



## **Agenda for the Goshen Common Council**

**6:00 p.m., September 22, 2025 Regular Meeting**

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

*For a live stream of the meeting, go to: <https://us02web.zoom.us/j/81652777559>*

### **Call to Order by Mayor Gina Leichty**

### **Pledge of Allegiance**

### **Roll Call:**

**Linda Gerber** (At-Large)    **Phil Lederach** (District 5)    **Doug Nisley** (District 2)  
**Megan Peel** (District 4)    **Donald Riegsecker** (District 1)    **Matt Schrock** (District 3)  
**Council President Brett Weddell** (At-Large) **Youth Adviser Abril Reyes** (Non-voting)

**Approval of Minutes:** June 23, July 28 and Aug. 25 Regular Meetings.

### **Approval of Meeting Agenda**

### **Privilege of the Floor**

#### **1) Public Hearing for Ordinance 5233, An Ordinance for Appropriations and Tax Rates (*First Reading for the proposed 2026 Goshen Public Library budget*)**

- 1A – Budget memo from Goshen Public Library Director
- 1B – Ordinance 5233, An Ordinance for Appropriations and Tax Rates (Library)
- 1C – Budget estimate (Library, Budget Form 1)

#### **2) Public Hearing for Ordinance 5234, An Ordinance for Appropriations and Tax Rates (*First Reading for the proposed 2026 City of Goshen budget*)**

- 2A – Ordinance 5234, An Ordinance for Appropriations and Tax Rates (City)
- 2B – 2026 Budget Overview presentation by Baker Tilly Municipal Advisors
- 2C – 2026 Budget Overview memorandum – Short-Term Adjustments and Long-Term Preparedness by Mayor Leichty
- 2D – City of Goshen Budgeted Appropriations (City, Budget Form 1)

### **Elected Official Reports**

### **Adjournment**



## GOSHEN COMMON COUNCIL

### Minutes of the JUNE 23, 2025 Regular Meeting

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

At 6:00 p.m., assisted by Mayor Gina Leichty, Khaiden Qaiyim (a student at Model Elementary School) 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)  
Megan Peel (District 4), Donald Riegsecker (District 1) Matt Schrock (District 3)  
Council President Brett Weddell (At-Large)  
Youth Advisers Tageeya Galeb (start of meeting) and Abril Reyes (after sworn into office)

**Absent:** None

#### Approval of Minutes:

Mayor Leichty asked the Council's wishes regarding the minutes of the April 28, 2025 Regular Meeting as prepared by Clerk-Treasurer Aguirre. Councilor Nisley moved to accept the minutes as presented. Councilor Lederach seconded the motion. **Motion passed 7-0 on a voice vote.**

#### Approval of Meeting Agenda:

Mayor Leichty presented the agenda as prepared by the Clerk-Treasurer with the following additions: 1) *Retirement presentation: Recognition and award to Detective H. William Hubbard III for more than 25 years of service to the Goshen Police Department* and 6) *Ordinance 5223: Amend 2025 Compensation Ordinance 5200 for Police Department Employees to Authorize a Minimum Outside Overtime Rate*. Councilor Nisley moved to approve the agenda as amended. Councilor Riegsecker seconded the motion. **Motion passed 7-0 on a voice vote.**

#### Privilege of the Floor:

At 6:03 p.m., Mayor Leichty opened the public comment period.

**Before inviting comments, Mayor Leichty said she wanted to explain the purpose of Privilege of the Floor and the expectations speakers are asked to help uphold. The Mayor said:**

"Privilege of the Floor is a structured opportunity for the members of the public to speak directly to the City Council about matters that are not already on tonight's agenda, but that fall within the legal responsibilities of our Council. This is a business meeting of local government, and we conduct it in accordance with Indiana law and the rules that guide public proceedings.

"The City of Goshen is a Class 3 city under Indiana law. That means our powers are limited to local matters such as infrastructure, public safety, utilities, zoning, and the city budget. These are the areas we are elected — and authorized — to oversee.

"We are legally prohibited from issuing formal statements on national or international matters, including foreign policy, immigration enforcement, military aid, and global conflicts. Indiana state law and the U.S. Constitution strictly limit the authority of local government to issues within our municipal jurisdiction. Stepping outside those boundaries would violate the structure of representative government and exceed our lawful authority."



**Mayor Leichty** continued, "If you are here this evening to speak about matters that are germane to the Council's work, we invite you to come forward. We welcome your participation and value your investment in this City. However, if your concerns involve national or international policy, we must respectfully direct you to the appropriate elected officials — Senators Jim Banks and Todd Young or Representative Rudy Yakym — who represent you in Washington, D.C., and are empowered to address those issues."

**Mayor Leichty** said she also wanted to address "a concern that has weighed heavily over the past several months. Council members have listened with care and patience to voices from across this community. And many of those voices have been passionate, some have been deeply personal — and a few have included accusations that Council members are indifferent to atrocities, even genocide.

"I want to speak to everyone very plainly: That is a serious mischaracterization of the individuals on this Council. Each of them brings integrity and conscience to this work. They care deeply about justice, about human dignity, and about the people of Goshen – and beyond. And they understand the importance of governing within the limits of their legal authority."

**Mayor Leichty** continued, "Choosing not to speak on matters beyond our jurisdiction is not silence born of indifference; it is restraint rooted in law and ethical responsibility. Council members who focus on the work they were elected to do are demonstrating not avoidance, but a disciplined respect for the rule of law and the purpose of this body. Rather than undermining public trust, this restraint is what protects it. It is what keeps our work focused, lawful, and effective.

"And this balance between personal empathy and public responsibility is never easy, especially when someone unjustly accuses you of indifference to human suffering. But choosing restraint in those moments is one of the most important and defining qualities of the ethical leadership of members of our City Council."

**Mayor Leichty** said that during Privilege of the Floor, each speaker would have up to three minutes. She asked speakers to direct their remarks to the Council as a whole. Under the Council's Rules of Order, she also asked that all comments remain:

- Respectful in tone;
- Focused on matters within the Council's jurisdiction;
- And free from personal attacks or threats

**Mayor Leichty** thanked audience members for being present, adding, "Whether we agree or disagree, your presence reflects your commitment to this community, and we honor that. So, let's continue this conversation with clarity, civility, and a shared focus on the work of our City."

**At 6:07 p.m., the Mayor then invited comments "on something that is germane to the Council that is not on our agenda this evening."**

**Paul Stauffer of Goshen** talked about the impact on City government from Senate Bill 1, the property tax and reform bill passed in April by the Republican super majority in the Indiana Legislative Assembly and signed into law by Gov. Mike Braun. He said that while promoted as an effort to cut property taxes, SB 1 "was based on lies told by Mike Braun during his campaign regarding the cash flow situation of Indiana cities and towns."

**Stauffer** said City budget projections have made clear that SB 1 "will blow an enormous hole" in Goshen's revenue in the coming years and over a third of the City's annual revenue is at risk. He said that although Councilors take their fiscal responsibilities seriously, "there really isn't a lot of fat in the budget that can be cut to make up the shortfall."



**Stauffer** continued, "The result of this legislation, it's going to force the City of Goshen to either drastically cut services that residents rely on, or try to raise additional revenue through other taxes or fees that we don't currently collect, or probably both.

"So, I want everyone to remember and have it on the record over the next year, as Goshen residents start to realize that we're not getting the new fire station that was planned for the south side of the City or that the Shanklin Pool is not going to reopen or that maybe they now have to pay for trash collection that used to be free, I want everyone to remember that it is the Republican elected officials in this State who bear full responsibility for this financial crisis, and I hope the voters remember that during next year's elections. I know I'll be doing my best to remind everyone of that."

**Nancy Graber of Goshen** said commended Mayor Leichty for restoring funding, eliminated by the federal government, and allowing AmeriCorps workers to remain in Goshen. She asked to learn more about what happened.

**Mayor Leichty** responded, "The credit really goes to our City department heads. So, we called everyone together to see if we could find a way to ensure that the work that our AmeriCorps members were doing; they were actually looking at ways that the City could become more efficient in our services, and their term was cut.

"It was supposed to be a 12-month term. It would have been cut short by about four of those months, so we were able to find those resources within an existing grant that the State had to make sure that those terms were completed, the full 12 months. So, I commend our City department heads for coming together to make that happen."

**Graber** thanked the Mayor.

**John Stoltzfus of Goshen** thanked the Mayor and Council for their "deep listening" in the City and for their work, especially as it connects to the state and the world beyond.

**Stoltzfus** said there is "tension" in the City's history in regard to Native Americans, African-Americans and because the City of Goshen used to be a "sundown town," one in which African-Americans were not allowed at night. He continued, "When I think about this town and its relationship with people of color more broadly, I am grateful that when there were flyers in this town, thanks to the (Ku Klux) Klan – and white supremacy still very much alive in this country – there was a local response that both gathered flyers and spoke more clearly to matters of welcome. Thank you for all that work."

**Stoltzfus** mentioned arms export law, lay law and international law and then provided Councilors with a copy of "The Sarajevo Declaration," an eight-page document that criticizes the alleged Israeli "genocide" in Gaza (**EXHIBIT #1**). He said he welcomed further conversation "around these things that do matter to all of us that have everything to do with who we are as individuals, as a City and in this time in history."

**At 6:15 p.m., Mayor Leichty closed the public comment period.**

#### **1) Retirement presentation: Recognition and award to Detective H. William Hubbard III for more than 25 years of service to the Goshen Police Department**

Before presenting an award, **Mayor Leichty** said she wanted to reflect on the service of Detective Hubbard whose impact she said, "reaches far beyond his badge." **The Mayor then read the following statement:**



"In my time with the City, I've come to know Bill as someone who is thoughtful, well-read, and deeply reflective. He sees public service not as a job, but as a moral calling – a commitment to show up with courage, clarity, and conscience, even when it's hard.

"Over the past 25 years, Bill has responded to calls most of us will never witness, made decisions in moments most of us will never face, and mentored colleagues in ways that ripple far beyond his own shift. That legacy deserves our attention and our respect.

"In his farewell message to his fellow officers, Bill wrote with candor and conviction about what this work truly demands. He reminded his team that law enforcement isn't just about enforcing laws; it's about showing up in the hardest moments of people's lives. And in those moments, each officer has a choice: to be a warrior or a peacemaker.

"Bill championed something he called meekness – not weakness, but a form of strength that comes rooted in patience, humility, and self-restraint. It's the quiet discipline that builds trust where fear might otherwise take hold. And that intention – leading with deliberation, humanity, and principle – defined his philosophy of policing.

"His parting message to colleagues offered wisdom as practical as it was profound:

- The best officers lead with humility, knowing that calm judgment outperforms ego every time.
- Use persuasion, not power.
- And treat every person the way you'd want an officer to treat your most beloved family member.

"These weren't just instructions; they were reminders of the ethical and emotional weight of this work. And they came from someone who walked the path with integrity, vigilance, and heart for more than two decades.

"Here in Goshen, we reserve the Key to the City for those who have dedicated more than 25 years of service to our community. This is not just a routine recognition; it's our highest civic honor. It symbolizes our deep gratitude to those who have committed themselves, year after year, to public service with integrity, purpose, and heart."

**Mayor Leichty** then invited Detective Hubbard to come forward and she presented him with a plaque and the Key to the City "for 25 years of service in the Goshen Police Department. With steadfast dedication, you've upheld the safety and well-being of our community. Thank you for serving with integrity, vigilance, and heart."

Invited to respond, **Detective Hubbard** said, "I don't know exactly what to say, but joining the Police Department and retiring from the Police Department are probably both top 10 decisions in my life. So, new chapter, new marriage, new life. And God bless everybody. It's been my privilege to serve this community and I'm very grateful for this token. Thank you."

**The audience responded with applause.**

#### **BACKGROUND:**

In May, the City Board of Public Works and Safety approved the retirement of **Detective H. William Hubbard III**, badge #130, effective May 31, 2025. His final active day on the books was May 30, 2025.

**Police Chief José Miller** said Detective Hubbard began his full-time service with the Goshen Police Department on Sept. 3, 1999, and over the past 25-plus years, he "demonstrated unwavering dedication to our department and to the citizens of Goshen. Throughout his career, Detective Hubbard has served in numerous roles."

**Chief Miller** said Detective Hubbard "began as a patrol officer and rose to the rank of patrol lieutenant. He later joined the Detective Bureau, where he was instrumental in the resolution of numerous critical cases impacting our community. His contributions extended into administrative leadership when he served as the Division Chief of Patrol."



**Chief Miller** said Detective Hubbard has also been “deeply involved in officer development and department readiness. He served as a departmental trainer on multiple subjects, playing a key role in preparing new recruits. He was a member of the Emergency Response Team (E.R.T.), and he retires while serving with the Proactive Investigation Team (P.I.T.).”

**Chief Miller** added that Detective Hubbard’s “compassion and leadership are evident through his work on the Peer Support Team. Officers like Detective Hubbard are foundational to the strength and integrity of our department. His impact will continue to be felt long after his retirement. I want to personally thank Detective Hubbard for his exemplary service, leadership, and dedication. On behalf of the entire Goshen Police Department, I wish him nothing but the best in his well-earned retirement and future endeavors.”

## **2) Presentation of plaques to outgoing (2024-2025) Youth Advisers**

**Tageeya Galeb, City Council; Peter Moser, Mayor’s Environmental Advisory Committee; Kimberly Cazabal Gonzalez, Board of Zoning Appeals; Brayden Wiese, Traffic Commission; Magdalena Bridger-Ulloa, Shade Tree Board; Katherine Orellana Pineda, Parks & Recreation Board; Adamaris Cortes, Board of Aviation Commissioners; and Savira Singh, GCS School Board**

**Mayor Leichty** said that the City has youth advisers who serve on boards throughout the City and this is the meeting to say goodbye to outgoing advisers while welcoming incoming advisers.

The **Mayor** said program started with one Council youth adviser in 2016 and has expanded to six advisers serving various boards as well as the district school board. She said the advisers help shape policy, ask questions, offer their perspective on important decisions “and help us build a more inclusive, forward-looking community.” The Mayor said the fact the advisers are elected by their Goshen High School peers makes this program especially meaningful.

After being elected, **Mayor Leichty** said the advisers form the Youth Advisory Commission and work on their own leadership initiatives, “learning firsthand what it means to engage, advocate, and lead in local government.”

**Mayor Leichty** thanked the youth advisers for their contributions, which included attending at least one meeting a month, as well as meeting preparation time, and related activities. She said she appreciated all of the students and their families who have supported the program.

To thank the advisers for their service, **Mayor Leichty** awarded certificates and name plates to the following students, who were praised for their contributions and invited to mention a highlight from their service:

- **Tageeya Galeb**, City Council;
- **Peter Moser**, Mayor’s Environmental Advisory Committee;
- **Kimberly Cazabal Gonzalez**, Board of Zoning Appeals;
- **Brayden Wiese**, Traffic Commission;
- **Magdalena Bridger-Ulloa**, Shade Tree Board;
- **Katherine Orellana Pineda**, Parks & Recreation Board;
- **Adamaris Cortes**, Board of Aviation Commissioners;
- **Savira Singh**, GCS School Board

**Audience members applauded the advisers for their service.**





3) Introduction and Oaths of Office for incoming (2025-2026) Youth Advisers Abril Reyes, City Council; Anna Jaime Raymundo, Parks & Recreation Board, Brianna Garcia, Shade Tree Board; Ezra Tice, Board of Zoning Appeals; Kimberly Montalva, GCS School Board; Perla Cervantes, Traffic Commission; and Valerie Ortega Avila, Board of Aviation Commissioners.

Mayor Leichty introduced and swore into office the following youth advisers for the coming year:

- **Abril Reyes**, City Council;
- **Anna Jaime Raymundo**, Parks & Recreation Board;
- **Brianna Garcia**, Shade Tree Board;
- **Ezra Tice**, Board of Zoning Appeals;
- **Kimberly Montalva**, GCS School Board;
- **Perla Cervantes**, Traffic Commission;
- **Valerie Ortega Avila**, Board of Aviation Commissioners

After the oaths were administered, audience members responded with applause.

#### **4) City financial report and budget update (Clerk-Treasurer's Office)**

Deputy Clerk-Treasurer Jeffery Weaver delivered a financial and budget update to Councilors.

#### **BACKGROUND:**

In a June 23, 2025 memorandum to the Common Council, **Deputy Clerk-Treasurer Weaver** wrote that he was attaching financial reports summarizing the budget and cash balance performance for Civil City funds included in the 2025 budget, which was approved by the Council in October 2024. These reports were intended to provide a reasonable understanding of the City's financial position. They were unaudited and may require some interpretation.

**Weaver** wrote that the reports looked different this time because he condensed information and made reports easier to read and understand. He provided a description of the four-page report.

#### **Fund Balance Report**

**Weaver** wrote that this report provided the cash balance of the budgeted funds for May 31, 2025, illustrating the City's liquidity position across all funds and demonstrating that each fund maintained a sufficient balance to support budgeted expenditures

#### **Budget Report – Revenues**

**Weaver** wrote that this page summarized revenue collections for each fund through May 31, 2025, showing progress toward projected revenue levels. He wrote that some funds receive the levy in two allotments in June and December (General, Debt Service, MVH, Cumulative Fire, Park & Recreation, Aviation, CCD, Cumulative Sewer).

#### **Budget Report – Expenditures**

**Weaver** wrote that in order to save space, this report displayed expenditures incurred to date for each fund, allowing for an assessment of spending trends relative to annual appropriations, with an expected 58% of the budget remaining at this point in the year.

#### **Budget Report – Expenditures in the General Fund**

**Weaver** also wrote that he included this report on a separate page to streamline the presentation of information. It broke down the General Fund by department, providing a focused view of each department's budget performance to date.



## **SUMMARY OF JUNE 23, 2025 COUNCIL DISCUSSION OF CITY FINANCIAL REPORT:**

**Mayor Leichty invited a presentation from Deputy Clerk-Treasurer Jeffery Weaver.**

**Deputy Clerk-Treasurer Weaver** provided an overview of his City financial report and budget update. Key points:

- The May budget report “is probably the most awkward and frustrating report to work with, because we're 5/12ths of the way through the year” when most people only want to discuss the financial status halfway through the year which will happen at the next Council meeting.
- Actually, this report reflects the City's financial status halfway through June;
- Although the Legislative Assembly approved Senate Bill 1, which will reduce property taxes, the City's 2025 revenues will not be affected by this legislation and budgeted spending can continue;
- In about a week, the City will receive about half of its levy payments for the year and that will increase available cash in the General Fund, MVH, Parks, Aviation and LIT Economic Development.
- The current negative balance for Debt Service also will be eliminated when the City receives the levy, just in time for the City's July 1 payment on that.
- The Redevelopment Operating Fund has received almost \$230,000, mostly from the sales of some redevelopment properties.
- As for expenditures, the City has about 58% remaining to spend in most of its funds, with some of them higher and some lower.
- The Opioid Settlement Restricted Fund is lower because of an additional appropriation in July.
- Otherwise, “everything seems to be moving along as we would have expected.”

**Councilor Riegsecker** said he had no questions, but added, “I'm looking forward to next month, because 50% is easy to figure up and down.”

**Mayor Leichty** invited a motion to approve the financial and budget report.

**Councilor Peel and Councilor Riegsecker** made a motion to approve the Clerk-Treasurer's budget and financial report. **On a voice vote, the motion passed unanimously, a by a 7-0 vote.**

## **5) Resolution 2025-13 – Resolution of the Common Council of the City of Goshen approving Order of the Goshen Plan Commission**

**Mayor Leichty** called for the introduction of Resolution 2025-11, *Resolution of the Common Council of the City of Goshen approving Order of the Goshen Plan Commission*. Council President Weddell asked the Clerk-Treasurer to read Resolution 2025-13 by title only, which was done.

**Weddell/Nisley** made a motion to approve Resolution 2025-13.

## **BACKGROUND:**

In a June 23, 2025 memorandum to the Council, **City Redevelopment Director Becky Hutsell** wrote that staff members were working with consultants Ice Miller and Baker Tilly and the City Legal Department to amend the City's existing Tax Increment Financing (TIF) areas to extend them each to their full term as presented on a map provided by Baker Tilly.

In addition, **Hutsell** said the City was seeking to amend two areas to include additional parcels:





SOUTHEAST HOUSING TIF – Intent is to add the three parcels that were transferred to Cherry Creek, LLC after the initial TIF was established.

CONSOLIDATED RIVER RACE/US 33 AREA – Intent is to include two additional groupings of parcels that are likely to need development assistance and infrastructure improvements over the next several years.

**Hutsell** wrote that these amendments went before the Goshen Plan Commission in May and it passed an order confirming that the amendments are in line with the City's Comprehensive Plan and making a recommendation to continue forward with the amendments. She requested that the Council approve Resolution 2025-13 approving the Plan Commission order.

**If Resolution 2025-13 was passed and adopted by the Council, it would be resolved that “the action of the Plan Commission on May 20, 2025, determining that the Area Resolutions and the Original Plans, each as amended, conform to the plan of development of the City is in all respects approved by the Common Council.”**

#### **SUMMARY OF JUNE 23, 2025 COUNCIL CONSIDERATION & APPROVAL OF RESOLUTION 2025-13:**

**Mayor Leichty invited a presentation on Resolution 2025-13.**

**City Redevelopment Director Becky Hutsell** said that for the past several months, beginning last fall, the City Redevelopment Commission has been working with (consultants) Ice Miller and Baker Tilley to consider extending the timeline on some of the city's TIF districts.

**Hutsell** asked Councilors to review page three of the packet which has information on the City's key TIF areas, which were set at a 30 year timeline. She said legislation has been passed setting the timeline at 25 years and the City has passed amendments setting the expiration of the TIFs to the earliest date, although several can extend two, three or five years. She said the City is now seeking to extend TIF expirations to their full terms.

**Hutsell** said, “Nothing about that is inappropriate. We have just always been very conservative in how we have done this, and in seeing the amount of work that the Commission still chooses to do, we would like to keep those extended as each area falls off, those taxes get released back. So, we're not pushing them beyond what's allowed; it will allow us to continue projects for an additional, probably 10 to 15 years.”

**Hutsell** said the process of extending the TIF expirations also includes two different amendments. She said one is for the City's housing TIF, adding the three parcels that were purchased from the City for the Cherry Creek housing development. And in the Consolidated River Race area, she said the City wants to add two small areas along Elkhart Road and Pike Street where development has begun to occur, so funding will be available to facilitate and help future development if needed.

**Hutsell** said the Redevelopment Commission has approved these requests. She said before the Council tonight was an order to move forward. She said everything being requested was in line with the City's Comprehensive Plan and consistent with its goals. She asked the Council to approve the Plan Commission's order.

**Mayor Leichty invited Council comments or questions.**

**Councilors** asked many questions and made comments, which Hutsell addressed. There were discussions about:

- The creation of the TIF districts and for how long they could exist.
- The fact that if a TIF district is expanded, the new area can be renewed for another 25 years.
- The State has reduced the lifespan of TIFs from 30 to 25 years.
- The exact purpose of Resolution 2025-13.



- Some of the development opportunities in the new TIF areas.
- How the City can spur development in TIF areas by strategic investments.
- The amount of money the Redevelopment Commission puts back into the City, not only in infrastructure improvements but also for quality of place initiatives.
- The original boundaries of the River Race TIF and the opportunities for future development.
- The City plans to eventually make available, on its website, a map of all its TIF districts.

**At 6:50 p.m., Mayor Leichty invited questions from members of the audience. There were none.**

**Mayor Leichty asked if Councilors were ready to vote. They indicated that they were.**

**On a voice vote, Councilors unanimously passed Resolution 2025-13, Resolution of the Common Council of the City of Goshen approving Order of the Goshen Plan Commission, by a 7-0 margin, with all Councilors voting “yes,” at 6:50 p.m.**

**6) Ordinance 5223 – Amend 2025 Compensation Ordinance 5200 for Police Department Employees to Authorize a Minimum Outside Overtime Rate**

**Mayor Leichty called for the introduction of Ordinance 5223, Amend 2025 Compensation Ordinance 5200 for Police Department Employees to Authorize a Minimum Outside Overtime Rate. Council President Weddell asked the Clerk-Treasurer to read Ordinance 5223 by title only, which was done. Weddell/Nisley made a motion to approve Ordinance 5223.**

**BACKGROUND:**

**Ordinance 5223 would amend the City’s 2025 Compensation Ordinance 5200 for Police Department employees to authorize a minimum outside overtime rate. According to Ordinance 5223:**

- Ordinance 5200 approved the 2025 maximum compensation, including wages and benefits, for Goshen Police Department employees.
- The City of Goshen and Elkhart FOP Lodge 52, Inc., representing all full-time sworn police officers of the Goshen Police Department, have negotiated a Memorandum of Understanding that establishes conditions for Bargaining Unit Employees to work large events (greater than 1,000 expected attendees) e.g. First Friday events; to work City Departmental events, e.g. Rock the Quarry; or to transport mental health patients as employees of the City, outside normal shift work (“Outside Overtime”).
- It is necessary to authorize a minimum rate of compensation to be paid to a Bargaining Unit Employee who voluntarily agrees to work an Outside Overtime assignment.

**If Ordinance 5223 was approved by the Council, it would be ordained that Ordinance 5200 shall be amended by adding a new Section 30 that reads as follows:**

**SECTION 30 Minimum Outside Overtime Rate.** A Bargaining Unit Employee that volunteers to work an Outside Overtime assignment shall be compensated at the rate of Sixty Dollars (\$60.00) per hour, or at the Bargaining Unit Employee’s overtime rate, whichever is higher.



#### **SUMMARY OF JUNE 23, 2025 COUNCIL CONSIDERATION & APPROVAL OF ORDINANCE 5223:**

**Assistant City Attorney Don Shuler** said Ordinance 5223, which would adjust the minimum outside overtime rate for Police union members, was a follow up or a continuation of a memorandum of understanding (MOU), that was approved at the June 12 Board of Works and Safety meeting, between the City and the police regarding voluntary overtime, for events that members of the department volunteer for as for their secondary employment.

**Shuler** said the MOU allows police to continue to do what was put on pause for a while, due to some concerns over insurance, and what their liability would be if the City would cover them when they were in that role. So, he said the MOU that was approved by the Board of Works "essentially specifies that when police are engaged in that secondary employment, they are not engaged in City employment, so are not covered by the City's liability insurance." However, **Shuler** said "if something happens where they have to engage in law enforcement activity that results from their duties at that event, or if they just happen to be in the right place at the wrong time, so to speak, and they respond, that triggers them being on City time and being covered by the City's insurance. So, that was the impetus for developing the MOU as part of that."

**Shuler** said, "There needed to be a recommendation from the Board of Works what the overtime rate would be, and there was some discussion with the Union ahead of time and that's where the recommendation of the \$60 per hour for the overtime rate came from. And as that's a matter of compensation, it comes to the Council for approval."

**Shuler** concluded, "So the MOU has been approved by the City through the Board of Works, and has been signed and executed by the police union and we're here today to see if the Council would approve the overtime rate to amend the compensation ordinance as provided in Ordinance 5223."

Providing further background, **Mayor Leichty** said that as the result of discussions with the police union and the police administration, the City has attempted to clarify what is considered secondary employment, such as traffic control for an outside employer for safety or security reasons, vs. a large municipal that would be considered outside overtime with a community partner or transportation for mental health patients to various places throughout the state. **Mayor Leichty** "we wanted to establish an outside overtime rate for those community partner kinds of arrangements so, there would be a standard rate. There just isn't anything identified within the current wage ordinance for an outside overtime rate. So, we wanted to incentivize people to volunteer at this flat rate."

**Police Chief José Miller** said the proposed \$60 outside overtime rate would be slightly higher than the department's overtime rate for all ranks, excluding a captain. He said "hopefully, it's to inspire people to volunteer, so we don't have to force people to work these things."

**Mayor Leichty** said, "Typically these outside overtime roles would be roles that the City would be compensated for by our City partners. So, we're trying to establish a rate and then we can bill for that service, essentially, to a community partner that wants to hire one of our officers."

**Mayor Leichty** said "there are some situations, because of our insurance, where the insurance company does not want our officers to be performing secondary employment. So, for example, in a large municipal festival, where alcohol may be present but is not the primary focus or feature of that event ... that is permissible under outside overtime. It is not permissible under secondary employment."

**Mayor Leichty** said the City has reviewed all possible events and activities that officers may be asked to work and tried to provide that clarification with the union and the officers. She said for those events, the provision of alcoholic beverages cannot be a main feature of the event. She said, "You can't perform secondary underemployment where alcohol is a primary component, period. So, people can do traffic control under secondary employment, or they could provide support for school or something like that. But for our community partners, where we're trying to provide transportation services and things like that, you can do that under outside overtime."

**Councilors asked questions and made comments about Ordinance 5223 and the MOU with the union.**



**There was discussion on the following:**

- The type of events and community partners who will contract for work by off-duty police officers for which there would continue to be insurance coverage.
- Secondary employment would be for the larger functions, and when officers work those functions, they will be considered on duty as if on a special detail, like a foot patrol downtown.
- In those cases, officers would be paid a \$60 flat fee, paid for by the Police Department budget, and the department would seek reimbursement from a community partner.
- There will now be two different types of off-duty work – outside overtime in which the City will do the billing and secondary employment in which an officer is basically moonlighting, and they're an independent contractor, and they get paid directly by whoever hired them until the moment that there's an emergency and then the City will pay for their time.
- Anytime an officer wants to be hired for secondary employment, he or she must fill out a form that the Chief must review and approve in advance.
- If an officer was working a secondary job and there is an emergency, the officer would then be paid at the regular rate and would be covered by insurance.
- Part of the agreement (MOU) was that the contract specifies that if an officer is called in for overtime work, they must get a minimum of two hours pay.
- If an officer on secondary employment notifies dispatch regarding a necessary law enforcement action, the officer would then be considered on duty and be paid at the regular rate.
- Advance approval of secondary employment will now allow the Police Department to know that an officer is working off duty and may have to take official police action at some point.
- When officers are engaged in secondary employment, 90% of the time they will be in full uniform with full equipment.
- Whoever hires an officer for secondary employment is responsible for insuring an officer if there is an injury.
- A change in insurance coverage prompted the discussion about secondary employment.

**Mayor Leichty** said, "It's taken a few months to work through all the negotiations and get to this point, but we feel like we have a workable solution that will be a benefit to the officers, allowing them to resume secondary employment opportunities and for the City to have a mechanism to bill for some services as well."

**At 7:15 p.m., Mayor Leichty invited questions from members of the audience. There were none.**

**Mayor Leichty asked if Councilors were ready to vote. They indicated that they were.**

**On a voice vote, Councilors unanimously passed Ordinance 5223, Amend 2025 Compensation Ordinance 5200 for Police Department Employees to Authorize a Minimum Outside Overtime Rate, on First Reading by a 7-0 margin, with all Councilors voting "yes," at 7:15 p.m.**

**Councilors gave unanimous consent to proceed with Second Reading of Ordinance 5223.**



Mayor Leichty called for the introduction of Ordinance 5223, *Amend 2025 Compensation Ordinance 5200 for Police Department Employees to Authorize a Minimum Outside Overtime Rate, on Second Reading*. Council President Weddell asked the Clerk-Treasurer to read Ordinance 5223 by title only, which was done. Weddell/Nisley made a motion to approve Ordinance 5223 on Second Reading.

Mayor Leichty invited questions or comments from Councilors or the audience. There were none.

**On a voice vote, Councilors unanimously passed Ordinance 5223, *Amend 2025 Compensation Ordinance 5200 for Police Department Employees to Authorize a Minimum Outside Overtime Rate, on Second Reading* by a 7-0 margin, with all Councilors voting “yes,” at 7:16 p.m.**

#### **Elected Official Reports:**

Mayor Leichty invited reports from Council members.

Councilor Peel said she wasn't able to attend the meeting of the Economic Improvement District, so she had nothing to report.

Outgoing Youth Adviser Galeb said, "I want to quickly thank you guys for letting me be a part of this. It's been an amazing experience. I know April (Reyes) will be a wonderful addition to this, and she'll do great."

New Youth Adviser Reyes said, "I just want to say thank you for the opportunity. I'm looking forward to working with all of you guys."

Councilor Peel wished Galeb good luck at Goshen College, where she has enrolled for the fall semester.

Councilor Gerber asked about the date of the upcoming budget work session.

Mayor Leichty said Aug. 14 was the proposed meeting date, but it has not been confirmed. She asked if Councilors would be available after 5 p.m. on Aug. 14 because the Clerk-Treasurer will be returning from a conference later that day. Clerk-Treasurer Aguirre suggested the work session date could be confirmed at the Council's next meeting on July 28. The Mayor said a work session was necessary in August.

#### **Adjournment:**

Councilor Nisley made a motion to adjourn the meeting. Councilor Schrock seconded the motion. **By a 7-0 voice vote, Councilors unanimously approved the motion to adjourn the meeting.**

Mayor Leichty adjourned the meeting 7:20 p.m.



**EXHIBIT #1:** *"The Sarajevo Declaration," an eight-page document that criticizes the Israeli alleged "genocide" in Gaza. A copy of this document was provided to Councilors by John Stoltzfus of Goshen during Privilege of the Floor.*

**EXHIBIT #2:** *A copy of the one-page Ordinance 5223, Amend 2025 Compensation Ordinance 5200 for Police Department Employees to Authorize a Minimum Outside Overtime Rate. Ordinance 5223 was added to the meeting agenda and considered (and approved) as agenda item #6.*

**APPROVED:**

\_\_\_\_\_  
Gina Leichty, Mayor of Goshen

**ATTEST:**

\_\_\_\_\_  
Richard R. Aguirre, City Clerk-Treasurer





## GOSHEN COMMON COUNCIL

### Minutes of the JULY 28, 2025 Regular Meeting

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

At 6:01 p.m., assisted by Mayor Gina Leichty, Calla Hobbs (a student at Goshen Intermediate School) called the meeting to order and led the Pledge of Allegiance.

Mayor Leichty asked Clerk-Treasurer Aguirre to conduct the roll call and these were the results.

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

**Absent:** None

#### Approval of Minutes:

Mayor Leichty asked the Council's wishes regarding the minutes of the May 19, 2025 Regular Meeting and June 13 Education/Work Session as prepared by Clerk-Treasurer Aguirre. Councilor Nisley moved to accept the minutes as presented. Councilor Schrock seconded the motion. **Motion passed 7-0 on a voice vote.**

#### Approval of Meeting Agenda:

Mayor Leichty presented the agenda as prepared by the Clerk-Treasurer. Councilor Peel moved to approve the agenda as presented. Councilor Lederach seconded the motion. **Motion passed 7-0 on a voice vote.**

#### Privilege of the Floor:

At 6:03 p.m., Mayor Leichty invited public comments on items germane to the work of the Council that may not be already on our agenda this evening.

Mayor Leichty reminded the audience that the Council is responsible for making laws related to public safety, infrastructure, land use, zoning, utilities and budgeting that are within the limits defined by Indiana law and within the City's geographical boundaries.

The Mayor said that although in recent months there have been a number of speakers who have expressed their grief and urgency around international conflicts and humanitarian crises, Councilors govern locally within a legal framework and are not allowed to speak to federal and international issues outside their jurisdictional authority.

The Mayor said, "All requests and concerns related to international issues should be relayed to our Senators, Banks and Young, or Representative Yakym. We also cannot petition federal issues outside our official capacity. And the reason for this is that we are respecting the structure of government to which we've been elected. It is not a sign of disengagement or a lack of concern or compassion for those impacted."

Mayor Leichty said she also wanted to address the escalation of rhetoric around some of these issues. She said there have been Council members who have been accused by some speakers, during privilege of the floor, of being complicit in genocide. Just this week, outside her office, the Mayor said someone wrote accusations in chalk towards her on the sidewalk.



The **Mayor** continued, "I just want to remind you that there are real risks associated with these types of misconstruing of people's character and our intent, and there can be dangerous consequences as a result."

**Mayor Leichty** said on June 24, an angry man who had petitioned the President for a pardon if he killed a Democrat mayor, was stopped by Indiana State police before he reached Mayor Robert Listenberger's home in Plymouth, just 50 miles from Goshen. The **Mayor** said, "Inflammatory language can escalate, particularly towards women in office. So, I want to reiterate. We must protect lawful civic dialogue, even when we passionately disagree, especially when we passionately disagree."

"The Councilors here will tell you that there are many times that we vehemently disagree, but we've made it a priority in our policy to do so respectfully without denigrating each other's character, and without fictionalizing intent behind any of the decisions that we are called to make, particularly those that are difficult."

"So again, I want to say that our Council members continue to show respect and restraint while listening carefully during privilege of the floor. We hear your concerns, but we are staying focused on what we are lawfully permitted and legally allowed to do."

**Mayor Leichty** then reminded speakers, again, to address the Council on issues that are germane to the Council's jurisdiction. She said each speaker would be given up to three minutes, and thanked them in advance for maintaining clarity, mutual respect and purpose in their conversations.

**James Loewen of Goshen** expressed concern about the closure of the City's Recycling Center, 802 North Indiana Ave., in July due to abuse by people from Goshen or outside the area. He wished City officials luck in resolving the issues so the facility can remain open.

**Loewen** said perhaps the City can install more surveillance cameras and when violators are identified, perhaps increase the penalties for offenders – higher fines or perhaps "naming and shaming" offenders. He added, "I think the City deserves it financially. I think recycling has been a benefit from the for the bottom line, and it's also something good for all of us"

**Mayor Leichty** thanked Loewen and said the recycling center has challenged staff. She noted that the City provides curbside recycling for all residents and that most of the people who have used the recycling center are coming from outside the City because Goshen was the last remaining recycling center in the county.

**Mayor Leichty** said the City has an agreement with the county to provide recycling service. She said, "What we did not realize when we signed that agreement with the county was that the other available recycling centers throughout the county were going to immediately close, leaving Goshen ... for managing everybody's recycling."

"Now, while the vast number of people who use the recycling center do so responsibly, those who don't make an extraordinary amount of work and a dangerous amount of work for our City employees, (dumping) everything from dead chickens to bed-bug infested mattresses. And it's taken a herculean effort from our staff to keep up with those who choose to use it irresponsibly."

"And that's why all of the other recycling centers have closed, because we cannot seem to get public cooperation in handling items properly. So, we're continuing to evaluate that we're looking at what options are available to us, but for the time being, we don't plan on opening in the near future until we are able to find an alternative solution."

**Mayor Leichty** said the City added cameras, but the amount of time it took to review the footage and identify people and follow up and issue tickets "has not been commensurate with the time we've increased the fine level. And the increased fines have not prevented people from misbehaving as well."



**Mayor Leichty** said the City also added fencing and considered a pay gate or investing more funds at the site. She said the only feasible management tool would be to provide staffing at all times the recycling center was open and that would be financially impossible for the City, particularly because of impending budget cuts.

"We've made some very earnest efforts to try to accommodate this since I've been in office in 2023, and at this point are just coming up short in spite of the creativity of our team," the **Mayor** said.

In response, **Loewen** asked if the City has had any negotiations with other municipalities about resuming recycling.

**Mayor Leichty** said, "Every facility that I am aware of has simply given up." She said East Goshen Mennonite Church had recycling bins but could not maintain this service with volunteers and closed after two years. However, people continued dumping items on the church's lawn. And she said the same will likely happen at the City's closed recycling facility.

**Council President Weddell** asked if it might be possible to have recycling at the City Environmental Center, which accepts yard waste, is privately managed and has a secure site.

**Mayor Leichty** asked **City Director of Public Works & Utilities Dustin Sailor** to respond to that idea.

**Sailor** said, "We discussed that today. That's been evaluated to some extent. Years ago, the gatehouse was right up by the entrance. It's been moved back toward the actual recycling area for wood products to facilitate and track who goes in and out because the only spot for recycled materials would be up closer towards the gate, and we'd have to move that gatehouse closer to be able to track and monitor."

**Councilor Schrock** said that while the recycling center was behind the East Goshen Mennonite Church, "there was never any dumping outside those containers over there." **Mayor Leichty** said, "That's actually not true. Their volunteers had to go out regularly and clean up the materials there." **Councilor Schrock** said he was surprised to hear that because he visited a few times a week and never saw anything on the ground.

**Councilor Schrock** said he wanted to make sure illegal dumping wasn't just considered an East Goshen problem.

**Mayor Leichty** said, "It's not Goshen residents who are presenting this issue. It's people outside the City who are taking advantage of a helpful resource rates here in the City for illegal dumping." **Council President Weddell** said illegal dumping has a problem everywhere in the county.

**Glenn Null of Goshen** agreed that illegal dumping is problem he has even seen in his neighborhood. He said old mattresses are sometimes dumped outside homes and even at schools. He said he has called police over this issue.

**Null** said he hasn't attended Council meetings lately because the school board meets at the same time, but remembers when Goshen had a Republican mayor – a time "when the City Council actually had their job and they did their job. They didn't give up any of their power to the department heads or the mayor. They took responsibility for what they did ... and they stood up to the mayor."

**Null** added, "I suggest that maybe the Council needs to look at what they really are supposed to do, not what they've degenerated down to. If you don't exercise your power, you lose your power ... I'd like to see it turned back to where you are responsible for what you are, and don't give that power up to anybody."

**Ana Loucks of Goshen** spoke extensively about the privileges some people in Goshen have and others do not. She also called for all people to be treated well. Loucks said: "It is a true privilege to be standing before you today on this weekday, at this time in this building – a building that sparks memories from 10 years ago, when I first experienced the Goshen Police Department in person, sitting in the passenger seat of a car that had just been pulled over."



**Loucks** said, "I had the privilege of not being questioned, while my partner was forced to get out, handcuffed and made to stand behind our car for 20 minutes, as Goshen police, harassed and bombarded him with the same kind of questions: 'Are you sure you're not related to the thief? Are you sure you're not covering for him? Are you sure he's not your cousin or nephew?'"

"You see, my partner doesn't have the same privilege as I do, of being born with far less melanin in his skin, and neither did the kid who stole ... It is a privilege that I was born in the country I reside in, and my belonging is not questioned because I look like I belong. It is a privilege to not have to ask off work in order to be here. It's a privilege that I have transportation that I have in it, and a computer to look the needed information and details of this meeting. 'It's a privilege that English is my first language, and I can fluently read and write a nastily confusing and utterly nonsensical language that just so happens to be the only one this agenda is written in, and the only one spoken in the whole of city meetings. It is a privilege that I am familiar with the formal etiquette, academic and practiced literary language and the silent rules of the type of governance and process that is used in City Council meetings.

**Loucks** continued, "It's a privilege that I went through our democratic system, and held several 30-plus minute meetings with the representative of then-Senator Braun, now, Governor Braun. It's a privilege that my outward appearance made Senator Braun's representative comfortable enough to say things like, 'The thing I hate about Mexicans is their beautiful brown skin and their glowing white teeth.' It is a privilege that I am not used to incredibly racist remarks casually said to me.

"It is a privilege that consequences are usually minor when I do not use the subjectively and arbitrarily correct amount of self-restraint when I communicate my thoughts and feelings to someone

"I mention these privileges, because on the other side of the coin are barriers and if that coin always shows just one side, we cannot begin to understand how our sometimes silent privileges can be silent barriers for someone else. I do not come to you today with the simple goal of venting. You are the faces of our City.

"And it would be my privilege to work with you in breaking down the known and unknown barriers that exist for a large portion of our population – a population that Goshen should be grateful for, and proud of – one that we should all stand beside and support. I would also like to note that clearing barriers and obstacles is the prerequisite. Once the path to City Council is accessible, it is the building of bridges that will truly allow equitable connection."

**Loucks closed with the following:**

"Recently a friend from Palestine told me the story of the Kafiya, which is now seen all over the world as a sign of solidarity. Palestinian farmers wore them in order to keep the sun off their necks and shoulders. Then the Israeli occupation targeted people who wore Kafiyas. And instead of this small population putting away Kafiyas and ending decades-long tradition, everyone wore Kafiyas. Because how can you easily target a farmer in a Kafiya when everyone is wearing a Kayifya?"

"I wonder what is Goshen's Kafiya? How can we stand together as a community made up of human beings and genuinely look out for and support our literal neighbors? Is it possible? I don't know. But I'm really tired of not trying." The **Mayor** thanked Loucks for her comments.

**Peter Miller of Goshen** said, "I just want to say I love public services. I love the public library. I love roads, I love having plumbing, etc., So I just want to voice my full-throated support of any taxes you're able to raise to cover the shortcoming caused by Senate Bill 1 (property tax reduction). I just was reading through the notes and saw it was like an estimated 40% cut to the budget."



**Mayor Leichty** interrupted **Miller** and said he would have an opportunity to voice his support later in the meeting.

**At 6:28 p.m., Mayor Leichty closed the public comment period.**

### **1) Presentation: Induction of the City of Goshen into the Ductile Iron Pipe Century Club**

**Paul Hanson**, the regional director of the Ductile Iron Pipe Research Association (DIPRA), a nonprofit trade association that represents manufacturers of ductile iron pipe and offers recognition to utilities with century old pipe, or cast iron. DIPRA founded the Cast Iron Pipe Century Club in 1947 to publicly recognize utilities that have cast iron pipe that has served for at least 100 years. Hanson said Goshen was joining almost 600 other water utilities to achieve this recognition.

**Hanson** said **City Director of Public Works & Utilities Dustin Sailor** did some research and discovered that the first cast iron water mains in Goshen were installed before 1895. He said an article at that time in the *Goshen Times* noted the installation of 1½ miles of pipe in the downtown core area and another six or seven miles had also been put in primarily to replace wooden water mains. He said the installation was conducted by plumbing professional and a Goshen resident by the name of C.E. Kurtz. He said the records indicated that the majority of those cast iron mains, especially in downtown area that were installed around that time, continue to provide service today.

"Longevity of service such as this can only be achieved by excellence in pipe, design, installation, and operations and maintenance over an extended period of time," **Hanson** said. "Those folks who made the commitment to iron pipe over a century ago made a wise decision that the ratepayers of Goshen are still enjoying today."

**Hanson** said this presentation also allows DIPRA "to recognize the daily commitment of your superintendent of water treatment and sewer, **Marv Shepherd**, and all his fellow engineering and professionals, water professionals, both past and present, in providing the citizens of Goshen with safe, plentiful, and reliable drinking water, something we can't really do without."

**Hanson** presented the City with a plaque welcoming the City of Goshen into the Ductile Iron Pipe Century Club.

### **2) City financial report and budget update (Clerk-Treasurer's Office)**

**Clerk-Treasurer Richard Aguirre delivered a financial and budget update to Councilors.**

#### **BACKGROUND:**

In a July 28, 2025 memorandum to the Common Council, **Deputy Clerk-Treasurer Jeffery Weaver** wrote that he was attaching financial reports summarizing the budget and cash balance performance for Civil City funds included in the 2025 budget, which was approved by the Council in October 2024. These reports were intended to provide a reasonable understanding of the City's financial position. They were unaudited and may require some interpretation.

#### **Fund Balance Report**

This report of the reconciled cash balance of budgeted funds for June 30, 2025, illustrated the City's liquidity position across all funds and demonstrating that each fund maintained a sufficient balance to support budgeted expenditures.

#### **Budget Report – Revenues**

**Weaver** wrote that this page summarized revenue collections for each fund through June 30, 2025, showing progress toward projected revenue levels. Some funds receive the levy in two allotments in June and December (General, Debt Service, MVH, Cumulative Fire, Park & Recreation, Aviation, CCD, Cumulative Sewer).





### **Budget Report – Expenditures**

**Weaver** wrote that this report displayed expenditures incurred to date for each fund, allowing for an assessment of spending trends relative to annual appropriations, with an expected 50% of the budget left at this point in 2025.

### **Budget Report – Expenditures in the General Fund**

**Weaver** also wrote that the last page broke down the General Fund by department, providing a focused view of each department's budget performance to date.

### **SUMMARY OF JULY 28, 2025 COUNCIL DISCUSSION OF CITY FINANCIAL REPORT:**

**Mayor Leichty** invited a presentation from Clerk-Treasurer Aguirre.

**Aguirre** provided an overview of his City financial report and budget update. Key points:

- Deputy Clerk-Treasurer Weaver is on vacation and “wisely chose to go to a place without cell phone service.”
- This financial report shows financial activity through the first half of the year.
- The City is taking in what we should be taking in and spending what we should be spending.
- The fund balance report shows higher revenue and that's because the City received its June levy payment.
- The City will get another levy payment in December, but June is usually higher because many people pay off their entire yearly property tax bills in June.
- The City had a \$111 million cash balance at the end of June, primarily due to the larger levy payment.
- The City had some larger expenditures, including a payment of \$292,763.53 to the Fire Pension Fund and a payment of \$153,553.20 to the Police Pension Fund.
- There are some new budget lines for expenditures that are “zeroed out” due to a lack of activity and will eventually be used to pay bond expenses.
- The final page shows the department expenditures in the General Fund, which shows that a little over 50% of budgets have been spent.
- Variations in the spending are normal, with some departments spending more than 50% and some less.

Noting the variations in department spending, **Mayor Leichty** said the report showed the Community Relations Commission (CRC) has spent 74% of its budget. She said the CRC sponsors two large yearly events, one in the spring and one in the fall, and so a large portion of that budget has already been spent on the first event of the year. The **Mayor** said the two events are the International Women's Day and the Indigenous People's Day Celebration. She said in next year's budget there will be an income line to offset those expenditures. So, she said it should appear differently in future budgets, because the City will have ticket sales for the spring event.

**Council President Weddell** noted that the report actually showed that the CRC has 74% of its budget remaining.

**Mayor Leichty** said, “You're right. So, actually we've spent a lot less.”

**Mayor Leichty** invited a motion from the Council to approve the financial and budget report.

**Councilors Weddell and Riegsecker** made a motion to approve the budget and financial report. **On a voice vote, the motion passed unanimously, a by a 7-0 vote.**





### 3) Ordinance 5230 - Additional Appropriations

**Mayor Leichty called for the introduction of Ordinance 5230, *Additional Appropriations*.** At this point, **Councilor Peel** said she had to recuse herself (because of her employment with Lacasa, one of the intended recipients of one of the proposed appropriations). Councilor Peel left the Council chamber.

**Council President Weddell asked the Clerk-Treasurer to read Ordinance 5230 by title only, which was done. Weddell/Gerber made a motion to approve Ordinance 5230 on First Reading.**

**Council President Weddell** said Ordinance 5230 included an expenditure for Lacasa. He announced that he serves the board of Lacasa, adding "it is an unpaid position, and I have no financial interest in Lacasa."

**Clerk-Treasurer Aguirre** said, "**Councilor Peel** did bring to my attention that there are other items on Ordinance 5230 she would have liked to vote on, so we'll look into making sure that future appropriations or category transfers involving Lacasa are separate so that she can participate."

#### **BACKGROUND:**

**Ordinance 5230, *Additional Appropriations*, was seeking the Common Council's authorization to spend additional and available money from various accounts.** The Mayor and Clerk-Treasurer proposed this ordinance because the Council is the City's fiscal body which authorizes the City's budget and any budget adjustments.

In a July 28, 2025 memorandum to Councilors, **Deputy Clerk-Treasurer Jeffery Weaver** wrote that an appropriation is "permission to spend available money" and is tied to a specific fund. Within a fund there are four spending categories (Personnel, Capital Expenditures, Supplies and Other Services and Charged) and multiple accounts.

**Weaver** wrote that it is possible to get permission to move budgeted spending between accounts and categories, but sometimes the total appropriation within a fund is insufficient for the fund's total spending, due to emergencies, unforeseen circumstances, or budget errors.

In this case, the Mayor and Clerk-Treasurer proposed an additional appropriation because the expenditures are necessary and paying the expenditure might otherwise overspend the budgeted appropriation, **Weaver** wrote.

**Weaver** continued that after Council approval, the Clerk-Treasurer would submit the additional appropriation to the Department of Local Government Finance ("DLGF") for final approval. The DLGF will only approve an additional appropriation if the Clerk-Treasurer proves that the City has cash available for the additional appropriation and the following year's budget. The memo then detailed the new requested appropriations.

**Weaver** explained that the City plans to implement FASTER Asset Fleet Management software to enhance the efficiency and effectiveness of managing its vehicle and equipment assets. This new system will support the Central Garage by maintaining service records and work orders, managing parts and inventory, reporting on asset lifecycles and depreciation, and integrating seamlessly with the City's existing ERP system. The current system—a custom-built platform based on Microsoft Access—is no longer supported and limits the City's ability to maintain and upgrade operations. An appropriation of \$130,000 was requested to cover the installation of the new software, including the full migration of existing data into the new system.

**Weaver** wrote that additional appropriations were needed for the Redevelopment Fund due to an error during the 2025 budget process. Although major expenditure lines were properly entered, the part-time and benefits categories were not correctly submitted to the State's budgeting system. As a result, the personnel costs for the Redevelopment Fund were underbudgeted. Appropriations of \$40,000 for part-time wages and \$34,400 for benefits were requested to fully fund these categories in the Redevelopment Operating Fund for the remainder of the year.



In explaining another appropriation request, **Weaver** wrote Common Council Resolution 2023-02 authorized a forgivable loan of up to \$250,000 to LaCasa, Inc. to support infrastructure improvements for permanent supportive housing owned by Oaklawn Psychiatric Center, Inc. However, the funds were not appropriated at the time the resolution was adopted. As LaCasa has now submitted requests for reimbursement, an appropriation is necessary to fulfill the City's financial commitment outlined in the resolution.

**Weaver** also wrote that the TIF Bond Payment Fund is used to make lease payments to the Bank of New York for the 2015 Redevelopment Authority Lease Rental Bonds. For 2025, the total lease obligation is \$388,000. However, the adopted budget only appropriated \$310,000, which covered the principal portion of the payment but did not include the remaining \$78,000 needed to cover interest or other required components. An additional appropriation of \$78,000 was therefore requested to authorize full payment of the lease obligation for 2025.

Finally, **Weaver** wrote that the City is now obligated to begin payments on the Indiana Avenue Bonds and the East College Avenue Bonds. For both bond issues, the City collects revenue in the appropriate TIF fund and transfers the necessary debt service amount to an account held by the Bank of New York, which serves as the bond trustee. The Bank of New York then disburses the principal and interest payments directly to the bondholders on the City's behalf. In this instance, **Weaver** wrote that the Council is authorizing the Indiana Avenue TIF district to transfer \$58,000 to the Indiana Avenue Bond Payment Fund at the Bank of New York. This appropriation also authorizes the Bond Payment Fund to disburse the upcoming debt service payment.

Similarly, **Weaver** wrote that the Council is appropriating \$604,680 from the East College Avenue TIF district to the corresponding Bond Payment Fund and authorizing \$481,680 of that amount to be used for the current debt service payment. These appropriations reflect current payment obligations. However, it is likely that an additional appropriation will be required near the end of the year to account for debt service transfers scheduled for December. **Weaver** wrote that each affected fund has sufficient cash balances to spend these appropriations. If the ordinance is approved, the Clerk-Treasurer's office will submit necessary information to the DLGF for final approval.

#### **SUMMARY OF JULY 28, 2025 COUNCIL CONSIDERATION & APPROVAL OF ORDINANCE 5230:**

**Mayor Leichty** invited a staff presentation on Ordinance 5230.

**Clerk-Treasurer Aguirre** told Councilors there are four main budget spending areas – personal services, supplies, services and charges and capital outlays. He said when there was a need by the departments to spend more in one area than they had originally planned, they have to come to the Council for an additional appropriation.

**Aguirre** said Ordinance 5230 listed the requested appropriations and the department heads present could explain the requested additional appropriations. He said one that was noteworthy was \$130,000 requested by the Central Garage for software. Aguirre said **City Fleet Manager Carl Gaines** could explain this appropriation.

**Gaines** said the current software is 19 years old, the department has outgrown it and needs something different. After considering the options, Gaines said the one chosen is expensive to implement, but it has a reasonable annual fee and does everything needed. In response to a question from the **Mayor**, **Gaines** said the Central Garage has 830 assets and the fleet is valued at \$24.9 million.

**Mayor Leichty** said the fleet includes everything from trimmers to excavators, to dump trucks, to plows, to fire trucks, to ambulances, to police vehicles. It is mostly, by and large, vehicles and work trucks. Gaines said, "Everything has just escalated in prices in the last 10 years." He added that the Central Garage has an inventory worth \$250,000 to supply parts for the fleet. And he said the new software will just help track all of that and will be more efficient.



**Mayor Leichty** said the current software is at the end of its life and starting to fail. So, she said that is the Central Garage is bringing this request to the Council along with the other requested appropriations.

**Mayor Leichty** asked if Councils had any questions.

**Clerk-Treasurer Aguirre** said his office took responsibility for one of the requested appropriations. He said of the hundreds of budget lines that had to be entered for the 2025 budget, the Clerk-Treasurer's Office understated the amount of part-time wages and benefits requested for Redevelopment, so an additional appropriation is requested. He said the appropriation for Lacasa is for a major project for which the funds were approved by the Council but not yet appropriated.

**Councilor Riegsecker** asked the reason for the bond payments. **Aguirre** said those appropriations were for upcoming bond payments. He added, "We need the money to have in our accounts" for two payments.

**Councilor Riegsecker** asked why the City didn't already have those payments in the budget. **Aguirre** said "because we don't know exactly what they're going to be and because there are additional costs beyond the bond itself that we have to pay. So, they'll tell us, like in June, this is how much you have to pay."

**Mayor Leichty** asked **City Redevelopment Director Becky Hutsell** if she wanted to comment.

**Hutsell** said, "I will note that we receive two TIF payments annually. Typically, the first one is received the last week of June, and then the second one is received the third or fourth week of December, and from those payments we make a 100% payment. Whatever they pay in, we pay back as that bond payment.

"They built out a little quicker than we anticipated. We're still trying to figure out exactly where those are coming in at. We are just reaching the point where payments are due for Indiana Avenue, we built in a few years of capitalized interest. Same thing with Brinkley's project. And so, this is our first go around with the economic development revenue bonds. We are only paying out the money that comes in.

"But again, the State is changing the way that certain things are assessed. So, we don't even know exactly what to plan for Indiana Avenue and Brinkley. It's a matter of how much they're assessing; is a building fully complete, or is it just 50%? So, we're at the mercy of the Assessor's Office and what they actually charge and then how much we're putting towards the payment based on what we receive. And we have about two weeks to figure it out.

"So, we have been working closely with Clerk-Treasurer's office to figure out the best way to plan ahead for these, so that we can make the payments as soon as they come in, so that we don't end up with this into the next year situation. So, we're learning as we go."

**Council President Weddell** said the City could set aside more than ultimately needed, and then would have as surplus. Either way, he said "it's a straight pass through. So, we're not going to pay more than what's coming in."

**At 6:48 p.m., Mayor Leichty invited questions from members of the audience. There were none.**

**On a voice vote, Councilors unanimously passed Ordinance 5230, Additional Appropriations, on First Reading by a 6-0 margin, with all Councilors present voting "yes," at 6:48 p.m. Councilor Peel was not present for the vote.**

**Councilors gave unanimous consent to proceed with Second Reading of Ordinance 5230.**



Mayor Leichty called for the introduction of Ordinance 5230, *Additional Appropriations*, on Second Reading. Council President Weddell asked the Clerk-Treasurer to read Ordinance 5230 by title only, which was done. Weddell/Nisley made a motion to approve Ordinance 5230 on Second Reading.

Mayor Leichty invited questions or comments from Councilors or the audience. There were none.

**On a voice vote, Councilors unanimously passed Ordinance 5230, *Additional Appropriations*, on Second Reading by a 6-0 margin, with all Councilors present voting “yes,” at 6:48 p.m. Councilor Peel was not present for the vote.**

After the vote Councilor Peel returned to her seat in the Council Chamber.

#### 4) Resolution 2025-15 - A Resolution Providing for the Transfer of Appropriations

Mayor Leichty called for the introduction of Resolution 2025-15, *A Resolution Providing for the Transfer Of Appropriations*. Council President Weddell asked the Clerk-Treasurer to read Resolution 2025-15 by title only, which was done.

**Weddell/Schrock made a motion to approve Resolution 2025-15.**

#### **BACKGROUND:**

**Resolution 2025-15 would authorize the transfer of appropriations between major spending categories within specific City funds – from one category to another.**

In a July 28, 2025, 2024 memorandum to the Common Council, **Deputy Clerk-Treasurer Jeffery Weaver** wrote that **Resolution 2024-15** would authorize transfers necessary to ensure that City departments can meet their operational needs while staying within the legal appropriation limits set by the adopted budget.

**Weaver** wrote that the transfers do not increase overall spending but instead reallocate existing budget authority between categories such as Personal Services, Supplies, Services & Charges, and Capital Outlays. He indicated this flexibility is essential to adapt to evolving departmental needs as actual expenditures vary throughout the year.

Under Indiana law and Department of Local Government Finance (DLGF) guidance, the Common Council must approve any transfers between major appropriation categories. This resolution formalizes those adjustments, allowing departments to continue essential services and maintain compliance with state reporting requirements.

**Weaver** wrote that once approved, the Clerk-Treasurer's Office will update the City's financial records and notify affected departments of the adjustments. These transfers are routine and help ensure that each fund remains properly aligned with the City's operational priorities. Category transfers does not require notification to the State.

#### **SUMMARY OF July 28, 2025 COUNCIL CONSIDERATION & APPROVAL OF RESOLUTION 2025-15:**

**Mayor Leichty invited a presentation about Resolution 2025-15 from the Clerk-Treasurer.**

**Clerk-Treasurer Aguirre** said Resolution 2025-15 was a common request, just a category transfer. He explained there are four main spending categories – Personal Services, Supplies, Services & Charges, and Capital Outlays.

**Aguirre** said when departments have more need in one category or another, the Clerk-Treasurer's Office is required to bring those to the Council after departments request a transfer.



Aguirre introduced a revised resolution, which was distributed to Councilors before the meeting. The amended resolution included an added/needed Legal Department transfer of \$11,075 from Personnel Services, Legal/Insurance, to Professional Services, Legal/Other Services & Charges (EXHIBIT #1)

Council President Weddell/Councilor Nisley made a motion to replace the version of Resolution 2025-15 in the council packet to the copy of the resolution provided to Councilors at the meeting, noting that it includes an added/needed Legal Department transfer of \$11,075. **On a voice vote, the motion passed 7-0.**

Aguirre said if Councilors had any specific questions, it would be more efficient to ask department heads.

Mayor Leichty invited questions or comments from the audience. There were none.

At 6:51 p.m., Mayor Leichty invited questions from members of the audience. There were none. Councilors indicated they were ready to vote.

**On a voice vote, Councilors unanimously passed Resolution 2025-15, A Resolution Providing for the Transfer Of Appropriations, by a 7-0 margin, with all Councilors voting yes, at 6:51 p.m.**

5) Ordinance 5226 - Approving the Financing for the Purchase of a Combination Sewer Jetter Rodder Truck through U.S. Bancorp Government Leasing and Finance, Inc.

Mayor Leichty called for the introduction of Ordinance 5226, *Approving the Financing for the Purchase of a Combination Sewer Jetter Rodder Truck through U.S. Bancorp Government Leasing and Finance, Inc.*

Council President Weddell asked the Clerk-Treasurer to read Ordinance 5226 by title only, which was done. Weddell/Schrock made a motion to approve Ordinance 5226 on First Reading.

#### **BACKGROUND:**

Ordinance 5226 would approve and authorize the financing for the purchase of a combination Sewer Jetter Rodder Truck through U.S. Bancorp Government Leasing and Finance, Inc. According to Ordinance 5226:

- The City's Water and Sewer Utility is purchasing a new combination sewer jetter rodder truck for a purchase price of \$585,977;
- The City's Water and Sewer Utility wishes to make an initial down payment of \$120,000 due at closing and finance the amount of \$336,477 through U.S. Bancorp Government Leasing and Finance, Inc.
- The City's Water and Sewer Utility will be obligated under the terms of Property Schedule No.6 to a certain Master Tax-Exempt Lease/Purchase Agreement, attached hereto and made a part hereof, to make five annual payments of \$74,839.90, at an interest rate of 4.41% with the first payment due Jan. 30, 2026.

If Ordinance 5226 was approved by the Council, it would be ordained that the financing of the purchase of a combination sewer jetter rodder truck through U.S. Bancorp Government Leasing and Finance, Inc. pursuant to Property Schedule No.6 to a certain Master Tax-Exempt Lease/Purchase Agreement was approved.





## **SUMMARY OF JULY 28, 2025 COUNCIL CONSIDERATION & APPROVAL OF ORDINANCE 5226:**

**Mayor Leichty invited a staff presentation on Ordinance 5226.**

**City Attorney Bodie Stegelmann** said the City Water and Sewer Utility needs a new jetter rodder truck, whose trade name is Vector and which sweeps out catch basins. The purchase amount of that vehicle is \$585,977.

**Stegelmann** said the vendor is providing a trade-in allowance of \$130,000, so there's a balance to be financed or paid and the Water and Sewer Utility would like to pay that over five years. And in order to finance a purchase like this, Council approval is required.

**Stegelmann** said there will be a down payment of \$120,000 with the balance of \$336,477 being financed. That would be paid over five years at an interest rate of 4.4 1%. He said this would be substantially the same arrangement the City used when it purchased its last similar vehicle.

**Mayor Leichty invited questions or comments from the Council.**

In response to a question from **Councilor Schrock**, **Stegelmann** said the payments would be annual. He said the payment would be \$74,839.90.

**Council President Weddell** asked about the leasing terms. **Stegelmann** said the City will own the truck at the end of the lease.

**Councilor Gerber** asked the year of the truck being traded. **Stegelmann** said 2016.

In response to a comment from **Council President Weddell** about the lifespan of such trucks, **City Director of Public Works & Utilities Dustin Sailor** said, "We're dealing with dirt, mud, sewage, and we're pumping that through the truck continuously. A lot of wear happens on the equipment."

**Mayor Leichty invited additional questions from the Council. There were none.**

**At 6:54 p.m., Mayor Leichty invited questions from members of the audience. There were none.**

**On a voice vote, Councilors unanimously passed Ordinance 5226, Approving the Financing for the Purchase of a Combination Sewer Jetter Rodder Truck through U.S. Bancorp Government Leasing and Finance, Inc, on First Reading by a 7-0 margin, with all Councilors voting "yes," at 6:54 p.m.**

**Councilors gave unanimous consent to proceed with Second Reading of Ordinance 5226.**

**Mayor Leichty called for the introduction of Ordinance 5226, Approving the Financing for the Purchase of a Combination Sewer Jetter Rodder Truck through U.S. Bancorp Government Leasing and Finance, Inc., on Second Reading. Council President Weddell asked the Clerk-Treasurer to read Ordinance 5226 by title only, which was done.**

**Weddell/Nisley made a motion to approve Ordinance 5226 on Second Reading.**

**Mayor Leichty invited questions or comments from Councilors or the audience. There were none.**

**On a voice vote, Councilors unanimously passed Ordinance 5226, Approving the Financing for the Purchase of a Combination Sewer Jetter Rodder Truck through U.S. Bancorp Government Leasing and Finance, Inc, on Second Reading by a 7-0 margin, with all Councilors voting "yes," at 6:55 p.m.**





6) Ordinance 5224, An Ordinance to Amend Ordinance PC 90-41, known as the Meijer PUD, Passed and Adopted by the Board of County Commissioners of Elkhart County, on the 17th day of September 1990 Mayor Leichty called for the introduction of Ordinance 5224, *An Ordinance to Amend Ordinance PC 90-41, known as the Meijer PUD, Passed and Adopted by the Board of County Commissioners of Elkhart County, Indiana, on the 17th day of September 1990.* Council President Weddell asked the Clerk-Treasurer to read Ordinance 5224 by title only, which was done.

Weddell/Nisley made a motion to approve Ordinance 5224 on First Reading.

#### **BACKGROUND:**

**Ordinance 5224 would amend Ordinance PC 90-41, known as the Meijer PUD, passed and adopted by the Board of County Commissioners of Elkhart County, Indiana, on the 17th day of September 1990.**

In a July 28, 2025 memorandum to the Common Council, **City Planning & Zoning Administrator Rhonda Yoder** wrote that the Goshen Plan Commission met on June 17, 2025, in regular session, and considered a request for a Planned Unit Development (PUD) major change and PUD preliminary site plan approval to permit a bank with drive-through on an undeclared outlot, with the outlot proposed without street frontage and with access via easements, for the subject property generally located at 4522 Elkhart Road, Lot 1 of Meijer Subdivision, and zoned Commercial B-3PUD (Planned Unit Development), part of the Meijer PUD, with the following outcome:

**Forwarded to the Goshen Common Council with a favorable recommendation by a vote of 8-0.**

**Yoder wrote that the Plan Commission's recommendation was based upon the following and with the following conditions:**

1. The proposed outlot development for a bank with drive-through is consistent with the overall Meijer PUD and prior outlot approvals.
2. The proposed outlot is approved without street frontage and with access via easements.
3. The approved preliminary site plan is PUD Preliminary Site Plan, Amendment to Meijer PUD, Sheets 1 and 2, prepared by Abonmarche and dated 6/01/25, subject to final review by all City departments.
4. Signs shall meet Zoning Ordinance requirements, with one freestanding monument sign permitted and with allowed wall sign area determined by the signable wall area on the building façade where each sign is located.
5. Landscaping shall meet Zoning Ordinance requirements, including landscaped area for the freestanding sign and street trees. The number of required street trees will be calculated using the lot line length adjacent to grass areas and spacing of 50 feet, with large species and diverse species (minimum of three different species) required.
6. Subdivision approval shall occur, with a recorded plat on file, before a zoning clearance/building permit is issued.
7. PUD final site plans, including a detailed landscape plan, shall be submitted for the outlot and for the modified Meijer site and approved before a zoning clearance form/building permit is issued, and may be reviewed by Staff on behalf of Plan Commission.
8. Site plan approval by Goshen City Engineering is required for site drainage, post construction, site utilities and right-of-way access, as applicable, before a zoning clearance/building permit is issued.

**Yoder also wrote that prior to the Plan Commission meeting, the City Planning office received no inquiries related to the request, and at the Plan Commission meeting, no comments/questions were received during the public hearing.**



**According to Ordinance 5224, Meijer Stores Limited Partnership, First Federal Savings Bank, and Abonmarche submitted an application on May, 28 2025 to allow a major change to a previously approved Planned Unit Development (Overlay).**

**If the Common Council approved Ordinance 5224, Ordinance PC 90-41 would be amended as follows:**

1. In addition to requirements established in Ordinance PC 90-41, additional requirements are established by this Ordinance.
2. That the Goshen Plan Commission did after a public hearing determine the amendment to be a major change.
3. The proposed outlot development for a bank with drive-through is consistent with the overall Meijer PUD and prior outlot approvals.
4. The proposed outlot is approved without street frontage and with access via easements.
5. The approved preliminary site plan is PUD Preliminary Site Plan, Amendment to Meijer PUD, Sheets 1 and 2, prepared by Abonmarche and dated 6/01/25, subject to final review by all City departments.
6. Signs shall meet Zoning Ordinance requirements, with one freestanding monument sign permitted and with allowed wall sign area determined by the signable wall area on the building façade where each sign is located.
7. Landscaping shall meet Zoning Ordinance requirements, including landscaped area for the freestanding sign and street trees. The number of required street trees will be calculated using the lot line length adjacent to grass areas and spacing of 50 feet, with large species and diverse species (minimum of three different species) required.
8. Subdivision approval shall occur, with a recorded plat on file, before a zoning clearance/building permit is issued.
9. PUD final site plans, including a detailed landscape plan, shall be submitted for the outlot and for the modified Meijer site and approved before a zoning clearance form/building permit is issued, and may be reviewed by Staff on behalf of Plan Commission.
10. Site plan approval by Goshen City Engineering is required for site drainage, post construction, site utilities and right-of-way access, as applicable, before a zoning clearance/building permit is issued.

#### **SUMMARY OF JULY 28, 2025 COUNCIL CONSIDERATION & APPROVAL OF ORDINANCE 5224:**

**Mayor Leichty invited a staff presentation on Ordinance 5224.**

**City Planning & Zoning Administrator Rhonda Yoder** Rhonda Yoder said she was bringing to the Council a recommendation from Plan Commission from its June 17 meeting – a planned unit development major change and preliminary site plan approval for a bank with a drive through on an undeclared outlot with the outlot proposed without street frontage and with access via easements. She said this was for a property at 4522 Elkhart Road. Yoder said this request was being forwarded to the Council with a favorable recommendation, by an 8-0 vote.

**Yoder** said the proposed outlot development was consistent with the overall Meyer Planned Unit Development (PUD) and with prior outlot approvals. She noted on was approved without street frontage and with access via easements and a few conditions listed related to the approved preliminary site plan – signs, landscaping, the need for subdivision approval after this approval is in place and approval of PUD final site plans.

**Mayor Leichty invited Council questions for Yoder. There were none.**

**At 6:58 p.m., Mayor Leichty invited questions from members of the audience. There were none.**



Mayor Leichty asked if Councilors were ready to vote. They indicated that they were.

**On a voice vote, Councilors unanimously passed Ordinance 5224, *An Ordinance to Amend Ordinance PC 90-41, known as the Meijer PUD, Passed and Adopted by the Board of County Commissioners of Elkhart County, Indiana, on the 17th day of September 1990, on First Reading by a 7-0 margin, with all Councilors voting “yes,” at 6:58 p.m.***

Councilors gave unanimous consent to proceed with Second Reading of Ordinance 5224.

Mayor Leichty called for the introduction of Ordinance 5224, *An Ordinance to Amend Ordinance PC 90-41, known as the Meijer PUD, Passed and Adopted by the Board of County Commissioners of Elkhart County, Indiana, on the 17th day of September 1990, on Second Reading.* Council President Weddell asked the Clerk-Treasurer to read Ordinance 5224 by title only, which was done.

Weddell/Nisley made a motion to approve Ordinance 5224 on Second Reading.

At 6:59 p.m., Mayor Leichty invited questions from Councilors or members of the audience. There were none.

**On a voice vote, Councilors unanimously passed Ordinance 5224, *An Ordinance to Amend Ordinance PC 90-41, known as the Meijer PUD, Passed and Adopted by the Board of County Commissioners of Elkhart County, Indiana, on the 17th day of September 1990, on Second Reading by a 7-0 margin, with all Councilors voting “yes,” at 6:59 p.m.***

7) Resolution 2025-14 - A Resolution of the Goshen Common Council regarding approval of various revised allocation provisions and expansion of Southeast Housing Allocation Area and Consolidated River Race/US 33 Allocation Area

Mayor Leichty called for the introduction of Resolution 2025-14, *A Resolution of the Goshen Common Council regarding approval of various revised allocation provisions and expansion of Southeast Housing Allocation Area and Consolidated River Race/US 33 Allocation Area.* Council President Weddell asked the Clerk-Treasurer to read Resolution 2025-14 by title only, which was done.

**Weddell/Lederach made a motion to approve Resolution 2025-14.**

#### **BACKGROUND:**

Resolution 2025-14 would approve various revised allocation provisions and expansions of the Southeast Housing Allocation Area and Consolidated River Race/US 33 Allocation Area.

In a July 28, 2025, 2024 memorandum to the Common Council, City Redevelopment Director Becky Hutsell wrote that Resolution 2024-14 would approve “several significant revisions and expansions” relating to tax increment financing (TIF) allocation areas in the City of Goshen. Hutsell said these changes reflect updates to long-standing economic development areas and their associated plans, enabling the City to support infrastructure, public safety, and educational investments across designated redevelopment zones.



**Hutsell said the following key actions would be approved by passage of Resolution 2025-14:**

### **1. Expansion of Allocation Areas**

#### Southeast Housing Allocation Area

Three parcels would be added to this TIF district:

- Parcel 20-11-27-426-038.000-015
- Parcel 20-11-27-426-039.000-015
- Parcel 20-11-27-326-008.000-015

These additions are intended to support housing development initiatives in the Southeast region.

#### Consolidated River Race/US 33 Allocation Area

This area is expanded by incorporating multiple parcels as listed in Exhibit A of Amending Declaratory Resolution No. 09-2025.

### **2. Revisions to Allocation Provision Expiration Dates**

Expiration dates for the following allocation areas have been revised:

- 2004 and 2007 Keystone I Expansion Allocation Areas
- 2004 and 2006 Century Drive Expansion Allocation Areas
- Southeast Allocation Area and Expanded Southeast Allocation Area
- 2004, 2005, and 2006 River Race Expansion Allocation Areas
- North US 33 Allocation Area
- Downtown Allocation Area
- Consolidated River Race/US 33 Allocation Area
- 2013 Consolidated Expansion I and II Allocation Areas
- Lippert/Dierdorff Allocation Area

### **3. Expanded Authorized Expenditures**

The amendments also allow for new categories of expenditures:

Public Safety Services: Revenues may now be allocated toward both capital and operational expenses for police and fire departments, including the construction of a fire station.

Educational and Training Programs: Funds may be directed to eligible entities for programs as outlined in Indiana Code 36-7-25-7.

#### **Legal and Procedural Compliance**

- The resolution aligns with IC 36-7-14-41(c), requiring Common Council approval for any expansion of economic development area boundaries.
- The Council's approval follows the recommendations of the Redevelopment Commission and Plan Commission and reflects amendments made through Declaratory Resolutions adopted between February and April 2025.

#### **Conclusion**

**“Resolution No. 2025-14 represents a continued commitment by the City of Goshen to enhance its economic development strategies through careful expansion and modernization of existing TIF areas. These updates will support strategic infrastructure investments, affordable housing, public safety, and workforce development throughout key redevelopment zones in the city.”**

A map showing the various allocation areas was attached. Due to the scale, specific boundaries are a bit unclear but this layer will soon be visible on the GIS dashboard that is accessible to Council members.



## **SUMMARY OF July 28, 2025 COUNCIL CONSIDERATION & APPROVAL OF RESOLUTION 2024-14:**

**Mayor Leichty invited a presentation on Resolution 2024-14.**

**Redevelopment Director Becky Hutsell** said before the Councilors was Resolution 2024-14, formal approval for the various Tax Increment Financing (TIF) amendments initially brought to the Council at the end of June – a Plan Commission order stating that this was all in line with the City's Comprehensive Plan,

**Hutsell** said the matter was then the subject of a Redevelopment Commission public hearing in July. No public comments were received and the matter was approved by the Redevelopment Commission.

**Hutsell said the amendments in Resolution 2024-14 accomplish three key things:**

- Authorize two small expansions to the Southeast Housing Allocation Area by adding three peripheral parcels to the Cherry Creek Planned Unit Development (PUD) and subdivision to that TIF area and two small areas to the Consolidated River Race TIF.
- Revise the expiration dates on several of our TIF areas.
- Authorize expanded expenditures to allow for public safety services and educational and training programs.

**Hutsell** said City staff members have been working on these changes with Baker Tilly Municipal Advisers and the Ice Miller law firm and have followed all of the procedural compliance regulations. She asked for approval of the resolution so staff can "continue to do good work throughout all of our various TIF areas here in Goshen."

**Mayor Leichty asked Councilors if they had questions or comments about Resolution 2025-14. They did not.**

**At 7:01 p.m., Mayor Leichty asked if there were any questions or comments about Resolution 2025-14 from audience members. They did not.**

**On a voice vote, Councilors unanimously passed Resolution 2025-14, A Resolution of the Goshen Common Council regarding approval of various revised allocation provisions and expansion of Southeast Housing Allocation Area and Consolidated River Race/US 33 Allocation Area. 14, by a 7-0 margin, with all Councilors voting "yes," at 7:01 p.m.**

### **8) Ordinance 5227-Transfer Control of the City of Goshen's Storm Water Facilities to the Goshen Board of Public Works and Safety**

**Mayor Leichty called for the introduction of Ordinance 5227, *Transfer Control of the City of Goshen's Storm Water Facilities to the Goshen Board of Public Works and Safety*. Council President Weddell asked the Clerk-Treasurer to read Ordinance 5227 by title only, which was done.**

**Weddell/Peel made a motion to approve Ordinance 5227 on First Reading.**

### **BACKGROUND:**

**Ordinance 5227 would transfer control of the City of Goshen's Storm Water Facilities to the Goshen Board of Public Works and Safety.**

**According to Ordinance 5227:**

- Ordinance 4295 established the Department of Stormwater Management which is controlled by a three-member Board of Directors.



- Indiana Code § 8-1.5-3-3(a) provides that the Common Council may adopt an ordinance to provide for the control of the city's storm water facilities by the municipal works board, the board that controls the city's municipally owned utilities.
- The board that controls the city's municipally owned utilities is the Goshen Board of Public Works and Safety.
- The City of Goshen seeks to transfer control of its Department of Stormwater Management to its Board of Public Works and Safety.

**If approved by the Council it would be ordained:**

- **Section 1.** The City of Goshen Department of Stormwater Management established under I.C. 8-1.5-5 and Ordinance 4295 is continued.
- **Section 2.** In accordance with Indiana Code § 8-1.5-3-3(a) and (b), the control of the City of Goshen's storm water facilities shall be transferred from the three-member Board of Directors of the Department of Stormwater Management established under Ordinance 4295 to the Goshen Board of Public Works and Safety. The transition of control from the Board of Directors of the Department of Stormwater Management to the Board of Public Works and Safety shall be effective upon the adoption of this ordinance – no special procedure for transition is necessary, as three (3) members of the Board of Public Works and Safety comprised the Board of Directors of the Department of Stormwater Management at the time of consideration of this ordinance.
- **Section 3.** The Board of Public Works and Safety has the powers and duties prescribed by Indiana Code § 8-1.5-3-4(a), and Indiana Code § 8-1.5-5-6, as amended from time to time.
- **Section 4.** The provisions of Indiana Code 8-1.5-5, as amended from time to time, are hereby adopted by reference.
- **Section 5.** All ordinances and parts of ordinances, specifically including Ordinance 4295, inconsistent or in conflict with the terms of this ordinance are repealed to the extent of the inconsistency or conflict.
- **Section 6.** This ordinance shall be in full force and effect from and after its passage, approval, and adoption according to the laws of the State of Indiana.

**SUMMARY OF JULY 28, 2025 COUNCIL CONSIDERATION & APPROVAL OF ORDINANCE 5227:**

**Mayor Leichty described the purpose of Ordinance 5277 and related Ordinance 5278.**

The **Mayor** said that the Board of Works & Safety meets at the same time as the Stormwater Board. Due to a procedural element, the Mayor said she has to close the Board of Works meeting and open the Stormwater Board meeting and then close the Stormwater meeting and go back to the Board of Works meeting.

**Mayor Leichty** said, "What I would like to do is just have a combined Board of Public Works and Stormwater Board since it is the same people and not have to go through the procedural rigmarole. So, the two ordinances that you have before you are essentially facilitating what seems like a simple process of merging those two boards who already meet at the same time and combining them into one board. But because the stormwater ordinance that we adopted earlier this year references the Stormwater Board as a stand-alone board, all of the instances where it says Stormwater Board had to be modified in the Stormwater Ordinance.

"So, what is before you is trying to simplify our government by having one combined board that's already meeting at the same time as another board with largely the same people. There would be two people who are currently on the Board of Works who would be added to this combined board of the Stormwater Board. But for all intents and purposes it's one board already. So, that is the background information in regard to this board."





**Mayor Leichty invited questions or comments from Councilors.**

**Clerk-Treasurer Aguirre** said "Mayor, if I could just say two other advantages to this is that the Stormwater Board can't operate if two members of the (three-member) Stormwater Board are absent. The Board of Works can function with three members. So, there has been, I think, once, when there were two Stormwater Board members were absent. This will allow that function to continue. and this will simplify the minutes."

**Council President Weddell** joked, "So, you have an ulterior motive, Mr. Aguirre? That's okay."

**Mayor Leichty invited further comments from Councilors. There were none.**

**At 7:04 p.m., the Mayor invited questions of comments from the public.**

**Glenn Null of Goshen** said his comments would echo what he said during Privilege of the Floor about power being concentrated in the Mayor and City Department heads. Null said, "All of a sudden, you're starting to merge a bunch of these committees together, and power is now being transformed into one or two groups ... It's kind of like if you've been around me enough at meetings to know that I've always said, there's a hundred people that run a City. That's, you know, the president of this bank or who runs the hospital or somebody on the school board. Now we're getting to the point where now who runs the city itself, government wise, it's going to be a handful ... the Board of Works."

**Null** continued, "And I can't remove the Board of Works because I don't vote for them. I've always said the Board of Works is somebody that says 'yes.' In government we don't need people that just say 'yes.' We need people that question. You start putting all these boards together, and then 10 people are running everything. I have a concern about that because the whole purpose of having multiple boards is to have diversity."

**Null** said the City needs to have a wide range of people serving and he would prefer separate boards.

**Mayor Leichty** responded, "Your point is well taken. I will say, if you've ever met (Board of Works member) **Mike Landis**, you know that these things are not simply passed without a lot of scrutiny."

**Nicholas Sanger of Goshen** asked about the different responsibilities of the two boards, saying he wondered if they had overlapping or different duties.

**Mayor Leichty** said, "It's a complete overlap. So, the Board of Public Works handles all water and wastewater as well as street infrastructure (issues). So, the Board of Works is already hearing those requests from the Director of Public Works during the Board of Works meetings. Then we pause, and the same Director of Public Works, or sometimes the Stormwater Coordinator, will present an item that is also part of the public works system of the City and then we'll go back to the agenda. So, it is already part of the same purview of the Board of Public Works."

**Mayor Leichty** added, "I'm not sure the history of how it became a separate board, but it's the same people that are presenting at the same meeting. It's just that we have to hit the gavel, log out of one meeting, log into the other meeting, and then we go back to the to complete the agenda of the Board of Public Works, which is why they meet at the same time with mostly the same people, because they're hearing about public works initiatives, and stormwater is an important component of that, but it's held separately."

At the request of **Council President Weddell**, **Mayor Leichty** clarified the composition of the Board – five people serve on the Board of Works and two of those also serve on the Stormwater Board.



Affirming the Comment by the **Clerk-Treasurer**, the **Mayor** said, "A board of three is a pretty small board, and so if two people have to be absent, we cannot hear any of the stormwater content. So, it would be nice to have a little bit more flexibility."

**Council President Weddell** said, "Then you're going to have more people that vote on stormwater issues than you would otherwise, which could in theory bring more discussion and contemplation ... I will also say that the Mayor is one that appoints all of those members. As Council members, we don't appoint anyone"

**Councilor Gerber** said, "I will add, **Councilor Riegsecker** and I sit in a lot of the Board of Works meetings, and there are some quite robust discussions, so there's no lack of questioning of what's going on."

**Council President Weddell** said, "Mr. Landis comes overly prepared, and I say that in a very positive way. He takes his position ... very seriously."

**Mayor Leichty** asked if **Councilors** were ready to vote. They indicated that they were.

**On a voice vote, Councilors unanimously passed Ordinance 5227, *Transfer Control of the City of Goshen's Storm Water Facilities to the Goshen Board of Public Works and Safety*, on First Reading by a 7-0 margin, with all Councilors voting "yes," at 7:11 p.m.**

**Councilors** gave unanimous consent to proceed with Second Reading of Ordinance 5227.

**Mayor Leichty** called for the introduction on Second Reading of Ordinance 5227, *Transfer Control of the City of Goshen's Storm Water Facilities to the Goshen Board of Public Works and Safety*. Council President Weddell asked the Clerk-Treasurer to read Ordinance 5227 by title only, which was done. Weddell/Peel made a motion to approve Ordinance 5227 on Second Reading.

**Mayor Leichty** invited questions or comments from **Councilors** or the audience. There were none.

**On a voice vote, Councilors unanimously passed Ordinance 5227, *Transfer Control of the City of Goshen's Storm Water Facilities to the Goshen Board of Public Works and Safety*, on Second Reading by a 7-0 margin, with all Councilors voting "yes," at 7:11 p.m.**

#### **9) Ordinance 5228 - City of Goshen Stormwater Management Ordinance**

**Mayor Leichty** called for the introduction of Ordinance 5228, *City of Goshen Stormwater Management Ordinance*. Council President Weddell asked the Clerk-Treasurer to read Ordinance 5228 by title only, which was done.

Weddell/Peel made a motion to approve Ordinance 5228 on First Reading.

#### **BACKGROUND:**

Ordinance 5228 would make revisions to the City Stormwater Management Ordinance to reflect the transfer of the control of the city's stormwater facilities from the three-member Stormwater Board to the Board of Public Works and Safety.



In a July 28, 2025 memorandum to the Common Council, **City Legal Compliance Administrator Shannon Marks** wrote that with the transfer of control of the City's storm water facilities to the Goshen Board of Public Works and Safety under Ordinance 5227, it was also necessary to revise the City of Goshen Stormwater Management Ordinance so that reference is made to the correct governing board.

**Marks** wrote that all prior references to "City of Goshen's Stormwater Board," "City of Goshen Stormwater Board," "Goshen Stormwater Board," "Stormwater Board," "City of Goshen's Board of Public Works and Safety and Stormwater Board," "City of Goshen Board of Public Works and Safety and Stormwater Board," and "Goshen Board of Public Works and Safety and Stormwater Board" have been changed to "Goshen Board of Public Works and Safety" or "Board."

In addition, **Marks** wrote it was necessary to make corrections to some cross references, along with some other additions and deletions to language. Rather than providing the entire Stormwater Management Ordinance showing all changes, below was a summary of the changes, with the exception of corrections to spelling, capitalization and punctuation:

**According to Ordinance 5228:**

- The City of Goshen Stormwater Management Ordinance was passed Dec. 16, 2024, and adopted Dec. 17, 2024, by Ordinance 5209.
- The Goshen Common Council has passed an ordinance to transfer the control of the City of Goshen's stormwater facilities from the three-member Board of Directors of the Department of Stormwater Management and grant the control to the Goshen Board of Public Works and Safety by Ordinance 5227.
- The transfer of control to the Goshen Board of Public Works and Safety has necessitated revisions to the City of Goshen Stormwater Management Ordinance.
- Additional revisions to the City of Goshen Stormwater Management Ordinance are also necessary.

**If approved by the Council it would be ordained:**

- (1) The attached City of Goshen Stormwater Management Ordinance is adopted in its entirety.
- (2) Ordinance 5209 is hereby repealed as of the effective date of this Ordinance. All other ordinances and parts of ordinances inconsistent or in conflict with the terms of this Ordinance are repealed to the extent of the inconsistency or conflict. All Ordinances, or parts thereof, not inconsistent or in conflict with this Ordinance shall remain in full force and effect.
- (3) The repeal by this Ordinance of any other ordinance does not affect any rights or liabilities accrued, penalties incurred or proceedings begun prior to the effective date of this Ordinance. Those rights, liabilities, and proceedings are continued and penalties shall be imposed and enforced under such repealed ordinance as if this Ordinance had not been adopted.
- (4) The provisions of this Ordinance are severable, and the invalidity of any phrase, clause or part of this Ordinance shall not affect the validity or effectiveness of the remainder of the Ordinance.
- (5) This Ordinance shall be in full force and effect from and after its passage, approval and adoption according to the laws of the State of Indiana.

**SUMMARY OF JULY 28, 2025 COUNCIL CONSIDERATION & APPROVAL OF ORDINANCE 5228:**

**Earlier in the meeting. Mayor Leichty explained the purpose of Ordinance 5228, which was companion legislation to Ordinance 5227, which had just been approved.**



Mayor Leichty invited questions or comments from Councilors. There were none.

At 7:12 p.m., Mayor Leichty invited questions from members of the audience. There were none.

Mayor Leichty asked if Councilors were ready to vote. They indicated that they were.

**On a voice vote, Councilors unanimously passed Ordinance 5228, *City of Goshen Stormwater Management Ordinance*, on First Reading by a 7-0 margin, with all Councilors voting “yes,” at 7:12 p.m.**

Councilors gave unanimous consent to proceed with Second Reading of Ordinance 5228.

Mayor Leichty called for the introduction of Ordinance 5228, *City of Goshen Stormwater Management Ordinance*, on Second Reading. Council President Weddell asked the Clerk-Treasurer to read Ordinance 5228 by title only, which was done.

Weddell/Peel made a motion to approve Ordinance 5228 on Second Reading.

Mayor Leichty invited questions or comments from Councilors or the audience. There were none.

**On a voice vote, Councilors unanimously passed Ordinance 5228, *City of Goshen Stormwater Management Ordinance*, on Second Reading by a 7-0 margin, with all Councilors voting “yes,” at 7:13 p.m.**

10) Ordinance 5229 - An Ordinance Imposing a Municipal Wheel Tax and Municipal Vehicle Excise Tax and Creating the City of Goshen Municipal Wheel Tax Fund and the City of Goshen Municipal Surtax Fund  
Mayor Leichty called for the introduction of Ordinance 5229, *An Ordinance Imposing a Municipal Wheel Tax and Municipal Vehicle Excise Tax and Creating the City of Goshen Municipal Wheel Tax Fund and the City of Goshen Municipal Surtax Fund*. Council President Weddell asked the Clerk-Treasurer to read Ordinance 5229 by title only, which was done.

Weddell/Lederach made a motion to approve Ordinance 5229 on First Reading.

#### **BACKGROUND:**

Ordinance 5229 would impose a Municipal Wheel Tax and Municipal Vehicle Excise Tax and create the City of Goshen Municipal Wheel Tax Fund and the City of Goshen Municipal Surtax Fund.

#### **According to Ordinance 5229:**

- Indiana Code 6-3.5-11 (the “Wheel Tax Act”) authorizes the Common Council of the City of Goshen, Indiana (“Common Council”) to impose by ordinance an annual municipal wheel tax of not less than Five Dollars (\$5.00) and not more than Forty Dollars (\$40.00) on certain classes of vehicles registered within the City of Goshen;
- I.C. 6-3.5-10 (the “Excise Tax Act”) authorizes the Common Council to impose by ordinance an annual municipal vehicle excise tax (the “Surtax”) at a specific amount of at least Seven and 50/100 Dollars (\$7.50) and not more than Twenty-Five Dollars (\$25.00) on certain vehicles registered in the City;



- The Wheel Tax Act prohibits the Common Council from adopting an ordinance imposing a municipal wheel tax unless the Common Council concurrently adopts an ordinance under I.C. 6-3.5-10 to impose the annual municipal vehicle excise tax;
- The Excise Tax Act prohibits the Common Council from adopting an ordinance imposing a municipal vehicle excise tax unless the Common Council concurrently adopts an ordinance under I.C. 6-3.5-11 to impose the annual municipal wheel tax;
- City of Goshen seeks to concurrently adopt a municipal vehicle excise tax pursuant to I.C. 6-3.5-10 and a municipal wheel tax pursuant to I.C. 6-3.5-11;
- The City of Goshen will not be eligible for Community Crossings Lane Mile Direct Distributions unless it adopts a municipal wheel tax and a municipal vehicle excise tax;
- The City has developed a transportation asset management plan, approved by the Indiana Department of Transportation, that the City will send to the Indiana Bureau of Motor Vehicles and the Department of State Revenue, along with this ordinance, if adopted; and
- The Common Council deems it necessary to impose the annual municipal vehicle excise tax and the annual municipal wheel tax so that it may generate revenue to adequately construct, reconstruct, repair, and maintain the streets and roads under the jurisdiction of the City.

**If approved by the Council it would be ordained:**

**Section 1. Municipal Wheel Tax and Municipal Wheel Tax Fund**

A. Definitions. The definitions set forth in Indiana Code § 6-3.5-11-1, as amended, are incorporated herein by reference and shall apply throughout this Section 1.

B. Imposition and Rate of Municipal Wheel Tax. Effective January 1, 2026, a municipal wheel tax ("Wheel Tax") in the amount of Forty Dollars (\$40.00) shall be imposed on each of the following classes of vehicles registered in the City of Goshen pursuant to I.C. 6-3.5-11, as amended:

1. Buses.
2. Recreational vehicles.
3. Semitrailers.
4. Trailers with a declared gross weight of more than nine thousand (9,000) pounds.
5. Trucks and tractors with a declared gross weight or more than eleven thousand (11,000) pounds.
6. Any other vehicle to which the Wheel Tax applies, pursuant to I.C. § 6-3.5-11-3, as amended.

C. Exempt Vehicles. A vehicle is exempt from the Wheel Tax if the vehicle is:

1. Owned by the State of Indiana;
2. Owned by a state agency of the State of Indiana;
3. Owned by a political subdivision of the State of Indiana;
4. Subject to the annual municipal vehicle excise tax imposed pursuant to I.C. 6-3.5-10;
5. A bus owned and operated by a religious or non-profit youth organization and used to transport persons to religious services or for the benefit of its members;
6. A school bus;
7. A motor vehicle that is funeral equipment and that is used in the operation of funeral services as defined in I.C. § 25-15-2-17; or
8. Any other vehicle exempt from the Wheel Tax under I.C. § 6-3.5-11-4, as amended.



D. Collection of Wheel Tax. The Wheel Tax is due and shall be collected by the Indiana Bureau of Motor Vehicles each year at the time the vehicle is registered.

E. City of Goshen Municipal Wheel Tax Fund. The "City of Goshen Municipal Wheel Tax Fund" is hereby created and shall be a non-reverting fund. The Clerk-Treasurer shall deposit the Wheel Tax revenues received in the City of Goshen Municipal Wheel Tax Fund.

F. Use of Municipal Wheel Tax Fund. The City may only use the Wheel Tax revenues in the Municipal Wheel Tax Fund for the following purposes:

1. To construct, reconstruct, repair, or maintain streets and roads that are under the jurisdiction of the City of Goshen;
2. As a contribution to an authority established under I.C. § 36-7-23;
3. For the City's contribution to obtain a grant from the local road and bridge matching grant fund under I.C. 8-23-30; and
4. Any other use allowed under I.C. 6-3.5-11, as amended.

G. Accounting of Municipal Wheel Tax Fund. On or before October 1st of each year, the Clerk Treasurer shall provide the Mayor and the Common Council an estimate of the Wheel Tax revenues to be received by the City during the next calendar year. The City shall include the estimated Wheel Tax revenues in the City's budget estimate for the next calendar year.

H. Transmittal of Ordinance. The Common Council authorizes the Mayor or the Mayor's designee to provide a copy of this Ordinance and a copy of a letter from the Department of Transportation approving the City of Goshen transportation asset management plan to the Indiana Department of Revenue and to the Indiana Bureau of Motor Vehicles, as required by I.C. § 6-3.5-11-8, as amended.

## **Section 2. Municipal Vehicle Excise Tax and Municipal Surtax Fund.**

A. Definitions. The definitions set forth in Indiana Code § 6-3.5-10-1, as amended, are incorporated herein by reference and shall apply throughout this Section 2.

B. Imposition and Rate of Municipal Vehicle Excise Tax. Effective January 1, 2026, a municipal vehicle excise tax ("Surtax") in the amount of Twenty-five Dollars (\$25.00) shall be imposed on each of the following classes of vehicles registered in the City of Goshen pursuant to I.C. 6-3.5-10, as amended:

1. Passenger motor vehicles.
2. Motorcycles.
3. Motor driven cycles.
4. Collector vehicles.
5. Trailer vehicles with a declared gross weight of 9,000 pounds or less, except for a trailer described in I.C. 6-6-5-0.5(2).
6. Trucks with a declared gross weight of 11,000 pounds or less.
7. Mini-trucks.
8. Military vehicles.
9. Any vehicle that is subject to the vehicle excise tax under I.C. 6-6-5, as amended.

C. Collection of Surtax. The Surtax is due and shall be collected by the Indiana Bureau of Motor Vehicles each year at the time a vehicle is registered.





D. City of Goshen Municipal Surtax Fund. The "City of Goshen Municipal Surtax Fund" is hereby created and shall be a non-reverting fund. The Clerk-Treasurer shall deposit the Surtax revenues received in the City of Goshen Municipal Surtax Fund.

E. Use of Municipal Surtax Fund. The City may only use the Surtax revenues in the City of Goshen Municipal Surtax Fund for the following purposes:

1. To construct, reconstruct, repair, or maintain streets and roads under the jurisdiction of the City of Goshen;
2. For the City's contribution to obtain a grant from the local road and bridge matching grant fund under I.C. 8-23-30; or
3. Any other uses allowed under I.C. 6-3.5-10, as amended.

F. Accounting of Municipal Surtax Tax Fund. On or before October 1st of each year, the Clerk Treasurer shall provide the Mayor and the Common Council an estimate of the Surtax revenues to be received by the City during the next calendar year. The City shall include the estimated Surtax revenues in the City's budget estimate for the next calendar year.

G. Transmittal of Ordinance. The Common Council authorizes the Mayor or the Mayor's designee to provide a copy of this Ordinance and a copy of a letter from the Department of Transportation approving the City of Goshen transportation asset management plan to the Indiana Bureau of Motor Vehicles, as required by I.C. § 6-3.5-10-6, as amended.

### **Section 3. Other Ordinances.**

All ordinances and parts of ordinances inconsistent or in conflict with the terms of this Ordinance are repealed to the extent of the inconsistency or conflict.

### **Section 4. Severability.**

The provisions of this Ordinance are severable, and the invalidity of any phrase, clause, or part of this Ordinance shall not affect the validity or effectiveness of the remainder of the Ordinance.

### **Section 5. Effective Date.**

This Ordinance shall be in full force and effect from and after its passage, approval, and adoption according to the laws of the State of Indiana.

## **SUMMARY OF JULY 28, 2025 COUNCIL CONSIDERATION & APPROVAL OF ORDINANCE 5229:**

**Mayor Leichty** introduced what she called a "local option highway user tax" or the "wheels for walks" proposal, because the money generated "would be just under what we would spend in a year on our sidewalk program."

The **Mayor** said the proposed ordinance would create a wheel tax on heavier vehicles like trailers, RVs and trucks at \$40 a year and an excise surtax on standard passenger vehicles, like cars, SUVs and motorcycles at \$25 a year. Together, she said it was estimated that these two taxes would generate approximately \$750,000 a year, with every dollar being dedicated to road and street work, including pothole repair, paving, curb repair and sidewalk maintenance.

**Mayor Leichty** said passing the ordinance also would make Goshen eligible for guaranteed State funding through the new Lane Mile Distribution Program the State has established. She said, "any excise or wheel tax has to be adopted by the end of August each year to go into effect the following year, which is one of the reasons why we're hearing this now."



**Mayor Leichty** continued, "This was not anybody's choice that is an elected official in this room. Let me be clear: The wheel tax option has existed for Goshen for some time, but what has changed is the State's new requirement, through House Enrolled Act 1461, which ties future reliable funding to local tax adoption. If we don't adopt, we miss out while other cities have the option to move forward.

"There were many good intentions with this bill, but it's not the clarity and thoughtful consideration for local municipalities that we would love to see from our State government. Cities like Goshen are now left to clean up a process that we did not ask for or design."

**Mayor Leichty** said the "trouble" with House Enrolled Act 1461 is that it has introduced a second layer of taxation on what Elkhart County residents already pay, "and we, as municipal residents of Elkhart County, would be paying a double tax. Councilors are right to be frustrated. The public is right to be frustrated, and I share that frustration. The original version of the State bill included a provision to address this double taxation, but that provision was removed before it was passed."

**Mayor Leichty** said she has discussed this issue with State legislators, and they have acknowledged this problem and talked about an interest in fixing it. "However, there is already talk that the Legislature may not touch any budget-related bills in 2026, which means potentially the earliest fix that they may come up with would come in 2027, or later. In the meantime, if we wait, we risk missing out on guaranteed funding while other communities lock in their share."

**Mayor Leichty** said the City needs better streets and sidewalks and other infrastructure improvements. Despite that, she said the City faces a \$850,000 loss in property tax revenue in 2026 due to the passage of Senate Bill 1." She said this legislation will impact every City department.

In fact, the **Mayor** said, "We are already making serious deep cuts in the City spending for 2025. We are not waiting. We started in February of this year, making cuts, and we have already cut \$30 million in capital projects and deferred staffing from our 2025 budget that was approved by Council last year. And departments are being asked to hold 2026 budgets flat or lower than they did in 2025."

**Mayor Leichty** said the Council's approval of the proposed Municipal Wheel Tax and Municipal Vehicle Excise Tax would generate dedicated revenue and give the City "some breathing room in a very lean year, and helps us shift some of the paving costs out of the General Fund into this small resource."

**Mayor Leichty** added that continuing assessment of the conditions of City streets shows that many are in dire need of repairs that would cost about \$52 million, not including needed sidewalk repairs. If adopted, she said the Municipal Wheel Tax and Municipal Vehicle Excise Tax would raise about \$750,000, with the distribution restricted to paying for City infrastructure improvements.

**Mayor Leichty** said House Enrolled Act 1461, which passed this year, created a new Lane Mile Distribution Program guaranteed to provide funding for cities who adopt a wheel tax. She said, "Acting now ensures our eligibility, gives us more control over the 2026 budget planning and helps us start addressing this \$52 million dollar problem with a stable local resource."

In summarizing, **Mayor Leichty** said, "This is not how any of us would have chosen to approach road funding, but it is the hand we've been dealt by the State. We have stretched our General Fund. We've cut tens of millions of dollars in projects and staffing, and we're trying to do more and more with less. But this ordinance will give us a small but reliable revenue stream, some access to new State funding, and a way to begin preserving our infrastructure before it falls into even more repair. Nobody believes that \$750,000 is going to solve a \$52 million dollar problem, but it gives us a start. We can't afford to wait to fall farther behind.



The **Mayor** concluded, "So, I encourage the Council to adopt this ordinance, so we can continue to repair potholes, fix streets, build walkable sidewalks, and allow kids to safely reach their schools and invest in our community."

**Councilor Peel** said, "I think I'd like to start with the one comment that I think we all know. The most we hear about from our residents is, 'When is my street going to get fixed? When is my sidewalk going to be fixed?' And we need money to do that. So, that's all I'm going to say about that."

**Councilor Riegsecker** confirmed that \$750,000 would be raised from the proposed Municipal Wheel Tax and Municipal Vehicle Excise Tax. He also asked if by imposing these fees, the City would be guaranteed a portion of the new Lane Mile Distribution Program. **Mayor Leichty** said that was unknown, but the City won't be eligible for those funds if it doesn't impose these taxes.

**Council President Weddell** said, "There's three revenue streams. The wheel and excise tax, should it pass, then the Lane Mile Distribution, which is guaranteed money but we don't know how much, because it depends on how many communities participate. And then the third stream would be the competitive grant – Community Crossings."

**Mayor Leichty** responded "Yes, you're absolutely right."

**Councilor Gerber** said, "We already fund the Community Crossings grant through our vehicle registration and our gas and diesel taxes that we pay at the pump. So, community money is already going into that pot of money ... through things that we already pay into."

**Councilor Nisley** asked how many of those grants the City has received.

**Mayor Leichty** said there are two grant cycles a year and the City has applied for grants, but not every cycle.

**City Director of Public Works & Utilities Dustin Sailor** said, "We currently have one that is \$1.5 million. Next year, they're going to drop it back down to \$1 million for Community Crossings. Over time, we've probably had about 10 Community Crossing grants, and they vary in size. This last one, \$1.5 million has been the largest."

**Councilor Nisley** asked how much roadway the \$750,000 raised through Ordinance 5229 would fix.

**Sailor** said, "Full reconstruction is a little over a million dollars a block. So, it doesn't go very far. A lot of this is going to go to mill and resurface ... Looking at each one of your districts, it's like whack-a-mole. Which road do we go for because they all need some type of treatment."

**Mayor Leichty** said **Sailor** wasn't giving himself enough credit, adding, "He's very methodical with his approach. It's not whack-a-mole in his world."

**Sailor** said, "It is more than that but when you have all these roads that are rated 3s or 4s, and you know they're on the decline, it's a chore to pick out which one are you going to invest the money into."

**Council President Weddell** said after the Council's earlier work session on road conditions, "I think we all looked at each other and said, 'How are we going to fund this?' ... Even if Senate Bill 1 wasn't part of this discussion, this would be something that we should be considering, regardless, because it is one available revenue source to generate ... \$750,000. That's not an insignificant amount.

"But we didn't know where we were going to get funding, and I think any avenue that we can get funding that is stable and is generated by users who use the roads, who wear and tear on the roads, this is definitely something we would have to consider, regardless of anything else that's going on from the State."

**Councilor Lederach** said, "I agree with you, **Councilman Weddell**, because if you look at it singularly as instituting a tax, nobody wants to do it. But if you look at the picture of what happened with Senate Bill 1 and the deficits that we're going to be running, we're going to be needing to grasp as many straws as we can to try to fill the hole."



**Councilor Lederach** continued, "Now that's a mixed metaphor, but I think you'll get what I'm getting at ... So, in the big picture, it helps. And even the Republican super majority that passed this bill must want us to. They're incentivizing it. They're saying you've got to pass it or you're not going to get the matching funds. So, it's an interesting twist to the whole legislative session."

**Council President Weddell** said, "This comment doesn't have anything to do with Senate Bill 1, but I always was under the understanding with property tax caps, which was put into our Constitution and voted on twice by the general public, the concept was to go away from a reliance on property taxes and instead go to user fees and whatnot. And this is kind of that concept. Again, you know, SB 1 keeps coming into the conversation, rightfully so, but I think, even removing that from the conversation, this is something that we would need to be discussing."

**Mayor Leichty** said, "**Councilor Weddell**, you make an excellent point, because this enabling legislation has been available to this body for a long time as a result of property tax caps. So, you're absolutely right in that this is something that was presented as an available option."

"Goshen has never considered it, nor do I think we would be considering it now, except for the imposition of the House Bill that has added it as a requirement for us to be eligible for funding. So, that, in addition to all of the other road needs that we have is the only reason ... I don't think there's a person in this room that wants to raise anybody's taxes, even at \$25 a year, but the State has made this requirement. We are responding."

**Councilor Peel** said, "I think another question should be asked just for clarification. So, the issue of the double taxation. So, the county can also implement or do a wheel tax. So, if they do, where will that money go?"

**Mayor Leichty** said the county already has imposed a wheel tax and the City of Goshen gets a distribution from the county, but the county could choose not to at any point. She added, "And, again there is some talk about and again looking at the legislation that was passed, and whether or not they want to add in the provision that would eliminate that duplication. But it's there presently, and we don't know for certain when that will be re-addressed."

**Councilor Gerber** asked if the county could increase its wheel tax. **Mayor Leichty** said that was possible.

**Councilor Nisley** said there was a limit on how much the wheel tax could be increased.

**Councilor Nisley** then said, "I'm just going to say, I've got a problem with this. For me, I look further down the road of having to put a new water well in, the cost of that. It just seems that we're kind of put in the cart before the horse."

**Councilor Nisley** concluded, "I said I would not vote on something that raises fees or taxes until we look at our budget and make sure we've eliminated everything out of there that we can before we go to the public and ask them for more money. So, with that, said, you probably realize I'm not going to vote for it."

**Councilor Riegsecker** asked if this measure had to be approved now. **Mayor Leichty** said these taxes needed to be approved by Aug. 31. **Council President Weddell** added that two readings of the measure were required.

**Councilor Riegsecker** asked if these taxes would need to be approved every year. **Mayor Leichty** said she wasn't sure. She added that these taxes could be rescinded at any time.

**Councilor Gerber** said, "Well, we've really been handed some rubbish from the State, and I'm certain no one in here wants to do this. No one wants to pass a surtax, but we're left with very few tools. And so, I'm asking all of us, regardless of party, everyone in the audience who has skin in the game, to push back. It sounds like there might be a possibility that they would consider correctional legislation in the next year. And I think we need to reach out to our State lawmakers and say, 'Look. this is hurting our community, and we need you to make changes. We don't want to raise fees and taxes and the cost of living in Goshen.'"



**Councilor Gerber** concluded, "So the tool that we have before us tonight is to pass this wheel and excise tax so we can at least replace a portion of our lost revenue, fund the roads and sidewalks repairs in our City and serve our community. And I think it's important that we do this."

**Councilor Schrock** asked if the funds raised through this ordinance would be used strictly roads and sidewalks.

**Mayor Leichty** said, "It's absolutely restricted. We cannot use it for anything else. It's a dedicated fund that gets set up non-reverting. The State has established very specific guidelines for how it can be used."

**At 7:35 p.m., Mayor Leichty invited comments and questions from the audience.**

**Peter Miller of Goshen**, who lives by the Public Library, said the conversation seemed "strikingly similar to 401K contributions in that if we don't do this, we just miss out on money. So, it's kind of seems like a no-brainer to me. "The other thing that kind of scratches up my brain is I actually really like the heavy vehicle portion of it. I don't know how many people are familiar with the Fourth law power, but the wear and tear on a road is proportional to the Fourth power of the weight on the axle, which is kind of hard to comprehend. But what this means is a 9-ton vehicle exerts over 3,000 times as much wear and tear on a road as a 1-ton vehicle; like it's absurd the impact that weight plays on these things," **Miller** said.

"So yes, I also want to further voice my support in specifically targeting that portion of the infrastructure. Just in general, roads are hugely expensive. As a country, we subsidize them through all other sources of revenue. So, I think we should be looking to drivers such as myself to say, 'Hey. pay your fair share.' So yeah, that's all."

**Glenn Null of Goshen** spoke against the ordinance, saying it just appeared the City was seeking to move money around and imposing extra taxes on residents.

If approved, **Null** said he would be paying 10-plus percent more for his license plate next year than he did this year. He said, "Three years ago when I purchased my new trailer, I was paying \$1,500 for license plates just for the trailer, so, needless to say it has come down some, but I'm still paying over \$1,000 for all my vehicles, which two of them would fall into the \$40 range."

**Null** questioned the costs for registering various vehicles. He also said the \$750,000 to be raised through this ordinance would pay for repairs on less than a block of street repairs.

**Mayor Leichty** asked **Null** what he thought about the State imposing a wheel tax and excise tax requirement on municipalities. **Null** said, "Well, I'll tell you as somebody that served on a board, I did never like that the State said, 'This is what you're going to do, and we're not going to pay for it.' We pushed back as best we could from the local level, but we took the heat. It's like you're taking the heat, and if you can't stand the heat, get out of the kitchen." As for the double taxation issue, **Null** criticized collection of the new taxes through the Bureau of Motor Vehicles, which he said was difficult to deal with. He said, "They make the IRS look like Girl Scouts selling cookies. You ever dealt with them when they think that when you think they're wrong? Oh, no, you don't get a chance."

**Null** said he doubted the taxes would ever be withdrawn and that the \$40 fee for his trailer would be unfair because he tows it on City streets less than 100 miles. He and Councilors also discussed other vehicles subject to taxes.

**Ida Short of Goshen**, who lives near the former Chandler Elementary School, said she supported the proposed wheel and excise taxes.





"I understand it's not an easy decision, but I do really love living in a society and living in a town, and I understand that that takes maintenance and care. And while I often walk to work, I would still love to pay into this tax, and will happily pay for the car that I occasionally use, because I want to care for my community. And I just want to say that as a small business owner, I feel like I see a pattern of prices of things going up; things becoming unreliable, a lot of change. And you just have to make choices that sometimes never feel good. And so, I just appreciate the fact that you are trying to address a small part, even if it feels like a very tiny gesture," Short said.

**Paul Stauffer of Goshen** said the reason the Council was considering wheel and excise taxes was because of the passage of Senate Bill 1, which will cut property taxes and was passed in April by the Republican super majority in the Indiana Legislature.

**Stauffer** said, "That bill radically defunded many of Indiana's cities and schools, and Goshen is now staring down a loss of over a third of its annual revenue as a result of that. Our **State Senator, Blake Doriot**, who is a Republican, voted to defund our City. Our **State Representative, Joanna King**, also a Republican, and I would like to note her seat is up on the ballot again next year, also voted to defund our City.

"And of course, our **Republican Governor, Mike Braun**, signed the bill into law, because Mike Braun apparently doesn't care about Indiana's cities. Whether as a result of malice or malpractice, the Republicans in Indianapolis appear to be united in their radical attack on cities like ours."

**Stauffer** continued, "I'm grateful that this Council takes their fiscal responsibility to the City more seriously. And, as has been noted several times here, nobody likes voting for additional fees, taxes, anything like that, but I hope everybody on this Council, regardless of their party affiliation, will have the courage to do what is necessary to keep our City on a stable financial footing in the years to come, even if doing so feels politically difficult for you."

**Stauffer** concluded, "When Goshen residents hear reporting about these new fees, or they see them appear the next time they renew their vehicle registrations, I hope they understand who created this situation that made this necessary, and who here took responsible action in response."

**Kyle Richardson of Goshen** said, "I think everyone, myself included, would like to pay less taxes and receive more services. Unfortunately, math makes that impossible, especially with the passage of Senate Bill 1. I think all of us are going to be facing fewer services and services that we care about are going to be cut, and we're probably going to see more taxes like this being passed.

"So, we will pay more taxes and receive less services. This one is a very small one, and it comes with other money from the State. This is a no-brainer. This is as easy as these questions are going to get. There's going to be more, and they're going to be harder."

**Nicholas Sanger of Goshen** said he supported the proposed wheel and excise taxes. He said, "I know not everyone owns a house or home, but due to Senate Bill 1, we will be paying less taxes there, but we can make up for it a little bit via vehicles. I also know that \$750,000 a year isn't that much compared to a \$1 million for a block (in street repairs), but I know potholes are rough or can be rough and I know they can cause damage to cars, too. "So, if I'm driving, and if I hit a bad pothole, I'm going to be spending more than \$25 to fix whatever damage was caused."





**Tim Doyle of Goshen**, who lives on South 7th Street, asked the Clerk-Treasurer the amount-allocated for street repairs and how much would be provided if the wheel and excise taxes were approved. **Clerk-Treasurer Aguirre** said he could not say because street repairs are paid from various funds.

**Doyle** said that for the point he wanted to make, the exact amount was not needed. For the sake of argument, he suggested that perhaps \$2 million was budgeted for street repairs. If the ordinance passed, he asked if an additional \$750,000 would be allocated for street repairs and that the amount wouldn't be reduced by \$750,000.

**Mayor Leichty** responded, "Not necessarily because we'll have lost revenue from other places. So, we are determining how that money will be replaced." **Doyle** said, "So again, this is not providing necessarily additional money." The **Mayor** said, "No, it's guaranteeing that we don't lose additional money."

**Doyle** said, "I don't think you made that clear when you shared it. So, again, nobody likes paying additional fees, and revenues are challenged always. Those are the challenges when you're running a business or a government, or whatever it might be.

"But I think it's a little bit disingenuous when you presented as such that we're going to have \$750,000 to spend additional on our roads when you're not. And I think if this Council chooses to pass something like this, which certainly sounds like it's appropriate, I would encourage you to hold the line and not let that budget be cut.

"Make those changes happen somewhere else. Maybe we can't afford certain luxuries in the community that we currently have. Maybe, you know, the Mayor's prize golf cart has to be sold."

**Mayor Leichty** responded, "I want to make clear that's a personal vehicle and I love it. Give me credit for that."

**Doyle** responded, "But there are certain things, there are certain types of positions, within our local government, that maybe are more in the luxury category. And maybe some of those need to be looked at. You know, there's a 7th Street and Douglas intersection ... If it weren't for the patches, there would be nothing left there. Half of it is down to dirt and it's been years.

**Doyle** continued, "So, you know, some of the stuff when we're bringing in new revenue, you can't just say, 'Well, we're going to reduce it over here and put it over here.' That's kind of what they said with the lottery in Indiana 20 some years ago; that this was all going to go to education. They didn't increase the education budget by the amount that was collected on the lottery."

"That was a bait and switch, and I feel when you bring it up like this, it's a bit of a bait and switch. So, I certainly appreciate the challenges when you look at the funding like this. But again, I would encourage you as a Council, that if you pass that you do not allow the revenues to be reduced from the General Fund currently."

**Council President Weddell** said, "I think he has a valid point. I understand your point as well. With reduced revenues, everything will be get reduced."

**Mayor Leichty** said, "Everything. Every department is going to be impacted in some way."

**Council President Weddell** said, "But his point makes perfect sense. The fact that is, you don't want to put \$750,000 in the fund, but then transfer \$750,000 and spend it on a fleet of golf carts that aren't needed."

The **Mayor** joked, "Come on now; easy on the golf carts."

**Council President Weddell** said, "So, I think that point is very valid that we all have to look at it."

**Mayor Leichty** said, "As we have discussed already, there are \$52 million worth of pressing repairs. There are a number of things that we are prioritizing as we look at potential cuts, and those have to do with infrastructure. They have to do with public safety. They have to do with basic quality of life amenities.



"And we are making very careful strategic decisions about what gets cut. And as I mentioned already, we've cut more than \$30 million dollars from this year's budget on proposed projects. Now, I think all of you know what happens when you defer maintenance. The costs only get bigger over time."

**Mayor Leichty** concluded, "So, these projects that we had planned and carefully vetted and chosen to put into the 2025 budget didn't just miraculously appear. They appeared because they were necessary, but we've had to make very hard decisions this year about carefully planning for the future in light of the revenue reductions that are already being imposed, and will continue to get worse as the next few years progress."

**At 7:52 p.m., Mayor Leichty closed the public comment period.**

**Councilor Riegsecker** then read a lengthy statement outlining his position on the proposed wheel and excise taxes. **Councilor Riegsecker** said he analyzed the impact of Senate Bill 1, the Legislative Assembly property tax cut law. He said, "It appears to me that the residential homeowner is not going to benefit much from this. So, I get a little hesitant about raising fees without understanding everything totally."

"So, it appears that the 1% tax cap is probably still going to hold all the way through the next six years if everything is correct through my calculations. Now, there is one thing that the resident will get, and that's either after the tax cap you'll be able to subtract off the supplemental homestead credit of 10% of your gross tax or \$300, I think, whichever is less. So, everybody's going to benefit there. Okay, so not that we want to raise taxes, but I'm feeling a little more comfortable that I can get some of that back a little bit at a time, and \$25. If you get 300, and you give me \$25, I can live with that OK."

**Councilor Riegsecker** said, "Now the bigger one must be commercial, must be agricultural. It must be somewhere else that they're getting all these cuts from. So, if we're if we're paying more, you know, \$40, if they're paying that for trucks and tractors ... I'm not opposed to getting that back because somebody must be getting these cuts because I'm not and you're not."

With the property tax cuts people will be getting, **Councilor Riegsecker** said he believes many can afford wheel and excise taxes. However, he said if City fees start to move toward, \$300, he will be hesitant to continue those.

**Councilor Lederach** pointed out that the Council will only be able to increase fees if given that authority by the Legislative Assembly.

**Councilor Schrock** asked how many of the \$32 million in projects cut from the 2025 City budget were essential.

**Mayor Leichty** said \$14.8 million of public safety projects were cut, including the elimination of the new South Fire Station, the elimination of the police evidence storage facility, and the suspension of additional firefighter positions. Next year, the Mayor said, the City planned to add three firefighters to reach required staffing standards. And the three added firefighter positions in the next budget also have been cut.

As for City facilities, **Mayor Leichty** said the City Annex Building will no longer be made compliant with the American with Disabilities Act (ADA) standards and employees will continue working in the Annex basement in subpar working conditions and won't move to ADA-compliant facilities on the second floor. She also said the City also won't replace the Shanklin Park Pool, which is closed.

**Mayor Leichty** said funding for public art at the airport has been eliminated. She said many planned or vacant City positions have been suspended and no longer will be filled. "So, we've made a significant amount of cuts already, and we're planning more for next year," the Mayor said.



**Mayor Leichty** continued, "So there's no lack of responsibility and foresight and careful planning on the part of our Department heads, and I want to give them tremendous credit for their willingness to make very difficult and painful decisions. I think they all need to be commended because there has been an awareness and a cognizance of thinking of the greater good, not just what's good for their department, and their willingness to pause these important projects that have been in the works, some of them for 10 years.

"And I know the Council has been working closely to help facilitate much needed improvements, and so to lose some of those planned resources for our community, it's not something that we take lightly."

**Clerk-Treasurer Aguirre** said, "I wanted to add one thing. Remember the last budget consideration. The budget item, and I have the time on this, the one expenditure that you asked the most questions about was the half-position I wanted to add to the Clerk-Treasurer's Office. It was very apparent to me that you were skeptical about the need for that half-position.

"In consultation with the **Mayor**, it became clear early in the year that we would have property tax reform, and that we would have reductions. I didn't feel good about hiring a full-time person. even though you gave me the authority to have that added half-position, knowing that at the end of the year, or maybe sooner, I'd have to lose that position.

"So, we chose to leave that open, and it's not because we didn't use need it or couldn't use it," **Aguirre** said.

"It's because I wanted to save money also for the City, and to make sure that the Clerk-Treasurer's Office did not go over (the budget) at all and that we went into the next budget cycle, knowing that we were among the departments that the Mayor mentions that were trying to look out for the City finances. I hope that doesn't sound self-serving to you, but it's just something we did and it was a conscious decision."

**Mayor Leichty** asked if Councilors had additional comments or questions. They did not.

**Council President Weddell** then said, "Just so the public knows, we normally hold our votes with the Clerk-Treasurer if we do a roll call vote, calling each Council member's name, and then they vote in the affirmative or negative. One of our allowances for voting in our Council rules is to have a written vote, which I'll be requesting tonight. It's only been utilized one other time.

"Our votes will still be completely public. Our names will be attached to how we vote, but what will not happen is, I won't be able to sit in the seat and watch how everyone else votes prior to my voting. So, that way no one knows how each of us are going to vote until we secretly fold our piece of paper. We'll hand it to the presiding officer, which is the Mayor, and then she will read each Council members vote, and how they voted. That way, it's totally fair."

**Council President Weddell** said he would distribute prepared ballots with each Councilor's name for a vote – yes, no or an abstention – on the First Reading of Ordinance 5229. He distributed the ballots to Councilors who voted and folded their ballots. Council President Weddell then collected the ballots and gave them to the **Mayor**, who opened and read aloud the votes of all **Councilors and Youth Adviser Reyes**.

**On a written ballot vote, Councilors passed Ordinance 5229, An Ordinance Imposing a Municipal Wheel Tax and Municipal Vehicle Excise Tax and Creating the City of Goshen Municipal Wheel Tax Fund and the City of Goshen Municipal Surtax Fund, on First Reading by a 6-1 margin, with Councilors Gerber, Lederach, Peel, Riegsecker, Schrock and Weddell voting "yes" and Councilor Nisley voting "no" at 8:04 p.m. Youth Adviser Reyes cast a non-binding "yes" vote.**



Councilors did not give unanimous consent for the Second Reading of Ordinance 5229, so the matter will be considered at the Council's next meeting, on Aug. 25, 2025.

**Elected Official Reports:**

Mayor Leichty invited reports from Council members. There were none.

**Adjournment:**

Councilor Nisley made a motion to adjourn the meeting. Councilor Riegsecker seconded the motion. **By a 7-0 voice vote, Councilors unanimously approved the motion to adjourn the meeting.**

Mayor Leichty adjourned the meeting 8:06 p.m.

**EXHIBIT #1:** *A revision to Resolution 2025-15, A Resolution Providing for the Transfer of Appropriations, which was distributed to Councilors before the meeting. The amended resolution included an added/needed Legal Department transfer of \$11,075 from Personnel Services, Legal/Insurance, to Professional Services, Legal/Other Services & Charges. Councilors approved Resolution 2025-15.*

**APPROVED:**

\_\_\_\_\_  
Gina Leichty, Mayor of Goshen

**ATTEST:**

\_\_\_\_\_  
Richard R. Aguirre, City Clerk-Treasurer



T (574) 533-9531  
F (574) 537-1711

601 S Fifth St,  
Goshen, IN 46526

TO: Goshen Common Council

FROM: Ann-Margaret Rice, Director of Goshen Public Library

DATE: September 22, 20025

RE: Public Hearing and Adoption for Goshen Public Library 2026 Budget

As required by the State of Indiana, the fiscal body for the Goshen Public Library under certain conditions is the Goshen Common Council.

Indiana Code 6-1.1-17-20.3 identifies the conditions that trigger a binding budget review process for public library budget approval as summarized below:

(1) The governing body of the library is not comprised of a majority of officials who are elected to serve on the governing body (the governing body of a public library is comprised of appointees made by elected officials); and

(2) has a percentage increase in the proposed budget for the taxing unit for the ensuing calendar year that is more than the result of:

(A) the maximum levy growth quotient determined under IC 6-1.1-18.5-2 for the ensuing calendar year, rounded to the nearest thousandth (0.001); minus

(B) one (1).

For the 2026 budget year, Goshen Public Library's proposed budget exceeds the maximum levy plus 1 as a result of the bonds we issued in 2024 (that were approved by the Common Council in 2024). As the identified fiscal body for the Goshen Public Library, the Common Council is tasked with advertising, reviewing, opening and closing one public hearing, and approving the library's budget for 2026.

Following protocol, with the assistance of Baker Tilly, and for the convenience of the Council, the Library has prepared and submitted their 2026 budget on the Indiana Gateway. The Council's role is to complete the submission, review, and approval process. Upon completion of the process, the Library will resume responsibility for its budget and financial affairs.

# 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: 5233**

Be it ordained/resolved by the **Goshen City Council** that for the expenses of **GOSHEN PUBLIC LIBRARY** for the year ending December 31, **2026** 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 PUBLIC LIBRARY**, 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 Council**.

Name of Adopting Entity / Fiscal Body	Type of Adopting Entity / Fiscal Body	Date of Adoption
Goshen City Council	Common Council and Mayor	10/27/2025

Funds				
Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
0061	RAINY DAY	\$324,695	\$0	0.0000
0101	GENERAL	\$3,316,319	\$2,295,024	0.1351
0180	DEBT SERVICE	\$957,500	\$957,500	0.0564
2011	LIBRARY IMPROVEMENT RESERVE	\$428,002	\$0	0.0000
		<b>\$5,026,516</b>	<b>\$3,252,524</b>	<b>0.1915</b>



# ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

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Approved by the State Board of Accounts, 2015  
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Budget Form No. 4  
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Name		Signature
Brett Weddell	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
Linda Gerber	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
Don Riegsecker	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"/>	
Matt Schrock	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
Megan Peel	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
Phil Lederach	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	

## ATTEST

Name	Title	Signature

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 ☒

## Budget Form 1 - Budget Estimate

Year: 2026 County: Elkhart Unit: Goshen Public Library

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
0061 - RAINY DAY	NO DEPARTMENT	CAPITAL OUTLAYS	Other Capital Outlays	201.70.3520	Rainy Day - Improvements	\$324,695	\$324,695
0061 - RAINY DAY	NO DEPARTMENT	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0
0061 - RAINY DAY Total						\$324,695	\$324,695
0101 - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages		Salary of Assistants	\$1,394,495	\$1,394,495
0101 - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages		Salary of Librarian	\$89,854	\$89,854
0101 - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages		Wages of Janitors	\$50,835	\$50,835
0101 - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits		Employer's Contribution-Group Insurance	\$39,740	\$39,740
0101 - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits		Employer's Contribution-Retirement	\$174,329	\$174,329
0101 - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits		Employer's Share-FICA	\$117,934	\$117,934
0101 - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits		Full Time Pay Supplement	\$176,978	\$176,978
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Office Supplies		Office Supplies	\$16,596	\$16,596
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Repair and Maintenance Supplies		Janitor Supplies	\$17,555	\$17,555
0101 - GENERAL	NO DEPARTMENT	SUPPLIES	Other Supplies		Library Supplies	\$48,526	\$48,526
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services		Other Professional Services	\$192,323	\$192,323
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation		Postage	\$5,931	\$5,931
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation		Professional Meetings	\$12,496	\$12,496
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation		Telephone and Internet	\$11,121	\$11,121
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation		Traveling Expense	\$1,779	\$1,779
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Printing and Advertising		Advertising and Publication of Notices	\$1,485	\$1,485
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Insurance		Other Insurance	\$60,501	\$60,501
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services		Gas	\$142,339	\$142,339
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services		Waste Disposal Services	\$7,259	\$7,259
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services		Water	\$8,339	\$8,339
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance		Buildings and Structures	\$45,818	\$45,818
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance		Equipment	\$48,048	\$48,048
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Rentals		Equipment	\$8,509	\$8,509
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges		Dues	\$2,966	\$2,966
0101 - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges		Transfer to LIRF	\$208,000	\$208,000
0101 - GENERAL	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles		Furniture & Equipment	\$11,132	\$11,132
0101 - GENERAL	NO DEPARTMENT	CAPITAL OUTLAYS	Books and Other Media		Books	\$145,946	\$145,946
0101 - GENERAL	NO DEPARTMENT	CAPITAL OUTLAYS	Books and Other Media		Nonprinted Materials	\$190,876	\$190,876
0101 - GENERAL	NO DEPARTMENT	CAPITAL OUTLAYS	Books and Other Media		Periodicals	\$84,609	\$84,609
0101 - GENERAL	NO DEPARTMENT	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0
0101 - GENERAL Total						\$3,316,319	\$3,316,319
0180 - DEBT SERVICE	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and Other Debt Principal		Bond Principal	\$810,000	\$810,000
0180 - DEBT SERVICE	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and Other Debt Interest		Bond Interest	\$147,500	\$147,500
0180 - DEBT SERVICE Total						\$957,500	\$957,500
2011 - LIBRARY IMPROVEMENT RESERVE	NO DEPARTMENT	CAPITAL OUTLAYS	Other Capital Outlays	400.70.7560	LIRF - Improvements	\$428,002	\$428,002

2011 - LIBRARY IMPROVEMENT RESERVE	NO DEPARTMENT	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0
2011 - LIBRARY IMPROVEMENT RESERVE Total						\$428,002	\$428,002
UNIT TOTAL						\$5,026,516	\$5,026,516

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Page 1

# ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

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Budget Form No. 4  
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Ordinance / Resolution Number: 5234

Be it ordained/resolved by the **Goshen City Common Council** that for the expenses of **GOSHEN CIVIL CITY** for the year ending December 31, **2026** 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	10/06/2025

Funds				
Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
0061	RAINY DAY	\$0	\$0	0.0000
0101	GENERAL	\$31,986,787	\$23,545,800	1.6539
0180	DEBT SERVICE	\$371,350	\$555,800	0.0390
0201	BOND PROCEEDS	\$2,977,606	\$0	0.0000
0341	FIRE PENSION	\$567,200	\$0	0.0000
0342	POLICE PENSION	\$422,400	\$0	0.0000
0706	LOCAL ROAD & STREET	\$700,000	\$0	0.0000
0708	MOTOR VEHICLE HIGHWAY	\$4,834,420	\$3,090,500	0.2171
1191	CUMULATIVE FIRE SPECIAL	\$210,000	\$732,100	0.0514
1301	PARK & RECREATION	\$2,971,988	\$4,273,900	0.3002
2102	AVIATION/AIRPORT	\$572,000	\$193,700	0.0136
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$85,000	\$0	0.0000
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$1,426,220	\$1,058,300	0.0743
2411	ECONOMIC DEV INCOME TAX CEDIT	\$3,628,000	\$0	0.0000
6290	CUMULATIVE SEWER	\$1,700,000	\$732,100	0.0514
		<b>\$52,452,971</b>	<b>\$34,182,200</b>	<b>2.4009</b>

# ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

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Home-Ruled Funds (Not Reviewed by DLGF)		
Fund Code	Fund Name	Adopted Budget
9500	PROBATION DEPARTMENT	\$123,130
9501	ECONOMIC IMPROVEMENT DISTRICT	\$89,350
9502	LAW ENFORCEMENT CONTINUING EDUCATION (LECE 1)	\$0
9503	COURT FEES	\$56,000
9504	ARP Fiscal Recovery Fund	\$2,750,648
9505	RESIDENTIAL LEASE FEES	\$73,206
9506	LAW ENFORCEMENT CONTINUING EDUCATION (LECE 2)	\$36,000
9507	TIF BOND AND INTEREST	\$946,440
9508	Public Safety LOIT	\$3,549,790
9509	Township Fire Support	\$607,570
9510	REDEVELOPMENT NON-REVERTING	\$311,630
9511	STORM WATER MANAGEMENT	\$1,053,176
9512	TIF Lippert/Dierdorff	\$250,000
9513	SOUTHEAST GOSHEN TIF	\$7,087,000
9514	CEMETERY CAPITAL IMPROVEMENT	\$0
9517	Unsafe Buildings	\$0
9518	Opioid Settlement Restricted	\$71,832
9519	Redhawk Fire/EMS Training Academy	\$25,000
9520	2015 GO BOND PROCEEDS	\$849,472
9521	CONS RR/US 33 TIF	\$1,724,000
9522	Municipal Wheel Tax	\$750,000
9523	Aviation Federal Grant	\$4,042,500
9525	US Forestry Grant	\$701,765
9526	Donation	\$30,000
9527	East College TIF	\$900,000
		<b>\$26,028,509</b>

# ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

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

Budget Form No. 4  
Generated 9/17/2025 9:20:57 AM

Name		Signature
Brett Weddell	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"/>	
Doug Nisley	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"/>	
Megan Peel	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
Linda Gerber	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
Phil Lederach	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 Leichty	Approve <input type="checkbox"/> Veto <input type="checkbox"/>		

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 ☒





# 2026 Budget Overview

September 22, 2025

This information should not be construed as a recommendation or an offer of services. The commentaries provided are opinions of Baker Tilly Municipal Advisors, LLC and are for informational purposes only. While the information is deemed reliable, Baker Tilly Municipal Advisors, LLC cannot guarantee its accuracy, completeness, or suitability for any purpose and makes no warranties with regard to the results to be obtained from its use, or whether any expressed course of events will actually occur. Past performance does not guarantee future results.

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## Agenda

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“Big Four+” Operating Funds

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Historical Financial Information

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2026 Budget

---

Beyond 2026

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# The “Big Four+” General, MVH, MVH Restricted, Parks, PS LOIT



Account for approx. (based on 2026 budget):

92% of City’s payroll and benefits (‘25 = 93%)  
84% of supplies purchased for the City (‘25 = 91%)  
55% of services and charges (‘25 = 66%)  
18% of the City’s capital budget (‘25 = 23%)



Other budgeted funds are primarily related to:

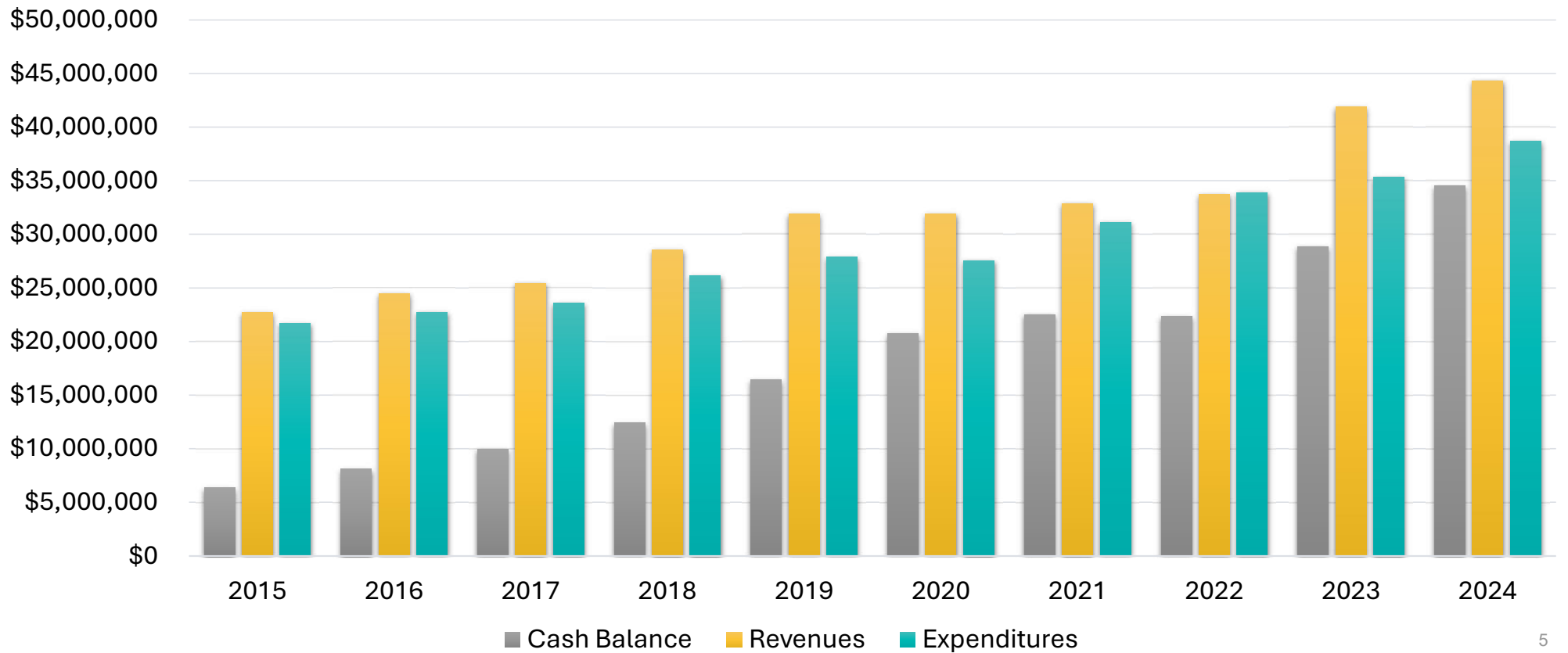
Pensioners (Police and Fire)  
Economic development  
Capital improvements  
Debt service

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# **Historical Financial Information**

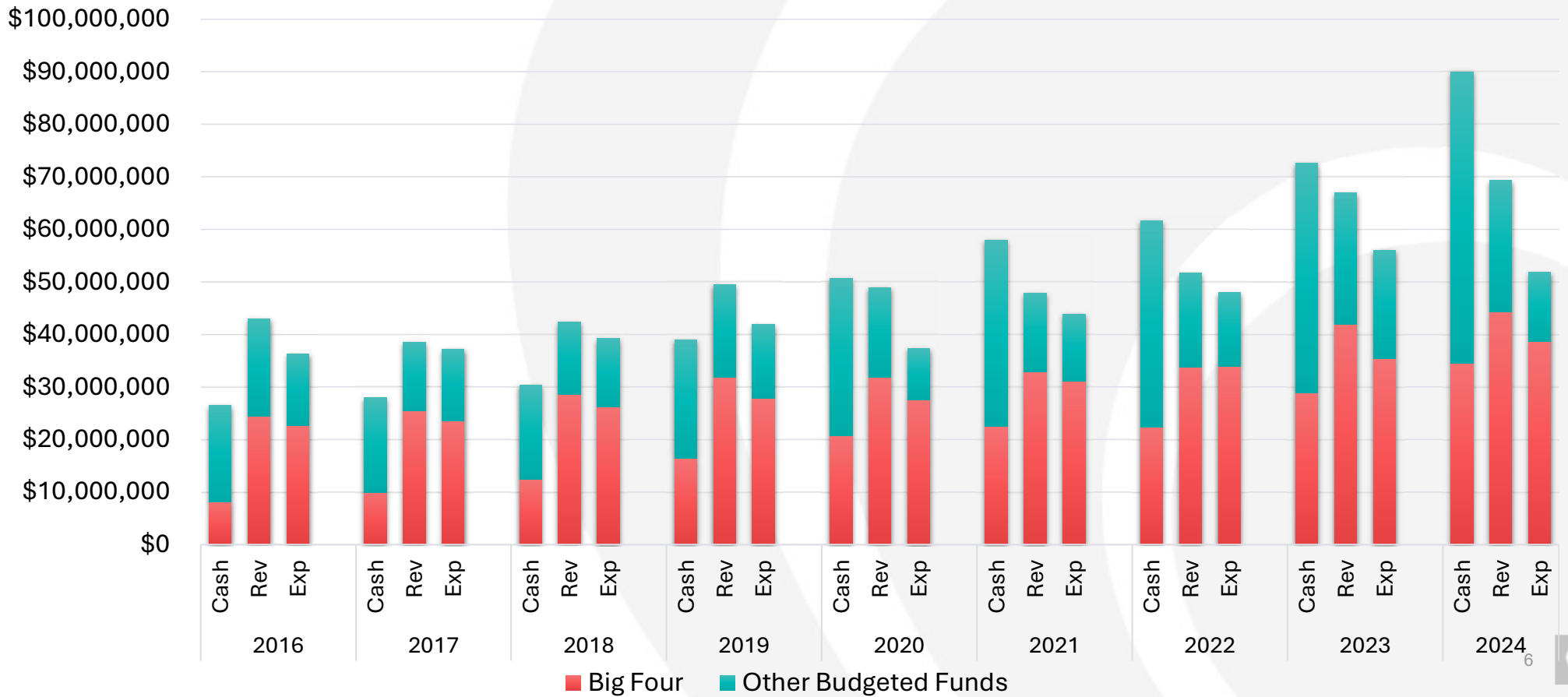
# Historical Financial Information

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



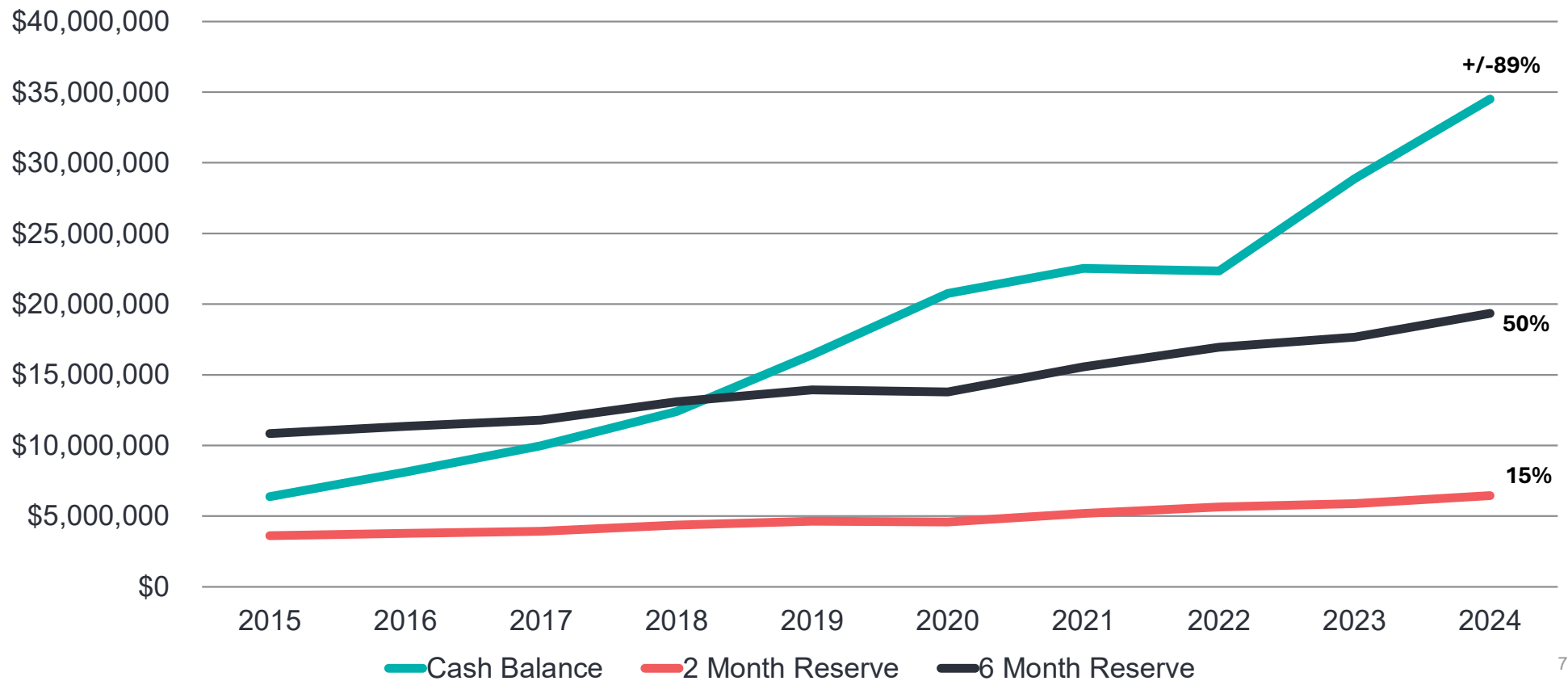
## 2026 BUDGET OVERVIEW

# Historical Financial Information (Select Budgeted Funds)

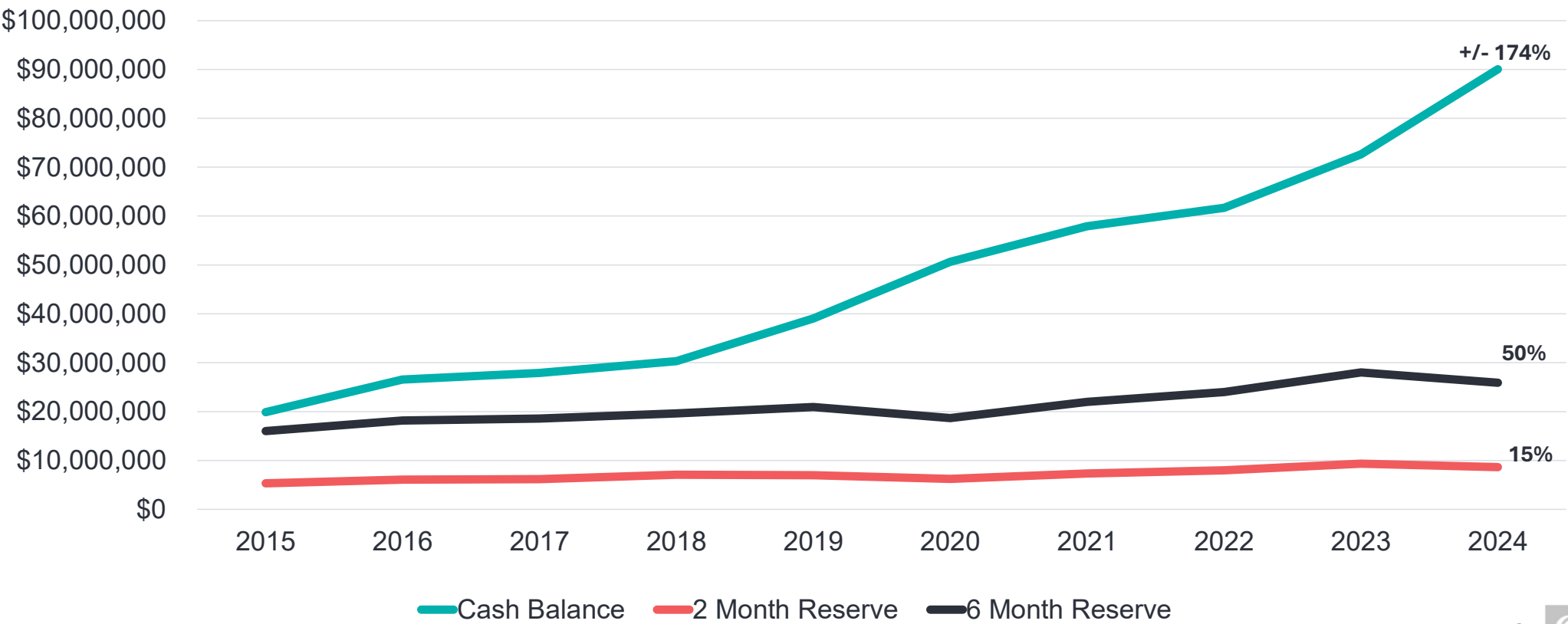




# Historical Operating Balance Comparison (General, MVH, MVH Restricted, Parks, PS LOIT)



# Historical Operating Balance Comparison (Select Budgeted Funds)



# Historical Certified Net Assessed Value



## 2026 BUDGET OVERVIEW

# Historical Levies, Circuit Breaker, Assessed Value and Tax Rates

Year	Levy (a)	Circuit Breaker Credits (b)	Circuit Breaker Loss %	Net Levy (a) - (b)	% Change – Net Levy	Assessed Value (c)	% Change – Assessed Value	Tax Rate (a) / [(c)/100]	% Change – Tax Rate
2014	\$15,412,321	\$(4,507,460)	29.25%	\$10,904,861	-5.36%	\$1,035,913,496	1.27%	\$1.4878	1.31%
2015	15,617,612	(3,874,596)	24.81%	11,743,016	7.69%	1,025,450,635	-1.01%	1.5230	2.37%
2016	16,365,548	(3,910,981)	23.90%	12,454,567	6.06%	1,063,043,017	3.67%	1.5395	1.08%
2017	17,046,575	(4,359,043)	25.57%	12,687,532	1.87%	1,102,838,518	3.74%	1.5457	0.40%
2018	17,617,975	(3,769,447)	21.40%	13,848,528	9.15%	1,123,237,210	1.85%	1.5684	1.47%
2019	18,526,447	(2,694,798)	14.55%	15,831,649	14.32%	1,196,721,654	6.54%	1.5481	-1.29%
2020	19,526,203	(2,692,624)	13.79%	16,833,579	6.33%	1,298,025,750	8.47%	1.5043	-2.83%
2021	20,294,726	(2,648,247)	13.05%	17,646,479	4.83%	1,384,643,991	6.67%	1.4657	-2.57%
2022	21,509,088	(3,786,745)	17.61%	17,722,344	0.43%	1,478,084,633	6.75%	1.4552	-0.72%
2023	23,010,684	(3,502,053)	15.22%	19,508,631	10.08%	1,606,330,463	8.68%	1.4325	-1.56%
2024	23,942,513	(3,125,543)	13.05%	20,816,970	6.71%	1,703,366,032	6.04%	1.4056	-1.88%
2025	24,896,883	(4,235,544)	17.01%	20,661,339	-0.75%	1,779,620,050	4.48%	1.3990	-0.47%



## Historical Levy and Circuit Breaker Credits



City has absorbed over \$52.6 million of lost revenue due to circuit breakers since 2010.



2025 actual credits (losses) are \$4.24MM - 36% increase from 2024.



Actual Credits will not be known until shortly before tax bills are mailed in the Spring of 2026 but are expected to increase due to SEA-1.




Circuit breaker credits for 2020 and 2021 are all in the \$2.6MM range, while 2022 through 2024 increased to an average of approximately \$3.5MM, with 2025 jumping over \$4MM.

# **2026 Budget**




# Overview

Each year the City develops a proposed budget to match as closely as possible available revenues with the costs of providing services.



With 2026 being the first year of SEA-1 impacts, the City worked diligently to reduce costs, reallocate resources, prioritize capital needs, and consider additional revenue sources.



These practices will need to continue, if not expand, past budget year 2026 to offset the SEA-1 impacts expected through 2031, with major impacts starting in 2028.

## General Comments for 2026 Budget

Property tax levy growth rate for 2026 is 4.0%

- Capped by SEA-1 legislation – without would have been 5.6%
- For Goshen, the 2026 gross levy between all property tax funds is estimated at \$25.8M
- After estimated circuit breaker & SEA-1 impacts, net tax revenue is estimated at \$20.6M

2026 Circuit Breaker Credits are estimated at ~\$5.2M

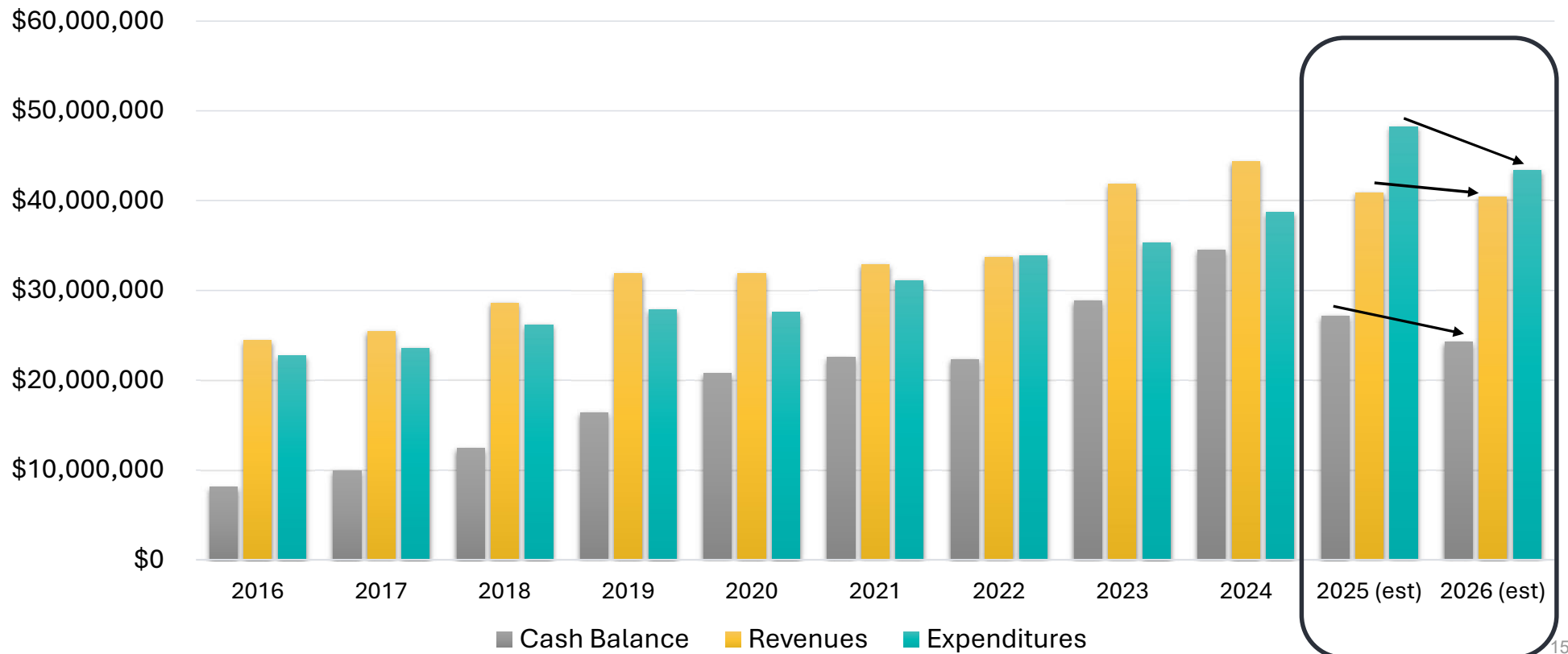
- This includes preliminary increases due to SEA-1
- “Big Four” absorbs approx. 90% of the Circuit Breaker Credit

2026 Net Assessed Value has not yet been Certified

- Will provide this data once it is available on Gateway

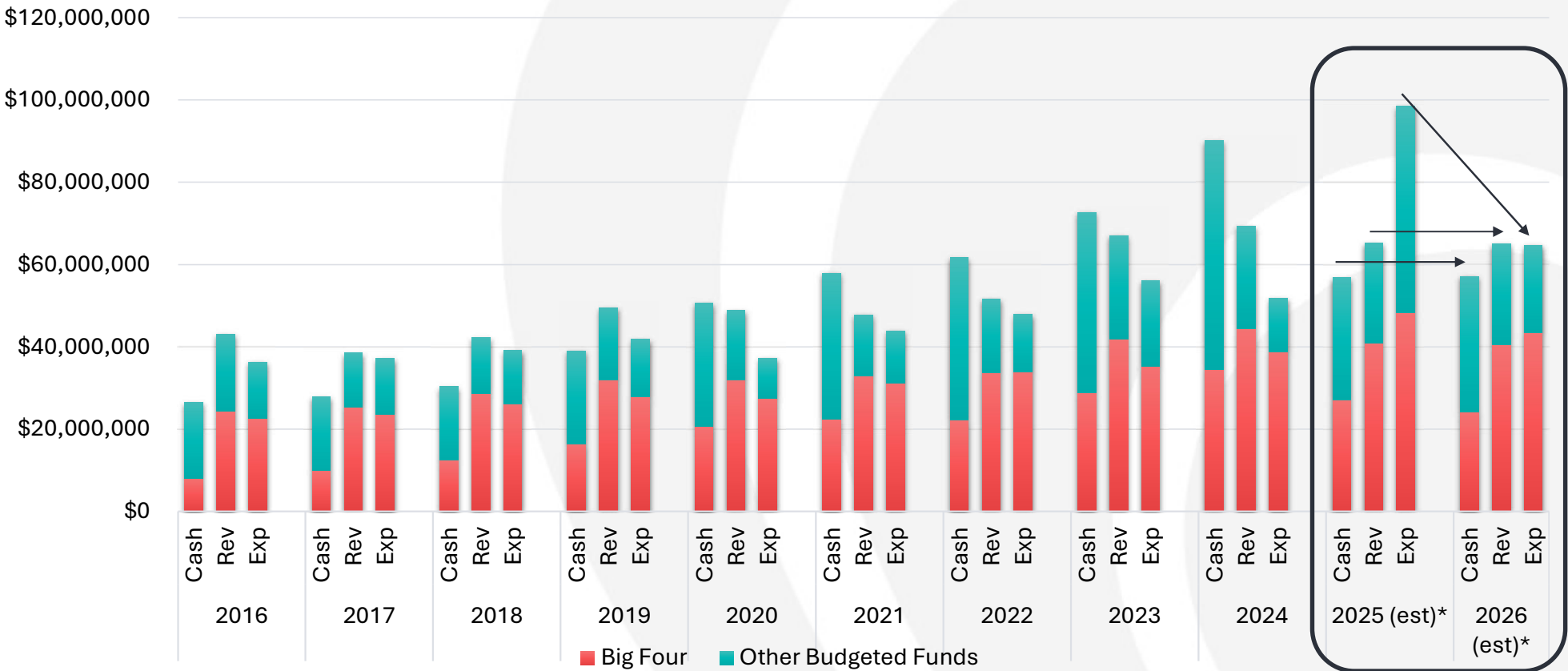
## 2026 BUDGET OVERVIEW

# Comparison of 2026 Budget to Historical (General, MVH, MVH Restricted, Park, PS LOIT)



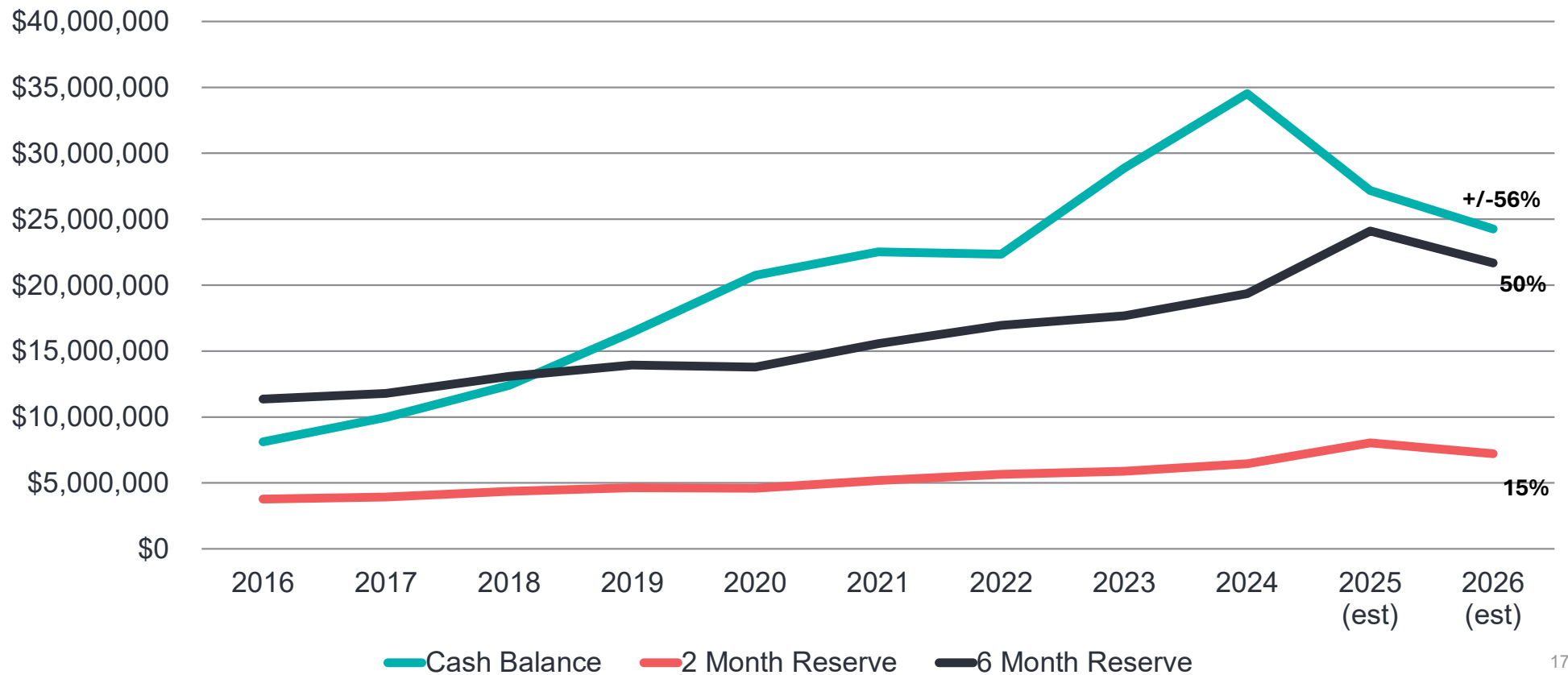
2026 BUDGET OVERVIEW

# Comparison of 2026 Budget to Historical (Select Budgeted Funds)



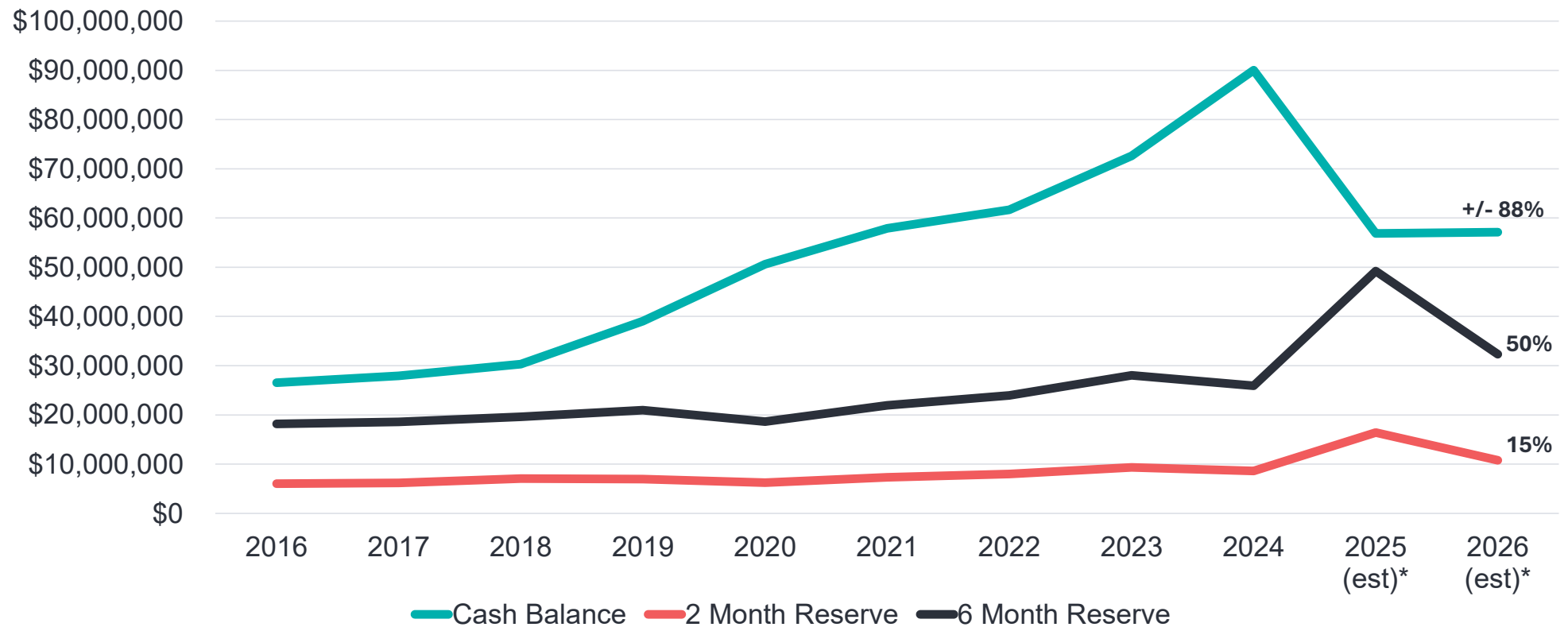
2026 BUDGET OVERVIEW

# 2026 Estimated Operating Balances (General, MVH, MVH Restricted, Parks, PS LOIT)



2026 BUDGET OVERVIEW

# 2026 Estimated Operating Balances (Selected Budgeted Funds)





The background of the slide is a solid teal color with a pattern of subtle, wavy, horizontal lines that create a sense of depth and movement.

# **Beyond 2026**

## Beyond 2026

### Consider additional revenue sources

- To offset expected SEA-1 impacts
- Management to continue to engage in long-term financial planning to identify funding gaps

### Review/Identify Operational Efficiencies

- Consider additional expense adjustments
- Modifications and Reductions in service levels if needed
- Project prioritization

### Closely monitor estimated impacts

- Follow closely to legislative updates and plan future budgets accordingly

# Questions?



**Amber Nielsen, CPA**

Senior Manager

[Amber.Nielsen@bakertilly.com](mailto:Amber.Nielsen@bakertilly.com)

(574) 367 - 5370

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**GINA M. LEICHTY**

Mayor of **Goshen, Indiana**

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mayor@goshencity.com • [goshenindiana.org](http://goshenindiana.org)

(574) 533-9322

## MEMORANDUM

TO: Goshen City Council and Department Leaders  
DATE: September 16, 2025  
SUBJECT: 2026 Budget Overview – Short-Term Adjustments and Long-Term Preparedness

---

### Thank You

I am grateful to the City Council, department heads, and colleagues across the City for their steady commitment throughout this budget cycle. Your work and perspectives have been essential as we take on the challenges of 2025 and plan responsibly for the years ahead.

### Long and Short Term Approach

As we enter our first budget hearing on September 22, I want to provide context for the 2026 budget process. We are approaching this year's budget with both a short-term plan and a long-term plan:

- **In the short term**, we are making targeted adjustments to alleviate current General Fund imbalances while protecting core services, including clean water, wastewater disposal, emergency medical response, public safety, infrastructure, and Goshen's quality of place.
- **In the long term**, we are preparing for structural changes in state policy, particularly those introduced by SEA-1, which could significantly impact our 2028 budget. This two-track strategy ensures Goshen remains financially stable today while positioning us to adapt responsibly if the legislature does not act.

The General Fund has faced growing pressure for years due to Indiana's property tax cap system, which permanently limits the amount of revenue cities can collect, even as costs rise.

### Bond and SEA-1 Impact for 2026

We've seen two impacts on our General Fund revenue for 2026: SEA1 and an additional impact from the Library Bond. Combined, those two changes have reduced overall revenue for the city by approximately \$1.3 M.

### Cash Reserves

In 2025, we were able to fund our budget with temporary boosts and one-time reserves, including state levy relief, stronger investment returns, and COVID-era cash balances that supported

infrastructure projects. Those resources are no longer available in 2026, leaving the City to manage permanent obligations with fewer tools.

To highlight the difference between last year's planning environment and this year's, the table below summarizes the key factors that funded the 2025 budget versus those that now define 2026.

## General Fund Pressures: 2025 vs. 2026

2025 Budget Planning	2026 Budget Planning
Temporary relief available: Extra state levy funding boosted revenues in 2023, carried into 2025.	No levy relief: 2024 did not qualify, so no additional state funding in 2026.
Investment returns stronger: As the economy strengthened in 2022–24, the City's conservative investments generated modest gains that helped fund the 2025 budget.	Market volatility: With continued instability in financial markets, conservative city investments are no longer producing the returns seen in prior years, leaving little support for the 2026 budget.
COVID-era reserves: Deferred infrastructure funds allowed unprecedented one-time paving and roadwork in 2025.	Reserves spent: One-time funds have been committed.
Wages adjusted: Raises above cost-of-living granted for public safety in 2024–25 to narrow the pay gap with regional peers.	Pay gap remains: Recruitment and retention still strained; competitive wages continue to pressure the General Fund.
Inflation already high: Construction costs climbing more than 30% annually, shrinking purchasing power.	Inflation persists: Rising costs continue across services, equipment, and materials.
Federal and state funding intact: Public safety saw regular grant support.	Grant volatility and cuts at both state and federal level shift more cost burden to local revenues.
No new major bond obligations.	New obligations: The Library bond reduces revenues by about \$500,000 annually; state law changes (SEA-1) reduce revenues by another \$800,000.
LOIT revenues stable: Local Option Income Tax supported public safety, economic development, and infrastructure.	LOIT eliminated in 2028: SEA-1 will phase out existing LOIT within two years, replacing it with a weaker option requiring annual adoption.

## Short-Term Adjustments

To adapt to these pressures, the City has taken deliberate steps to manage costs while protecting the services and values that make Goshen unique. This has required:

- Reducing staffing costs through attrition, rather than widespread layoffs, to preserve service levels where possible.
- Adjusting or reducing programming in lower-priority areas to protect core services.
- Pausing capital projects to preserve cash balances for essential operations.
- Consolidating departments to reduce duplication and improve efficiency.
- Conducting facility and utility audits to identify ways to lower ongoing operating costs.
- Leveraging technology to streamline operations and improve customer service.
- Identifying new revenue opportunities through user fees, grants, and sponsorships in 2024 and 2025, with implementation beginning in 2026.

This comprehensive approach is designed to strike a balance between fiscal responsibility and Goshen's long-standing commitment to quality of place.

## Staffing Adjustments

To manage costs responsibly, the City has reduced personnel expenses primarily through attrition and by holding positions vacant.

### Eliminated through Attrition

- Community Relations Manager
- Communications Manager
- Clerk in the City Court
- Paralegal

### Unfilled Positions from the 2025 Budget

- Maintenance (1.5 FTE)
- Finance Manager and Purchasing Agent
- Payroll Clerk
- Three additional Firefighters intended for full staffing and training of the South Fire Station

## Support for Our Team in Challenging Times

Even as we make adjustments to relieve General Fund pressures, this budget continues to prioritize support for our team. Our colleagues are the City's greatest asset, and investing in them is essential to maintaining high-quality services.



- The 2026 budget assumes a **3% cost-of-living adjustment (COLA), with an additional .5% budgeted for merit-based increases as warranted**. This approach keeps Goshen closer in line with regional peers and strengthens our ability to attract and retain qualified employees, especially in competitive fields like public safety.
- We will also continue to provide a robust healthcare program, including strong mental health support, ensuring that our workforce remains healthy and resilient.
- The City will also continue staff appreciation events such as the annual picnic, holiday open house, and birthday recognitions to express gratitude for the contributions of colleagues, board members, and council members alike.

These commitments are a vital part of balancing fiscal responsibility with our obligation to maintain a high-performing, dedicated team that serves the community well.

### Other Organizational Shifts

In addition to cost-saving measures, the City is making targeted organizational adjustments to better align funding with operations and long-term priorities. These include:

- **Engineering to Technology:** Funding for GIS, interns, and asset management is moving from the Engineering Department to Technology, under the supervision of the Information and Technology Director.
- **Clerk-Treasurer's Office to Technology:** One part-time administrative assistant is shifting from the Clerk-Treasurer's Office to the Technology Department, where they will work under the Information and Technology Director.
- **Parks to Buildings and Grounds:** Parks Maintenance is transferring to the Buildings and Grounds Department, with corresponding funding moved to reflect the new structure.
- **Parks Revenue to General Fund:** Because the Parks Department currently holds an unusually large cash balance, the City will shift 100% of the property tax levy from the Parks Fund to the General Fund for 2026. Beginning in 2027, the Parks levy will resume at a reduced rate, aligned with the department's ongoing operational needs. At the same time, Parks Maintenance expenses will be carried within the General Fund.
- **Infrastructure Spending:** Overall spending on infrastructure will decline compared to 2025, as major planned projects (Shanklin Pool reconstruction, Annex ADA remodel, South Fire Station, Police Evidence Storage Facility) were budgeted in the prior year but are now paused indefinitely due to financial uncertainty at the federal and state levels.
- **Environmental Services:** Costs for brush, recycling, and trash services are now shared between the Board of Works and the Economic Development Income Tax (EDIT) fund to balance responsibilities and ensure sustainable management.

## Paving and Infrastructure Investments

Council has requested evidence that paving expenditures in 2026 will exceed those in 2025, particularly in light of the recently adopted wheel tax. It is important to clarify that this is not possible.

In 2025, paving expenditures reached anomalously high levels because they were funded with accumulated cash reserves from prior years when projects were delayed during COVID due to staffing shortages and supply chain challenges. Those reserves allowed for a one-time surge in road and paving work.

In 2026, paving expenditures will return to levels comparable to 2022 or 2023, which reflect the City's sustainable annual funding capacity. The wheel tax will provide a modest increase over those historical levels, but the City cannot replicate the 2025 spending spike because the accumulated reserves have been spent.

This distinction is critical: the 2025 spike was an anomaly, not a new baseline. Going forward, paving will be funded at consistent, sustainable levels that balance available revenues with long-term infrastructure needs.

## Community Partnerships and Economic Development Investments

While fiscal pressures require significant restraint, the City must remain committed to preserving key community partnerships and economic development incentives. These investments are critical to Goshen's vitality and long-term growth.

In 2025, I introduced a new review process to enhance transparency and accountability over our Community Partnership and Economic Development Partnership processes. After the Council appropriated funding, I invited prior applicants to reapply. Each applicant presented their case to the Community Relations Commission, which deliberated and made recommendations to the Mayor on how to allocate the approved funding block. Councilor Lederach served as the Council liaison to this initiative.

I intend to continue this practice in 2026. The overall level of spending will remain essentially flat compared to the previous year, with only modest adjustments, including a reduction of approximately \$10,000 in arts funding.

These partnerships remain a cornerstone of Goshen's quality of place, supporting cultural programming, events, and nonprofit services that make our community a destination for residents, businesses, and visitors alike.

## Looking Ahead Summary

### **Short-Term Adjustments and Long-Term Preparedness**

Our approach is twofold.

**Short term (2026)**, we are making careful adjustments to relieve current General Fund imbalances while keeping a close eye on the looming state policy changes that could impact our 2028 budget.

**Long term (2027 and beyond)**, we will be watching the 2026 state legislative session closely, and advocating loudly, for meaningful reform to correct the imbalances created by SEA-1.

If the legislature does not make significant changes, Goshen will need to adopt more drastic measures to realign operations, starting with the 2027 budget. We have already begun that planning with department heads this year and have outlined a plan of action for staffing and operational reductions, should they become necessary.

We have a little time, about eight months, before we will know whether reform is forthcoming. That time allows us to prepare responsibly. **Our goal is to avoid disruptive cuts that would disrupt resident services or hike fees until we are certain they are unavoidable.**

State legislators have pledged to revisit these issues in the 2026 session, but have been noncommittal about the scope or specifics. Until clarity emerges, we remain prepared to adapt.

## Key Takeaway

The 2025 budget was funded with unusual, short-term resources, state levy relief, stronger investment returns, and leftover COVID-era reserves. By contrast, the 2026 budget faces lasting pressures: the loss of temporary revenues, ongoing inflation, continued workforce challenges, and new permanent obligations from the Library bond and SEA-1 changes.

Our short-term adjustments keep Goshen financially stable today, while our long-term planning ensures that we are prepared for the structural challenges ahead.

Thank you again for your thoughtful consideration to this process.

Respectfully,



Mayor Gina Leichty

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
1101 GENERAL FUND					
Board of Works					
1101-5-07-4110130 BD WORKS/FULLTIME PERSONNEL	\$ 60,224	\$ -	\$ -	\$ -	
1101-5-07-4110140 BD WORKS/PARTTIME PERSONNEL	\$ 18,381	\$ 24,434	\$ 24,000	\$ 22,368	
1101-5-07-4110151 BD WORKS/INCREMENT PAY	\$ 1,142	\$ -	\$ -	\$ -	
1101-5-07-4130100 BD WORKS/SOCIAL SECURITY	\$ 4,663	\$ 1,515	\$ 1,490	\$ 1,387	
1101-5-07-4130200 BD WORKS/MEDICARE TAX	\$ 1,091	\$ 354	\$ 350	\$ 324	
1101-5-07-4130300 BD WORKS/RETIREMENT	\$ 34,972	\$ -	\$ -	\$ -	
1101-5-07-4130400 BD WORKS/UNEMPLOYMENT	\$ -	\$ 1,368	\$ -	\$ -	
1101-5-07-4130501 BD WORKS/HEALTH INSURANCE	\$ 19,895	\$ -	\$ -	\$ -	
1101-5-07-4130701 BD WORKS/CLOTHING/BOOT/FITNES	\$ 150	\$ -	\$ -	\$ -	
1101-5-07-4210101 BD WORKS/LEGAL NOTICES PUB	\$ 1,655	\$ 1,539	\$ 3,000	\$ 2,000	
1101-5-07-4210500 BD WORKS/OTHER OFFICE EXP	\$ 13,131	\$ 21,737	\$ 30,000	\$ -	
1101-5-07-4210501 BD WORKS/COPIER SUPPLIES	\$ 3,380	\$ 4,506	\$ 4,000	\$ 4,000	
1101-5-07-4230110 BD WORKS/BLDG MATERIAL & SUPP	\$ -	\$ 20	\$ -	\$ -	
1101-5-07-4290001 BD WORKS/OTHER OPERATING SUPP	\$ 12,152	\$ 15,816	\$ 15,000	\$ -	
1101-5-07-4290002 BD WORKS/ELECTRICAL SUPPLIES	\$ 3,289	\$ 4,920	\$ 25,000	\$ 25,000	
1101-5-07-4310501 BD WORKS/SERVICES CONTRACTUAL	\$ 468,987	\$ 315,199	\$ 461,145	\$ 350,000	
1101-5-07-4310502 BD WORKS/MAINTEN CONTRACTS	\$ 3,669	\$ 7,233	\$ -	\$ -	
1101-5-07-4310503 BD WORKS/MEDICAL EXPENSES	\$ 50	\$ 50	\$ -	\$ -	
1101-5-07-4310504 BD WORKS/MOSQUITO CONTROL	\$ 32,186	\$ 38,097	\$ 40,000	\$ 50,000	
1101-5-07-4310505 BD WORKS/PROFESSIONAL SERVICE	\$ 74,167	\$ 70,999	\$ 50,000	\$ 50,000	
1101-5-07-4310506 BD WORKS/MAYOR'S ART COUNCIL	\$ 10,122	\$ -	\$ 20,000	\$ 10,000	
1101-5-07-4310507 BD WORKS/ERP MAINT UPGRAD	\$ 52,162	\$ 125,733	\$ 22,825	\$ -	
1101-5-07-4310508 BD WORKS/Professional Services	\$ -	\$ 232,992	\$ 240,000	\$ 300,000	
1101-5-07-4320401 BD WORKS/TELEPHONE	\$ 50,941	\$ 50,304	\$ 60,000	\$ 60,000	
1101-5-07-4320501 BD WORKS/OTHER COMM-TRANSPTN	\$ 62,000	\$ 67,167	\$ 325,000	\$ 150,000	MACOG Adjusted from 2025 without north loop
1101-5-07-4330101 BD WORKS/OTHER PRINT-ADV	\$ 569	\$ 537	\$ 1,000	\$ 1,000	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
1101-5-07-4340501 BD WORKS/OTHER INSURANCE	\$ 660,796	\$ 701,981	\$ 800,000	\$ 750,000	
1101-5-07-4350101 BD WORKS/ELECTRICITY	\$ 361,491	\$ 400,387	\$ 450,000	\$ 460,000	
1101-5-07-4350201 BD WORKS/GAS	\$ 48,645	\$ 22,261	\$ 50,000	\$ 50,000	
1101-5-07-4350401 BD WORKS/WATER	\$ 26,982	\$ 26,493	\$ 30,000	\$ 30,000	
1101-5-07-4350501 BD WORKS/STORMWATER FEES	\$ 3,311	\$ 13,867	\$ 8,000	\$ 8,000	
1101-5-07-4360102 BD WORKS/ELECTRICAL MAINTENAN	\$ 11,826	\$ 40,182	\$ 60,000	\$ 60,000	
1101-5-07-4370501 BD WORKS/CATCH BASIN RENTAL	\$ 68,537	\$ 54,454	\$ 60,000	\$ 60,000	
1101-5-07-4390301 BD WORKS/SUBSCRIPTIONS & DUES	\$ 23,562	\$ 858	\$ 20,000	\$ 20,000	
1101-5-07-4390400 BD WORKS/OFFICIAL BONDS	\$ 3,300	\$ 4,050	\$ 7,000	\$ 7,000	
1101-5-07-4390501 BD WORKS/MEMORIAL DAY EXP	\$ 932	\$ 1,000	\$ 2,500	\$ 2,500	
1101-5-07-4390901 BD WORKS/APP-RECORDER FEES	\$ 353	\$ 1,117	\$ 1,000	\$ 1,000	
1101-5-07-4390902 BD WORKS/BANK CHARGES	\$ 67,780	\$ -	\$ -	\$ -	
1101-5-07-4390903 BD WORKS/ OTHER SERVICE CHARG	\$ 4,096	\$ 1,203	\$ -	\$ -	
1101-5-07-4390910 BD WORKS/EDUCATION & PROMOTIO	\$ 590	\$ 14,163	\$ 15,000	\$ 15,000	
1101-5-07-4390930 BD WORKS/TRASH COLLECTION	\$ 2,034,907	\$ 2,097,857	\$ 2,674,442	\$ 912,000	60% of this budget moved to CEDIT
1101-5-07-4420001 BD WORKS/CAPITAL PROJECTS	\$ 67,592	\$ -	\$ -	\$ -	
1101-5-07-4450201 BD WORKS/OTHER EQUIPMENT	\$ 744,805	\$ 413,602	\$ -	\$ -	
<b>Board of Works Total</b>	<b>\$ 5,058,482</b>	<b>\$ 4,777,993</b>	<b>\$ 5,500,752</b>	<b>\$ 3,401,580</b>	
Building					
1101-5-15-4110130 BLDG DEPT/FULL-TIME PERSONNEL	\$ 260,789	\$ 298,280	\$ 340,000	\$ 376,869	Moved 2 employees from PD to Building (Ordinance)
1101-5-15-4110140 BLDG DEPT/PART TIME	\$ -	\$ -	\$ 56,700	\$ 34,983	
1101-5-15-4110151 BLDG DEPT/INCREMENT	\$ 2,700	\$ 2,675	\$ 3,300	\$ 2,800	
1101-5-15-4130100 BLDG DEPT/SOCIAL SECURITY	\$ 14,670	\$ 17,061	\$ 24,800	\$ 25,535	
1101-5-15-4130200 BUILDING/MEDICARE	\$ -	\$ 3,990	\$ 5,800	\$ 5,972	
1101-5-15-4130201 BUILDING/MEDICARE	\$ 3,431	\$ -	\$ -	\$ -	
1101-5-15-4130300 BLDG DEPT/RETIREMENT	\$ 41,974	\$ 43,158	\$ 48,300	\$ 58,483	
1101-5-15-4130501 BLDG DEPT/INSURANCE	\$ 94,407	\$ 101,494	\$ 121,825	\$ 121,825	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
1101-5-15-4130700 BLDG DEPT/CELL PHONE	\$ 1,400	\$ 1,450	\$ 2,700	\$ 1,890	
1101-5-15-4130701 BLDG DEPT/CLOTHING/BOOT/FITNE	\$ -	\$ 300	\$ 500	\$ 2,025	
1101-5-15-4210500 BLDG DEPT/OTHER OFC EXPENSE	\$ -	\$ 2,539	\$ 4,000	\$ 6,500	
1101-5-15-4210502 BLDG DEPT/OTHER OFC EXPENSE	\$ 2,014	\$ -	\$ -	\$ -	
1101-5-15-4220210 BLDG DEPT/GAS,DIESEL,PROPANE	\$ 3,267	\$ 2,768	\$ 8,000	\$ 9,500	
1101-5-15-4310301 BLDG DEPT/PROFESSIONAL SERVIC	\$ 31,394	\$ 21,159	\$ 35,000	\$ 38,000	
1101-5-15-4320201 BLDG DEPT/POSTAGE	\$ 3,210	\$ 2,883	\$ 7,000	\$ 8,000	
1101-5-15-4320301 BLDG DEPT/TRAVEL EXPENSES	\$ 778	\$ 1,374	\$ 5,000	\$ 6,200	
1101-5-15-4360201 BLDG DEPT/EQUIPMENT REPAIRS	\$ -	\$ -	\$ 1,449	\$ 2,500	
1101-5-15-4390301 BLDG DEPT/SUBSCRIPTION-DUES	\$ 405	\$ 710	\$ 1,000	\$ 1,500	
1101-5-15-4390910 BLDG DEPT/INSTRUCTION	\$ 281	\$ 2,803	\$ 4,500	\$ 4,500	
<b>Building Total</b>	<b>\$ 460,721</b>	<b>\$ 502,644</b>	<b>\$ 669,874</b>	<b>\$ 707,082</b>	
Building & Grounds					
1101-5-19-4110130 B&G/Salaries & Wages - Full Time	\$ -	\$ -	\$ 202,000	\$ 601,179	Merged Parks Maintenance Team with B&G
1101-5-19-4110140 B&G/salaries & Wages - Part Time	\$ -	\$ -	\$ 21,000	\$ 122,000	Merged Parks Maintenance Team with B&G
1101-5-19-4110151 B&G/Increment	\$ -	\$ -	\$ 2,200	\$ 11,200	
1101-5-19-4130100 B&G/Social Security	\$ -	\$ -	\$ 13,970	\$ 46,043	
1101-5-19-4130200 B&G/Medicare	\$ -	\$ -	\$ 3,320	\$ 11,674	
1101-5-19-4130300 B&G/Retirement	\$ -	\$ -	\$ 29,000	\$ 88,222	
1101-5-19-4130501 B&G/Health Insurance	\$ -	\$ -	\$ 66,450	\$ 177,200	
1101-5-19-4130700 B&G/Cell Phone	\$ -	\$ -	\$ 1,800	\$ 3,000	
1101-5-19-4130701 B&G/Clothing/Boot/Fitness	\$ -	\$ -	\$ -	\$ 10,125	
1101-5-19-4210500 B&G/Office Expenses	\$ -	\$ -	\$ -	\$ 3,000	
1101-5-19-4220151 B&G/Other Operating Supplies	\$ -	\$ -	\$ -	\$ 2,500	Moved from BOW
1101-5-19-4220152 B&G/Paint	\$ -	\$ -	\$ -	\$ 3,500	Moved from BOW
1101-5-19-4220210 B&G/Gasoline, Diesel, Propane	\$ -	\$ -	\$ -	\$ 55,000	
1101-5-19-4220251 B&G/Other Garage & Motor	\$ -	\$ -	\$ -	\$ 1,200	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
1101-5-19-4230110 B&G/Building Materials & Supplies	\$ -	\$ -	\$ 6,000	\$ 36,000	
1101-5-19-4230125 B&G/Street, Alley, & Sewer Materials	\$ -	\$ -	\$ -	\$ 33,475	
1101-5-19-4230201 B&G/Repair Parts	\$ -	\$ -	\$ -	\$ 5,000	
1101-5-19-4230301 B&G/Machinery & Tools	\$ -	\$ -	\$ -	\$ 4,500	
1101-5-19-4290001 B&G/Other Operating Supplies	\$ -	\$ -	\$ -	\$ 15,450	
1101-5-19-4310505 B&G/Landscaping	\$ -	\$ -	\$ -	\$ 18,000	
1101-5-19-4320300 B&G/Travel Expenses	\$ -	\$ -	\$ -	\$ 6,000	
1101-5-19-4320401 B&G/Telephone	\$ -	\$ -	\$ -	\$ 6,000	
1101-5-19-4350101 B&G/Electricity & Gas	\$ -	\$ -	\$ -	\$ 11,000	
1101-5-19-4350401 B&G/Water & Sewer	\$ -	\$ -	\$ -	\$ 11,000	
1101-5-19-4360101 B&G/Repairs To Bldg & Structures	\$ -	\$ -	\$ -	\$ 70,000	
1101-5-19-4360201 B&G/Repairs To Equipment	\$ -	\$ -	\$ -	\$ 12,000	
1101-5-19-4360500 B&G/Maintenance Contracts	\$ -	\$ -	\$ 12,000	\$ 12,000	
1101-5-19-4360501 B&G/Maintenance Contracts	\$ -	\$ -	\$ -	\$ 39,000	
New Account B&G/Education	\$ -	\$ -	\$ -	\$ 8,000	
New Account B&G/Institutional & Medical	\$ -	\$ -	\$ -	\$ 19,000	
New Account B&G/Other Professional Service	\$ -	\$ -	\$ -	\$ 30,000	
New Account B&G/Rental Equipment	\$ -	\$ -	\$ -	\$ 4,000	
New Account B&G/Stormwater Fees	\$ -	\$ -	\$ -	\$ 2,000	
New Account B&G/Subscription & Dues	\$ -	\$ -	\$ -	\$ 1,500	
<b>Building &amp; Grounds Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 357,740</b>	<b>\$ 1,479,768</b>	
Cemetery					
1101-5-09-4110130 CEMETERIES/FULLTIME PERSONNEL	\$ 150,622	\$ 168,952	\$ 176,800	\$ 183,529	
1101-5-09-4110140 CEMETERIES/PARTTIME PERSONNEL	\$ 77,465	\$ 92,015	\$ 87,000	\$ 95,000	
1101-5-09-4110151 CEMETERIES/INCREMENT	\$ 2,068	\$ 2,300	\$ 2,600	\$ 2,300	
1101-5-09-4110160 CEMETERIES/OVERTIME	\$ 3,205	\$ 765	\$ 3,600	\$ 3,600	
1101-5-09-4130100 CEMETERIES/SOCIAL SECURITY	\$ 13,616	\$ 15,464	\$ 16,700	\$ 17,641	



CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
1101-5-09-4130200 CEMETERIES/MEDICARE	\$ 3,184	\$ 3,617	\$ 3,900	\$ 4,126	
1101-5-09-4130300 CEMETERIES/RETIREMENT	\$ 22,137	\$ 24,390	\$ 25,000	\$ 26,913	
1101-5-09-4130501 CEMETERIES/INSURANCE	\$ 58,220	\$ 62,479	\$ 66,450	\$ 66,450	
1101-5-09-4130701 CEMETERIES/CLOTHING/BOOT/FITN	\$ 175	\$ 100	\$ 300	\$ 300	
1101-5-09-4210500 CEMETERIES/OTHER OFFICE SUPPLI	\$ -	\$ 57	\$ 300	\$ 300	
1101-5-09-4210501 CEMETERIES/OTHER OFFICE SUPPL	\$ 515	\$ -	\$ -	\$ -	
1101-5-09-4220210 CEMETERIES/GAS, DIESEL, PROPANE	\$ 12,477	\$ 12,706	\$ 17,000	\$ 17,000	
1101-5-09-4220500 CEMETERIES/PPE	\$ -	\$ 282	\$ 300	\$ 350	
1101-5-09-4230110 CEMETERIES/BLDG MATERIAL & SU	\$ 267	\$ 4	\$ 1,500	\$ 1,500	
1101-5-09-4230125 CEMETERIES/REPAIRS BLDG/STEET	\$ 1,482	\$ 2,782	\$ 2,700	\$ 2,500	
1101-5-09-4230201 CEMETERIES/REPAIR PARTS	\$ 827	\$ -	\$ -	\$ 1,800	
1101-5-09-4230300 CEMETERIES/SECURITY MONITORING	\$ -	\$ 732	\$ 720	\$ 800	
1101-5-09-4290001 CEMETERIES/OTHER OPERATING SU	\$ 4,611	\$ 3,113	\$ 4,200	\$ 4,000	
1101-5-09-4310501 CEMETERIES/TREE TRIM & REMOVA	\$ 4,450	\$ 6,859	\$ 7,000	\$ 6,800	
1101-5-09-4310502 CEMETERIES/FOR TREE PURCHASE	\$ 240	\$ 345	\$ 400	\$ 500	
1101-5-09-4360201 CEMETERIES/EQUIPMENT REPAIRS	\$ 4,240	\$ 2,959	\$ 1,900	\$ 1,200	
1101-5-09-4360301 CEMETERIES/STREET, ALLEY & SEW	\$ 522	\$ 110	\$ 600	\$ 600	
1101-5-09-4360503 CEMETERIES/REPAIR BLDG-STRUCT	\$ 247	\$ 2,067	\$ 2,300	\$ 2,200	
1101-5-09-4360505 CEMETERIES/ROCKRUN MOVES	\$ 2,250	\$ 2,535	\$ 3,800	\$ 3,600	
1101-5-09-4450501 CEMETERIES/MACHINERY & TOOLS	\$ 40,000	\$ 100,770	\$ 30,000	\$ -	
1101-5-09-4490000 CEMETERIES/CAPITAL PROJECTS	\$ -	\$ -	\$ 28,000	\$ -	
<b>Cemetery Total</b>	<b>\$ 402,822</b>	<b>\$ 505,401</b>	<b>\$ 483,070</b>	<b>\$ 443,009</b>	
Central Garage					
1101-5-18-4110130 CENTRAL GARAGE/FULL TIME PERS	\$ 532,986	\$ 655,986	\$ 730,000	\$ 755,000	
1101-5-18-4110151 CENTRAL GARAGE/INCREMENT	\$ 4,400	\$ 5,400	\$ 6,100	\$ 7,000	
1101-5-18-4110152 CENTRAL GARAGE/CER	\$ 3,523	\$ 4,800	\$ 9,620	\$ 4,800	
1101-5-18-4110160 CENTRAL GARAGE/OVERTIME	\$ 14,728	\$ 13,744	\$ 25,000	\$ 25,000	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
1101-5-18-4130100 CENTRAL GARAGE/SOCIAL SECURIT	\$ 32,107	\$ 39,509	\$ 48,100	\$ 49,896	
1101-5-18-4130200 CENTRAL GARAGE/MEDICARE	\$ 7,509	\$ 9,240	\$ 11,250	\$ 11,599	
1101-5-18-4130300 CENTRAL GARAGE/RETIREMENT	\$ 85,956	\$ 111,789	\$ 103,660	\$ 113,593	
1101-5-18-4130501 CENTRAL GARAGE/INSURANCE	\$ 183,299	\$ 217,455	\$ 221,500	\$ 221,500	
1101-5-18-4130700 CENTRAL GARAGE/CELL PHONE	\$ 1,485	\$ 1,800	\$ 1,800	\$ 1,800	
1101-5-18-4130701 CENTRAL GARAGE/CLOTH/BOOT/FIT	\$ 3,425	\$ 7,300	\$ 4,000	\$ 8,150	
1101-5-18-4210500 CENTRAL GARAGE/OTHER OFFICE	\$ 1,415	\$ 4,198	\$ 4,200	\$ 4,200	
1101-5-18-4210502 CENTRAL GARAGE/POSTAGE	\$ 291	\$ 385	\$ 400	\$ 400	
1101-5-18-4220210 CENTRAL GARAGE/GAS, DIESEL &	\$ 2,136	\$ 2,478	\$ 5,000	\$ 5,000	
1101-5-18-4220212 CENTRAL GARAGE/LUBRICANTS	\$ 51,971	\$ 62,056	\$ 80,000	\$ 80,000	
1101-5-18-4220251 CENTRAL GARAGE/GARAGE & MOTOR	\$ 352,395	\$ 383,106	\$ 400,000	\$ 400,000	
1101-5-18-4220351 CENTRAL GARAGE/SMALL TOOLS	\$ 9,488	\$ 10,707	\$ 4,500	\$ 12,000	
1101-5-18-4230110 CENTRAL GARAGE/BUILDING MAINT	\$ 1,585	\$ 36,164	\$ 27,000	\$ 3,000	
1101-5-18-4310501 CENTRAL GARAGE/MEDICAL EXAMS	\$ 981	\$ 2,022	\$ 2,000	\$ 2,000	
1101-5-18-4320501 CENTRAL GARAGE/SVCS CONTRACTU	\$ 12,379	\$ 14,826	\$ 15,000	\$ 41,000	
1101-5-18-4360202 CENTRAL GARAGE/OUTSIDE REPAIR	\$ 44,410	\$ 20,290	\$ 25,000	\$ 25,000	
1101-5-18-4370502 CENTRAL GARAGE/RENTAL UNIFORM	\$ 2,323	\$ 3,607	\$ 4,500	\$ 5,000	
1101-5-18-4390910 CENTRAL GARAGE/EDUCATION	\$ 931	\$ 2,941	\$ 5,000	\$ 5,000	
1101-5-18-4450501 CENTRAL GARAGE/MACHINERY/TOOL	\$ -	\$ 7,731	\$ 17,500	\$ -	
<b>Central Garage Total</b>	<b>\$ 1,349,723</b>	<b>\$ 1,617,532</b>	<b>\$ 1,751,130</b>	<b>\$ 1,780,938</b>	
City Council					
1101-5-02-4110140 COUNCIL/PART TIME	\$ 113,750	\$ 117,754	\$ 122,400	\$ 126,072	Based on .25 FTE (10 hours/week)
1101-5-02-4110159 COUNCIL/TECHNOLOGY STIPEND	\$ 2,701	\$ 1,862	\$ -	\$ -	
1101-5-02-4130100 COUNCIL/SOCIAL SECURITY	\$ 7,220	\$ 7,416	\$ 7,590	\$ 7,818	
1101-5-02-4130200 COUNCIL/MEDICARE	\$ 1,689	\$ 1,734	\$ 1,780	\$ 1,833	
1101-5-02-4210200 COUNCIL/STATIONERY/PRINTING	\$ -	\$ -	\$ 1,000	\$ 1,000	
1101-5-02-4210501 COUNCIL/RETREAT	\$ -	\$ -	\$ 3,500	\$ 3,500	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
1101-5-02-4230300 Other Equipm	\$ -	\$ -	\$ 10,000	\$ 10,000	
1101-5-02-4320301 COUNCIL/TRAVEL EXPENSES	\$ 1,363	\$ 1,297	\$ 3,500	\$ 3,500	
1101-5-02-4390700 COUNCIL/ELECTION EXPENSE	\$ 59,166	\$ 35,834	\$ -	\$ -	
<b>City Council Total</b>	<b>\$ 185,889</b>	<b>\$ 165,897</b>	<b>\$ 149,770</b>	<b>\$ 153,723</b>	
Clerk					
1101-5-04-4110130 C-T/FULL TIME PERSONNEL	\$ 400,889	\$ 426,275	\$ 492,600	\$ 485,000	
1101-5-04-4110140 C-T/PART-TIME PERSONNEL	\$ 27,752	\$ 34,598	\$ 30,500	\$ -	Part-time Admin Asst. moved to Technology
1101-5-04-4110151 C-T/INCREMENT	\$ 3,000	\$ 3,650	\$ 3,000	\$ 2,800	
1101-5-04-4110160 C-T/OVERTIME	\$ 966	\$ 4,886	\$ 10,000	\$ -	
1101-5-04-4130100 C-T/SOCIAL SECURITY	\$ 24,630	\$ 26,823	\$ 32,800	\$ 31,800	
1101-5-04-4130200 C-T/MEDICARE	\$ 5,760	\$ 6,273	\$ 7,670	\$ 7,100	
1101-5-04-4130300 C-T/RETIREMENT	\$ 53,073	\$ 61,765	\$ 70,700	\$ 69,500	
1101-5-04-4130501 C-T/INSURANCE	\$ 137,888	\$ 149,570	\$ 177,200	\$ 155,050	
1101-5-04-4130700 C-T/CELL PHONE	\$ 600	\$ 600	\$ 1,200	\$ 1,200	
1101-5-04-4130701 C-T/CLOTHING/BOOT/FITNESS	\$ 100	\$ 100	\$ 900	\$ 750	
1101-5-04-4210500 C-T/OTHER OFFICE EXPENSES	\$ 10,081	\$ 10,221	\$ 15,000	\$ 15,000	
1101-5-04-4310000 C-T/PROFESSIONAL SERVICES	\$ 49	\$ 880	\$ 5,000	\$ 5,000	
1101-5-04-4320201 C-T/POSTAGE	\$ 5,727	\$ 4,284	\$ 6,000	\$ 5,000	
1101-5-04-4320301 C-T/TRAVEL EXPENSES	\$ 1,464	\$ 7,127	\$ 7,500	\$ 7,500	
1101-5-04-4390301 C-T/SUBSCRIPTION & DUES	\$ 936	\$ 1,724	\$ 3,000	\$ 3,000	
1101-5-04-4390910 C-T/INSTRUCTION	\$ 4,721	\$ 2,380	\$ 5,000	\$ 5,000	
<b>Clerk Total</b>	<b>\$ 677,638</b>	<b>\$ 741,156</b>	<b>\$ 868,070</b>	<b>\$ 793,700</b>	
Community Engagement					
1101-5-01-4110130 CRC/FULL-TIME PERSONNEL	\$ 33,998	\$ 52,535	\$ 110,000	\$ -	2 FTE Merged with Dir. Admin in Mayor's office.
1101-5-01-4110151 CRC/INCREMENT	\$ 200	\$ 100	\$ 500	\$ -	
1101-5-01-4130100 CRC/SOCIAL SECURITY	\$ 2,033	\$ 3,012	\$ 6,850	\$ -	
1101-5-01-4130200 CRC/MEDICARE	\$ 475	\$ 704	\$ 1,600	\$ -	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
1101-5-01-4130300 CRC/RETIREMENT	\$ 4,586	\$ 7,529	\$ 15,650	\$ -	
1101-5-01-4130501 CRC/INSURANCE	\$ 16,316	\$ 21,367	\$ 44,350	\$ -	
1101-5-01-4130700 CRC/CELL PHONE	\$ 288	\$ 389	\$ 1,200	\$ -	
1101-5-01-4130701 CRC/CLOTHING/BOOT/FITNESS	\$ -	\$ 100	\$ 200	\$ -	
1101-5-01-4210500 CRC/OTHER OFFICE EXPENSES	\$ -	\$ 490	\$ 200	\$ -	
1101-5-01-4310501 CRC/PROFESSIONAL SERVICES	\$ 1,450	\$ 3,250	\$ 1,500	\$ 5,000	
1101-5-01-4310502 CRC/CONTRACTUAL SERVICES	\$ -	\$ 900	\$ 3,000	\$ -	
1101-5-01-4320301 CRC/TRAVEL EXPENSES	\$ -	\$ -	\$ 3,000	\$ -	
1101-5-01-4330501 CRC/OTHER PRINTING & ADVERTIS	\$ 110	\$ 672	\$ 1,000	\$ -	
1101-5-01-4390501 CRC/DIVERSITY DAY EXPENSES	\$ 3,045	\$ 2,341	\$ 10,000	\$ 15,000	Fund Title should be Events
1101-5-01-4390910 CRC/EDUCATION & PROMOTION	\$ 2,936	\$ 5,964	\$ 7,000	\$ 10,000	Community outreach, communication, education
<b>Community Engagement Total</b>	<b>\$ 65,436</b>	<b>\$ 99,354</b>	<b>\$ 206,050</b>	<b>\$ 30,000</b>	
Court					
1101-5-06-4110130 COURT/FULLTIME PERSONNEL	\$ 255,709	\$ 288,587	\$ 330,000	\$ 300,000	Elimination of 1 full-time position
1101-5-06-4110140 COURT/PART-TIME PERSONNEL	\$ 4,003	\$ 4,670	\$ 12,000	\$ -	Elimination of 1 part time position
1101-5-06-4110151 COURT/INCREMENT	\$ 2,600	\$ 3,100	\$ 3,500	\$ 2,800	
1101-5-06-4130100 COURT/SOCIAL SECURITY	\$ 15,166	\$ 17,129	\$ 21,440	\$ 18,500	
1101-5-06-4130200 COURT/MEDICARE	\$ 3,547	\$ 4,006	\$ 5,030	\$ 4,350	
1101-5-06-4130300 COURT/RETIREMENT	\$ 29,964	\$ 41,029	\$ 46,880	\$ 42,800	
1101-5-06-4130501 COURT/INSURANCE	\$ 78,531	\$ 87,497	\$ 110,750	\$ 88,750	
1101-5-06-4130701 COURT/CLOTHING/BOOT/FITNESS	\$ -	\$ -	\$ 600	\$ 400	
1101-5-06-4310500 COURT/OTHER PROFESSIONAL FEES	\$ 25,026	\$ 38,220	\$ 50,000	\$ 62,400	Cost established by outside agencies.
1101-5-06-4320300 COURT/TRAVEL EXPENSE	\$ 510	\$ 548	\$ 2,000	\$ 1,200	
NEW ACCOUNT COURT/RENT	\$ -	\$ -	\$ -	\$ 12,000	
<b>Court Total</b>	<b>\$ 415,055</b>	<b>\$ 484,785</b>	<b>\$ 582,200</b>	<b>\$ 533,200</b>	
Engineering					
1101-5-10-4110130 ENGINEER/FULLTIME PERSONNEL	\$ 599,890	\$ 587,930	\$ 768,100	\$ 730,000	GIS, Intems, Asst. Mgr transitioned to Technology.
1101-5-10-4110140 ENGINEER/PARTTIME PERSONNEL	\$ 42,138	\$ 24,925	\$ 47,500	\$ 35,000	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
1101-5-10-4110151 ENGINEER/INCREMENT	\$ 8,004	\$ 6,800	\$ 8,000	\$ 9,300	
1101-5-10-4110160 ENGINEERING/OVERTIME	\$ 730	\$ 6,976	\$ 15,000	\$ 15,000	
1101-5-10-4130100 ENGINEER/SOCIAL SECURITY	\$ 37,429	\$ 35,978	\$ 51,990	\$ 45,000	
1101-5-10-4130200 ENGINEER/MEDICARE	\$ 8,753	\$ 8,414	\$ 12,160	\$ 10,355	
1101-5-10-4130300 ENGINEER/RETIREMENT	\$ 82,070	\$ 94,207	\$ 109,100	\$ 101,208	
1101-5-10-4130501 ENGINEER/INSURANCE	\$ 174,420	\$ 209,748	\$ 221,500	\$ 177,200	
1101-5-10-4130700 ENGINEER/CELL PHONE	\$ 4,731	\$ 3,555	\$ 5,000	\$ 3,000	
1101-5-10-4130701 ENGINEER/CLOTHING/BOOT/FITNES	\$ 250	\$ 452	\$ 1,000	\$ 800	
1101-5-10-4210200 ENGINEER/STATIONERY & PRINT	\$ -	\$ 1,000	\$ 1,500	\$ 1,500	
1101-5-10-4210500 ENGINEER/OTHER OFFICE EXPENSE	\$ 203	\$ 2,816	\$ 6,000	\$ 6,000	
1101-5-10-4220210 ENGINEER/GAS,DIESEL,PROPANE	\$ 2,025	\$ 1,482	\$ 2,500	\$ 2,500	
1101-5-10-4290001 ENGINEER/OTHER SUPPLIES	\$ 3,211	\$ 3,827	\$ 4,000	\$ 4,000	
1101-5-10-4290002 ENGINEER/OTHER SUPPLIES & EQUIPM	\$ -	\$ -	\$ 500	\$ 500	
1101-5-10-4310201 ENGINEER/PROFESSIONAL SERVICE	\$ 968	\$ 1,300	\$ 2,000	\$ 2,000	
1101-5-10-4320201 ENGINEER/POSTAGE	\$ 888	\$ 343	\$ 1,200	\$ 1,200	
1101-5-10-4320301 ENGINEER/TRAVEL EXPENSES	\$ 1,817	\$ 2,034	\$ 5,062	\$ 5,000	
1101-5-10-4330101 ENGINEER/OTHER PRINTING & ADVERT	\$ -	\$ 25	\$ 400	\$ 400	
1101-5-10-4360201 ENGINEER/EQUIPMENT REPAIRS	\$ 3,000	\$ 194	\$ 3,000	\$ 3,000	
1101-5-10-4390301 ENGINEER/SUBS & DUES	\$ 461	\$ 519	\$ 700	\$ 750	
1101-5-10-4450001 ENGINEERING/OTHER EQUIPMENT	\$ 373	\$ -	\$ 500	\$ -	
<b>Engineering Total</b>	<b>\$ 971,360</b>	<b>\$ 992,525</b>	<b>\$ 1,266,712</b>	<b>\$ 1,153,713</b>	
ENV/Forestry					
1101-5-46-4110130 ENV/FULL TIME PERSONNEL	\$ 270,074	\$ 291,137	\$ 310,000	\$ 284,300	Part of 1 Forestry position paid through USDA Grant
1101-5-46-4110140 ENV/PART TIME PERSONNEL	\$ -	\$ 2,900	\$ 2,000	\$ 2,000	
1101-5-46-4110151 ENV/INCREMENT PAY	\$ 4,045	\$ 4,500	\$ 4,500	\$ 4,800	
1101-5-46-4130100 ENV/FICA MATCH	\$ 15,420	\$ 17,045	\$ 19,650	\$ 20,240	
1101-5-46-4130200 ENV/MEDICARE	\$ 3,606	\$ 3,986	\$ 4,600	\$ 4,738	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
1101-5-46-4130300 ENV/RETIREMENT	\$ 26,957	\$ 33,701	\$ 44,670	\$ 46,011	
1101-5-46-4130501 ENV/HEALTH INSURANCE	\$ 98,163	\$ 106,836	\$ 110,750	\$ 110,750	
1101-5-46-4130700 ENV/CELL PHONE	\$ 600	\$ 600	\$ 800	\$ 800	
1101-5-46-4130701 ENV/CLOTHING/BOOT/FITNESS	\$ 300	\$ 897	\$ 1,000	\$ 1,440	
1101-5-46-4130702 ENV/CLOTHING	\$ 1,295	\$ 1,202	\$ 1,500	\$ 500	
1101-5-46-4210200 ENV/STATIONERY & PRINTING	\$ 4,000	\$ 3,342	\$ 4,000	\$ 4,000	
1101-5-46-4210500 ENV/OTHER OFFICE EXPENSES	\$ 1,700	\$ 2,209	\$ 1,700	\$ 2,000	
1101-5-46-4220151 ENV/OTHER OPERATING SUPPLIES	\$ 3,140	\$ 3,066	\$ 3,300	\$ 2,000	
1101-5-46-4220153 ENV/GENERAL PROGRAM	\$ 2,403	\$ 3,566	\$ 4,000	\$ 4,000	
1101-5-46-4220210 ENV/GASOLINE,DIESEL, PROPANE	\$ 1,844	\$ 3,524	\$ 3,500	\$ 4,500	
1101-5-46-4230301 ENV/MACHINERY & TOOLS PURCHAS	\$ 5,000	\$ 4,593	\$ 4,000	\$ 4,000	
1101-5-46-4310500 ENV/SERVICES CONTRACTUAL	\$ 33,368	\$ 40,000	\$ 40,000	\$ 10,000	Costs shifted to USDA Grant
1101-5-46-4310501 ENV/TREE PROGRAM	\$ 62,751	\$ 64,821	\$ 75,000	\$ 10,000	Costs shifted to USDA Grant
1101-5-46-4310502 ENV/TREES PLANTED	\$ 2,665	\$ 2,970	\$ 3,000	\$ -	
1101-5-46-4310503 ENV/OTHER PROFESSIONAL SERVIC	\$ 58,138	\$ 66,619	\$ 45,000	\$ 25,000	Costs shifted to USDA Grant
1101-5-46-4310504 ENV/STREET TREE MAINT/REMOVAL	\$ 78,800	\$ 81,807	\$ 80,000	\$ 20,000	Costs shifted to USDA Grant
1101-5-46-4310506 ENV/TREE TRIM REMOVAL	\$ 13,000	\$ 3,703	\$ 13,000	\$ -	
1101-5-46-4320201 ENV/POSTAGE	\$ -	\$ 2,717	\$ 3,000	\$ 3,000	
1101-5-46-4320301 ENV/TRAVEL EXPENSE	\$ 5,280	\$ 9,670	\$ 6,000	\$ 6,000	
1101-5-46-4320401 ENV/TELEPHONE	\$ 5,480	\$ 5,809	\$ 5,900	\$ 5,200	
1101-5-46-4330200 ENV/PUBLICATION LEGAL NOTICES	\$ -	\$ -	\$ 200	\$ 200	
1101-5-46-4330501 ENV/OTHER PRINTING & ADVERTIS	\$ 2,440	\$ 2,050	\$ 3,500	\$ 3,000	
1101-5-46-4350101 ENV/ELECTRICITY & GAS	\$ 8,237	\$ 7,008	\$ 11,000	\$ 9,000	
1101-5-46-4350401 ENV/WATER & SEWER	\$ 437	\$ 1,602	\$ 1,600	\$ 2,000	
1101-5-46-4360201 ENV/REPAIRS TO EQUIPMENT	\$ 1,027	\$ 1,572	\$ 2,000	\$ 5,500	
1101-5-46-4370200 ENV/RENTAL EQUIPMENT	\$ -	\$ 270	\$ 1,500	\$ 1,500	
1101-5-46-4390301 ENV/SUBSCRIPTIONS & DUES	\$ 991	\$ 6,000	\$ 3,000	\$ 3,000	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
1101-5-46-4390901 ENV/EDUCATION	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
1101-5-46-4420100 ENV/INFRASTRUCTURE CAPITAL	\$ 59,103	\$ 8,683	\$ -	\$ -	
1101-5-46-4424601 ENV/CAPITAL PROJECTS	\$ 40,965	\$ -	\$ -	\$ -	
<b>ENV/Forestry Total</b>	<b>\$ 821,230</b>	<b>\$ 798,403</b>	<b>\$ 823,670</b>	<b>\$ 609,479</b>	
Fire					
1101-5-12-4110130 FIRE/FULLTIME PERSONNEL	\$ 4,164,764	\$ 4,615,244	\$ 5,135,000	\$ 5,037,317	Costs for 3 FTE salaries shifted to Township, .5 to Opioid
1101-5-12-4110150 FIRE/HOLIDAY PAY	\$ 4,953	\$ 27,569	\$ 26,000	\$ 24,335	
1101-5-12-4110151 FIRE/SICK DAY BUYBACK	\$ 68,847	\$ 62,488	\$ 50,000	\$ 50,000	
1101-5-12-4110152 FIRE/VACATION BUY BACK	\$ 5	\$ -	\$ 30,000	\$ 30,000	
1101-5-12-4110153 FIRE/SPECIALTY-MASTER PAY	\$ 4,159	\$ 5,736	\$ 20,000	\$ 20,000	
1101-5-12-4110154 AMBULANCE/CERTIFICATION PAY	\$ -	\$ -	\$ 222,000	\$ 247,660	
1101-5-12-4110155 AMBULANCE/EMS BONUS	\$ 176,651	\$ 178,416	\$ 20,000	\$ 15,000	
1101-5-12-4110156 FIRE/INCREMENT PAY	\$ 9,177	\$ 6,598	\$ 137,000	\$ 137,000	
1101-5-12-4110160 FIRE/OVERTIME	\$ 243,006	\$ 388,215	\$ 200,000	\$ 200,000	
1101-5-12-4130100 FIRE/SOCIAL SECURITY	\$ 12,231	\$ 16,826	\$ 37,500	\$ 8,000	
1101-5-12-4130110 FIRE/FLSA	\$ 103,808	\$ 109,885	\$ 138,500	\$ 140,000	
1101-5-12-4130200 FIRE/MEDICARE	\$ 65,626	\$ 74,269	\$ 84,700	\$ 81,180	
1101-5-12-4130300 FIRE/RETIREMENT PERF	\$ 30,592	\$ 40,008	\$ 49,300	\$ 17,530	
1101-5-12-4130501 FIRE/HEALTH INSURANCE	\$ 1,276,364	\$ 1,459,854	\$ 1,550,500	\$ 1,528,350	
1101-5-12-4130700 FIRE/CELL PHONE	\$ 4,100	\$ 13,196	\$ 5,500	\$ 9,000	
1101-5-12-4130701 FIRE/CLOTHING/BOOT/FITNESS	\$ -	\$ -	\$ 300	\$ 200	
1101-5-12-4130702 FIRE/PPE	\$ 11,442	\$ 26,937	\$ 45,000	\$ 45,000	
1101-5-12-4130703 FIRE/SAVED CLOTHING ALLOWANCE	\$ 144,666	\$ 107,120	\$ 160,000	\$ 160,000	
1101-5-12-4131101 FIRE/LONGEVITY	\$ 40,602	\$ 54,491	\$ 34,000	\$ 24,100	
1101-5-12-4131102 FIRE/TUITION REIMBURSEMENT	\$ -	\$ -	\$ 10,000	\$ 10,000	
1101-5-12-4131103 FIRE/ONE-TIME LONGEVITY	\$ -	\$ -	\$ 19,500	\$ 30,702	
1101-5-12-4200701 FIRE/CLOTHING	\$ 17,577	\$ 34,339	\$ 22,000	\$ 22,000	



CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
1101-5-12-4210200 FIRE/STATIONERY & PRINTING	\$ 920	\$ 867	\$ 2,000	\$ 2,000	
1101-5-12-4210500 FIRE/OTHER OFFICE EXPENSES	\$ 9,399	\$ 10,961	\$ 9,500	\$ 9,500	
1101-5-12-4220151 FIRE/OTHER OPERATING SUPPLIES	\$ 58,686	\$ 94,307	\$ 95,000	\$ 95,000	
1101-5-12-4220300 AMBULANCE/MEDICAL SUPPLIES	\$ 26,641	\$ 97,120	\$ 118,000	\$ 118,000	
1101-5-12-4300901 FIRE/OTHER SERVICE CHGS	\$ 140,266	\$ 164,284	\$ 150,000	\$ 165,000	
1101-5-12-4310501 FIRE/MEDICAL EXAMS	\$ 71,489	\$ 68,834	\$ 70,000	\$ 70,000	
1101-5-12-4310502 FIRE/OTHER PROFESSIONAL SERV	\$ 16,503	\$ 4,508	\$ -	\$ -	
1101-5-12-4320201 FIRE/POSTAGE	\$ 429	\$ 773	\$ 1,000	\$ 1,000	
1101-5-12-4320301 FIRE/TRAVEL EXPENSES	\$ 22,996	\$ 25,275	\$ 23,000	\$ 20,000	
1101-5-12-4360201 FIRE/MAINTENANCE CONTRACTS	\$ 38,188	\$ 35,830	\$ 62,500	\$ 62,500	
1101-5-12-4360503 FIRE/EQUIPMENT REPAIRS	\$ 9,532	\$ 26,932	\$ 18,000	\$ 18,000	
1101-5-12-4360504 AMBULANCE/EQUIPMENT REPAIR	\$ 2,848	\$ 9,737	\$ 12,000	\$ 12,000	
1101-5-12-4390301 FIRE/SUBSCRIPTION & DUES	\$ 15,904	\$ 7,341	\$ 6,000	\$ 6,000	
1101-5-12-4390910 FIRE/INSTRUCTION	\$ 33,827	\$ 41,095	\$ 35,000	\$ 35,000	
1101-5-12-4390911 AMBULANCE/INSTRUCTION	\$ 17,716	\$ 23,520	\$ 41,000	\$ 41,000	
1101-5-12-4450201 AMBULANCE/OTHER EQUIPMENT	\$ 16,752	\$ 48,665	\$ -	\$ -	
1101-5-12-4450502 FIRE/OTHER EQUIPMENT	\$ 10,520	\$ 9,180	\$ -	\$ -	
NEW ACCOUNT FIRE/RENT	\$ -	\$ -	\$ -	\$ 18,000	
<b>Fire Total</b>	<b>\$ 6,871,188</b>	<b>\$ 7,890,418</b>	<b>\$ 8,639,800</b>	<b>\$ 8,510,374</b>	
Legal					
1101-5-05-4110130 LEGAL/FULLTIME PERSONNEL	\$ 455,281	\$ 474,072	\$ 615,990	\$ 583,050	Reduction of 1 FTE Paralegal
1101-5-05-4110140 LEGAL/PART-TIME PERSONNEL	\$ 11,009	\$ 23,735	\$ -	\$ 36,800	
1101-5-05-4110151 LEGAL/INCREMENT	\$ 3,700	\$ 4,350	\$ 5,000	\$ 5,350	
1101-5-05-4130100 LEGAL/SOCIAL SECURITY	\$ 26,759	\$ 28,588	\$ 39,040	\$ 38,810	
1101-5-05-4130200 LEGAL/MEDICARE	\$ 6,258	\$ 6,686	\$ 9,080	\$ 9,080	
1101-5-05-4130300 LEGAL/RETIREMENT	\$ 63,957	\$ 67,015	\$ 88,130	\$ 83,655	
1101-5-05-4130501 LEGAL/INSURANCE	\$ 134,097	\$ 147,542	\$ 143,975	\$ 148,235	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
1101-5-05-4130701 LEGAL/CLOTHING/BOOT/FITNESS	\$ 100	\$ -	\$ 700	\$ 700	
1101-5-05-4210500 LEGAL/OTHER OFFICE EXPENSES	\$ 3,587	\$ 2,247	\$ 5,138	\$ 5,000	
1101-5-05-4310000 LEGAL/PROFESSIONAL SERVICES	\$ 20,950	\$ 3,775	\$ 15,735	\$ 15,732	
1101-5-05-4320201 LEGAL/POSTAGE	\$ 537	\$ 798	\$ 3,000	\$ 3,000	
1101-5-05-4320301 LEGAL/TRAVEL EXPENSES	\$ 383	\$ 403	\$ 1,500	\$ 1,500	
1101-5-05-4330501 LEGAL/OTHER PRINTING & ADVERT	\$ 2,577	\$ -	\$ 19,000	\$ 3,000	
1101-5-05-4390800 LEGAL/SUBSCRIPTIONS AND DUES	\$ 776	\$ 925	\$ 1,985	\$ 1,900	
1101-5-05-4390901 LEGAL/OTHER SERVICES AND CHAR	\$ 9,297	\$ 10,090	\$ 11,680	\$ 10,830	
1101-5-05-4390910 LEGAL/INSTRUCTION	\$ 320	\$ 964	\$ 2,635	\$ 1,933	
<b>Legal Total</b>	<b>\$ 739,588</b>	<b>\$ 771,190</b>	<b>\$ 962,588</b>	<b>\$ 948,575</b>	
Mayor					
1101-5-03-4110130 MAYOR/FULLTIME PERSONNEL	\$ 305,326	\$ 368,973	\$ 404,000	\$ 360,000	Reduction of 1 FTE Financial Manager
1101-5-03-4110151 MAYOR/INCREMENT	\$ 2,500	\$ 1,800	\$ 600	\$ 1,000	
1101-5-03-4110152 MAYOR/LONGEVITY	\$ 1,165	\$ -	\$ -	\$ -	
1101-5-03-4130100 MAYOR/SOCIAL SECURITY	\$ 18,036	\$ 21,468	\$ 25,050	\$ 22,154	
1101-5-03-4130200 MAYOR/MEDICARE	\$ 4,218	\$ 5,021	\$ 5,880	\$ 5,181	
1101-5-03-4130300 MAYOR/RETIREMENT	\$ 44,046	\$ 53,658	\$ 57,500	\$ 50,740	
1101-5-03-4130501 MAYOR/INSURANCE	\$ 83,080	\$ 112,526	\$ 110,750	\$ 88,600	
1101-5-03-4130700 MAYOR/CELL PHONE	\$ 1,037	\$ 1,193	\$ 2,400	\$ 2,400	
1101-5-03-4130701 MAYOR/CLOTHING/BOOT/FITNESS	\$ 200	\$ 100	\$ 400	\$ 400	
1101-5-03-4210200 MAYOR/STATIONERY AND PRINTING	\$ 340	\$ 726	\$ 500	\$ 500	
1101-5-03-4210500 MAYOR/OTHER OFFICE EXPENSES	\$ 8,997	\$ 9,096	\$ 4,000	\$ 4,000	
1101-5-03-4320201 MAYOR/POSTAGE	\$ 145	\$ 129	\$ 2,000	\$ 500	
1101-5-03-4320301 MAYOR/TRAVEL EXPENSES	\$ 4,695	\$ 4,985	\$ 6,000	\$ 6,000	
1101-5-03-4330501 MAYOR/OTH PRINT & ADVERTISING	\$ 180	\$ -	\$ 1,000	\$ 1,000	
1101-5-03-4390301 MAYOR/SUBSCRIPTION-DUES	\$ 859	\$ 1,546	\$ 1,300	\$ 1,300	
<b>Mayor Total</b>	<b>\$ 474,824</b>	<b>\$ 581,220</b>	<b>\$ 621,380</b>	<b>\$ 543,775</b>	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
<b>Planning</b>					
1101-5-16-4110130 PLANNING/FULL TIME PERSONNEL	\$ 247,728	\$ 260,112	\$ 270,000	\$ 278,700	
1101-5-16-4110151 PLANNING/INCREMENT	\$ 4,000	\$ 4,600	\$ 4,900	\$ 5,200	
1101-5-16-4110160 PLANNING/OVERTIME	\$ 7,560	\$ 5,070	\$ 10,650	\$ 6,305	
1101-5-16-4130100 PLANNING/SOCIAL SECURITY	\$ 14,678	\$ 15,238	\$ 17,680	\$ 18,010	
1101-5-16-4130200 PLANNING/MEDICARE	\$ 3,433	\$ 3,564	\$ 4,135	\$ 4,224	
1101-5-16-4130300 PLANNING/RETIREMENT	\$ 36,819	\$ 38,309	\$ 39,900	\$ 40,465	
1101-5-16-4130501 PLANNING/INSURANCE	\$ 78,531	\$ 85,469	\$ 88,600	\$ 88,600	
1101-5-16-4130701 PLANNING/CLOTHING/BOOT/FITNES	\$ 200	\$ 82	\$ 400	\$ 300	
1101-5-16-4210500 PLANNING/OTHER OFFICE EXPENSE	\$ 2,365	\$ 438	\$ 2,250	\$ 1,000	
1101-5-16-4310101 PLANNING/LEGAL NOTICES PUBLIC	\$ 1,156	\$ 1,268	\$ 1,500	\$ 1,500	
1101-5-16-4310501 PLANNING/PROFESSIONAL SERVICES	\$ -	\$ -	\$ 150,000	\$ -	
1101-5-16-4320201 PLANNING/POSTAGE	\$ 1,625	\$ 1,332	\$ 2,000	\$ 2,000	
1101-5-16-4320301 PLANNING/TRAVEL EXPENSES	\$ 743	\$ 3,117	\$ 5,500	\$ 1,000	
1101-5-16-4390301 PLANNING/PROFESSIONAL LIBRARY	\$ 200	\$ -	\$ 500	\$ -	
1101-5-16-4390302 PLANNING/SUBSCRIPTION-DUES	\$ 504	\$ 496	\$ 1,000	\$ 750	
<b>Planning Total</b>	<b>\$ 399,542</b>	<b>\$ 419,096</b>	<b>\$ 599,015</b>	<b>\$ 448,054</b>	
<b>Police</b>					
1101-5-11-4110130 POLICE/FULLTIME PERSONNEL	\$ 4,606,524	\$ 5,224,473	\$ 5,574,000	\$ 5,717,428	
1101-5-11-4110140 POLICE/PARTTIME PERSONNEL	\$ 50,944	\$ 50,435	\$ -	\$ -	
1101-5-11-4110150 POLICE/HOLIDAY PAY	\$ 218,990	\$ 322,301	\$ 306,300	\$ 366,609	
1101-5-11-4110151 POLICE/WEELLNESS	\$ 9,541	\$ 10,905	\$ 16,400	\$ 16,400	
1101-5-11-4110153 POLICE/SPECIALTY PAY	\$ 92,594	\$ 75,463	\$ 140,400	\$ 140,400	
1101-5-11-4110154 POLICE/COM ORTD POLICING	\$ 7,226	\$ -	\$ 5,300	\$ 5,300	
1101-5-11-4110155 POLICE/SHIFT DIFFERENTIAL	\$ 20,059	\$ 21,258	\$ 28,400	\$ 28,400	
1101-5-11-4110156 POLICE/INCREMENT PAY	\$ 27,890	\$ -	\$ -	\$ -	
1101-5-11-4110157 POLICE/DUI ENFORCE PAY	\$ 2,306	\$ 1,216	\$ 13,200	\$ 13,200	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
1101-5-11-4110158 POLICE/OPERATION PULLOVER	\$ 891	\$ 1,976	\$ 2,000	\$ 10,000	
1101-5-11-4110160 POLICE/OVERTIME	\$ 392,523	\$ 475,097	\$ 500,000	\$ 400,000	
1101-5-11-4110162 POLICE/RESIDENCY BONUS	\$ 12,000	\$ -	\$ 17,000	\$ 17,000	
1101-5-11-4130100 POLICE/SOCIAL SECURITY	\$ 35,058	\$ 37,682	\$ 52,400	\$ 61,453	
1101-5-11-4130200 POLICE/MEDICARE	\$ 77,093	\$ 87,002	\$ 99,900	\$ 103,830	
1101-5-11-4130300 POLICE/RETIREMENT PERF	\$ 79,831	\$ 87,616	\$ 109,500	\$ 114,383	
1101-5-11-4130501 POLICE/HEALTH INSURANCE	\$ 1,458,570	\$ 1,617,863	\$ 1,727,700	\$ 1,727,700	
1101-5-11-4130700 POLICE/CELL PHONE	\$ 16,779	\$ 12,543	\$ 24,000	\$ 18,000	
1101-5-11-4130701 POLICE/CLOTHING/BOOT/FITNESS	\$ 50	\$ -	\$ 400	\$ -	
1101-5-11-4130702 POLICE/CLOTHING	\$ 98,899	\$ 102,800	\$ 115,600	\$ 115,600	
1101-5-11-4130703 POLICE/RESERVES CLOTHING ALLO	\$ 1,500	\$ 1,134	\$ 6,000	\$ 6,000	
1101-5-11-4130704 POLICE/EARNED TIME BUY BACK	\$ 22,443	\$ 33,914	\$ 60,000	\$ 60,000	
1101-5-11-4131100 POLICE/ BENEFIT	\$ 5,400	\$ -	\$ 20,000	\$ 20,000	
1101-5-11-4131101 POLICE/LONGEVITY	\$ 141,365	\$ 134,822	\$ 176,500	\$ 163,060	
1101-5-11-4210200 POLICE/STATIONERY & PRINTING	\$ 12,334	\$ 10,782	\$ 12,500	\$ 12,500	
1101-5-11-4210500 POLICE/OTHER OFFICE EXPENSES	\$ 12,417	\$ 10,308	\$ 20,000	\$ 15,000	
1101-5-11-4220150 POLICE/PPE	\$ 10,929	\$ 22,262	\$ 20,000	\$ 20,000	
1101-5-11-4220151 POLICE/OTHER SUPPLIES	\$ 15,341	\$ 14,561	\$ 15,000	\$ 15,000	
1101-5-11-4220153 POLICE/DRUG UNIT	\$ 107	\$ 4,480	\$ 6,800	\$ 5,000	
1101-5-11-4220154 POLICE/OTHER EQUIPMENT	\$ 194,337	\$ 225,990	\$ 311,600	\$ 175,000	
1101-5-11-4220155 POLICE/K- SUPPLIES,CARE,EQUI	\$ 4,804	\$ 2,914	\$ 5,000	\$ -	
1101-5-11-4220300 POLICE/ERT SUPPLIES & TRAININ	\$ 10,000	\$ 9,921	\$ 10,000	\$ 10,000	
1101-5-11-4310501 POLICE/MEDICAL EXPENSES	\$ 7,974	\$ 21,796	\$ 18,900	\$ 20,000	
1101-5-11-4310502 POLICE/PAST EMP COURT PAY	\$ 251	\$ 827	\$ 1,000	\$ 1,000	
1101-5-11-4320201 POLICE/POSTAGE	\$ 1,844	\$ 2,466	\$ 4,000	\$ 3,000	
1101-5-11-4320301 POLICE/TRAVEL EXPENSES	\$ 26,494	\$ 35,106	\$ 40,000	\$ 40,000	
1101-5-11-4360201 POLICE/EQUIPMENT REPAIRS	\$ 21,891	\$ 19,654	\$ 36,000	\$ 36,000	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
1101-5-11-4360501 POLICE/MAINTENANCE CONTRACTS	\$ 20,995	\$ 53,805	\$ 33,160	\$ 33,160	
1101-5-11-4370501 POLICE/OTHER RENTALS	\$ 10,000	\$ 10,000	\$ 10,000	\$ 30,000	
1101-5-11-4390100 POLICE/GOODWIN SCHOLARSHIP	\$ -	\$ -	\$ 1,000	\$ -	
1101-5-11-4390101 POLICE/PIT	\$ 23,546	\$ 23,577	\$ 24,000	\$ 20,000	
1101-5-11-4390301 POLICE/SUBSCRIPTION & DUES	\$ 2,695	\$ 2,463	\$ 3,000	\$ 63,900	
1101-5-11-4390911 POLICE/INSTRUCTION	\$ 37,947	\$ 47,688	\$ 59,115	\$ 59,000	
1101-5-11-4390912 POLICE/EDUCATION & PROMOTION	\$ 60,661	\$ 55,385	\$ 60,000	\$ 60,000	
1101-5-11-4390913 POLICE/CRIME STOPPERS	\$ -	\$ -	\$ 500	\$ -	
1101-5-11-4390914 POLICE/IT SERVICES	\$ 8,301	\$ 11,551	\$ 12,400	\$ 12,400	
1101-5-11-4390951 POLICE/OTHER SERVICE CHARGES	\$ 59,113	\$ 74,027	\$ 70,300	\$ 70,300	
<b>Police Total</b>	<b>\$ 7,920,456</b>	<b>\$ 8,958,064</b>	<b>\$ 9,769,275</b>	<b>\$ 9,806,023</b>	
Technology					
1101-5-08-4110130 TECH/FULLTIME PERSONNEL	\$ -	\$ 127,318	\$ 250,000	\$ 365,749	Addition of GIS, Asst. Mgr,
1101-5-08-4110140 TECH/PARTTIME PERSONNEL	\$ -	\$ 28,691	\$ 30,000	\$ 100,301	Addition of Admin. Asst, Interns
1101-5-08-4110151 TECHNOLOGY/INCREMENT	\$ -	\$ 2,163	\$ -	\$ 2,200	
1101-5-08-4130100 TECH/SOCIAL SECURITY	\$ -	\$ 9,280	\$ 17,400	\$ 2,200	
1101-5-08-4130200 TECH/MEDICARE	\$ -	\$ 2,170	\$ 4,100	\$ 6,758	
1101-5-08-4130300 TECH/RETIREMENT	\$ -	\$ 10,169	\$ 35,500	\$ 51,936	
1101-5-08-4130501 TECH/INSURANCE	\$ -	\$ 21,367	\$ 88,750	\$ 110,750	
1101-5-08-4130700 TECH/CELL PHONE	\$ -	\$ 1,563	\$ 2,400	\$ 2,400	
1101-5-08-4130701 TECH/CLOTHING/BOOT/FITNESS	\$ -	\$ 150	\$ 350	\$ 500	
1101-5-08-4210500 TECH/OTHER OFFICE SUPPLIES	\$ -	\$ 471	\$ 2,500	\$ 1,000	
1101-5-08-4230300 TECH/OTHER EQUIPMENT	\$ -	\$ 5,697	\$ 20,000	\$ -	Paid through CCD
1101-5-08-4310501 TECH/PROFESSIONAL SERVICES	\$ -	\$ -	\$ 40,000	\$ -	Paid through CCD
1101-5-08-4360500 TECH/CYBERSECURITY MEASURES	\$ -	\$ -	\$ 10,000	\$ -	Paid through CCD
1101-5-08-4390300 TECH/SOFTWARE	\$ -	\$ 86,070	\$ 430,000	\$ -	Paid through CCD
1101-5-08-4390301 TECH/SUBSCRIPTIONS & DUES	\$ -	\$ -	\$ 10,000	\$ -	Paid through CCD

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
<b>Technology Total</b>	<b>\$ -</b>	<b>\$ 295,110</b>	<b>\$ 941,000</b>	<b>\$ 643,794</b>	
<b>1101 GENERAL FUND Total</b>	<b>\$ 26,813,953</b>	<b>\$ 29,600,788</b>	<b>\$ 34,192,096</b>	<b>\$ 31,986,786</b>	
2201 MVH FUND					
Streets					
2201-5-00-4110130 MVH/FULL-TIME PERSONNEL	\$ 1,222,573	\$ 1,257,613	\$ 1,390,000	\$ 1,408,000	
2201-5-00-4110140 MVH/PART-TIME PERSONNEL	\$ 86,575	\$ 94,838	\$ 70,500	\$ 70,500	
2201-5-00-4110151 MVH/INCREMENT PAY	\$ 20,216	\$ 21,900	\$ 21,000	\$ 20,900	
2201-5-00-4110152 MVH/LONGEVITY	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	
2201-5-00-4110160 MVH/OVERTIME	\$ 23,531	\$ 47,357	\$ 85,000	\$ 85,000	
2201-5-00-4130100 MVH/FICA MATCH	\$ 72,962	\$ 80,413	\$ 97,380	\$ 99,000	
2201-5-00-4130200 MVH/MEDICARE	\$ 17,067	\$ 18,806	\$ 22,780	\$ 23,160	
2201-5-00-4130300 MVH/RETIREMENT	\$ 180,869	\$ 188,581	\$ 197,380	\$ 216,710	
2201-5-00-4130400 MVH/UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -	
2201-5-00-4130501 MVH/HEALTH INSURANCE	\$ 428,966	\$ 492,195	\$ 487,300	\$ 487,300	
2201-5-00-4130700 MVH/CLOTHING	\$ 3,150	\$ 6,044	\$ 7,200	\$ 7,200	
2201-5-00-4130701 MVH/CLOTHING/BOOT/FITNESS	\$ 396	\$ 1,050	\$ 1,150	\$ 1,150	
2201-5-00-4210500 MVH/OTHER OFFICE EXPENSES	\$ 1,200	\$ 9,498	\$ 1,200	\$ 1,200	
2201-5-00-4220210 MVH/GASOLINE,DIESEL,PROPANE	\$ 128,895	\$ 110,598	\$ 140,000	\$ 140,000	
2201-5-00-4230125 MVH/ROAD SALT	\$ 109,057	\$ 111,732	\$ 150,000	\$ 150,000	
2201-5-00-4230135 MVH/STREET,ALLEY & SEWER MTLs	\$ -	\$ 296,313	\$ 300,000	\$ 300,000	
2201-5-00-4230136 MVH/SIGNS & SIGNALS & PAINT	\$ -	\$ 146,534	\$ 152,953	\$ 140,000	
2201-5-00-4290001 MVH/OTHER OPERATING SUPPLIES	\$ 142,258	\$ 78,063	\$ 145,894	\$ 130,000	
2201-5-00-4310500 MVH/MEDICAL EXAMS	\$ 2,061	\$ 1,802	\$ 2,500	\$ 2,500	
2201-5-00-4310501 MVH/MAINTENANCE CONTRACTS	\$ 12,088	\$ 34,262	\$ 15,000	\$ 40,000	
2201-5-00-4310506 MVH/STREET SWEEPING	\$ 18,775	\$ 18,236	\$ 30,000	\$ 25,000	
2201-5-00-4320201 MVH/POSTAGE	\$ -	\$ -	\$ 100	\$ 100	
2201-5-00-4320301 MVH/TRAVEL	\$ 616	\$ 658	\$ 1,000	\$ 1,000	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
2201-5-00-4320401 MVH/TELEPHONE	\$ 5,213	\$ 5,817	\$ 6,500	\$ 6,500	
2201-5-00-4350101 MVH/GAS/ELECTRIC	\$ 17,846	\$ 16,435	\$ 30,000	\$ 25,000	
2201-5-00-4350401 MVH/WATER-SEWER	\$ 5,901	\$ 5,744	\$ 7,500	\$ 7,500	
2201-5-00-4350501 MVH/STORMWATER FEES	\$ -	\$ -	\$ 1,200	\$ 1,200	
2201-5-00-4360201 MVH/EQUIPMENT REPAIRS	\$ 3,974	\$ 1,640	\$ 2,000	\$ 2,000	
2201-5-00-4370200 MVH/EQUIPMENT RENTALS	\$ -	\$ 390	\$ 5,500	\$ 5,500	
2201-5-00-4370502 MVH/RENTAL UNIFORMS	\$ 8,541	\$ 13,431	\$ 14,000	\$ 14,500	
2201-5-00-4440401 MVH/EQUIP MOTOR VEHICLE	\$ 434,824	\$ 261,544	\$ 91,667	\$ 525,000	Grapple Truck - Additional svc. Less labor.
2201-5-00-4440500 MVH/OTHER CAPITAL	\$ -	\$ -	\$ 500,000	\$ 40,000	
<b>Streets Total</b>	<b>\$ 2,951,553</b>	<b>\$ 3,325,492</b>	<b>\$ 3,980,703</b>	<b>\$ 3,979,920</b>	
<b>2201 MVH FUND Total</b>	<b>\$ 2,951,553</b>	<b>\$ 3,325,492</b>	<b>\$ 3,980,703</b>	<b>\$ 3,979,920</b>	
2202 LOCAL ROAD & STREET					
Engineering					
2202-5-00-4310501 LOCAL RD & ST/SERVICE CONTRAC	\$ 336,714	\$ 65,387	\$ 1,539,147	\$ 700,000	2025 was an anomaly spend down of cash reserves. (Fund anticipated to generate \$651,637 in 2026)
2202-5-00-4450401 LOCAL RD & ST/EQUIPMENT M V	\$ -	\$ -	\$ -	\$ -	
<b>Engineering Total</b>	<b>\$ 336,714</b>	<b>\$ 65,387</b>	<b>\$ 1,539,147</b>	<b>\$ 700,000</b>	
<b>2202 LOCAL ROAD &amp; STREET Total</b>	<b>\$ 336,714</b>	<b>\$ 65,387</b>	<b>\$ 1,539,147</b>	<b>\$ 700,000</b>	
2203 MVHR					
Engineering					
2203-5-00-4420000 MVH REST/PAVING	\$ -	\$ -	\$ 800,000	\$ 854,500	
2203-5-00-4440401 MVH REST/EQUIP MOTOR VEH	\$ 266,144	\$ 102,176	\$ -	\$ -	
2203-5-00-4440402 MVH REST/CAPITAL PROJECTS	\$ -	\$ -	\$ 2,000,000	\$ -	2025 was an anomaly spend down of cash reserves. (Fund anticipated to generate \$721,872 in 2026)
2203-5-00-4440403 MVH REST/STREET ROW MATERIALS	\$ 192,208	\$ -	\$ -	\$ -	
<b>Engineering Total</b>	<b>\$ 458,353</b>	<b>\$ 102,176</b>	<b>\$ 2,800,000</b>	<b>\$ 854,500</b>	
<b>2203 MVHR Total</b>	<b>\$ 458,353</b>	<b>\$ 102,176</b>	<b>\$ 2,800,000</b>	<b>\$ 854,500</b>	
2204 PARKS AND RECREATION					
Park					



CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
2204-5-00-4110130 P&R/FULL-TIME PERSONNEL	\$ 678,083	\$ 738,659	\$ 773,000	\$ 318,773	
2204-5-00-4110140 P&R/PART-TIME PERSONNEL	\$ 408,582	\$ 479,350	\$ 605,000	\$ 191,291	
2204-5-00-4110151 P&R/INCREMENT PAY	\$ 10,277	\$ 10,949	\$ 12,800	\$ 6,000	
2204-5-00-4110152 P&R/LONGEVITY	\$ 680	\$ -	\$ -	\$ -	
2204-5-00-4110160 P&R/OVERTIME	\$ 3,251	\$ 1,327	\$ 6,000	\$ 500	
2204-5-00-4130100 P&R/FICA MATCH	\$ 64,627	\$ 72,471	\$ 86,600	\$ 39,231	
2204-5-00-4130200 P&R/MEDICARE	\$ 15,114	\$ 16,949	\$ 20,300	\$ 9,175	
2204-5-00-4130300 P&R/RETIREMENT	\$ 104,577	\$ 98,365	\$ 112,500	\$ 54,208	
2204-5-00-4130501 P&R/HEALTH INSURANCE	\$ 252,192	\$ 262,244	\$ 287,950	\$ 132,900	
2204-5-00-4130700 P&R/CELL PHONE	\$ 2,600	\$ 2,500	\$ 3,600	\$ 1,800	
2204-5-00-4130701 P&R/CLOTHING/BOOT/FITNESS	\$ 475	\$ 1,562	\$ 2,700	\$ 700	
2204-5-00-4130702 P&R/CLOTHING	\$ (198)	\$ -	\$ 6,000	\$ -	Moved to Buildings & Grounds
2204-5-00-4210200 P&R/STATIONERY & PRINTING	\$ 25	\$ 118	\$ 600	\$ 600	
2204-5-00-4210500 P&R/OTHER OFFICE EXPENSES	\$ 2,872	\$ 2,771	\$ 5,000	\$ 2,000	
2204-5-00-4220151 P&R/OTHER OPERATING SUPPLIES	\$ 786	\$ 259	\$ 2,500	\$ -	Moved to Buildings & Grounds
2204-5-00-4220152 P&R/PAINT	\$ 1,700	\$ 1,976	\$ 2,000	\$ -	Moved to Buildings & Grounds
2204-5-00-4220153 P&R/GENERAL PROGRAM	\$ 27,922	\$ 34,884	\$ 35,000	\$ 36,050	
2204-5-00-4220154 P&R/OTHER EQUIPMENT	\$ 131	\$ -	\$ 3,000	\$ 3,000	
2204-5-00-4220210 P&R/GASOLINE,DIESEL,PROPANE	\$ 27,939	\$ 29,091	\$ 45,000	\$ 5,000	
2204-5-00-4220251 P&R/OTHER GARAGE & MOTOR	\$ 280	\$ 145	\$ 1,000	\$ -	Moved to Buildings & Grounds
2204-5-00-4220311 P&R/INSTITUTIONAL & MEDICAL	\$ 18,678	\$ 19,199	\$ 21,000	\$ 2,000	
2204-5-00-4230110 P&R/BLDG MATRS& SUPPLIES	\$ 21,079	\$ 25,574	\$ 30,000	\$ -	Moved to Buildings & Grounds
2204-5-00-4230125 P&R/STREET,ALLEY,&SEWER MATL	\$ 17,832	\$ 9,442	\$ 32,500	\$ -	Moved to Buildings & Grounds
2204-5-00-4230201 P&R/REPAIR PARTS	\$ 3,037	\$ 3,928	\$ 5,000	\$ -	Moved to Buildings & Grounds
2204-5-00-4230301 P&R/MACHINERY & TOOLS	\$ 1,717	\$ 3,366	\$ 4,000	\$ -	Moved to Buildings & Grounds
2204-5-00-4290001 P&R/PROGRAM SUPPLIES	\$ 34,945	\$ 36,526	\$ 40,000	\$ 41,200	
2204-5-00-4290002 P&R/OTHER SUPPLIES	\$ 23,358	\$ 25,837	\$ 35,000	\$ 36,050	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
2204-5-00-4310500 P&R/SERVICES CONTRACTUAL	\$ 90,950	\$ 93,422	\$ 110,000	\$ 113,300	
2204-5-00-4310503 P&R/OTHER PROFESSIONAL SERVIC	\$ 30,025	\$ 30,179	\$ 35,000	\$ 36,050	
2204-5-00-4310505 P&R/LANDSCAPING	\$ 13,764	\$ 15,345	\$ 17,450	\$ -	<i>Moved to Buildings &amp; Grounds</i>
2204-5-00-4310507 P&R/LEGAL REIMB	\$ 4,229	\$ -	\$ 6,000	\$ 6,000	
2204-5-00-4320201 P&R/POSTAGE	\$ 73	\$ 27	\$ 500	\$ 500	
2204-5-00-4320300 P&R/TRAVEL EXPENSES	\$ 2,074	\$ 500	\$ 6,000	\$ -	<i>Moved to Buildings &amp; Grounds</i>
2204-5-00-4320401 P&R/TELEPHONE	\$ 10,186	\$ 9,505	\$ 12,000	\$ 6,000	
2204-5-00-4330501 P&R/OTHER PRINTING & ADVERT	\$ 22,475	\$ 20,335	\$ 22,000	\$ 22,660	
2204-5-00-4340500 P&R/COMPREHENSIVE PLAN	\$ 37,500	\$ 7,000	\$ 7,000	\$ 7,000	
2204-5-00-4350101 P&R/ELECTRICITY & GAS	\$ 66,198	\$ 66,761	\$ 97,000	\$ 86,000	
2204-5-00-4350401 P&R/WATER & SEWER	\$ 77,811	\$ 79,333	\$ 107,000	\$ 96,000	
2204-5-00-4350501 P&R/STORMWATER FEES	\$ 3,386	\$ 5,289	\$ 10,000	\$ 8,000	
2204-5-00-4360101 P&R/REPAIRS TO BLDG & STRUCTU	\$ 41,757	\$ 46,338	\$ 70,000	\$ -	<i>Moved to Buildings &amp; Grounds</i>
2204-5-00-4360201 P&R/REPAIRS TO EQUIPMENT	\$ 5,000	\$ 3,540	\$ 7,000	\$ -	<i>Moved to Buildings &amp; Grounds</i>
2204-5-00-4360501 P&R/MAINTENANCE CONTRACTS	\$ 32,191	\$ 23,246	\$ 30,000	\$ 15,000	
2204-5-00-4360502 P&R/SWIM POOL	\$ 17,025	\$ 29,159	\$ 35,000	\$ -	<i>Moved to Buildings &amp; Grounds</i>
2204-5-00-4370200 P&R/RENTAL EQUIPMENT	\$ 518	\$ 740	\$ 4,000	\$ -	<i>Moved to Buildings &amp; Grounds</i>
2204-5-00-4390301 P&R/SUBSCRIPTION & DUES	\$ 1,250	\$ 957	\$ 3,500	\$ 2,000	
2204-5-00-4390910 P&R/EDUCATION	\$ 7,887	\$ 8,000	\$ 15,000	\$ 7,000	
2204-5-00-4420001 P&R/CAPITAL PROJECTS	\$ 165,402	\$ 533,881	\$ 270,000	\$ 1,180,000	Tommy's Kids Castle, Playground Equipment & Surfacing Replacement, Rogers Park Upgrades, Powerhouse Park Utility Project, Fidler Pond Park Improvements, Pickleball Court Resurfacing, Basketball Court Resurfacing, Dam Pier Project, Canal Street Seawall Repair/Improvement
2204-5-00-4420100 P&R/INFRASTRUCTURE CAPITAL EX	\$ 1,633	\$ 204,365	\$ 50,000	\$ -	<i>Moved to Buildings &amp; Grounds</i>
2204-5-00-4450200 P&R/MOTOR VEHICLES	\$ 34,482	\$ 42,507	\$ 220,000	\$ -	<i>Moved to Buildings &amp; Grounds</i>
2204-5-00-4450500 P&R/PLAYGROUND EQUIPMENT	\$ 12,000	\$ 1,924	\$ 12,000	\$ 500,000	
2204-5-00-4490000 P&R/POOL PROJECT	\$ -	\$ -	\$ 724,000	\$ -	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
2204-5-00-4590000 P&R/SALES TAX	\$ 6,066	\$ 4,537	\$ 7,000	\$ 6,000	
<b>Park Total</b>	<b>\$ 2,406,443</b>	<b>\$ 3,104,381</b>	<b>\$ 4,055,500</b>	<b>\$ 2,971,988</b>	
<b>2204 PARKS AND RECREATION Total</b>	<b>\$ 2,406,443</b>	<b>\$ 3,104,381</b>	<b>\$ 4,055,500</b>	<b>\$ 2,971,988</b>	
2206 AVIATION FUND					
Aviation					
2206-5-00-4110130 AVIATION/FULL TIME PERSONNEL	\$ 54,300	\$ 58,193	\$ 84,100	\$ 73,000	
2206-5-00-4110140 AVIATION/PART-TIME PERSONNEL	\$ -	\$ -	\$ 9,800	\$ 23,000	Funded position after volunteer "retirement"
2206-5-00-4110151 AVIATION/INCREMENT	\$ 1,000	\$ 1,100	\$ -	\$ 1,350	
2206-5-00-4130100 AVIATION/FICA	\$ 3,161	\$ 3,400	\$ 4,570	\$ 6,100	
2206-5-00-4130200 AVIATION/MEDICARE	\$ 739	\$ 795	\$ 1,070	\$ 1,500	
2206-5-00-4130300 AVIATION/RETIREMENT	\$ 7,938	\$ 8,505	\$ 8,400	\$ 10,600	
2206-5-00-4130501 AVIATION/HEALTH INS	\$ 19,633	\$ 21,367	\$ 22,150	\$ 22,150	
2206-5-00-4130700 AVIATION/CELL PHONE	\$ 600	\$ 600	\$ 600	\$ 600	
2206-5-00-4130701 AVIATION/CLOTHING/BOOT/FITNES	\$ -	\$ -	\$ 100	\$ 150	
2206-5-00-4210500 AVIATION/OTHER OFFICE EXPENSES	\$ -	\$ -	\$ 6,000	\$ -	
2206-5-00-4220400 AVIATION/BLDG MTLs-SUPPLY	\$ 3,612	\$ 3,036	\$ 4,000	\$ 5,500	
2206-5-00-4310501 AVIATION/OTHER PROF SERVICES	\$ 8,774	\$ 30,024	\$ 17,520	\$ 12,000	
2206-5-00-4320401 AVIATION/TELEPHONE	\$ -	\$ -	\$ -	\$ 5,000	
2206-5-00-4330101 AVIATION/OTH PRINT& ADVERTIS	\$ 110	\$ 312	\$ 1,500	\$ 350	
2206-5-00-4350101 AVIATION/ELECTRICITY	\$ 49,801	\$ 48,741	\$ 62,000	\$ 52,000	
2206-5-00-4350201 AVIATION/GASOLINE, DIESEL	\$ 3,410	\$ 3,044	\$ 5,000	\$ 4,000	
2206-5-00-4350501 AVIATION/STORMWATER FEES	\$ 6,129	\$ 6,090	\$ 6,300	\$ 6,200	
2206-5-00-4360500 AVIATION/MAINTENANCE SVCS	\$ 50,420	\$ 63,545	\$ 65,000	\$ 65,000	
2206-5-00-4360501 AVIATION/MAINT CONTRACTS	\$ 19,450	\$ 20,034	\$ 20,040	\$ 20,500	
2206-5-00-4360503 AVIATION/REPAIR BLGD-STRUCT	\$ 63,553	\$ 60,559	\$ 70,000	\$ 70,000	
2206-5-00-4390301 AVIATION/SUBSCRIPTION-DUES	\$ 460	\$ 460	\$ 550	\$ 500	
2206-5-00-4420001 AVIATION/CAPITAL PROJECTS	\$ 73,334	\$ 47,722	\$ 322,700	\$ 192,500	FAA grant match: Runway, apron, taxiway resurfacing.

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
<b>Aviation Total</b>	<b>\$ 366,423</b>	<b>\$ 377,527</b>	<b>\$ 711,400</b>	<b>\$ 572,000</b>	
<b>2206 AVIATION FUND Total</b>	<b>\$ 366,423</b>	<b>\$ 377,527</b>	<b>\$ 711,400</b>	<b>\$ 572,000</b>	
2209 EDIT TAX FUND					
Aviation					
2209-5-00-4420005 EDIT TAX/AVIATION CAPITAL	\$ 74,849	\$ -	\$ -	\$ -	
<b>Aviation Total</b>	<b>\$ 74,849</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Board of Works					
NEW ACCOUNT TRASH COLLECTION	\$ -	\$ -	\$ -	\$ 1,368,000	Moved from BOW
<b>Board of Works Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,368,000</b>	
Engineering					
2209-5-00-4310501 EDIT TAX/SERVICES CONTRACTUAL	\$ 1,073,367	\$ 188,552	\$ 1,273,204	\$ 414,000	Bridge inspections, Bridge maintenance contract development. Development of new projects, Poison Hemlock Treatment, GIS On-call Services
2209-5-00-4420006 EDIT TAX/CAPITAL PROJECTS	\$ 1,171,733	\$ 129,817	\$ 5,112,019	\$ 1,213,000	2025 was an anomaly spend down of cash reserves. Includes: Bridge Maintenance Program, City Parking Lot Repaving, City Sign Maintenance, Curb and Gutter, Multi-Use Paths, Sidewalk Replacement Program, Signals
<b>Engineering Total</b>	<b>\$ 2,245,099</b>	<b>\$ 318,368</b>	<b>\$ 6,385,223</b>	<b>\$ 1,627,000</b>	
Mayor					
2209-5-00-4310101 EDIT TAX/REDEVELOPMENT	\$ 188,050	\$ 57,561	\$ 300,000	\$ 228,000	Includes Partnership investments with community economic development partners such as Goshen Chamber, Economic Development Corporation, South Bend Elkhart Regional Partnership, North Central Indiana Business Assistance, Economic Development Corporation, and new Economic Development and Infrastructure Project studies.
2209-5-00-4310502 EDIT TAX/CHAMBER OF COMMERCE	\$ 50,000	\$ 56,000	\$ -	\$ -	
2209-5-00-4310504 EDIT TAX/DOWNTOWN GOSHEN INC	\$ 75,000	\$ 75,000	\$ -	\$ -	
2209-5-00-4310510 EDIT TAX/ECON DEV CORP/ELK CO	\$ -	\$ 50,000	\$ -	\$ -	
2209-5-00-4310512 EDIT TAX/NO CENT IND BUS ASSI	\$ 10,000	\$ -	\$ -	\$ -	
2209-5-00-4310514 EDIT TAX/GOSHEN THEATRE INC	\$ 75,000	\$ 75,000	\$ -	\$ -	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
2209-5-00-4310515 EDIT TAX/MICHIANA PARTNERSHIP	\$ 2,750	\$ 2,750	\$ -	\$ -	
2209-5-00-4310516 EDIT TAX/GOSHEN HISTORICAL SO	\$ 15,000	\$ 15,000	\$ -	\$ -	
2209-5-00-4310520 EDIT TAX/MARKETING & PROMOTIO	\$ 56,518	\$ 101,473	\$ 150,000	\$ 150,000	Includes 311 concern reporting and communication, web and media support, design, photography across all departments. Website ADA Requirements.
2209-5-00-4310900 EDIT/NEIGHBORHOOD INITIATIVES	\$ -	\$ 725	\$ 10,000	\$ 10,000	
2209-5-00-4310910 EDIT/YOUTH INITIATIVES	\$ 15,000	\$ 879	\$ 5,000	\$ 5,000	
2209-5-00-4390100 EDIT/Community Partners (Housing, Art	\$ -	\$ -	\$ 250,000	\$ 240,000	Includes Community partners who provide housing assistance, small business counseling, community cultural events, arts initiatives, homelessness assistance, food insecurity.
<b>Mayor Total</b>	<b>\$ 487,318</b>	<b>\$ 434,387</b>	<b>\$ 715,000</b>	<b>\$ 633,000</b>	
<b>2209 EDIT TAX FUND Total</b>	<b>\$ 2,807,266</b>	<b>\$ 752,755</b>	<b>\$ 7,100,223</b>	<b>\$ 3,628,000</b>	
2214 PROBATION					
Court					
2214-5-00-4110130 Salaries & Wages - Full Time	\$ 68,282	\$ 72,643	\$ 75,000	\$ 82,850	
2214-5-00-4130100 FICA Match	\$ 3,298	\$ 4,178	\$ 4,650	\$ 5,150	
2214-5-00-4130200 Medicare	\$ 919	\$ 977	\$ 1,050	\$ 1,205	
2214-5-00-4130300 Retirement	\$ 9,696	\$ 10,315	\$ 10,700	\$ 11,775	
2214-5-00-4130501 Health Insurance	\$ 19,633	\$ 21,367	\$ 22,150	\$ 22,150	
<b>Court Total</b>	<b>\$ 101,828</b>	<b>\$ 109,480</b>	<b>\$ 113,550</b>	<b>\$ 123,130</b>	
<b>2214 PROBATION Total</b>	<b>\$ 101,828</b>	<b>\$ 109,480</b>	<b>\$ 113,550</b>	<b>\$ 123,130</b>	
2226 REDEVELOPMENT OPERATING					
REDV					
2226-5-00-4110130 REDV OP/FULL TIME PERSONNEL	\$ 110,710	\$ 117,060	\$ 140,000	\$ 188,907	Portion of attorneys salary reimbursement moved here.
2226-5-00-4110140 REDV P/PART TIME PERSONNEL	\$ -	\$ 35,480	\$ 40,000	\$ -	Nixed part time project manager position.
2226-5-00-4110151 REDV OP/INCREMENT PAY	\$ 2,350	\$ 2,525	\$ 2,900	\$ 2,880	
2226-5-00-4130100 REDV OP/FICA MATCH	\$ 6,496	\$ 9,057	\$ -	\$ 11,712	
2226-5-00-4130200 REDV OP/MEDICARE MATCH	\$ 1,519	\$ 2,345	\$ -	\$ 2,739	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
2226-5-00-4130300 REDV OP/RETIREMENT	\$ 16,147	\$ 17,013	\$ 34,400	\$ 26,825	
2226-5-00-4130501 REDV OP/HEALTH INSURANCE	\$ 34,357	\$ 37,393	\$ 44,300	\$ 51,967	
2226-5-00-4130700 REDV OP/CELL PHONE	\$ 650	\$ 600	\$ -	\$ 600	
2226-5-00-4130701 REDV OP/CLOTHING/BOOT/FITNESS	\$ -	\$ -	\$ 300	\$ 250	
2226-5-00-4290001 REDV OP/OTHER SUPPLIES	\$ (86)	\$ 208	\$ 1,000	\$ 1,000	
2226-5-00-4310502 REDV OP/CONTRACT SVCS	\$ 11,266	\$ 12,833	\$ 80,000	\$ 20,000	Attorney fees previously budgeted in this line. Moved to FT
2226-5-00-4320201 REDV OP/POSTAGE	\$ -	\$ 32	\$ -	\$ 250	
2226-5-00-4320301 REDV OP/TRAVEL EXPENSES	\$ -	\$ -	\$ -	\$ 500	
2226-5-00-4330000 REDV OP/PRINTING & ADVERTIS	\$ 246	\$ 328	\$ 250	\$ 500	
2226-5-00-4350101 REDV OP/ELECTRICITY	\$ 2,327	\$ 2,894	\$ 1,800	\$ -	
2226-5-00-4350201 REDV OP/GAS	\$ 1,800	\$ 1,602	\$ 1,500	\$ 500	
2226-5-00-4350501 REDV OP/STORMWATER FEES	\$ 5,295	\$ -	\$ -	\$ 1,000	
2226-5-00-4360100 REDV OP/REPAIRS - MAINTENANCE	\$ 433	\$ 62	\$ 500	\$ 1,000	
2226-5-00-4390301 REDV OP/SUBS & DUES	\$ 586	\$ 1,094	\$ 1,000	\$ -	
2226-5-00-4390930 REDV OP/OTHER SVC CHARGE	\$ 974	\$ 54	\$ 1,000	\$ 1,000	
2226-5-00-4420000 REDV OP/CAPITAL PROJECTS	\$ 160,260	\$ -	\$ -	\$ -	
2226-5-00-4990001 REDV OP/NON-APPROPRIATED	\$ 228	\$ -	\$ -	\$ -	
<b>REDV Total</b>	<b>\$ 355,557</b>	<b>\$ 240,581</b>	<b>\$ 348,950</b>	<b>\$ 311,630</b>	
<b>2226 REDEVELOPMENT OPERATING Total</b>	<b>\$ 355,557</b>	<b>\$ 240,581</b>	<b>\$ 348,950</b>	<b>\$ 311,630</b>	
<b>2228 LECE2 FUND</b>					
<b>Police</b>					
2228-5-00-4290001 LECE /OTHER SUPPLIES	\$ 15,702	\$ 15,646	\$ 16,000	\$ 16,000	
2228-5-00-4310500 LECE /INSTRUCTION	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	
2228-5-00-4310501 LECE /FIREARMS	\$ 2,000	\$ 4,000	\$ 4,000	\$ 4,000	
<b>Police Total</b>	<b>\$ 33,702</b>	<b>\$ 35,646</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	
<b>2228 LECE2 FUND Total</b>	<b>\$ 33,702</b>	<b>\$ 35,646</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	
<b>2234 UNSAFE BUILDING</b>					

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
<b>Building</b>					
2234-5-00-4360500 UNSAFE BLDG/BLDG DEMO/RECEIVSH	\$ -	\$ 18,925	\$ 460,000	\$ -	
2234-5-00-4390000 UNSAFE BLDG/OTHER SERV CHRG	\$ 1,004	\$ -	\$ 91,000	\$ -	
<b>Building Total</b>	<b>\$ 1,004</b>	<b>\$ 18,925</b>	<b>\$ 551,000</b>	<b>\$ -</b>	
<b>2234 UNSAFE BUILDING Total</b>	<b>\$ 1,004</b>	<b>\$ 18,925</b>	<b>\$ 551,000</b>	<b>\$ -</b>	
<b>2240 PUBLIC SAFETY LOIT</b>					
<b>Fire</b>					
2240-5-00-4130912 PS LOIT/FIRE RETIREMENT	\$ 843,870	\$ 886,600	\$ 1,041,600	\$ 1,259,640	Determined by number of retirees.
2240-5-00-4220210 FIRE/GAS/DIESEL/PROPANE	\$ 76,361	\$ 84,927	\$ 94,000	\$ 94,000	
<b>Fire Total</b>	<b>\$ 920,231</b>	<b>\$ 971,527</b>	<b>\$ 1,135,600</b>	<b>\$ 1,353,640</b>	
<b>Police</b>					
2240-5-00-4130911 PS LOIT/POLICE RETIREMENT	\$ 790,419	\$ 988,143	\$ 1,038,400	\$ 1,321,150	Determined by number of retirees.
2240-5-00-4220211 PS LOIT/PD GAS/DIESEL/PROPANE	\$ 225,000	\$ 223,884	\$ 300,000	\$ 300,000	
2240-5-00-4310501 PS LOIT/SUBSCRIPTIONS & M	\$ 17,093	\$ 29,984	\$ 22,000	\$ 22,000	
2240-5-00-4310502 PS LOIT/First In Support Services	\$ -	\$ -	\$ 10,000	\$ 10,000	
2240-5-00-4360501 PS LOIT/TRAIN FACILITY MAINT	\$ 29,796	\$ 44,987	\$ 45,000	\$ 45,000	
2240-5-00-4450200 PS LOIT/MOTOR VEHICLE	\$ 388,752	\$ 1,653	\$ 658,348	\$ 330,000	
2240-5-00-4450201 PS LOIT/EQUIPMENT	\$ 93,974	\$ 96,084	\$ 168,000	\$ 168,000	
<b>Police Total</b>	<b>\$ 1,545,034</b>	<b>\$ 1,384,736</b>	<b>\$ 2,241,748</b>	<b>\$ 2,196,150</b>	
<b>2240 PUBLIC SAFETY LOIT Total</b>	<b>\$ 2,465,265</b>	<b>\$ 2,356,264</b>	<b>\$ 3,377,348</b>	<b>\$ 3,549,790</b>	
<b>2257 OPIOID RESTRICTED</b>					
<b>Fire</b>					
NEW ACCOUNT Clothing	\$ -	\$ -	\$ -	\$ 100	
NEW ACCOUNT FLSA	\$ -	\$ -	\$ -	\$ 1,100	
NEW ACCOUNT Health Insurance	\$ -	\$ -	\$ -	\$ 11,150	
NEW ACCOUNT Medicare	\$ -	\$ -	\$ -	\$ 597	
NEW ACCOUNT Overtime	\$ -	\$ -	\$ -	\$ 10,000	



CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
NEW ACCOUNT Retirement PERF	\$ -	\$ -	\$ -	\$ 9,130	
NEW ACCOUNT Salaries & Wages - MIH	\$ -	\$ -	\$ -	\$ 39,755	
<b>Fire Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 71,832</b>	
<b>2257 OPIOID RESTRICTED Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 71,832</b>	
2258 TOWNSHIP FIRE					
Fire					
2258-5-00-4110130 Salaries & Wages - Full Time	\$ -	\$ 33,872	\$ 200,000	\$ 200,000	3 FTE
2258-5-00-4110160 Overtime	\$ 50,000	\$ 1,768	\$ 100,000	\$ 100,000	
2258-5-00-4130110 FLSA	\$ -	\$ 548	\$ -	\$ 5,000	
2258-5-00-4130200 Medicare	\$ -	\$ -	\$ 4,350	\$ 3,000	
2258-5-00-4130300 Retirement PERF	\$ -	\$ -	\$ 29,350	\$ 45,640	
2258-5-00-4130501 Health Insurance	\$ -	\$ -	\$ 44,300	\$ 53,430	
2258-5-00-4130701 Clothing	\$ 50,000	\$ 100	\$ -	\$ 500	
2258-5-00-4290001 Supplies	\$ 48,215	\$ 20,802	\$ -	\$ -	
2258-5-00-4310501 Other Services & Charges	\$ -	\$ 28,154	\$ -	\$ -	
2258-5-00-4450500 Other Equipment	\$ -	\$ 22,348	\$ -	\$ -	
2258-5-00-4490000 Capital Outlays	\$ 31,506	\$ 46,350	\$ -	\$ 200,000	Women's restroom remodel
<b>Fire Total</b>	<b>\$ 179,721</b>	<b>\$ 153,942</b>	<b>\$ 378,000</b>	<b>\$ 607,570</b>	
<b>2258 TOWNSHIP FIRE Total</b>	<b>\$ 179,721</b>	<b>\$ 153,942</b>	<b>\$ 378,000</b>	<b>\$ 607,570</b>	
2300 DONATION					
Police					
NEW ACCOUNT K - 9 Supplies, Care, Equipment	\$ -	\$ -	\$ -	\$ 5,000	
NEW ACCOUNT Other Equipment	\$ -	\$ 74,026	\$ -	\$ 25,000	
<b>Police Total</b>	<b>\$ -</b>	<b>\$ 74,026</b>	<b>\$ -</b>	<b>\$ 30,000</b>	
<b>2300 DONATION Total</b>	<b>\$ -</b>	<b>\$ 74,026</b>	<b>\$ -</b>	<b>\$ 30,000</b>	
2500 COURT FEES					
Court					

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
2500-5-00-4210200 COURT/FEES STATIONARY & PRINT	\$ 965	\$ 265	\$ 1,500	\$ 1,300	
2500-5-00-4210500 COURT FEES/OTHER OFFICE SUP	\$ 7,700	\$ 4,990	\$ 8,000	\$ 8,000	
2500-5-00-4220151 COURT FEES/OFFICE EQUIPMENT	\$ 2,815	\$ 3,504	\$ 5,000	\$ 5,000	
2500-5-00-4310500 COURT FEES/MAINTENANCE CONTR	\$ 1,514	\$ 1,170	\$ 1,000	\$ 1,750	
2500-5-00-4320201 COURT FEES/POSTAGE	\$ 2,275	\$ 2,936	\$ 3,000	\$ 3,750	
2500-5-00-4360200 COURT FEES/COMPUTER EXPENSES	\$ -	\$ -	\$ 1,200	\$ 1,200	
2500-5-00-4390930 COURT FEES/IMP OTHER THAN BLD	\$ -	\$ -	\$ 35,000	\$ 35,000	
<b>Court Total</b>	<b>\$ 15,269</b>	<b>\$ 12,866</b>	<b>\$ 54,700</b>	<b>\$ 56,000</b>	
<b>2500 COURT FEES Total</b>	<b>\$ 15,269</b>	<b>\$ 12,866</b>	<b>\$ 54,700</b>	<b>\$ 56,000</b>	
2501 Residential Lease Fee					
Building					
2501-5-00-4110130 Salaries & Wages - Full Time	\$ 27,290	\$ 30,039	\$ 30,500	\$ 45,919	1.5 FTE from Building Dept.
2501-5-00-4110151 Increment	\$ 250	\$ 300	\$ 350	\$ 375	
2501-5-00-4130100 Social Security	\$ 1,577	\$ 1,621	\$ 1,900	\$ 2,847	
2501-5-00-4130200 Medicare	\$ 369	\$ 379	\$ 450	\$ 666	
2501-5-00-4130300 Retirement	\$ 3,953	\$ 4,194	\$ 4,350	\$ 6,521	
2501-5-00-4130501 Health Insurance	\$ 9,816	\$ 10,684	\$ 11,075	\$ 16,613	
2501-5-00-4130700 Cell Phone	\$ 600	\$ 350	\$ 300	\$ 90	
2501-5-00-4130701 Clothing/Boot/Fitness	\$ 100	\$ 100	\$ 50	\$ 175	
<b>Building Total</b>	<b>\$ 43,955</b>	<b>\$ 47,667</b>	<b>\$ 48,975</b>	<b>\$ 73,206</b>	
<b>2501 Residential Lease Fee Total</b>	<b>\$ 43,955</b>	<b>\$ 47,667</b>	<b>\$ 48,975</b>	<b>\$ 73,206</b>	
2505 STORMWATER MANAGEMENT					
Stormwater					
2505-5-00-4110130 STM WTR MGMT/FULL TIME PERSON	\$ 155,867	\$ 174,902	\$ 182,000	\$ 192,000	
2505-5-00-4110140 STM WTR MGMT/PART-TIME PERSON	\$ 7,227	\$ -	\$ 18,360	\$ -	
2505-5-00-4110151 STM WTR MGMT/INCREMENT PAY	\$ 1,300	\$ 1,600	\$ 1,900	\$ 2,200	
2505-5-00-4110160 STM WTR MGMT/OVERTIME	\$ -	\$ 167	\$ 18,200	\$ 19,200	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
2505-5-00-4130100 STM WTR MGMT/FICA MATCH	\$ 9,239	\$ 10,034	\$ 13,670	\$ 13,231	
2505-5-00-4130200 STM WTR MGMT/MEDICARE MATCH	\$ 2,161	\$ 2,347	\$ 3,200	\$ 3,094	
2505-5-00-4130300 STM WTR MGMT/PERF	\$ 27,835	\$ 25,675	\$ 25,850	\$ 27,264	
2505-5-00-4130501 STM WTR MGMT/HEALTH INSURANCE	\$ 78,990	\$ 64,101	\$ 66,450	\$ 66,450	
2505-5-00-4130700 STM WTR MGMT/CELL PHONE	\$ 1,496	\$ 1,697	\$ 1,800	\$ 1,800	
2505-5-00-4130701 STM WTR MGMT/CLOTHING/BOOT/FI	\$ 100	\$ 250	\$ 300	\$ 1,050	
2505-5-00-4210500 STM WTR MGMT/OTH OFFICE SUPPL	\$ 1,229	\$ 2,030	\$ 5,000	\$ 5,000	
2505-5-00-4220210 STM WTR MGMT/GAS, DIESEL, PRO	\$ 793	\$ 613	\$ 1,200	\$ 975	
2505-5-00-4310501 STM WTR MGMT/ELK CO MS	\$ 17,317	\$ 31,531	\$ 45,000	\$ 52,125	
2505-5-00-4310502 STM WTR MGMT/SVCS CONTRACTUAL	\$ 32,439	\$ 40,508	\$ 129,850	\$ 129,250	
2505-5-00-4310503 STM WTR MGMT/OTH PROF SVCS	\$ -	\$ -	\$ 6,000	\$ 6,000	
2505-5-00-4320201 STM WTR MGMT/POSTAGE	\$ 26	\$ -	\$ 155	\$ 492	
2505-5-00-4320301 STM WTR MGMT/TRAVEL EXPENSES	\$ 277	\$ 930	\$ 1,500	\$ 1,500	
2505-5-00-4360101 STM WTR MGMT/EQUIP REPAIRS	\$ 9,951	\$ 9,805	\$ 12,000	\$ 12,000	
2505-5-00-4390901 STM WTR MGMT/RECORDER FEES	\$ 475	\$ 250	\$ 750	\$ 750	
2505-5-00-4390910 STM WTR MGMT/INSTRUCTION	\$ 2,862	\$ 1,705	\$ 4,700	\$ 2,795	
2505-5-00-4390930 STM WTR MGMT/OTH SVC CHGS	\$ -	\$ -	\$ 1,000	\$ 1,000	
2505-5-00-4410001 STM WTR MGMT/PROP ACQUISITION	\$ 25,420	\$ -	\$ 30,000	\$ 30,000	
2505-5-00-4420001 STM WTR MGMT/CAPITAL EXPENSES	\$ 29,560	\$ 1,149	\$ 1,000,000	\$ 480,000	2025 was an anomaly spend down of cash reserves.
2505-5-00-4450201 STM WTR MGMT/CAPITAL OUTLAY	\$ 1,492	\$ 97	\$ 372,000	\$ 5,000	
<b>Stormwater Total</b>	<b>\$ 406,057</b>	<b>\$ 369,391</b>	<b>\$ 1,940,885</b>	<b>\$ 1,053,176</b>	
<b>2505 STORMWATER MANAGEMENT Total</b>	<b>\$ 406,057</b>	<b>\$ 369,391</b>	<b>\$ 1,940,885</b>	<b>\$ 1,053,176</b>	
<b>2506 ECON IMPROVEMENT DISTRICT</b>					
<b>EID</b>					
2506-5-00-4290001 EID/OTHER SUPPLIES	\$ 24	\$ -	\$ -	\$ -	
2506-5-00-4290002 EID/DECOR	\$ -	\$ -	\$ 20,000	\$ 20,000	
2506-5-00-4310300 EID/HARDSCAPING	\$ -	\$ -	\$ 30,000	\$ -	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
2506-5-00-4310501 EID/CONTRACTUAL SERVICES	\$ 6,770	\$ -	\$ 24,000	\$ 24,000	
2506-5-00-4310503 EID/PROFESSIONAL SERVICES	\$ 53,582	\$ 45,909	\$ 1,000	\$ 4,000	
2506-5-00-4310504 EID/LANDSCAPING	\$ -	\$ -	\$ 4,000	\$ 4,100	
2506-5-00-4330501 EID/OTHER PRINTING & ADVERTISING	\$ -	\$ -	\$ 2,000	\$ 2,000	
2506-5-00-4490000 EID/CAPITAL PROJECTS	\$ 32,858	\$ -	\$ -	\$ 35,250	
<b>EID Total</b>	<b>\$ 93,234</b>	<b>\$ 45,909</b>	<b>\$ 81,000</b>	<b>\$ 89,350</b>	
<b>2506 ECON IMPROVEMENT DISTRICT Total</b>	<b>\$ 93,234</b>	<b>\$ 45,909</b>	<b>\$ 81,000</b>	<b>\$ 89,350</b>	
2508 REDHAWK ACADEMY					
Fire					
2508-5-00-4210200 Fire Training Material	\$ -	\$ 2,150	\$ 2,500	\$ -	
2508-5-00-4210201 EMS Training Material	\$ -	\$ -	\$ 1,500	\$ -	
2508-5-00-4220310 Fire Uniforms	\$ -	\$ 2,086	\$ 1,000	\$ -	
2508-5-00-4220311 EMS Uniforms	\$ -	\$ -	\$ 1,000	\$ -	
2508-5-00-4220500 Miscellaneous Supplies	\$ -	\$ 2,440	\$ -	\$ 25,000	Class sizes have doubled.
2508-5-00-4360200 Fire Equipment	\$ -	\$ 15,017	\$ 5,000	\$ -	
2508-5-00-4390911 EMS ED Technology	\$ -	\$ 49	\$ 1,500	\$ -	
<b>Fire Total</b>	<b>\$ -</b>	<b>\$ 21,742</b>	<b>\$ 12,500</b>	<b>\$ 25,000</b>	
<b>2508 REDHAWK ACADEMY Total</b>	<b>\$ -</b>	<b>\$ 21,742</b>	<b>\$ 12,500</b>	<b>\$ 25,000</b>	
3301 DEBT SERVICE					
Debt					
3301-5-00-4380100 DEBT SERVICE/PRINCIPAL	\$ 315,000	\$ 320,000	\$ 330,000	\$ 335,000	
3301-5-00-4380200 DEBT SERVICE/INTEREST	\$ 54,950	\$ 48,600	\$ 42,525	\$ 35,550	
3301-5-00-4380301 DEBT SERVICE/BANK FEE	\$ 750	\$ -	\$ 750	\$ 800	
<b>Debt Total</b>	<b>\$ 370,700</b>	<b>\$ 368,600</b>	<b>\$ 373,275</b>	<b>\$ 371,350</b>	
<b>3301 DEBT SERVICE Total</b>	<b>\$ 370,700</b>	<b>\$ 368,600</b>	<b>\$ 373,275</b>	<b>\$ 371,350</b>	
3311 TIF BOND P & I PYMT FUND					
REDV					

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
3311-5-00-4380107 ' REDV DIST BONDS- PRINCIPA	\$ 410,000	\$ 420,000	\$ 425,000	\$ -	
3311-5-00-4380120 ' ED LEASE RENTAL BONDS	\$ 300,000	\$ 386,000	\$ 388,000	\$ 883,000	
3311-5-00-4380207 ' REDV DIST BONDS - INTERES	\$ 18,375	\$ 11,113	\$ 7,394	\$ -	
3311-5-00-4380208 ECON DEV LEASE BOND INTERE	\$ 88,830	\$ -	\$ 72,495	\$ 57,240	
3311-5-00-4380300 PAYING AGENT FEES	\$ 8,420	\$ 2,075	\$ 6,000	\$ 6,200	
<b>REDV Total</b>	<b>\$ 825,625</b>	<b>\$ 819,188</b>	<b>\$ 898,889</b>	<b>\$ 946,440</b>	
<b>3311 TIF BOND P &amp; I PYMT FUND Total</b>	<b>\$ 825,625</b>	<b>\$ 819,188</b>	<b>\$ 898,889</b>	<b>\$ 946,440</b>	
4401 CCI (CIGARETTE TAX) FUND					
Mayor					
4401-5-00-4390901 CCI CIG TAX/EMPLOYEE INITIATIV	\$ -	\$ 54,599	\$ 80,000	\$ 85,000	
<b>Mayor Total</b>	<b>\$ -</b>	<b>\$ 54,599</b>	<b>\$ 80,000</b>	<b>\$ 85,000</b>	
<b>4401 CCI (CIGARETTE TAX) FUND Total</b>	<b>\$ -</b>	<b>\$ 54,599</b>	<b>\$ 80,000</b>	<b>\$ 85,000</b>	
4402 CUMULATIVE CAP DEVELOP					
Building & Grounds					
4402-5-00-4230110 CCD/BLDG REPAIRS	\$ 208,396	\$ 113,903	\$ 160,000	\$ 370,000	
New Account B&G/Capital Improvements	\$ -	\$ -	\$ -	\$ 105,000	
New Account B&G/Motor Vehicles	\$ -	\$ -	\$ -	\$ 40,000	
<b>Building &amp; Grounds Total</b>	<b>\$ 208,396</b>	<b>\$ 113,903</b>	<b>\$ 160,000</b>	<b>\$ 515,000</b>	
Engineering					
4402-5-00-4310501 CCD/SERV CONTRACTUAL	\$ 465,008	\$ 1,938	\$ 739,228	\$ 370,000	Sidewalk Replacement
<b>Engineering Total</b>	<b>\$ 465,008</b>	<b>\$ 1,938</b>	<b>\$ 739,228</b>	<b>\$ 370,000</b>	
Mayor					
4402-5-00-4410001 CCD/PROPERTY ACQUISITION	\$ -	\$ -	\$ -	\$ -	
4402-5-00-4420100 CCD/INFRASTRUCTURE	\$ -	\$ -	\$ 70,000	\$ -	
4402-5-00-4450101 CCD/OFFICE EQUIPMENT	\$ 101,922	\$ 137,249	\$ 52,000	\$ 92,000	
4402-5-00-4450200 CCD/MOTOR VEHICLES	\$ -	\$ -	\$ 175,000	\$ -	
4402-5-00-4450201 CCD/EQUIP-MTR VEHICLE	\$ -	\$ -	\$ 165,000	\$ -	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
<b>Mayor Total</b>	<b>\$ 101,922</b>	<b>\$ 137,249</b>	<b>\$ 462,000</b>	<b>\$ 92,000</b>	
Technology					
NEW ACCOUNT CCD/CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ 400,000	
NEW ACCOUNT CCD/OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ 49,220	
<b>Technology Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 449,220</b>	
<b>4402 CUMULATIVE CAP DEVELOP Total</b>	<b>\$ 775,325</b>	<b>\$ 253,090</b>	<b>\$ 1,361,228</b>	<b>\$ 1,426,220</b>	
4425 CCI FIRE					
Fire					
4425-5-00-4360501 CCI FIRE/REPAIRS TO BLDG	\$ 109,436	\$ 82,995	\$ 25,000	\$ 50,000	
4425-5-00-4450501 CCI FIRE/OTHER EQUIPMENT	\$ 602,236	\$ 327,474	\$ 275,000	\$ 160,000	
4425-5-00-4450502 CCI FIRE/AMBULANCE OTHER EQUIPM	\$ -	\$ -	\$ 97,599	\$ -	
4425-5-00-4450503 CCI FORE/FIRE OTHER EQUIPMENT	\$ -	\$ -	\$ 20,000	\$ -	
<b>Fire Total</b>	<b>\$ 711,671</b>	<b>\$ 410,469</b>	<b>\$ 417,599</b>	<b>\$ 210,000</b>	
<b>4425 CCI FIRE Total</b>	<b>\$ 711,671</b>	<b>\$ 410,469</b>	<b>\$ 417,599</b>	<b>\$ 210,000</b>	
4428 CUMULATIVE SEWER					
Stormwater					
4428-5-00-4310500 CCI STM SEW/SVCS CONTRACT	\$ 125,194	\$ 91,979	\$ 200,000	\$ 200,000	
4428-5-00-4420500 CCI STM SWR/CAPITAL PROJECTS	\$ -	\$ -	\$ 2,500,000	\$ 1,500,000	2025 was an anomaly spend down of cash reserves.
<b>Stormwater Total</b>	<b>\$ 125,194</b>	<b>\$ 91,979</b>	<b>\$ 2,700,000</b>	<b>\$ 1,700,000</b>	
<b>4428 CUMULATIVE SEWER Total</b>	<b>\$ 125,194</b>	<b>\$ 91,979</b>	<b>\$ 2,700,000</b>	<b>\$ 1,700,000</b>	
4445 SOUTHEAST E.D. TIF					
REDV					
4445-5-00-4310200 SE ED TIF/SALARY REIMB	\$ 50,000	\$ 1,268	\$ 75,000	\$ 114,000	
4445-5-00-4310502 SE ED TIF/CONTR SVCS	\$ 604,831	\$ 574,939	\$ 1,454,732	\$ 1,250,000	
4445-5-00-4390930 SE ED TIF/OTHER SVC CHGS	\$ 76,163	\$ (44,839)	\$ 120,000	\$ 100,000	
4445-5-00-4410000 SE ED TIF/PROPERTY ACQUISIT	\$ 1,202,420	\$ 603,078	\$ 350,000	\$ 640,000	
4445-5-00-4420000 SE ED TIF/CAPITAL PROJ	\$ 5,774,904	\$ 918,939	\$ 19,120,000	\$ 3,600,000	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
4445-5-00-4450200 SE E.D. TIF/PUBLIC SAFETY EQUIPMENT	\$ -	\$ -	\$ 500,000	\$ 500,000	
4445-5-00-4520000 SE ED TIF/TRANSFERS OUT	\$ 817,919	\$ 817,115	\$ 820,890	\$ 883,000	
<b>REDV Total</b>	<b>\$ 8,526,237</b>	<b>\$ 2,870,500</b>	<b>\$ 22,440,622</b>	<b>\$ 7,087,000</b>	
<b>4445 SOUTHEAST E.D. TIF Total</b>	<b>\$ 8,526,237</b>	<b>\$ 2,870,500</b>	<b>\$ 22,440,622</b>	<b>\$ 7,087,000</b>	
4446 CONS RR/US33 TIF					
REDV					
4446-5-00-4310200 CONS RR/US/TIF SALARY REIMB	\$ 50,000	\$ -	\$ 75,000	\$ 114,000	
4446-5-00-4310502 CONS RR/US/CONTRACTUAL SVCS	\$ 371,935	\$ 209,584	\$ 850,000	\$ 275,000	
4446-5-00-4350501 CONS RR/US33/STORMWATER F	\$ 8,818	\$ -	\$ -	\$ -	
4446-5-00-4390930 CONS RR/US/OTHER SVCS & CHG	\$ 75,835	\$ 35,512	\$ 120,000	\$ 100,000	
4446-5-00-4410001 CONS RR/US/PROP ACQUISITIO	\$ 673,202	\$ -	\$ 150,000	\$ 150,000	
4446-5-00-4420000 CONS RR/US/CAPITAL PROJECT	\$ 2,725,986	\$ 4,891,355	\$ 7,391,862	\$ 1,085,000	
<b>REDV Total</b>	<b>\$ 3,905,775</b>	<b>\$ 5,136,451</b>	<b>\$ 8,586,862</b>	<b>\$ 1,724,000</b>	
<b>4446 CONS RR/US33 TIF Total</b>	<b>\$ 3,905,775</b>	<b>\$ 5,136,451</b>	<b>\$ 8,586,862</b>	<b>\$ 1,724,000</b>	
4447 TIF Lippert/Dierdorff					
REDV					
4447-5-00-4310502 LIPPERT/DIER/CONTRACTUAL SVCS	\$ 2,155	\$ -	\$ -	\$ -	
4447-5-00-4450200 LIPPERT/DIER/CAPITAL PROJECT	\$ -	\$ 111,562	\$ 388,438	\$ 250,000	
<b>REDV Total</b>	<b>\$ 2,155</b>	<b>\$ 111,562</b>	<b>\$ 388,438</b>	<b>\$ 250,000</b>	
<b>4447 TIF Lippert/Dierdorff Total</b>	<b>\$ 2,155</b>	<b>\$ 111,562</b>	<b>\$ 388,438</b>	<b>\$ 250,000</b>	
4450 TIF EAST COLLEGE AVE					
REDV					
4450-5-00-4390930 Other Services and Charges	\$ -	\$ -	\$ -	\$ 5,000	
4450-5-00-4520000 Transfer Out	\$ -	\$ -	\$ -	\$ 895,000	
<b>REDV Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 900,000</b>	
<b>4450 TIF EAST COLLEGE AVE Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 900,000</b>	
4502 ARPA					



CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
No Dept					
4502-5-00-4110130 ARP/FT HOMELESSNESS COORD	\$ 56,401	\$ 64,844	\$ 150,000	\$ -	
4502-5-00-4130100 ARP/SOCSEC HOMELESSNESS COORD	\$ 3,497	\$ 3,849	\$ 9,300	\$ -	
4502-5-00-4130200 ARP/MEDICARE HOMELESSNESS COO	\$ 818	\$ 940	\$ 2,180	\$ -	
4502-5-00-4130300 ARP/RETIRE HOMELESSNESS COORD	\$ 8,529	\$ 9,625	\$ 21,300	\$ -	
4502-5-00-4130501 ARP/HEALTH INS HOMELESSNESS C	\$ 21,149	\$ 23,395	\$ 44,300	\$ -	
4502-5-00-4310500 ARP/NONPROFIT SUBRECIPIENT	\$ 395,000	\$ 25,000	\$ -	\$ -	
4502-5-00-4390900 ARP/PUBLIC ART	\$ 21,000	\$ -	\$ -	\$ -	
4502-5-00-4440000 ARP/CAPITAL OUTLAYS	\$ -	\$ -	\$ 5,279,575	\$ 2,750,648	
<b>No Dept Total</b>	<b>\$ 506,394</b>	<b>\$ 127,653</b>	<b>\$ 5,506,655</b>	<b>\$ 2,750,648</b>	
<b>4502 ARPA Total</b>	<b>\$ 506,394</b>	<b>\$ 127,653</b>	<b>\$ 5,506,655</b>	<b>\$ 2,750,648</b>	
4505 AVIATION FEDERAL GRANT					
Aviation					
4505-5-00-4440501 Capital Expenses - Runway	\$ 7,314	\$ 85,265	\$ -	\$ 4,042,500	
<b>Aviation Total</b>	<b>\$ 7,314</b>	<b>\$ 85,265</b>	<b>\$ -</b>	<b>\$ 4,042,500</b>	
<b>4505 AVIATION FEDERAL GRANT Total</b>	<b>\$ 7,314</b>	<b>\$ 85,265</b>	<b>\$ -</b>	<b>\$ 4,042,500</b>	
4507 US FORESTRY GRANT					
ENV/Forestry					
4507-5-00-4110140 Salaries & Wages - Part Time	\$ -	\$ 13,342	\$ -	\$ 10,000	USDA Grant Funded
4507-5-00-4130100 FICA Match	\$ -	\$ 827	\$ -	\$ 620	USDA Grant Funded
4507-5-00-4130200 Medicare	\$ -	\$ 193	\$ -	\$ 145	USDA Grant Funded
4507-5-00-4290000 USDA Other Supplies	\$ -	\$ 1,707	\$ -	\$ 20,000	USDA Grant Funded
4507-5-00-4290001 USDA Trees	\$ -	\$ 5,851	\$ -	\$ 73,000	USDA Grant Funded
4507-5-00-4310501 USDA Contractual Services	\$ -	\$ -	\$ -	\$ 292,000	USDA Grant Funded
4507-5-00-4310502 USDA Bushelcraft	\$ -	\$ 8,804	\$ -	\$ 80,000	USDA Grant Funded
4507-5-00-4310504 Tree Removal	\$ -	\$ -	\$ -	\$ 170,000	USDA Grant Funded
4507-5-00-4320300 USDA Travel Conference	\$ -	\$ 326	\$ -	\$ 6,000	USDA Grant Funded

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
4507-5-00-4330500 Advertising & Promotion	\$ -	\$ 1,483	\$ -	\$ -	USDA GrantFunded
4507-5-00-4390910 Workforce Development & Training	\$ -	\$ -	\$ -	\$ 10,000	USDA GrantFunded
4507-5-00-4390912 Community Outreach	\$ -	\$ -	\$ -	\$ 5,000	USDA GrantFunded
NEW ACCOUNT Salaries & Wages - Full Time	\$ -	\$ -	\$ -	\$ 35,000	USDA GrantFunded
<b>ENV/Forestry Total</b>	<b>\$ -</b>	<b>\$ 32,533</b>	<b>\$ -</b>	<b>\$ 701,765</b>	
<b>4507 US FORESTRY GRANT Total</b>	<b>\$ -</b>	<b>\$ 32,533</b>	<b>\$ -</b>	<b>\$ 701,765</b>	
4651 CEMETERY CAP IMPROVEMENT					
Cemetery					
4651-5-00-4430501 CEM CAP IMPROV/COLUMBARIUM	\$ -	\$ -	\$ 10,500	\$ -	
4651-5-00-4450500 CEM CAP/CAPITAL	\$ -	\$ -	\$ 35,300	\$ -	
<b>Cemetery Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,800</b>	<b>\$ -</b>	
<b>4651 CEMETERY CAP IMPROVEMENT Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,800</b>	<b>\$ -</b>	
4660 2015 GOB PROCEEDS					
BOW					
4660-5-00-4310000 PROFESSIONAL SVCS	\$ -	\$ -	\$ 120,000	\$ 849,472	
<b>BOW Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ 849,472</b>	
<b>4660 2015 GOB PROCEEDS Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ 849,472</b>	
4661 2021 GOB PROCEEDS					
BOW					
4661-5-00-4310000 PROFESSIONAL SVCS	\$ -	\$ 170,257	\$ 3,149,049	\$ 2,977,606	
<b>BOW Total</b>	<b>\$ -</b>	<b>\$ 170,257</b>	<b>\$ 3,149,049</b>	<b>\$ 2,977,606</b>	
<b>4661 2021 GOB PROCEEDS Total</b>	<b>\$ -</b>	<b>\$ 170,257</b>	<b>\$ 3,149,049</b>	<b>\$ 2,977,606</b>	
8801 FIRE PENSION					
Fire					
8801-5-00-4110110 FIRE PENSION/DEPARTMENT HEAD	\$ 3,770	\$ 3,770	\$ 3,770	\$ 3,900	
8801-5-00-4130901 FIRE PENSION/DEPENDENT PENSIO	\$ 183,661	\$ 194,326	\$ 186,800	\$ 192,400	
8801-5-00-4130902 FIRE PENSION/PENSIONS	\$ 313,846	\$ 348,791	\$ 335,500	\$ 345,600	

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
8801-5-00-4131100 FIRE PENSION/DISABILITY	\$ -	\$ -	\$ 12,000	\$ 12,400	
8801-5-00-4150000 FIRE PENSION/DEATH BENEFITS	\$ -	\$ -	\$ 12,000	\$ 12,400	
8801-5-00-4210500 FIRE PENSION/OTHER OFFICE EXP	\$ -	\$ -	\$ 800	\$ -	
8801-5-00-4320201 FIRE PENSION/POSTAGE	\$ -	\$ -	\$ 100	\$ 100	
8801-5-00-4320300 FIRE PENSION/TRAVEL EXPENSE	\$ -	\$ -	\$ 150	\$ 200	
8801-5-00-4390400 FIRE PENSION/OFFICIAL BOND	\$ 210	\$ 105	\$ 200	\$ 200	
8801-5-00-4520000 TRANSFERS OUT	\$ -	\$ 29	\$ -	\$ -	
<b>Fire Total</b>	<b>\$ 501,487</b>	<b>\$ 547,022</b>	<b>\$ 551,320</b>	<b>\$ 567,200</b>	
<b>8801 FIRE PENSION Total</b>	<b>\$ 501,487</b>	<b>\$ 547,022</b>	<b>\$ 551,320</b>	<b>\$ 567,200</b>	
8802 POLICE PENSION					
Police					
8802-5-00-4110110 POL PEN/DEPT HEAD	\$ 3,770	\$ 3,770	\$ 3,800	\$ 3,900	
8802-5-00-4131001 POL PEN/PENSIONS	\$ 185,352	\$ 188,297	\$ 152,000	\$ 156,600	
8802-5-00-4131002 POL PEN/DEPENDENT PENSION	\$ 173,330	\$ 150,951	\$ 253,600	\$ 261,200	
8802-5-00-4320200 POL PEN/POSTAGE	\$ -	\$ -	\$ 350	\$ 400	
8802-5-00-4320300 POL PEN/TRAVEL EXPENSE	\$ -	\$ -	\$ 100	\$ 100	
8802-5-00-4390400 POLICE PEN/OFFICIAL BOND	\$ 105	\$ 105	\$ 200	\$ 200	
<b>Police Total</b>	<b>\$ 362,557</b>	<b>\$ 343,123</b>	<b>\$ 410,050</b>	<b>\$ 422,400</b>	
<b>8802 POLICE PENSION Total</b>	<b>\$ 362,557</b>	<b>\$ 343,123</b>	<b>\$ 410,050</b>	<b>\$ 422,400</b>	
NEW FUND MUNICIPAL WHEEL TAX					
Engineering					
NEW ACCOUNT PAVING	\$ -	\$ -	\$ -	\$ 750,000	
<b>Engineering Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750,000</b>	
<b>NEW FUND MUNICIPAL WHEEL TAX Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750,000</b>	
<b>Grand Total</b>	<b>\$ 56,456,733</b>	<b>\$ 52,237,233</b>	<b>\$ 108,351,764</b>	<b>\$ 78,481,479</b>	

2026 CITY OF GOSHEN  
PROPOSED CAPITAL IMPROVEMENTS

Proposed Funding	Project Description	Total
<b>Aviation</b>	Expand apron and construct taxiway	\$ 42,500
	Runway 0927 Overlay Project	\$ 150,000
<b>CCD</b>	Computer Replacements	\$ 27,000
	Equipment Replacement - 1575 John Deere Mower	\$ 40,000
	Grasshopper Mowers	\$ 32,000
	Main Switch Replacement in Server Room	\$ 22,220
	Pick-up Truck	\$ 60,000
	Replace Oakridge Roof/Siding/Doors/Gutters/Insulation	\$ 105,000
<b>Cons RR TIF</b>	Downtown Lighting Design	\$ 100,000
	Downtown Vault Closures	\$ 250,000
	East Lincoln Avenue Reconstruction - RR to Creek	\$ 175,000
	Environmental Center Improvements	\$ 85,000
	Goshen Theatre Alley Improvements	\$ 250,000
	Lincoln Avenue - Restaurant Row Improvements	\$ 500,000
	River Race Drive - Alley to Washington	\$ 150,000
<b>Cum Fire</b>	Ambulance Equipment	\$ 50,000
	Central Station Exterior Improvements (Doors, Windows)	\$ 45,000
	Central Station Remodel - Ramp/ADA Entryway	\$ 30,000
	Lawn Sprinkler System (Central)	\$ 10,000
	Vehicle Extraction Equipment	\$ 25,000
<b>EDIT</b>	Bridge Maintenance Program	\$ 120,000
	Bus Shelter Plexiglas Replacement	\$ 13,500
	City Parking Lot Repaving	\$ 400,000
	Curb and Gutter	\$ 300,000
	Denver Street Sidewalk Replacement	\$ 135,000
	E Wilden Avenue Curb and Drive Approach Improvement	\$ 87,500
	Signals	\$ 157,000
<b>EID Fund</b>	Art Alley	\$ 5,000
	Outdoor Seating & Accommodations	\$ 5,250
	Planter Replacement	\$ 20,000
	Tree Well Improvements	\$ 5,000
<b>Grant Funded</b>	Expand apron and construct taxiway	\$ 850,000
	Runway 0927 Overlay Project	\$ 3,000,000
<b>Lippert TIF</b>	Gorham Woods Traffic/Trailway Improvements	\$ 250,000
<b>LRS</b>	Annual Paving Program	\$ 700,000
<b>MVH</b>	Equipment (attachments, mowers, rollers, air comp.)	\$ 40,000
	Grapple Truck	\$ 275,000
	Tandem-Axle Plow Truck	\$ 250,000

2026 CITY OF GOSHEN  
PROPOSED CAPITAL IMPROVEMENTS

<b>MVH Restricted</b>	Annual Paving Program	\$ 700,000
	City Sign Replacement Program	\$ 154,500
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<b>New Wheel Tax Fund</b>	Annual Paving Program	\$ 750,000
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<b>Park</b>	Basketball Court Resurfacing	\$ 50,000
	Canal Street Seawall Repair/Improvement	\$ 400,000
	Concrete Repair	\$ 30,000
	Fidler Pond Park Improvements - Barn & Parking	\$ 50,000
	Pickleball Court Resurfacing	\$ 200,000
	Playground Equipment & Surfacing Replacement annually	\$ 100,000
	Powerhouse Park Utility Project	\$ 200,000
	Riverdale Park Improvements	\$ 150,000
	Rogers Park Feasibility Study and Upgrades	\$ 100,000
	Tommy's Kids Castle Update	\$ 400,000
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<b>Public Safety LIT</b>	Body Cameras	\$ 115,000
	Flock Cameras to Track License Plates	\$ 25,000
	Replacement Police Vehicle & Gear	\$ 10,000
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<b>Southeast TIF</b>	Cherry Creek Construction Inspection	\$ 500,000
	College Avenue Phase II - RR to East City Limit	\$ 40,000
	Corrie, Sourwood, Firethorne & Hackberry Reconstruction	\$ 2,000,000
	Dierdorff Road Lift Station/Gravity Sewer Project - US 33	\$ 1,500,000
	Dierdorff Road Phase I - Kercher to CR 40	\$ 350,000
	Dierdorff Road Phase II - Kercher to College	\$ 750,000
	GCS Manufacturing Academy	\$ 100,000
	In-Car Dispatch Radios	\$ 24,240
	Multi-Use Trailway - East College to Fidler Pond	\$ 250,000
	Replacement Police Vehicle	\$ 397,675
	Taser Lease	\$ 64,200
	Thermo Imaging Spotlight	\$ 13,885
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<b>Storm NR</b>	Alley Improvements	\$ 50,000
	Property Purchase Program (Flood Resilience)	\$ 30,000
	Stormwater Treatment Units	\$ 100,000
	Water & Sewer Special Operations	\$ 130,000
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<b>Township Fund</b>	Central Station interior Remodel	\$ 200,000
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<b>Grand Total</b>		<b>\$ 18,696,470</b>

CITY OF GOSHEN, INDIANA  
2026 BUDGETED APPROPRIATIONS - PAVING

	2023-Actual	2024-Actual	2025-Budget	2026-Budget	Notes
2202 LOCAL ROAD & STREET					
Engineering					
2202-5-00-4310501 LOCAL RD & ST/SERVICE CONTRAC	\$ 336,714	\$ 65,387	\$ 1,539,147	\$ 700,000	
Engineering Total	\$ 336,714	\$ 65,387	\$ 1,539,147	\$ 700,000	2025 Anomaly spend down of cash reserves.
2202 LOCAL ROAD & STREET Total	\$ 336,714	\$ 65,387	\$ 1,539,147	\$ 700,000	
2203 MVHR					
Engineering					
2203-5-00-4420000 MVH REST/PAVING	\$ -	\$ -	\$ 400,000	\$ 854,500	
Engineering Total	\$ -	\$ -	\$ 400,000	\$ 854,500	
2203 MVHR Total	\$ -	\$ -	\$ 400,000	\$ 854,500	
NEW FUND MUNICIPAL WHEEL TAX					
Engineering					
NEW ACCOUNT PAVING	\$ -	\$ -	\$ -	\$ 750,000	
Engineering Total	\$ -	\$ -	\$ -	\$ 750,000	
NEW FUND MUNICIPAL WHEEL TAX Total	\$ -	\$ -	\$ -	\$ 750,000	
Grand Total	\$ 336,714	\$ 65,387	\$ 1,939,147	\$ 2,304,500	