\$ 2,181,767	\$ 2,383,841	\$ 3,048,053	\$ 5,497,498	\$ 22,156,042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,965,104	\$ 56,978,834	66.6%

(1) Receipt budgets are used only for DLGF calculations. Measurement and performance is not reviewed or restricted by DLGF and is primarily for City management purposes.

CITY OF GOSHEN, INDIANA

2024 MONTHLY EXPENDITURE/SPENDING REPORT

GENERAL FUND DEPARTMENT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YEAR	BUDGET	ENCUMBER	% BUDGET
															(1)	
Common Council	\$ 45,585	\$ 11,392	\$ 14,626	\$ 9,751	\$ 9,826	\$ 9,751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,931	\$ 136,190	\$ 30,834	60.4% (2)
Mayor	43,980	43,701	60,124	44,614	45,898	43,660	-	-	-	-	-	-	281,977	588,050	-	48.0%
Clerk-Treasurer	58,660	55,801	76,344	58,452	55,624	59,560	-	-	-	-	-	-	364,441	765,100	-	47.6%
Legal	68,249	60,715	80,775	60,501	58,969	58,021	-	-	-	-	-	-	387,230	942,235	6,962	40.8%
City Court	34,752	34,149	47,065	41,829	36,829	38,526	-	-	-	-	-	-	233,150	469,840	-	49.6%
Board of Works	318,320	464,132	790,530	347,967	445,117	395,229	-	-	-	-	-	-	2,761,295	5,441,020	345,577	47.7%
Technology	19,013	32,239	25,542	19,144	18,739	18,738	-	-	-	-	-	-	133,415	712,750	-	18.7%
Cemeteries	31,386	22,857	38,612	47,540	97,684	37,940	-	-	-	-	-	-	276,019	519,840	-	53.1%
Community Relations Commission	6,853	8,106	12,883	11,168	6,555	6,556	-	-	-	-	-	-	52,121	104,840	-	49.7%
Engineering	68,303	66,013	93,451	73,954	79,447	78,992	-	-	-	-	-	-	460,160	1,064,930	-	43.2%
Police	657,932	630,382	835,669	723,224	583,801	617,847	-	-	-	-	-	-	4,048,855	9,420,700	48,628	42.8%
Fire	635,680	562,248	741,951	590,439	533,112	623,465	-	-	-	-	-	-	3,686,895	7,758,950	47,619	47.2%
Building	40,140	40,616	52,263	42,880	38,195	37,407	-	-	-	-	-	-	251,501	525,720	8,600	47.1%
Planning	32,781	32,272	43,893	32,759	32,331	32,146	-	-	-	-	-	-	206,182	427,300	-	48.3%
Central Garage	92,457	141,663	163,888	137,238	113,644	155,590	-	-	-	-	-	-	804,480	1,722,050	-	46.7%
Environmental Resilience	42,927	51,193	60,421	122,621	75,069	60,992	-	-	-	-	-	-	413,223	831,320	-	49.7%
Total General Fund	\$ 2,197,018	\$ 2,257,479	\$ 3,138,037	\$ 2,364,081	\$ 2,230,840	\$ 2,274,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,461,875	\$ 31,430,835	\$ 488,220	45.3%
SPECIAL REVENUE FUNDS																
Motor Vehicle Highway	\$ 176,012	\$ 254,269	\$ 252,238	\$ 241,415	\$ 398,408	\$ 275,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,597,655	\$ 3,597,125	\$ 4,348	44.4%
Local Roads and Streets	-	-	-	5,140	14,800	26,327	-	-	-	-	-	-	46,267	600,000	4,535	7.7%
Parks	146,037	205,525	176,897	256,184	336,900	332,966	-	-	-	-	-	-	1,454,509	3,418,950	491,928	37.2%
Aviation	23,548	29,929	19,703	20,818	58,425	24,418	-	-	-	-	-	-	176,841	385,940	2,514	45.5%
Probation	8,307	8,033	11,588	8,905	8,499	8,499	-	-	-	-	-	-	53,831	111,005	-	48.5%
EDIT	132,217	42,721	4,620	78,316	7,105	7,589	-	-	-	-	-	-	272,568	3,237,750	484,421	7.3%
Economic Improvement District	4,737	3,970	8,786	-	3,100	612	-	-	-	-	-	-	21,205	57,000	-	37.2%
Parking Lot Fund	-	-	-	5,360	-	-	-	-	-	-	-	-	5,360	5,360	-	100.0%
Opioid Unrestricted Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Law Enforcement Continuing Ed	944	624	5,992	20,925	628	1,588	-	-	-	-	-	-	30,701	36,000	-	85.3%
Unsafe Building	-	-	-	-	9,991	-	-	-	-	-	-	-	9,991	85,000	-	11.8%
Township Fire Support	9,240	8,422	1,777	41,758	-	17,422	-	-	-	-	-	-	78,619	350,000	-	22.5%
Rainy Day	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety LOIT	171,654	165,969	239,395	197,290	139,752	178,039	-	-	-	-	-	-	1,092,099	2,882,400	-	37.9%
Residential Lease Fees	4,862	3,575	4,823	3,700	3,496	3,496	-	-	-	-	-	-	23,952	56,835	-	42.1%
Redevelopment Operating	15,931	17,253	24,710	17,493	27,028	18,345	-	-	-	-	-	-	120,760	243,820	-	49.5%
Stormwater Management	23,641	24,068	30,704	61,813	24,154	22,708	-	-	-	-	-	-	187,088	767,175	29,247	23.5%
Total Special Revenue Funds	\$ 717,130	\$ 764,358	\$ 781,233	\$ 959,117	\$ 1,032,286	\$ 917,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,171,446	\$ 15,834,360	\$ 1,016,993	30.7%

See notes on next page.

CITY OF GOSHEN, INDIANA

2024 MONTHLY EXPENDITURE/SPENDING REPORT (Continued)

<u>RESTRICTED FUNDS</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>YEAR</u>	<u>BUDGET</u>	<u>ENCUMBER</u>	<u>% BUDGET</u>
															(1)	
American Rescue Plan Grant	\$ 7,455	\$ 32,181	\$ 9,961	\$ 7,685	\$ 7,182	\$ 7,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,645	\$ 2,878,300	\$ -	2.5%
Motor Vehicle Highway Restricted	-	-	-	-	-	102,176	-	-	-	-	-	-	102,176	1,000,000	102,176	9.3%
Opioid Restricted Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	-	0.0%
Court Fees	8,189	1,510	6,883	12,506	6,897	7,563	-	-	-	-	-	-	43,548	57,250	-	76.1%
Debt Service	185,100	-	-	-	-	183,500	-	-	-	-	-	-	368,600	369,350	-	99.8% (3)
Cumulative Capital Improvemnet	-	-	700	1,201	5,060	1,081	-	-	-	-	-	-	8,042	87,000	-	9.2%
Cumulative Capital Development	14,791	10,365	2,840	65,485	16,982	23,465	-	-	-	-	-	-	133,928	697,000	53,191	17.9%
Cumulative Sewer	25,066	5,635	7,834	13,666	12,020	10,348	-	-	-	-	-	-	74,569	200,000	-	37.3%
Cumulative Fire	41,689	4,925	222	15,322	25,907	74,956	-	-	-	-	-	-	163,021	250,000	252,649	32.4%
Major Moves	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	-	0.0%
Cumulative Cemetery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Capital Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021 GO Bond Proceeds	-	-	-	-	-	21,174	-	-	-	-	-	-	21,174	-	-	-
2015 GO Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Pension	290	48,236	48,361	48,236	44,565	44,566	-	-	-	-	-	-	234,274	533,638	-	43.9%
Police Pension	1,608	30,203	30,348	31,521	30,204	28,119	-	-	-	-	-	-	152,003	439,500	-	34.6%
Total Restricted Funds	\$ 284,188	\$ 133,055	\$ 107,169	\$ 195,622	\$ 148,817	\$ 504,129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,372,980	\$ 7,012,038	\$ 408,016	18.5%
REDEVELOPMENT FUNDS																
Bond Principal and Interest	\$ 814,219	\$ -	\$ -	\$ -	\$ -	\$ 3,719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 817,938	\$ 823,114	\$ -	99.4% (3)
SouthEast TIF	59,133	101,657	520,123	80,478	58,316	851,832	-	-	-	-	-	-	1,671,539	9,205,115	1,155,583	16.1%
Lippert/Dierdorff TIF	-	65,160	-	-	5,872	40,530	-	-	-	-	-	-	111,562	550,000	-	20.3%
Consolidated RiverRace/US 33 TIF	217,882	153,711	401,760	486,152	400,903	288,348	-	-	-	-	-	-	1,948,756	10,704,000	332,659	17.7%
Total Redevelopment Funds	\$ 1,091,294	\$ 320,528	\$ 921,883	\$ 566,630	\$ 465,091	\$ 1,184,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,549,795	\$ 21,282,229	\$ 1,488,242	20.0%
Total 2024 Spending	\$ 4,289,570	\$ 3,475,420	\$ 4,948,322	\$ 4,085,450	\$ 3,877,034	\$ 4,880,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,556,096	\$ 75,559,462	\$ 3,401,471	32.4%

Notes

- (1) Encumbrances are portions of the 2023 budget that were extended into the 2024 budget. This is allowable for 2023 invoiced purchases, unexpired agreements from 2023 or before, or for purchase orders initiated in 2023 intended to be spent from the 2023 budget.
- (2) Common Council encumbered \$30,833.77 from the 2023 budget to pay the County Treasurer for 2023 election costs. The City paid the County in January.
- (3) Debt Service funds pay debt in January and June of each year.

CITY OF GOSHEN, INDIANA

COMPARISON OF JUNE 2023 AND JUNE 2024 RECEIPTS

<u>GENERAL FUND</u>	June 2023 Budget			June 2024 Budget		
	<u>Receipts</u>	<u>Budget</u>	<u>% Budget</u>	<u>Receipts</u>	<u>Budget</u>	<u>% Budget</u>
General Fund	\$ 16,517,312	\$ 25,242,395	65.4%	\$ 17,897,696	\$ 25,315,806	70.7%
Total General Fund	\$ 16,517,312	\$ 25,242,395		\$ 17,897,696	\$ 25,315,806	
 <u>SPECIAL REVENUE FUNDS</u>						
Motor Vehicle Highway	\$ 1,987,726	\$ 3,415,880	58.2%	\$ 1,997,075	\$ 4,130,424	48.4%
Local Roads and Streets	321,590	558,036	57.6%	324,842	943,082	34.4%
Parks	1,904,288	3,112,897	61.2%	1,987,534	3,409,479	58.3%
Aviation	224,505	347,847	64.5%	230,929	391,342	59.0%
Probation	40,767	90,000	45.3%	55,495	80,000	69.4%
EDIT	2,020,562	2,504,699	80.7%	2,027,253	2,757,415	73.5%
Economic Improvement District	27,345	55,200	49.5%	31,945	57,000	56.0%
Parking Lot Fund	-	-		-	-	
Opioid Unrestricted Fund	-	-		40,277	-	
Law Enforcement Continuing Ed	11,304	22,500	50.2%	10,756	45,750	23.5%
Unsafe Building	4,768	-		18,999	-	
Township Fire Support	400,000	400,000	100.0%	350,015	350,000	100.0%
Rainy Day	-	-		-	-	
Public Safety LOIT	1,803,643	2,480,310	72.7%	1,973,399	2,732,286	72.2%
Residential Lease Fees	45,854	87,702	52.3%	33,575	77,700	43.2%
Redevelopment Operating	51,001	85,000	60.0%	46,048	93,000	49.5%
Stormwater Management	353,176	622,134	56.8%	360,235	597,320	60.3%
Total Special Revenue Funds	\$ 9,196,529	\$ 13,782,205	66.7%	\$ 9,488,377	\$ 15,664,798	60.6%

CITY OF GOSHEN, INDIANA

COMPARISON OF JUNE 2023 AND JUNE 2024 RECEIPTS (Continued)

<u>RESTRICTED FUNDS</u>	<u>June 2023 Budget</u>			<u>June 2024 Budget</u>		
	<u>Receipts</u>	<u>Budget</u>	<u>% Budget</u>	<u>Receipts</u>	<u>Budget</u>	<u>% Budget</u>
American Rescue Plan Grant	\$ -	\$ -		\$ -	\$ -	
Motor Vehicle Highway Restricted	388,662	651,657	59.6%	372,568	1,059,808	35.2%
Opioid Restricted Funds	-	-		93,979	-	
Court Fees	26,314	33,700	78.1%	42,327	47,800	88.6%
Debt Service	197,345	310,204	63.6%	197,317	360,335	54.8%
Cumulative Capital Improvemet	31,522	65,182	48.4%	26,680	62,648	42.6%
Cumulative Capital Development	404,126	700,655	57.7%	427,529	782,119	54.7%
Cumulative Sewer	282,872	468,011	60.4%	302,843	520,890	58.1%
Cumulative Fire	268,893	468,011	57.5%	284,461	520,890	54.6%
Major Moves	77,272	-		101,671	-	
Cumulative Cemetery	4,582	-		3,319	11,000	30.2%
General Capital Improvement	-	-		-	-	
2021 GO Bond Proceeds	-	-		-	-	
2015 GO Bond Proceeds	-	-		-	-	
Fire Pension	263,089	537,593	48.9%	234,879	550,000	42.7%
Police Pension	183,647	400,000	45.9%	172,329	340,000	50.7%
Total Restricted Funds	\$ 2,128,324	\$ 3,635,013	58.6%	\$ 2,259,902	\$ 4,255,490	53.1%
 <u>REDEVELOPMENT FUNDS</u>						
Bond Principal and Interest	\$ -	\$ 817,919	0.0%	\$ 817,115	\$ 817,843	99.9%
SouthEast TIF	4,154,776	6,287,260	66.1%	5,031,975	6,822,477	73.8%
Lippert/Dierdorff TIF	106,930	232,640	46.0%	123,968	248,600	49.9%
Consolidated RiverRace/US 33 TIF	2,036,598	3,590,490	56.7%	2,346,071	3,853,820	60.9%
Total Redevelopment Funds	\$ 6,298,304	\$ 10,928,309	57.6%	\$ 8,319,129	\$ 11,742,740	70.8%
Total Receipts & Budgets	\$ 34,140,469	\$ 53,587,922	63.7%	\$ 37,965,104	\$ 56,978,834	66.6%

CITY OF GOSHEN, INDIANA

COMPARISON OF JUNE 2023 AND JUNE 2024 EXPENDITURES

<u>GENERAL FUND DEPARTMENT</u>	<u>June 2023 Budget</u>			<u>June 2024 Budget</u>		
	<u>Expenditures</u>	<u>Budget</u>	<u>% Budget</u>	<u>Expenditures</u>	<u>Budget</u>	<u>% Budget</u>
Common Council	\$ 120,392	\$ 221,890	54.3%	\$ 100,931	\$ 167,024	60.4%
Mayor	257,652	484,930	53.1%	281,977	588,050	48.0%
Clerk-Treasurer	325,690	728,475	44.7%	364,441	765,100	47.6%
Legal	370,155	905,583	40.9%	387,230	949,197	40.8%
City Court	202,654	429,850	47.1%	233,150	469,840	49.6%
Board of Works	2,864,180	6,721,154	42.6%	2,761,295	5,786,597	47.7%
Technology	-	-		133,415	712,750	18.7%
Cemeteries	204,264	433,625	47.1%	276,019	519,840	53.1%
Community Relations Commission	38,779	99,155	39.1%	52,121	104,840	49.7%
Engineering	468,342	1,198,650	39.1%	460,160	1,064,930	43.2%
Police	3,746,485	8,226,581	45.5%	4,048,855	9,469,328	42.8%
Fire	3,239,475	7,179,895	45.1%	3,686,895	7,806,569	47.2%
Building	215,110	529,244	40.6%	251,501	534,320	47.1%
Planning	197,355	411,460	48.0%	206,182	427,300	48.3%
Central Garage	654,087	1,436,700	45.5%	804,480	1,722,050	46.7%
Environmental Resilience	397,037	914,486	43.4%	413,223	831,320	49.7%
Total General Fund	\$ 13,301,657	\$ 29,921,678	44.5%	\$ 14,461,875	\$ 31,919,055	45.3%
<u>SPECIAL REVENUE FUNDS</u>						
Motor Vehicle Highway	\$ 1,485,239	\$ 3,411,986	43.5%	\$ 1,597,655	\$ 3,601,473	44.4%
Local Roads and Streets	20,408	918,215	2.2%	46,267	604,535	7.7%
Parks	1,098,012	4,045,415	27.1%	1,454,509	3,910,878	37.2%
Aviation	144,915	381,900	37.9%	176,841	388,454	45.5%
Probation	50,920	103,639	49.1%	53,831	111,005	48.5%
EDIT	883,504	5,329,926	16.6%	272,568	3,722,171	7.3%
Economic Improvement District	71,112	101,000	70.4%	21,205	57,000	37.2%
Parking Lot Fund	-	-		5,360	5,360	100.0%
Opioid Unrestricted Fund	-	-		-	-	
Law Enforcement Continuing Ed	30,029	34,000	88.3%	30,701	36,000	85.3%
Unsafe Building	1,004	85,000	1.2%	9,991	85,000	11.8%
Township Fire Support	131,656	400,000	32.9%	78,619	350,000	22.5%
Rainy Day	-	500,000	0.0%	-	-	
Public Safety LOIT	1,276,424	2,559,000	49.9%	1,092,099	2,882,400	37.9%
Residential Lease Fees	43,206	88,155	49.0%	23,952	56,835	42.1%
Redevelopment Operating	255,186	375,439	68.0%	120,760	243,820	49.5%
Stormwater Management	214,733	792,536	27.1%	187,088	796,422	23.5%
Total Special Revenue Funds	\$ 5,706,348	\$ 19,126,211	29.8%	\$ 5,171,446	\$ 16,851,353	30.7%

CITY OF GOSHEN, INDIANA

COMPARISON OF JUNE 2023 AND JUNE 2024 EXPENDITURES (Continued)

<u>RESTRICTED FUNDS</u>	<u>June 2023 Budget</u>			<u>June 2024 Budget</u>		
	<u>Expenditures</u>	<u>Budget</u>	<u>% Budget</u>	<u>Expenditures</u>	<u>Budget</u>	<u>% Budget</u>
American Rescue Plan Grant	\$ 150,752	\$ 3,300,000	4.6%	\$ 71,645	\$ 2,878,300	2.5%
Motor Vehicle Highway Restricted	137,917	1,061,406	13.0%	102,176	1,102,176	9.3%
Opioid Restricted Funds	-	-		-	250,000	0.0%
Court Fees	27,441	56,750	48.4%	43,548	57,250	76.1%
Debt Service	183,250	370,950	49.4%	368,600	369,350	99.8%
Cumulative Capital Improvemet	-	124,313	0.0%	8,042	87,000	9.2%
Cumulative Capital Development	261,381	1,172,346	22.3%	133,928	750,191	17.9%
Cumulative Sewer	49,387	200,000	24.7%	74,569	200,000	37.3%
Cumulative Fire	179,256	852,649	21.0%	163,021	502,649	32.4%
Major Moves	-	-		-	250,000	0.0%
Cumulative Cemetery	-	-		-	-	
General Capital Improvement	-	-		-	-	
2021 GO Bond Proceeds	-	-		21,174	-	
2015 GO Bond Proceeds	-	-		-	-	
Fire Pension	214,159	566,620	37.8%	234,274	533,638	43.9%
Police Pension	152,012	424,230	35.8%	152,003	439,500	34.6%
Total Restricted Funds	\$ 1,355,555	\$ 8,129,264	16.7%	\$ 1,372,980	\$ 7,420,054	18.5%
<u>REDEVELOPMENT FUNDS</u>						
Bond Principal and Interest	\$ 823,125	\$ 823,205	100.0%	\$ 817,938	\$ 823,114	99.4%
SouthEast TIF	5,417,650	13,536,050	40.0%	1,671,539	10,360,698	16.1%
Lippert/Dierdorff TIF	-	100,000	0.0%	111,562	550,000	20.3%
Consolidated RiverRace/US 33 TIF	2,279,674	4,958,893	46.0%	1,948,756	11,036,659	17.7%
Total Redevelopment Funds	\$ 8,520,449	\$ 19,418,148	43.9%	\$ 4,549,795	\$ 22,770,471	20.0%
Total Expenditures and Budget	\$ 28,884,009	\$ 76,595,301	37.7%	\$ 25,556,096	\$ 78,960,933	32.4%