



## **GOSHEN COMMON COUNCIL**

### **Minutes of the SEPTEMBER 12, 2025 Education/Work Session**

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

**(NOTE: Because this was a work session there were no votes and no public testimony)**

1) At 2:33 p.m., Mayor Gina Leichty called the education/work session to order and welcomed everyone. The Pledge of Allegiance was led by Thalia Mercado, a student at West Goshen Elementary School.

#### **Roll Call:**

**Present:** Linda Gerber (At-Large) Phil Lederach (District 5) (via Zoom) Doug Nisley (District 2)  
Megan Peel (District 4) Donald Riegsecker (District 1) Matt Schrock (District 3)  
Council President Brett Weddell (At-Large)

**Absent:** None

#### **City of Goshen Department heads and staff present:**

Deputy Mayor Mark Brinson	City Attorney Bodie Stegelmann
Director of Administrative Affairs Michael Wanbaugh	Technology Specialist Jen Oklak
Building Commissioner Myron Grise	Director of Cemeteries Burt Matteson
Fleet Manager Carl Gaines	Clerk-Treasurer Richard R. Aguirre
Dept. of Environmental Resilience Director Aaron Sawatsky Kingsley	
Fire Chief Anthony Powell	Assistant Fire Chief Phil Schrock
GIS Coordinator Mattie Lehman	Human Resources Manager Rita Huffman
Superintendent of Parks & Recreation Tanya Heyde	Planning & Zoning Administrator Rhonda Yoder
Police Chief José Miller	Police Patrol Division Chief Ryan Adams
Redevelopment Director Becky Hutsell	Street Commissioner David Gibbs
Stormwater Coordinator Jason Kauffman	
Supt of the Water and Sewer Department Marv Shepherd	
Supt. of the City Wastewater Treatment Plant Jim Kerezman	
Utility Office Manager Kelly Saenz	

**Also present:** About 25 audience members

#### **BACKGROUND FOR THE SEPT. 12, 2025 COMMON COUNCIL EDUCATION/WORK SESSION:**

Mayor Leichty called this meeting to help prepare the Common Council for upcoming deliberations and decisions on the 2026 City of Goshen Budget. On Sept. 11, 2025, in preparation for this meeting, Mayor Leichty emailed Councilors the Mayor's 2025 Budget Memo, which summarized what she had gathered from budget discussions regarding departmental priorities, anticipated revenue reductions and adjustments related the Senate Enrolled Act. 1, legislation passed by the 2025 Legislative Assembly that reduced property taxes and other revenue for counties, schools and municipalities. The Mayor wrote that she and Councilors together would review the City Department summaries and proposed strategies, which she said were not final decisions, "but rather a first round of creative thinking from Department heads about how we might address our financial challenges."



The Mayor's 2025 Budget Memo, dated Sept. 10, 2025, was a 31-page document (EXHIBIT #1) consisting of a three page introductory memorandum and summaries of goals and objectives, tactics, possible cost reductions, revenue opportunities, key initiatives and 2026 capital projects for the following City offices and departments: Mayor's Office, Aviation, Board of Public Works & Safety, Buildings and Grounds, Cemetery, Central Garage (Fleet), Clerk-Treasurer's Office, Community Engagement Department and Community Relations Commission, Court, Economic Improvement District, Engineering, Environmental Resilience/City Forestry, Fire and Emergency Medical Services, Legal Department, Parks and Recreation, Planning Department, Police, Redevelopment, Stormwater Department, Street Department, Technology Department, Utilities, Wastewater, Water and Sewer and Utilities Business Office.

Mayor Leichty's 2026 Project and Budget Overview for the City Council began with the following introduction:

"It's fitting that the economic frostbite of Indiana's Senate Enrolled Act 1 was conjured in the bitter cold of winter 2025. Those of us who have studied the bill and are familiar with its chilling effects know just how dangerous prolonged exposure will be. At first, we shiver, then we go numb, but the real pain sets in later. The longer we remain exposed to SEA1, the more permanent the damage becomes.

**"Our Team is Ready**

"There is no silver lining to the calamity of this legislation and its inevitable fallout. But I can say with certainty: the City of Goshen is fortunate to be guided by a seasoned leadership team whose capacity is equal to the challenge. Floods, a global pandemic, national turbulence, and economic shocks have tested us in recent years. Those trials not only proved our resilience, but they also built the skill, discipline, and perspective we now bring to bear.

"If there is a team capable of rolling up our sleeves, working together for the greater good, and responding to adversity with strength and success, it is the elected officials and department leaders guiding us now.

**"What We Can Gain**

"History shows us that constraint can also force innovation. The Great Depression gave rise to lasting public works. Post-war nations rebuilt with greater efficiency and ingenuity. Scarcity can push us to rethink systems and evolve.

"That does not mean we will escape this experience unscathed. The frost's power to damage or destroy what Goshen has built is a serious threat. We would all like to believe we can avoid the pain, but unless there is a change in temperature at the Statehouse, it is coming.

**"Budget Focus for 2025 and 2026**

"In response to this new reality, our financial strategy combines reductions in overall spending, exploration of potential revenue sources, and careful stewardship of essential services.

This has required:

- Reducing staffing costs through attrition.
- Adjusting/reducing programming
- Pausing or eliminating capital projects to preserve cash balances.
- Consolidating departments to eliminate duplication and improve efficiency.
- Conducting facility and utility audits to reduce ongoing operating costs.
- Leveraging technology to streamline operations and improve customer service.
- Pursuing new revenue opportunities through user fees, grants, and sponsorships.



"This comprehensive approach strikes a balance between fiscal prudence and Goshen's long-standing commitment to quality of place.

#### **"Innovation Highlights**

"Modernization remains central to our strategy. Key initiatives underway in various departments include:

- Legal Department: Digitizing ordinances and personnel policies for public and internal access.
- Planning Department: Updating and digitizing planning/zoning ordinances
- Mayor's Office: Launching a mobile 311 service request platform.
- Clerk-Treasurer: Implementing a citywide digital time-tracking system.
- Engineering: Expanding GIS capabilities and evaluating upgrades to the Lama system.
- Utility Business Office: Exploring additional online and kiosk billing options and preparing for a potential Environmental Services management.
- Environmental Resilience: Using technology to reduce energy use and conducting data-driven building audits with AmeriCorps support.
- Fleet and Asset Management: Expanding fleet management software and rolling out new asset management tools.
- Streets Department: Using GIS mapping to optimize plowing, leaf collection, and routes, reducing fuel and labor costs.

"These projects improve efficiency, transparency, and accessibility, while reducing long-term costs.

#### **"Financial Health**

"The City of Goshen maintains cash reserves within the state-recommended range of 15%–50%, ensuring preparedness for emergencies. To remain conservative, the 2026 budget assumes that 100% of appropriations will be spent, although history shows that we typically retain at least 5% and more often closer to 10-15%. This strategy safeguards stability and positions us to invest where the need is greatest.

#### **"Looking Ahead**

"While the fiscal uncertainty created by SEA1 imposes new financial pressures, Goshen's leadership team remains committed to protecting essential services, fostering economic growth, and maintaining the character that makes Goshen an attractive place to live and invest.

#### **"Thank You**

"I thank the City Council, department heads, and colleagues across the City for their dedication. We enter the coming year sharply aware: this winter will be long, and the future will look different. Yet we will face it together: clear-eyed, committed to protecting the community we serve, and ready to light some new fires.

#### **"Next Steps**

"The full budget numbers will be posted this Friday for Council and public review. The first hearing on the 2026 budget is scheduled for Monday, September 22, at 6:00 PM.

"I am grateful for your partnership as we work together on this project."

**Pages 4-31 of the Mayor's Project and Budget Overview consisted of summaries of goals and objectives, tactics, possible cost reductions, revenue opportunities, key initiatives and 2026 capital projects for the City's Offices and Departments.**

**This document was the subject of Mayor Leichty's presentation to the Common Council at the Sept. 12, 2025 Education/Work Session.**



**1) Overview of the proposed 2026 Budget for the City of Goshen, featuring comments by Mayor Leichty and City Department heads**

**Mayor Leichty opened the meeting with the following comments:**

"We have one agenda item today and that is to review the proposed goals, objectives, potential structural changes, revenue potential, revenue increases and some cuts that each of the department heads have contributed.

"So, yesterday (Sept. 11, 2025) I sent you a summary of all of the departmental memos that I had received and we're going to go through that today, department by department. So, I will give an overview, and then the intention of this meeting is for Councilors to be able to ask questions and department heads to jump in and fill in any of the gaps that I left out in my report that you feel are critical for the Councilors to know as they are moving into the next phase of contemplation about our budget for next year."

**Mayor Leichty said that she provided Councilors with a one-page summary document showing the total budgets of Departments, as well as the overall City budget, in 2022, 2023, 2024, 2025 and the 2026 proposed budget. The document showed the following yearly totals (without grants): 2022, \$74,909,693; 2023, \$60,949,059; 2024, \$75,059,462; 2025, \$92,065,287; and 2026, \$82,318,015. (EXHIBIT #2)**

**Mayor Leichty said the 2026 budget is expected to be \$10 million less budget than in 2025, largely because of a reduction in capital expenses.**

**Mayor Leichty said she also provided Councilors with a three-page document that Councilor Lederach requested. The document, titled "Senate Enrolled Act 1 (SEA1) – Understanding Goshen's Fiscal impact," explained why the projected losses cited by Goshen's financial advisers differ from the numbers referenced by some legislators. The first page of the document was a detailed explanation of the different numbers that have been used by City officials and State Legislators. Two accompanying charts (Chart 1 and Chart 2) displayed detailed tables showing Estimated Net Levies cited by City and State officials (EXHIBIT #3).**

**Mayor Leichty explained that when Senate Bill 1 was being finalized in April, before the final vote, the Legislative Services Agency (which prepares financial analyses of bills) provided a preliminary summary of the estimated financial impact of SB 1. And she said they released the two charts that the Mayor has provided today.**

**Mayor Leichty said Chart #1 shows the anticipated impact Goshen could anticipate in net revenue after Senate Bill 1 was enacted year by year. She said it showed the financial impact in 2026, 2027 and 2028. And, she said, those are the numbers that the City has been referencing in presentations about the impact of Senate Bill 1.**

**Mayor Leichty said Chart #2 shows the year-over-year change in revenue. So, Chart 2 is just showing income while Chart 1 is showing net income.**

**Mayor Leichty provided the following example of how SB 1 would affect a business:**

"So, let's say you own a motorcycle sale shop and every year the cost of your inputs increase about 5 percent. So, accordingly, you adjust the cost that you charge your customers about 5 percent a year. And let's say the State comes in and says 'Oh no, you can't charge 5% more a year even though your costs are continuing to go up each year. You can only charge 4%' and so, that's essentially what happened with Senate Bill 1."

**Mayor Leichty continued, "So what we're seeing is that reduction in net revenue, because if your costs continue to escalate and your revenue is closed down, was reduced, then you're going to have less net income. What Chart 2 is showing us is that you're still increasing your revenue by 4%, so it will be slightly more than the previous year, but overall, there's a net loss. So, what municipalities are using as a tool is understanding that net impact."**





**Mayor Leichty** cautioned that both charts only show preliminary estimates. State officials have said they won't provide a comprehensive financial analysis of SB 1 until July 2026. As a result, the Mayor said, "We are having to make decisions based on this preliminary analysis because there's no system that currently exists that would provide the data that would be needed to know precisely what kind of losses we will be facing next year."

Even though revenue is expected to increase in 2026, **Mayor Leichty** said City costs will continue to escalate.

"So, our understanding is that it would be roughly an \$800,000 loss for the City next year. By the third year ... we're talking about a \$13.2 million loss in 2028."

**Mayor Leichty** also explained, "The LIT (Local Income Tax) that we have had until now will all disappear, and so we can see what our revenue has been from income tax, about \$11 million, and we can add that up and we ended up with the \$13.2 million. So, that's where Goshen is getting its numbers."

In summary, the **Mayor** said, "State legislators are referencing Chart #2. So, when they say, 'Well, your revenues are still going to go up a little bit,' they're not taking into account the net loss that the City will experience."

**Mayor Leichty** invited comments or questions from Councilors or Department heads about the SB1 impact.

**Councilor Lederach** thanked the **Mayor** for providing this information "because it feels like in this last two or three weeks, I was having parallel conversations and we were actually talking about two different things. And just to have it clarified is very helpful in knowing that when you say that 'Yeah, we do get an increase in funding this next year,' but it seems like we've never talked about how the fixed costs continue to rise, giving us less flexibility. And secondly, that the biggest hit is in 2028, and that hardly ever comes into the conversation."

There were no other comments or questions from Councilors or Department heads.

**Mayor Leichty** then began her overview of the 2026 budget by discussing highlights from of City Departments. She provided only a summary of the information in her 31-page Budget Memo. Along the way, she invited questions from Councilors and responses and other comments from Department heads.

#### **MAYOR'S OFFICE**

**Mayor Leichty** said her office's 2026 goal will be to focus on operational efficiency as well as modernization and transparency, "so working on bolstering our technology infrastructure and making sure that people have access to the information that they need in a quick and easy manner online." She said this will include making it easier and faster to update and access online City ordinances, zoning codes and personnel policies.

Besides supporting staff, **Mayor Leichty** said the City would support youth education programs and low cost partnerships with the public school system, as well as working with the kid counselors and youth counselors.

To reduce costs, the **Mayor** said a financial advisor/ purchasing agent will not be hired after all and the Communications Manager and Community Relations Manager will not be replaced. She said **Director of Administration Michael Wanbaugh** will take on their duties.

#### **AVIATION**

**Mayor Leichty** said a few capital project are planned for the Goshen Municipal Airport this year, thanks to significant aviation grants through the Federal Aviation Administration "that will cover 80% of the costs of these infrastructure projects and they are needed in order to keep continue to operate the facility."

The **Mayor** said the City will be repaving the runway and is contemplating remodeling the east hanger.



She said the improvements will be possible if the airport is able to move forward with additional revenue ideas that have been identified. Those could include adjusting rental fees; adding event fees for partners utilizing the airport, tie down fees and charging for de-icing. She said other airports are charging these fees and this would bring the Goshen Airport at parity with others.

#### **BOARD OF PUBLIC WORKS & SAFETY**

**Mayor Leichty** said this Board “serves the community broadly, so it’s not a single department, but it’s sort of the internal operations of our entire City and so we’re trying to do the minimal amount of harm by considering any cost adjustments.” She said the the Board authorizes capital expenditures, so the only things that could potentially be cut from its budget would quality of life amenities, including things like mosquito control.

“There could be some beautifications or cultural initiatives like street lights – like having less street lighting, less arts programming or community events. But those are all things that we feel contribute to the economic vitality of our community.” Still, she said if Senate Bill 1 continues to force revenue cuts, “those would be things that we might look at as reductions.”

**Mayor Leichty** said, “The elephant in the room that no one wants to talk about, including any of the City Councilors,” are environmental service fees (garbage collection fees). She said their imposition will be a possibility if there is a significant revenue shortfall and no legislative action to reduce the impact. If so, it would a phased-in fee, initially about \$7 a month and then \$14 monthly and eventually \$21 a month. The Mayor said she may ask Councilors to discuss the issues as early as next summer.

#### **BUILDING DEPARTMENT**

**Mayor Leichty** said, “The Building Department is largely staff, so there’s not a lot of capital projects to really trim back and they have been very successful this year in pursuing blighted properties. So, I want to express my appreciation again to (Building Commissioner) Myron (Grise) and his team and to our Legal Department for the success that they have had in pursuing those blighted properties and holding landlords accountable.”

The **Mayor** said the City’s fee study identified opportunities for Building Department fee increases. She added, “I actually had a major developer come to me and say, ‘I would be happy to pay more if we could increase efficiency in in some of those areas.’ So, I think that’s something that will be certainly worth looking at for the Building Department for next year.”

**Councilor Riegsecker** said he wanted to make a “general statement.” He said, “As we look at all of this over the next year or two or three, or whatever it’s going to take, there’s certain things that everybody uses. Everybody needs fire, police, streets. I don’t know anybody who doesn’t use streets; even the trash pickup.

“So, here’s not much movement (cutbacks) we can do in any of those. We will have to talk about the environmental service fee, I know.

“But other things, like if we look at the Building Department, only a small handful need to get a building permit. Not everybody in here is going to get a building permit every year, right? So, some of those things, it’s like, well, maybe those are the things that we need to look at that we might have to bump up a little bit and get more current or let the people that are using those pay some of those fees. I mean, we don’t want to raise fees on anybody, but I think it’s going to be inevitable over time.”



**Councillor Riegsecker** concluded, "So, I don't want any surprises. And then there's out-of-town contractors that come in that don't use a lot of our current stuff to build things, so the revenue stream is what we're going to look at. So, I just want everybody to kind of get that ingrained in your mind as we move along."

## **BUILDING & GROUNDS**

**Mayor Leichty** said she wanted to acknowledge the work of City Superintendent of Parks & Recreation Tanya Heyde, Director of Environmental Resilience Aaron Sawatsky Kingsley and Director of Cemeteries Burt Matteson in developing a new consolidated Building and Grounds Department.

The **Mayor** said, "The City of Goshen has never had a unified Buildings and Grounds Department, and at one point we also did not have a Central Garage. And in conversations with (Fleet Manager) Carl Gaines about the efficiencies that were gained by consolidating all of the similar activities into one department, it really spurred our thinking about could there be some additional efficiencies and could we reduce the amount of equipment that we need and additional space that we need if we were to consolidate the activities of our Buildings and Grounds Department?"

**Mayor Leichty** continued, "And so we started looking across the City and who would be involved in that? And of course, parks maintenance is a huge component of buildings and grounds because they have a ton of facilities and grounds that they are already maintaining.

"But then we had folks that were working in the Fire Department. We had folks that were working within the Engineering Department. So, sort of sprinkled around the City and then in over the last couple of years as I've done the budget, I would get requests for things that seem to be redundant. And because of the spread out nature of those teams, sometimes we would have equipment that we might be able to share if people were together and we had a communication system that worked more efficiently."

**Mayor Leichty** continued, "So that is what this team is endeavoring to do. What we would be looking at doing is consolidating the efforts of our Environmental Resilience, which is focusing a significant amount on our trees, but also on our facilities efficiency and our land use efficiency along with our parks maintenance team and also supporting our cemetery team as well."

**Mayor Leichty** said the biggest coming changes will be moving some personnel of those departments (but not the Cemeteries Department) to the parks administrative offices and Tanya Heyde serving as the director of Parks, Buildings and Grounds in the coming year.

**Mayor Leichty** said the objective is to streamline operations, reduce any redundancy in equipment and reduce the footprint with facilities "while maintaining the important work that each of those teams are doing." She said another objective would be to provide backup staffing for teams.

**Councillor Peel** asked what would happen to the current department heads and department structures.

**Mayor Leichty** said the current department heads would continue to lead their departments. "So, there would be a Director of Environmental Resilience/Forestry. There would be the Director of Cemeteries. There would be a Manager for Groundskeeping and a Manager for Facilities. And they would all report directly to Tanya (Heyde). And then there would also be a Parks Recreation Manager who would report directly to Tanya on the park side."

**Councillor Peel** asked if there would be a reduction in staff or whether this was just a reorganization.

The **Mayor** said, "At this point, just a reorganization. We do have one vacancy that we are planning to fill ... So, depending on the budget conversations that we have, that may or may not be feasible in the coming weeks."



## **CEMETERIES**

**Mayor Leichty** said she is proposing to maintain current operations. She said **Director of Cemeteries Burt Matteson** had "the most innovative idea in revenue reduction of any Department head that I talked to this year."

During a discussion on how to reduce part time staffing costs, **Matteson** said staff came up with the idea of grazing sheep in the cemetery as a natural alternative to mowing. The Mayor said, "So, if you see a sheep in the cemeteries, you know the City is looking at some innovative ideas or really hard times."

**Mayor Leichty** said Cemeteries are considering some capital projects proposed for next year, including the replacement of the Oak Ridge cemetery building roof and one pickup truck that is 16 years old.

**Councilor Gerber** asked about the new proposed fees. **Matteson** said, "Those are actually proposed new surcharges on top of our current fees as a way of generating income and streamlining our operations."

## **CENTRAL GARAGE**

**Mayor Leichty** said **Fleet Manager Carl Gaines** "does a great job of making sure that our very large fleet of much needed equipment stays operational 365 days a year. Preventive maintenance is one of the ways in which we have reduced cost significantly by anticipating problems before they arise and making sure that, you know, our ambulances stay on the road when they need to be and that our snow plows operate without a hitch when they're called into service. So, if we were to have to make any reductions, that would certainly have an inverse impact on the cost of our maintenance overall."

**Councilor Riegsecker** said the proposal to reduce staff by 10% or 20% doesn't seem like it would save any money.

**Mayor Leichty** responded, "You might save on some of those long-term commitments to personnel and retirement and some of those benefits. However, **Gaines** said, "Once we start outsourcing stuff, we're going to be paying retail prices on everything."

## **CLERK-TREASURER**

**Mayor Leichty** said, "The Clerk-Treasurer's Office is continuing to help us be more efficient with the use of our ERP system as well as our digital time tracking." She said there isn't much that could be cut for 2026, because there are not many capital expenses in this budget.

The Mayor also said, "The Clerk-Treasurer is currently hiring for the Deputy Clerk-Treasurer and there has been an open position for a while who was a payroll assistant. And one of the things that we've recognized with our Deputy's departure is just the importance of redundancy."

"So, transitioning that payroll assistant role into a more flexible Finance Manager will be really important for the City's stability in the long term. So, it's not the addition of position, but just a new job description and reframing of those job responsibilities."

## **COMMUNITY ENGAGEMENT & COMMUNITY RELATIONS COMMISSION**

**Mayor Leichty** said the Community Engagement Department had two individuals who left and their roles and responsibilities have been merged into the responsibilities of **Director of Administrative Affairs Michael Wanbaugh** and **Mayoral Executive Assistant Sheryl Tucker**. The Mayor said, "We don't want to minimize the importance of the Community Relations Commission. We are very committed to making sure that that continues to be an important resource for our community."





"But we also recognize that we feel that we can continue to provide that support through Michael's role at this time. And so, as we're again leading by example, we felt like that not refilling those positions at this time would be one way that we could do that for right now."

**Councilor Gerber** said, "I do have a comment in the section. The revenue opportunities you list additional event sponsorships and grants and other community fundraising for events and initiatives. And I know at this point we're focused on the budget, but I think at a future point we might want to start talking about a policy of accepting gifts or partnerships and how we would want to do that."

**Mayor Leichty** asked if the City already had such a policy. **Clerk-Treasurer Aguirre** said the City does.

**Mayor Leichty** said, "It would be helpful if we have all that online." **Clerk-Treasurer Aguirre** said, "We have many, many ways people can help, including police, fire, and parks."

The **Mayor** said, "Yes, we have many donation funds that are available, but making that easier to access and providing opportunities for donations and having some policies around that I think is a great idea if we need to revisit those or just find ways for people to give designated funds."

**Councilor Riegsecker** said, "I was kind of noticing the same thing. I mean, there's going to be more of those revenue opportunities, too, so going after grants and sponsorships. I think it's going to be vital to try and, you know, get anything that we can do, especially on the grants while they're out there available."

## **COURT**

**Mayor Leichty** said, "One of the things that you likely remember us talking about last year is that our evidence storage in this (Police-Court) building is at its capacity. We had planned on actually purchasing an additional building in order to be able to relocate evidence storage to another location. Given our financial constraints, we don't feel like that's appropriate to make that investment; we were looking at a couple of million dollars to be able to do that."

"So in lieu of that, **Deputy Mayor Brinson** initiated some conversations with Elkhart County and as they are vacating the historic Courthouse downtown, they had some additional office space that would be available and court space that would be available and they were willing to rent it to us essentially, at the cost of our utility cost at that location and as a small maintenance fee."

**Mayor Leichty** continued, "So, we felt like that modest adjustment of renting some additional space for our City Court and still having it downtown, so that people who are on foot can access that very important resource, would open up some space in this building and allow us to expand where we need to. Now, it's not a forever solution because we are always going to need additional space, but it should get us through the next number of years."

**Mayor Leichty** concluded, "The plan would be to move at the beginning of December of this year."

**Brinson** said only minor improvements will be needed before the City Court can move. In response to a question from the **Clerk-Treasurer**, the **Mayor** said there would be space for the Court's probation office.

The **Mayor** confirmed **Councilors** would continue to meeting in the current space.

**Mayor Leichty** also said the City Court "had an additional position that they had filed and then the person that was in that position actually stepped up into the deputy position. And she feels like they can continue to operate with the staff that they have for now." If that changes, the **Mayor** said the deputy clerk might ask for an additional position, "but for now it seems to be working OK for them with the staff that they have on duty."



#### **ECONOMIC IMPROVEMENT DISTRICT (EID)**

**Mayor Leichty** said the EID "is a self-taxing district in our downtown and the Council oversees this budget and the downtown building owners add an additional tax on their properties and then that funding is utilized for downtown beautification and the promotion of the downtown.

"For a long time, it's always been managed by a group of volunteers, but one of the things that we've been trying to do over the last couple of years is have a more integrated approach with our City team. So, both on the park side and public works, to make sure that there's good communication about where things will be placed when they're in the public right of way."

**Mayor Leichty** said **City Superintendent of Parks & Recreation Tanya Heyde** and **City Director of Public Works & Utilities Dustin Sailor** have been attending EID meetings "and that seems to be providing some additional support to that group of volunteers and also making sure that we're paying attention to ADA (Americans with Disabilities Act) specifications and things like that as well."

#### **ENGINEERING**

**Mayor Leichty** said, "We would anticipate that any changes in the Engineering Department would require staff layoffs, which given the fact that that team has been down an engineer or two over the last couple of years, would certainly not help in providing good customer service to the community. So, we would want to avoid that at all cost.

"We have included in their capital projects, the addition of the additional wheel tax funds and other paving programs, and we hope to be able to continue to do parking lot paving, updating some signals and City sign replacement."

#### **ENVIRONMENTAL RESILIENCE**

**Mayor Leichty** said, "As we mentioned before, we want to integrate and support that team with Buildings and Grounds, with (Director of Environmental Resilience) Aaron's (Sawatsky Kingsley) team taking the lead both on the forestry side of things as well as operational efficiency of our buildings."

**Mayor Leichty** continued. "One of the things that we started working on this fall is looking at is the 10 year plan that we had established, our climate action plan, and seeing what we could pull from that plan and focus on as a means to secure greater cost savings for the City by looking at how we're utilizing energy or how we're utilizing our land use. Are there ways that we could modify the amount of milling that we're doing in order to save money for the City?

"So, it has both the environmental benefit but also cost benefit to the city. And so, we've been really trying to re-evaluate through the lens of that plan. What can we do to aid the City as we're looking at some challenging times ahead?"

**Councillor Riegsecker** said, "I was a little confused. So, we're making some revenue now on the tree-sharing program. OK, So what is the watering and pruning (program) and how does that work?"

**Sawatsky Kingsley** said, "We water for two years and then we have a pruning plan where we cycle through every three years and do corrective or structural pruning and to this point, those are those are costs that we just absorb instead of sharing the cost as we do with the planting of the tree, and so this proposal would be as a revenue source to split that cost as well."

**Councillor Riegsecker** asked, "So it still would not be beyond that two or three-year period? This is just for that two to three-year period?"



**Sawatsky Kingsley** said, "So, the pruning, we carry on, typically it's a three-year cycle and we typically provide four cycles. So, out to 12 years and it's actually the \$73.50 that includes the cost of watering for two years, for two growing seasons, plus that that four cycles of pruning."

**Councillor Riegsecker** said, "That makes sense. Then we're done." **Sawatsky Kingsley** confirmed, "Then we're done."

**Mayor Leichty** said, "So, the purpose of that Aaron ... for making these investments and planting trees and to really assure the longevity of the trees, it's that ongoing care that's required. So, we're not out there, you know in everybody's yard, but there is a substantial amount of ongoing investment beyond just the initial planting."

**Sawatsky Kingsley** said, "Exactly. To provide that kind of additional support and maintenance to get these trees established. The data that we have for ourselves, as well as what we read in literature, is that those trees typically survive six to 10 years and then and then they die and then investments lost so. By providing those initial doses of maintenance establishes them for a long, long life."

**Council President Weddell** said, "Which I think is very important to do. If I plant a tree, I'm not going to prune it, and if I do, I'll probably prune it wrong. So, I see what Don's going on this is the cost-sharing for the pruning, but that is asking a lot. It's almost one of those things where you need to incorporate that in your initial cost share of the tree and go, 'Yes, it costs more, but you're getting 12 years of maintenance versus trying to collect after the fact.'"

**Councillor Lederach** said, "That group (Environmental Resilience) has also done a lot of cost savings for the City."

#### **FIRE AND EMERGENCING MEDICAL SERVICES**

**Mayor Leichty** gave an overview of the challenges facing the Fire Department and efforts to overcome challenges. She said, "Obviously, we have national standards that we are striving to get to. It's certainly been a challenge to get to the staffing levels that we would like to see and I know that the Fire Department would like to see."

"It was a major blow this year to have to put the South Fire station on hold, but we feel that we can continue to provide the services for right now that Goshen has come to expect, but I know the Chief (Powell) has told me several times, we're looking at a record year. I think you said 6,000 calls this year are anticipated. We had 5,500 last year."

"So, as there's more economic stress, we see additional calls for help. So, this will be something that we'll be paying close attention to in the coming years."

Regarding revenue possibilities, **Mayor Leichty** said, "There are a number of things that we're looking at. One is payment in lieu of tax. So, we know that there are a number of not-for-profit organizations that we regularly provide support services to and we feel would be worth some conversations with those property owners to see whether or not those heavy users would be willing to make some regular contributions, especially as we're facing these challenging economic times so that we can continue to provide high-quality services."

The **Mayor** said another option is seeking financial support from organizations that sponsor community events that request the presence of the Fire and the Police Department. She said, "We love being out and involved with the community. There's a cost to that and we'd love to be able to provide services, whether it's at the fair or other community events. But we're going to have to adjust our fees for service in order to be able to sustain that long term."

**Mayor Leichty** added that one important initiative has been prompted because "one of our fire stations is not set up to serve both genders and so we want to make sure there's a showering location and restroom location ... we would like to be able to have living quarters for the female firefighters that are working there as well that are separate from their male colleagues."



To accomplish that renovation, **Mayor Leichty** said, the City will be moving the Fire Administration, which is currently housed in the Central Station to rented space in the nearby Elkhart County Courthouse.

#### **LEGAL DEPARTMENT**

**Mayor Leichty** said **City Attorney Bodle Stegelmann** is "doing a great job."

#### **PARKS & RECREATION**

**Mayor Leichty** said the Parks and Recreation Department "faced a pretty significant hit with the loss of the pool project this year and **Tonya (Heyde)** and her team have been working very creatively to find alternatives to continue to provide swimming education in partnership with Goshen Community Schools, and we want to see that continue." The **Mayor** said, The reality is we don't know if or when we will ever be able to resume work on the Shanklin Park Pool. And as I'm talking to other mayors throughout the community and the state, I'm not sure there's going to be many public pools left if the State doesn't remedy Senate Enrolled Act 1. I think they're all built around the same time and they are all facing end of life and that that is one of the particularly sad and challenging realities that we have." **Mayor Leichty** continued, "Beyond that, **Tanya (Heyde)** and her team come up with some creative ideas for improving operational efficiency and some revenue opportunities that we want to explore next year. And they do have some exciting capital projects that they're looking at for next year – updating Tommy's Kid Castle and there might be more pickleball in Goshen and some other playground equipment; things that have been on the capital improvement list for a long time."

#### **PLANNING DEPARTMENT**

**Mayor Leichty** said the Planning Department is primarily an as-needed service to people in the community but is engaged in one major initiative. She said, "One of the exciting things that the Planning Department is working on right now is updating our zoning ordinances, so we will have a unified ordinance." **Planning & Zoning Administrator Rhonda Yoder** said that should be completed in 2027. **Mayor Leichty** added, "We do hope the updating process will serve as a tool to spur additional investment, particularly on the housing side, and make information more readily available."

#### **POLICE**

**Mayor Leichty** said Police Department revenue reductions would have "catastrophic consequences on the safety and well-being of our community. So, these are not things that we want to see happen, but would potentially be difficult conversations we'd have to have with the public. We don't anticipate those happening this year, but they may be in the coming years if we don't get a remedy with SEA 1 (Senate Enrolled Act 1)

#### **REDEVELOPMENT**

**Mayor Leichty** said she was very grateful to have "a strong redevelopment team that is contributing a significant amount of economic development resources to the City." She pointed to the long list of capital projects in her report, including Dierdorff Road Phase II, Lincoln Avenue restaurant row improvements, Goshen Theater alley improvements, Downtown lighting design and Police vehicle replacements. She added, "There's a lot of infrastructure needs that are supported through those redevelopment contributions."





## **STORMWATER**

**Mayor Leichty** the Stormwater Department is planning to use one of the City's AmeriCorps workers to help complete an analysis of the City's stormwater basins. She said, "It's something that we're required to do, but it's something that the City has struggled to keep up with because it just takes a lot of time to go and evaluate. And so, by using this low-cost labor through the AmeriCorps program, we hope to be able to keep up with that more efficiently."

**Councilor Peel** asked for an update on the status of the AmeriCorps workers in the City.

**Mayor Leichty** said the AmeriCorps program is funded again for 2026 and the City plans to have five workers. She said that much of the City's funding for the workers will come from a grant or the Michiana Council of Governments (MACOG). The Mayor said, "Because of the success that we've had in the Engineering Department with GIS and the value that that brings to the community, not only to Goshen but the broader community, MACOG has agreed to fully fund that position on behalf of the City."

"We have two AmeriCorps members that would be funded through the (federal) forestry grant, and they would largely focus on the forestry projects that are within the specified grant region. The City would fund \$10,000 for the two members for full time to make sure because the forestry grant that we receive doesn't cover the entire geography of the City." Another worker will assist the Stormwater Department.

While the City is moving forward, the Mayor said she advised Department heads that if federal funding for AmeriCorps is cut again, "we would suspend their terms so we would not try to fill in as we did this past year."

## **STREET DEPARTMENT**

**Mayor Leichty** said the Street Department will continue improving Goshen streets despite weather-related challenges. She said, "I went on a neighborhood walk about and I was reminded once again ... just how many freeze-thaw cycles we have here in Goshen – 93 we had this past winter, making this one of the most challenging areas of the United States to maintain streets."

The Mayor said **Street Commissioner David Gibbs** and his team "do an excellent job, but it is an uphill battle that they are fighting all the time and they're looking at all kinds of creative ways and different materials to use and underlayment beneath the asphalt to help supplement and extend the life of roads that we are repairing, but it is a challenging job for sure."

**Mayor Leichty** said **Gibbs** said the purchase of another grapple truck, while a major investment for the City, would reduce the reliance on big teams to collect brush. She said another such truck "would enable us to pick up brush more frequently at a lower cost over. I certainly support that initiative and would love to be able to make that possible, so we don't see piles of brush all over the City."

## **TECHNOLOGY DEPARTMENT**

**Mayor Leichty** said she is planning a reorganization of the Technology Department by reassigning two current Engineering Department employees – the Capital Asset Manager and the GIS Coordinator, "so that we're not only focusing on our hardware and our software, but our use of data and information in one consolidated team." She said there would be no additional staff, but "just a more coordinated team."

## **UTILITIES**

**Mayor Leichty** said Utilities has a separate budget from the budget overseen by the Common Council.



Still, Mayor Leichty said, "That team is also thinking very conscientiously about ways that they can help contribute to the City's overall bottom line. So, you'll notice that there are some thoughts and initiatives, both on revenue ideas and ways that they can become more operationally efficient.

"I think, again, the use of technology has helped us make great strides, whether it's investments in GIS or other online technologies so that people can pay their bills and we can collect bills more effectively. But we want to continue those initiatives as well next year."

Mayor Leichty said this concluded her presentation of the 2026 goals and objectives for the City of Goshen.

#### **CONCLUDING DISCUSSION AND QUESTIONS-ANSWERS**

Mayor Leichty said she had distributed to Councilors copies of the City's "Notice to Taxpayers," formally known as "State Budget Form 3," a three-page document which is used as the template for advertising the City's proposed budget information, as required by law. (EXHIBIT 4).

Form 3 contains three sections of information: the time, date and location of the public hearing and adoption meeting (6 p.m. Sept. 22, 2025 and 6 p.m. Oct. 6, 2025 in the Council Chambers); lists the State-provided Estimated Max Levy by levy type, and Property Tax Cap Credit Estimate; and presents the City's summary of the proposed budget and levy, a comparison against last year's levy, and any excess levy appeals as projected by the City.

Aguirre said the City's Form 3 was filed today on Indiana Gateway, the State website that collects and provides public access to information about how taxes and other public dollars are budgeted and spent by Indiana's local units of government. Aguirre said the Form 3 had to be filed today because the City will hold its public hearing on the budget on Sept. 22, 2025, and 10 days public notice is required before the hearing is convened.

Aguirre said the City's Form 3 provides the broad strokes of the City's proposed major spending categories. He said Mayor Leichty has been careful to provide a margin for budget increases in this document because once filed with the State, there can be reductions but there cannot be any increases.

Clerk-Treasurer Aguirre told Councilors that he distributed copies of the City's 2026 Ordinance for Appropriations and Tax Rates, formally known as "State Budget Form 4" (EXHIBIT 5). Budget Form 4 serves as City's Ordinance for Appropriations and Tax Rates and is used to formally adopt the City's budget after it has been published for public review, and reviewed and adopted by the Common Council. It contains the final figures approved by the Council, and the approved ordinance must be signed by Council members, the Clerk-Treasurer and the Mayor and submitted to the State Department of Local Government Finance through the Indiana Gateway Portal within five business days of adoption.

Mayor Leichty said she would provide to Councilors next week the detail on each department's budget. She said, "The numbers that we enter into Gateway are the highest possible cost. You will see some reduced numbers in the detailed budget as you look at this next week. So, we are planning on making some additional concerted efforts to be as conscientious as we can with the City spending next year."

Mayor Leichty invited questions and comments from Councilors.

Council President Weddell asked how much lower the Mayor expected the budget to be.

Mayor Leichty replied, "Significantly."



**Council President Weddell** said, "Just kind of looking at the sheet, which have been scribbling on the whole time, and looking at ... your estimates that you submitted today versus the estimates for 2025, it may look like the budget is reduced by \$10 million, but as far as I can tell, we actually increased it by \$3.5 million compared to last year when you remove any TIF (Tax Increment Financing) dollars from this."

**Mayor Leichty** said, "That's put there for the placeholder, but that would be an accurate assessment."

**Council President Weddell** said that given the \$800,000 decrease in revenue and the \$3.5 million increase in the budget, "is there any way that would be a balanced budget or would it be a funded budget?"

**Mayor Leichty** said, "It is a balanced budget. There are some funds we had been spending down our cash reserves and there will be a couple of funds where we are continuing to spend down cash reserves. But in the big funds, they are balanced budgets."

**Council President Weddell** asked for an explanation of the expected bond proceeds that would be spent in 2026. There was some discussion and the Mayor said she would research and clarify the matter.

At **Councilor Riegsecker** request, there was extensive discussion by the Mayor, the Council President and **Councilor Riegsecker** about the 2026 budget numbers in State Budget Form 3.

**Clerk-Treasurer Aguirre** said the State may eventually eliminate Excess Levy Appeals listed in this form. He said the City was last eligible for an Excess Levy Appeal payment about three years ago and received about \$400,000 which was used for public safety. He said since then the Legislative Assembly has made it harder to qualify for it.

**Councilor Gerber** said, "In the memo you have a lot of actual revenue sources. How relevant will that be as to what we're doing here right now?" **Mayor Leichty** said, "We would not be considering any of those in our expenditures for next year. The plan would be to work on those for next year so that they would be ready to implement in 2027. And so, we're not calculating that revenue unless we can demonstrate that it's real revenue already."

There were no further Council questions or comments, so **Mayor Leichty** thanked Councilors and Department leaders.

#### **Adjournment:**

**Councilor Nisley** made a motion to adjourn the meeting.

**Mayor Leichty** adjourned the meeting at 3:45 p.m.

**EXHIBIT #1:** *The Mayor's 2025 Budget Memo, dated Sept. 10, 2025, a 31-page document consisting of a three page introductory memorandum and summaries of goals and objectives, tactics, possible cost reductions, revenue opportunities, key initiatives and 2026 capital projects for all City offices and departments: This document was emailed to Councilors on Sept. 11, 2025 and was presented by Mayor Leichty to Councilors during the education/work session.*

**EXHIBIT #2:** *A one-page summary document showing the total budgets of City Departments, as well as the overall City budget, in 2022, 2023, 2024, 2025 and the 2026 proposed budget. Mayor Leichty presented this document to Councilors at the start of the Sept. 12, 2025 Education/Work Session.*

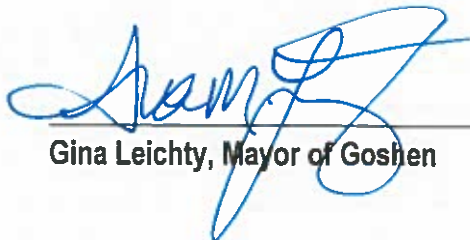


**EXHIBIT #3:** A three-page document that Mayor Leichty distributed to Councilors that was requested by Councilor Lederach. The document, titled "Senate Enrolled Act 1 (SEA1) – Understanding Goshen's Fiscal impact," explained why the projected losses cited by Goshen's financial advisers differ from the numbers referenced by some legislators. The first page of the document was a detailed explanation of the different numbers that have been used by City officials and State Legislators. Two accompanying charts (Chart 1 and Chart 2) displayed detailed tables showing Estimated Net Levies cited by City and State officials.

**EXHIBIT #4:** Mayor Leichty distributed to Councilors copies of the City's "Notice to Taxpayers," formally known as "State Budget Form 3," a three-page document which is used as the template for advertising the City's proposed budget information, as required by law. The City's Form 3 was filed Sept. 12, 2025 on the Indiana Gateway website because the City will hold its public hearing on the budget on Sept. 22, 2025, and 10 days public notice is required before the hearing is convened.

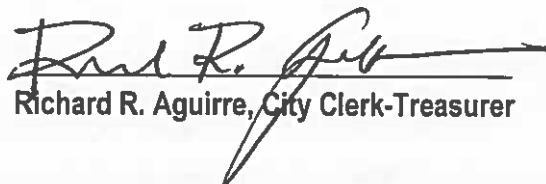
**EXHIBIT #5:** Clerk-Treasurer Aguirre distributed to Councilors copies of the City's 2026 Ordinance for Appropriations and Tax Rates, formally known as "State Budget Form 4." This three-page document serves as City's Ordinance for Appropriations and Tax Rates and is used to formally adopt the City's budget after it has been published for public review, and reviewed and adopted by the Common Council. It contains the final figures approved by the Council, and this approved ordinance must be signed by Council members, the Clerk-Treasurer and the Mayor and submitted to the State Department of Local Government Finance through the Indiana Gateway web portal within five business days of its adoption.

APPROVED:



Gina Leichty, Mayor of Goshen

ATTEST:



Richard R. Aguirre, City Clerk-Treasurer



Exhibit #1



GINA M. LEICHTY

Mayor of Goshen, Indiana

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(574) 533-9322

## MEMORANDUM

RE: Overview of Goals and Priorities for 2026 Departmental Projects and Budgets

TO: Goshen City Councilors, Goshen Department Leaders

DATE: September 10, 2026

Dear Council and Colleagues,

It's fitting that the economic frostbite of Indiana's Senate Enrolled Act 1 was conjured in the bitter cold of winter 2025. Those of us who have studied the bill and are familiar with its chilling effects know just how dangerous prolonged exposure will be. At first we shiver, then we go numb, but the real pain sets in later. The longer we remain exposed to SEA1, the more permanent the damage becomes.

### Our Team is Ready

There is no silver lining to the calamity of this legislation and its inevitable fallout. But I can say with certainty: the City of Goshen is fortunate to be guided by a seasoned leadership team whose capacity is equal to the challenge. Floods, a global pandemic, national turbulence, and economic shocks have tested us in recent years. Those trials not only proved our resilience, but they also built the skill, discipline, and perspective we now bring to bear.

If there is a team capable of rolling up our sleeves, working together for the greater good, and responding to adversity with strength and success, it is the elected officials and department leaders guiding us now.

### What We Can Gain

History shows us that constraint can also force innovation. The Great Depression gave rise to lasting public works. Post-war nations rebuilt with greater efficiency and ingenuity. Scarcity can push us to rethink systems and evolve.

That does not mean we will escape this experience unscathed. The frost's power to damage or destroy what Goshen has built is a serious threat. We would all like to believe we can avoid the pain, but unless there is a change in temperature at the Statehouse, it is coming.

### Budget Focus for 2025 and 2026

In response to this new reality, our financial strategy combines reductions in overall spending, exploration of potential revenue sources, and careful stewardship of essential services.

This has required:

- Reducing staffing costs through attrition.
- Adjusting/reducing programming

- Pausing or eliminating capital projects to preserve cash balances.
- Consolidating departments to eliminate duplication and improve efficiency.
- Conducting facility and utility audits to reduce ongoing operating costs.
- Leveraging technology to streamline operations and improve customer service.
- Pursuing new revenue opportunities through user fees, grants, and sponsorships.

This comprehensive approach strikes a balance between fiscal prudence and Goshen's Long-standing commitment to quality of place.

### **Innovation Highlights**

Modernization remains central to our strategy. Key initiatives underway in various departments include:

- Legal Department: Digitizing ordinances and personnel policies for public and internal access.
- Planning Department: Updating and digitizing planning/zoning ordinances
- Mayor's Office: Launching a mobile 311 service request platform.
- Clerk-Treasurer: Implementing a citywide digital time-tracking system.
- Engineering: Expanding GIS capabilities and evaluating upgrades to the Lama system.
- Utility Business Office: Exploring additional online and kiosk billing options and preparing for a potential Environmental Services management.
- Environmental Resilience: Using technology to reduce energy use and conducting data-driven building audits with AmeriCorps support.
- Fleet and Asset Management: Expanding fleet management software and rolling out new asset management tools.
- Streets Department: Using GIS mapping to optimize plowing, leaf collection, and routes, reducing fuel and labor costs.

These projects improve efficiency, transparency, and accessibility, while reducing long-term costs.

### **Financial Health**

The City of Goshen maintains cash reserves within the state-recommended range of 15%–50%, ensuring preparedness for emergencies. To remain conservative, the 2026 budget assumes that 100% of appropriations will be spent, although history shows that we typically retain at least 5% and more often closer to 10-15%. This strategy safeguards stability and positions us to invest where the need is greatest.

### **Looking Ahead**

While the fiscal uncertainty created by SEA1 imposes new financial pressures, Goshen's leadership team remains committed to protecting essential services, fostering economic growth, and maintaining the character that makes Goshen an attractive place to live and invest.

### Thank You

I thank the City Council, department heads, and colleagues across the City for their dedication.

We enter the coming year sharply aware: this winter will be long, and the future will look different. Yet we will face it together: clear-eyed, committed to protecting the community we serve, and ready to light some new fires.

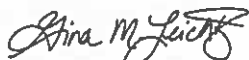
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### Next Steps

The full budget numbers will be posted this Friday for Council and public review. The first hearing on the 2026 budget is scheduled for Monday, September 22, at 6:00 PM.

I am grateful for your partnership as we work together on this project.

Onward,



Gina Leichty

Mayor of Goshen

## Department Goals, Possible Reductions, Revenue, and Capital Projects 2026

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## Mayor's Office

*Mayor Gina Leichty and Deputy Mayor Mark Brinson*

### **Goals and Objectives (2026):**

The Mayor's Office will continue to lead citywide efforts to strike a balance between fiscal responsibility, modernization, and community investment. Our priorities for 2026 fall into three guiding pillars:

#### *1. Efficiency and Fiscal Responsibility*

- Realign staffing to better match responsibilities, ensuring efficiency and cost savings.
- Seek opportunities for collaborative partnerships that share costs and generate revenue.
- Contribute to citywide revenue planning through the Comprehensive User Fee Study (conducted with the Legal Department).
- Consolidate and streamline operations across departments, such as the Parks Maintenance merger into Buildings & Grounds.

#### *2. Modernization and Transparency*

- Implement a mobile 311 app for service requests and resident reporting.
- Bolster the City's technology capacity, with the goal of transitioning to a paperless city within five years.
- Support digitization of city ordinances, zoning codes, and personnel policies for public and staff access.
- Strengthen customer service through operational audits, automation, and technology investments.

#### *3. Quality of Place and Community Investment*

- Support and retain the City's workforce by building resilience, fostering collaboration, and ensuring staff have the tools to succeed despite revenue cuts and staffing reductions.
- Develop and advance a plan to guide future infill and multi-use development within the city limits
- Seek opportunities for housing development by reducing barriers through updated zoning and ordinances.
- Champion quality-of-place initiatives that attract and retain talent.
- Strengthen partnerships with community stakeholders to support arts, culture, sports, and civic celebrations.

- Champion public education youth engagement programs, including Kid Council for 4th graders and Youth Council for high school seniors, and Career pathway partnership programs with Goshen Community Schools

**Considerations for Cost Reduction if Necessary:**

- The Director of Administration has consolidated the responsibilities of the Communications Manager and Community Relations Manager, ensuring continuity of essential services while reducing long-term personnel obligations. Where specialized expertise is required, contractors will be engaged on a limited basis, providing flexibility without adding permanent staff costs.
- The Mayor also left the Finance Manager/Purchasing Agent position unfilled in 2025 and, given ongoing fiscal constraints, plans to eliminate it from the 2026 budget. This reflects a disciplined approach to staffing, maintaining capacity where most needed while reducing recurring expenses.

**Revenue Opportunities:**

- Explore collaborative partnerships that may generate shared revenue or reduce costs for the City.

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**Aviation**

The primary objective for 2026 is to optimize the use of aviation facilities, generate additional revenue, improve infrastructure, and enhance operational efficiency.

**Goals and Objectives (2026):**

- Repave Runway #0927 with a Federal Grant covering 80% of the total repaving costs.
- Remodel the east hangar.
- Pursue new T-hangar construction.
- Move toward 100% operational self-sufficiency by 2027.

**Considerations for Cost Reduction if Necessary**

- The Four-plex T-hangar project (\$400,000) remains a priority but is expected to be delayed until additional airport revenue opportunities are realized.

**Revenue Opportunities:**

- New T-hangar rentals
- Landing fees/hangar/farmland adjustments
- Add event fees for partners utilizing the airport facility for special events
- Initiate an aviation education program in conjunction with Goshen
- Introduce tie-down fees (currently no charge)

- Increase special service fees:
  - De-icing
  - Lavatory cart service
  - Add power cart connection fee
- Adjust hangar rental rates

#### **Capital Projects:**

- Runway0927 Overlay Project
- Expand apron and construct the taxiway

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### **Board of Works**

#### **Goals and Objectives (2026):**

- Maintain core city services while absorbing reductions.
- Prioritize essential safety and compliance services.
- Reassess citywide contract services for efficiencies.

#### **Considerations for Cost Reduction if Necessary (10-20%)**

To meet the 10-20% target, the Board of Works would need to scale back or eliminate quality-of-life programs and community enhancements, while prioritizing core safety and compliance services.

This could include:

- Reducing or eliminating support for seasonal beautification and cultural initiatives such as street lighting, arts programming, or community events.
- Scaling back public health and nuisance control efforts, including mosquito control and similar programs.
- Transitioning City-funded trash, recycling, and brush services to a fee-for-service model to reduce reliance on the general fund.

These measures would preserve essential operations while being visible to the community, as they directly impact the amenities and services that contribute to Goshen's quality of place.

#### **Revenue Opportunities:**

If no significant changes occur in state legislation by April 2026, consider implementing an Environmental Services Fee phase-in over three years, resulting in an estimated \$2.3M annually when fully implemented in 2028.

- Covers residential trash, recycling, and brush pick-up
- Frees up equivalent funds to be redirected toward public safety.

## Building Department

### Goals and Objectives (2026):

Enhance customer service and efficiency by consolidating teams, fostering collaboration and communication, and improving technology support for residents interacting with the Building Department.

- Maintain an inspection turnaround time of under 24 hours.
- Retain certified staff.
- Restructure permit fees to align with the actual costs of providing the service.

### Tactics:

- **Addressing Blighted Properties:** The Building Department successfully addressed a significant portion of blighted property issues in Goshen by prioritizing these properties. They worked with the Legal department to tenaciously pursue resolution with property owners, and improved neighborhood response, ensuring communities are well-maintained and aesthetically pleasing.
- **Coordinated Inspection Team: Integration of Services:** In 2025, the Code Compliance officers merged with the Building Department's Coordinated Inspection Team, which integrates Rental Inspections, Code Enforcement, Building Inspections, and Neighborhood Preservation Officers. This team continues to work closely with the Fire Department and Fire Inspectors to deliver comprehensive and efficient inspection processes.
- **Need: Streamline Reporting:** Still need a 311 system to streamline and track reporting processes, making it easier for residents to communicate concerns and for the department to respond promptly. Additional improvements are needed in the LAMA internal management system.

### Considerations for Cost Reduction if Necessary

- 10%: Reduction in staff or services.
- 20%: Reduce code enforcement; delay inspections (to 72 hrs).

### Revenue Opportunities:

- Increase residential permit fees moderately to reflect inflationary costs.
- Significantly increase commercial permit fees to ensure cost recovery and regional competitiveness.
- Adjust plan review fees to account for staff time spent on complex projects.



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## **Buildings and Grounds**

In 2025, the City launched the creation of a unified **Buildings and Grounds Department** to enhance efficiency and maximize resource utilization across multiple service areas.

In 2026, the City will take additional steps to consolidate facility maintenance, groundskeeping, cemeteries, and forestry/Environmental Resilience under a single department with divisional responsibility, reducing duplication and ensuring consistent service standards citywide.

By relocating teams, coordinating resources, and establishing a centralized headquarters, the City will streamline its operations, improve responsiveness, and extend the lifespan of its facilities and equipment.

Director Tanya Heyde will lead this integrated department, supported by specialized managers in facilities, grounds, forestry/environmental resilience, and cemeteries.

### **Goals and Objectives (2026):**

- Maintain 19 city-owned buildings, 8 pavilions, 3 splash pads, 31 parks, 13 playgrounds, 33 miles of trails, and 500 acres of grounds.
- Streamline operations by consolidating facility maintenance, groundskeeping, cemeteries, and forestry under one department for efficiency.
- Implement technology upgrades, including smart lighting, smart thermostats, irrigation audits, and automatic door locks.
- Enhance public engagement with QR codes for issue reporting.

### **Considerations for Cost Reduction if Necessary**

- 10%: Defer capital improvements; freeze new hires.
- 20%: Reduce mowing and landscaping frequency in low-use parks; eliminate up to 12 seasonal staff; longer service response times; significant decline in service quality and public satisfaction

### **Revenue Opportunities:**

- None proposed.

### **Capital Projects:**

- Equipment replacement – 1575 John Deere mower (CCD).

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## Cemetery

### Goals and Objectives (2026):

- Maintain grounds and services with 3 full-time staff plus seasonal employees.
- Repair and improve the Oakridge building.
- Expand salable inventory at Violet Cemetery to ensure long-term availability.
- Explore fee adjustments and implement GIS tools for lot sales to modernize customer service.
- Consider environmentally friendly mowing strategies, such as robotics or grazing animals.
- Enhance accessibility, functionality, and overall appearance of facilities to provide safer, more welcoming spaces for families and visitors.

### Considerations for Cost Reduction if Necessary

- 10% reduction: Reduce part-time hours by 500; mow 90% of finished areas; delay mower replacement.
- 20% reduction: Reduce part-time hours by 1,000; mow 80% of the finished regions; shift mowing coverage to full-time staff (reducing their availability for other duties); patch Oakridge building instead of complete rehabilitation.

### Revenue Opportunities:

- New fees:
  - \$25 foundation marking (~\$2,000/year)
  - \$30 procession/parking (~\$2,000/year)
  - \$30 oversize cremation (~\$1,000/year)
  - \$40 winter burial (~\$1,500/year)
- Increase annual fee adjustments from 3% → 4–5%.
- Raise Capital Improvement and Maintenance fund contributions from 5% → 15%.
- Continue annual fee increases (move from 3% → 4–5%).
- Eliminate baby section cremation interment fee (low demand, high maintenance).
- Adjust surcharges to increase contributions to the Capital Improvement and Maintenance Fund (from 5% → 15%).

### Capital Projects:

- Replace Oakridge roof, siding, doors, gutters, and insulation (CCD).
- Purchase two pick-up trucks (CCD).
- Replace six Grasshopper mowers (CCD).

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## Central Garage (Fleet)

### Goals and Objectives (2026):

- Support all vehicles and vehicular equipment across departments, ensuring optimal operations and resource use.
- Maintain vehicles and equipment to prevent costly breakdowns.
- Implement “Faster” fleet management software to improve scheduling and record-keeping.
- Emphasize preventive maintenance and ongoing staff training.
- Explore opportunities for stable fuel purchasing contracts to manage costs more effectively.

### Considerations for Cost Reduction if Necessary

- 10% - 20% reduction: Reduction of staff, resulting in higher outside repair costs and more overtime for remaining staff.

### Other Tactics:

- Fuel purchasing stability initiative (re-engage in bulk/contract purchasing to control costs).

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## Clerk-Treasurer

### Goals and Objectives (2026):

- Maintain strong financial compliance and transparency.
- Integrate the new Staff Accountant role to strengthen support for the new Deputy CT.
- Support citywide use of Tyler Technologies for finance and payroll.
- Enhance operational efficiency through improved reconciliation processes.
- Implement a citywide digital time-tracking system to optimize time management and ensure accurate record-keeping.

### Considerations for Cost Reduction if Necessary

- 10% reduction: staff reduction; replace Tyler Connect travel training with remote training
- 20% reduction: Reduce all staff schedules to 95% (38 hrs./week); further cuts to travel and office supplies.

### Revenue Opportunities:

- None proposed.

### Capital Projects:

- None identified.

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## **Community Engagement Department and the Community Relations Commission (CRC)**

### **Goals and Objectives (2026):**

- Merge responsibilities of Communications Manager and Community Relations Manager into the Director of Administration's role, housed in the Mayor's Office. The Director of Admin will implement the CRC objectives outlined below.
- Strengthen communication with residents in all sectors of the City.
- Continue support for community cultural celebrations and neighborhood events.
- Support neighborhood mini-grants and walkabouts.
- Grow sponsorship support for community events.
- Establish a "one-stop resource" for residents to connect with the City for outreach, assistance, neighborhood support, housing, and civil rights concerns.

### **Considerations for Cost Reduction if Necessary**

- Utilize contract services as needed to fill gaps, avoiding long-term personnel commitments.
- Two FTE positions in this department have been removed from the proposed 2026 budget.

### **Revenue Opportunities:**

- Additional event sponsorships
- Grants and other community fundraising for events and initiatives.

### **Capital Projects:**

- None identified.

### **Key Initiatives:**

- Community Development Block Grant (CDBG) Alignment: Coordinate closely with the Planning Department to implement federally funded projects (including water infrastructure, public facilities, blight clearance, and Main Street revitalization) while ensuring strong connections to CRC priorities such as housing, fair housing education, and civil rights advocacy.
- Strengthening Neighborhoods: Expand the use of neighborhood microgrants and structured liaison meetings to empower communities, foster stronger responses, and build connections across the city.



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## Courts

### Goals and Objectives (2026):

- Relocate the Court to the historic Elkhart County Courthouse in December 2025.
- Maintain efficient court operations with a leaner staffing model, elimination of 1 part-time position, and continued vacancy of 1 full-time clerk position.
- Assess whether the 4th full-time clerk position is necessary, while ensuring the Court can still manage its high case volume and statutory responsibilities.
- Continue providing professional development for staff through required state conferences.
- Maintain financial stewardship by reallocating resources to priority service lines.
- Leverage technology (Indiana Supreme Court systems, electronic filings, online translation services, and ZOOM when appropriate) to maximize efficiency and reduce costs.

### Considerations for Cost Reduction if Necessary

- The only potential reduction would come from the “Other Professional Fees” line (1101-5-06-4310500).
  - 10% reduction: Delays in hearings and case scheduling; reduced availability of public defenders, translators, and mental health evaluators.
  - 20% reduction: Catastrophic consequences, cases delayed months or longer, backlog of criminal cases, limited access to counsel and translation services, delayed justice for victims, and fewer rehabilitation opportunities for defendants.

### Revenue Opportunities:

- Fines are set by state, county, and city governments, not by the City Court.
- The Court ensures allocations are prioritized to cover public defender and probation services before passing funds to the County and State.
- No independent revenue-generating opportunities exist for the Court.

### Staffing Adjustments (2026):

- Eliminate 1 part-time courtroom assistant position (saves ~\$12,000 from line 1101-5-06-4110140).
- Keep the full-time administrative assistant position vacant while evaluating its necessity.
- Reduce associated wage and benefit lines by maintaining current vacancy.

### Capital Projects:

- None identified (planned improvements on hold pending relocation).

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## **Economic Improvement District (EID)**

The Economic Improvement District (EID) is a special self-taxing district established by ordinance of the City of Goshen. It levies an assessment on downtown property owners for the explicit purpose of funding beautification and vibrancy initiatives in the commercial core. The district is managed by a volunteer board appointed by City Council, with Tanya Heyde, Director of Parks, Buildings, and Grounds, overseeing operations and Dustin Sailor, Director of Public Works, providing counsel and guidance as a board participant. The EID represents a strong example of community-driven investment and collaboration.

### **Goals and Objectives (2026):**

- Enhance the vibrancy and appeal of Goshen's Main Street Business District.
- Support infrastructure, beautification, and marketing projects that benefit property owners, businesses, residents, and visitors.
- Ensure downtown remains a thriving, attractive, and enjoyable destination.

### **Key Projects (2026):**

- Planter Rebuilds: Reconstruct planters along Main Street to maintain functionality and enhance visual appeal.
- Beautification Efforts: Continue seasonal plantings, decorative features, and street cleaning to maintain a welcoming and vibrant downtown.
- Marketing and Promotion: Support local businesses and events through strategic marketing and promotional activities, fostering community spirit and encouraging local spending.

### **Capital Projects:**

- Planter Replacement (EID Fund).
- Outdoor Seating and Accommodations (EID Fund).
- Art Alley (EID Fund).
- Tree Well Improvements (EID Fund).

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## Engineering

### Goals and Objectives (2026):

- Deliver major infrastructure projects, including Lead and Copper replacement, Indiana Avenue reconstruction, and ADA sidewalk compliance.
- Maintain the City's GIS program and ensure accurate state reporting.
- Evaluate the use of third-party inspections for private development projects.
- Enhance operational efficiency and resilience through technology, in-house expertise, and strategic resource management.

### Considerations for Cost Reduction if Necessary:

- 10% reduction: Limit new hiring while avoiding layoffs; defer non-essential expenditures.
- 20% reduction: Reduce departmental capacity significantly, eliminating multiple staff roles and service lines. This would mean scaling back inspections, GIS work, and internal project support, with greater reliance on third-party contractors.

### Revenue Opportunities:

- Adjust site plan review fees, construction permits, and utility connection fees upward to align with regional averages and better recover service costs.

### Key Initiatives (2026):

1. Staffing: Maintain near-full staffing; addition of Project Manager Andrew Lund strengthens in-house capacity.
2. Goshen Environmental Center: Issue a new RFP to manage the former city dump site. Planned improvements include extending utilities, updating signage, repairing the driveway, and addressing poison hemlock.
3. Electrical Maintenance: Upgrade Main Street Lighting Grid; coordinate lighting and pole replacements during SR 15 Bridge Deck Replacement.
4. Local Roads and Streets: Manage a reduced paving program compared to 2025, when ARPA and reserve funds expanded available resources.
5. Bridge Maintenance: Continue erosion repair, repainting, and structural work to preserve bridge safety and longevity.
6. Parking Lot Improvements: Upgrade lots serving the Utility Billing Office, Police Department, and Court.
7. Sidewalk Program: Resume the 50/50 Sidewalk Program to address more than 52 miles of sidewalks needing repair or replacement.
8. Technology Upgrades: Explore enhancements to the Lama System and expand GIS capabilities to further enhance efficiency.

9. Sewer Infrastructure: Continue to monitor and upgrade wastewater systems to maintain reliability.
10. Other Infrastructure: Address potential needs on Violet Road (south of Kercher Road) to support future growth and development.

**Capital Projects:**

- Annual Paving Program (New Wheel Tax Fund).
- Annual Paving Program (LRS).
- Annual Paving Program (MVH Restricted).
- City Parking Lot Repaving (EDIT).
- Curb and Gutter (EDIT).
- Signals (EDIT).
- City Sign Replacement Program (MVH Restricted).

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**Environmental Resilience/City Forestry**

**Goals and Objectives (2026):**

- Advance Goshen's tree canopy goals and optimize the City's land and facility management.
- Focus efforts in two core areas: Forestry Management and LEAN management of facilities, trees, and grounds.
- Prioritize service areas funded through the USDA Forestry Grant to maximize available dollars for tree canopy expansion.
- Leverage AmeriCorps members to achieve program goals while reducing the need for additional city staff.
- Merge the office and maintenance space with the Buildings and Grounds Department to optimize resource utilization and staff allocation.

**Considerations for Cost Reduction if Necessary:**

- 10% reduction: Reduce tree planting budget to \$40,000; scale back trimming, watering, and education programs.
- 20% reduction: Reduce tree planting budget to \$5,000 and tree maintenance to \$20,000; eliminate most forestry services.
- Optional deferral: Postpone purchase of a Bobcat (\$101,000).

**Revenue Opportunities:**

- Add watering and pruning charges to the tree cost-share program (+\$73.50 per tree).



- Maintain or expand the existing tree program cost-share (\$52 watering + \$95 pruning additions).
- Explore transitioning the tree program to a fully publicly funded model supported by grants, as seen in peer cities (\$1M–\$1.8M secured through federal/state sources).
- Apply for new or expanded urban forestry grants to reduce reliance on local funds.

**Capital Projects:**

- Implementation of the USDA Forestry Grant program in targeted service areas.

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**Fire and Emergency Medical Services**

The fiscal uncertainty created by SEA1 and other state legislative changes will result in significant budgetary constraints for the Goshen Fire Department in 2026. Despite these challenges, the department remains committed to retaining and training personnel, maintaining essential Emergency Medical Services (EMS) and fire response capacity, and protecting firefighter health through preventative initiatives.

With over 85% of the department's workload focused on EMS response, this service has become the backbone of community safety in Goshen. While budget reductions may delay expansion plans such as the South Station, the department will continue to prioritize compliance, community safety, and operational efficiency to serve residents effectively under constrained resources.

**Goals and Objectives (2026):**

- Ensure NFPA compliance where possible despite lean staffing.
- Recruit and train new personnel to address retirements.
- Preserve EMS service quality while managing overtime and workload pressures.
- Maintain preventative medical exams for firefighter health.
- Plan for service expansion when feasible.
- Enhance operational efficiency, community support, and educational opportunities.

**Considerations for Cost Reduction if Necessary:**

10-20% reductions would have dire consequences for community emergency medical services.

- 10% reduction: Reduce overall capacity by eliminating approximately one shift's worth of staffing, requiring the closure of one station and decommissioning of apparatus.
- 20% reduction: Further reduce capacity by up to one-third, requiring the closure of up to two stations. NFPA compliance would not be achievable, and ISO rating would worsen, affecting insurance costs communitywide.
- Preventive medical exams remain critical as a long-term cost-savings measure for health insurance.

**Revenue Opportunities:**

- Explore payment-in-lieu-of-tax (PILOT) agreements with area nonprofits that regularly utilize EMS services but are exempt from property taxes.
- Reevaluate fees for public events to ensure alignment with the actual cost of service, including EMS standby coverage.
- Seek additional grant funding to support EMS equipment, staffing needs, and capital investments.
- Seek additional sponsorships for projects, particularly community-facing initiatives tied to health and safety.
- Special Events and Community Projects: Reevaluate participation in community events to balance public engagement with operational needs, including the possibility of cost-recovery fees for EMS coverage.
- Explore partnerships with other government agencies.

**Key Initiatives (2026):**

- Central Station Remodel: Relocate GFD Administration and MIH officer offices to rented space at the Elkhart County Historic Courthouse, allowing for the remodeling of Central Station to provide suitable facilities for female firefighters (currently the only station without separate showering areas).
- Training and Education: Continue developing internal instructors to support the Redhawk Academy and Fire Training Center, ensuring a strong pipeline of trained firefighters and emergency responders.
- Mobile Integrated Health (MIH): Expand the MIH program in partnership with the Police Department and community health providers to reduce ER reliance, improve mental health crisis response, and provide proactive support for at-risk residents. This initiative builds directly on the department's role as the City's primary EMS provider.

**Capital Projects (2026):**

- Central Station Interior Remodel (Township Fund).
- Central Station Exterior Improvements: doors, windows (Cum Fire).
- Central Station Ramp/ADA Entryway Remodel (Cum Fire).
- Ambulance Equipment (Cum Fire).
- Vehicle Extraction Equipment (Cum Fire).

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## Legal Department

### Goals and Objectives (2026):

- Maintain compliance with all applicable municipal and state laws.
- Provide timely, efficient legal guidance and support to all city departments.
- Lead citywide initiatives that improve fiscal sustainability, such as the Comprehensive User Fee Study.
- Digitize and maintain the City's ordinances to ensure they are current, accessible to the public, and easily updated.
- Digitize and publish city personnel policies online to improve internal access, consistency, and compliance.

### Considerations for Cost Reduction if Necessary:

- 10% reduction: Reduce departmental capacity, resulting in slower turnaround for legal review of contracts, ordinances, and planning/zoning cases.
- 20% reduction: Further reduce capacity by nearly half, significantly delaying legal services and limiting the department's ability to support other departments effectively.
- Printing and Advertising (\$16,000) and Instruction (\$377) budgets have already been reduced.

### Revenue Opportunities:

- While the Legal Department does not generate direct fee revenue, it contributes to citywide revenue growth by conducting the Comprehensive User Fee Study (2025).
- This study provides actionable recommendations for aligning user fees across departments with service costs and peer city benchmarks.

### Capital Projects:

- None identified.

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## Parks and Recreation

In 2026, the Parks and Recreation Department will undergo a restructuring to ensure greater efficiency and focus. While both divisions will continue to report to Director Tanya Heyde, their functions will be separated to optimize resources:

- **Parks Maintenance** will merge with other maintenance and grounds functions across the City within the **Buildings and Grounds Department**. This consolidation strengthens resources, streamlines facility management, and improves the use of shared equipment and staff.
- **Parks and Recreation** will continue as a distinct department. In addition to overseeing

recreation programs and community events, the Parks Department will manage facility rentals, ensuring that Goshen's parks and public spaces remain accessible and welcoming for residents and visitors.

This realignment eliminates duplication, leverages economies of scale, and ensures Council and the community see the greatest possible return on investment in both facilities and programming.

**Goals and Objectives (2026):**

- Transition from Shanklin Pool to a GMS partnership, with pool reconstruction placed on hold indefinitely due to revenue reductions from SEA1.
- Relocate Parks Administration offices to parkland at the Reith Interpretive Center, strengthening the department's connection to public spaces.
- Merge the Parks Maintenance Division with the Buildings and Grounds Department to optimize resource utilization and staffing efficiency.
- Maintain programming and events with lean staff while continuing to provide accessible recreational opportunities.
- Enhance and upgrade existing parks and facilities, including Riverdale Park, Rogers Park, and trail connections.
- Explore new and expanded revenue opportunities to sustain operations.

**Considerations for Cost Reduction if Necessary:**

- 10% reduction: Eliminate Shanklin Pool operations (closure planned).
- 20% reduction: cut core recreation programming services for the community.

**Revenue Opportunities:**

- GMS pool partnership.
- Self-service boat rentals.
- Alcohol permitting at rentals and events.
- Event supply rentals.
- Repurpose the Welcome Center for expanded use.
- Seek additional grant and sponsorship funding to support recreation programs, capital projects, and community events.
- Introduce flexible hourly rentals for small venues (align with Kokomo, Warsaw).
- Maintain daily pavilion rates for accessibility.
- Add optional service fees (chair rentals, parking passes, setup/cleanup charges).
- Consider new equipment rental fees for recreation programs.

**Capital Projects (2026):**

- Tommy's Kids Castle Update (Park Fund).
- Canal Street Seawall Repair/Improvement (Park Fund).
- Powerhouse Park Utility Project (Park Fund).
- Pickleball Court Resurfacing (Park Fund).
- Riverdate Park Improvements (Park Fund).
- Playground Equipment and Surfacing Replacement – annual program (Park Fund).
- Rogers Park Feasibility Study and Upgrades (Park Fund).
- Fidler Pond Park Improvements – Barn and Parking (Park Fund).
- Basketball Court Resurfacing (Park Fund).
- Concrete Repair (Park Fund).

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## Planning Department

### Goals and Objectives (2026):

- Complete the update and digitization of the City's planning and zoning ordinances, making them available online with frequent updates for the public.
- Meet statutory obligations, including Plan Commission and Board of Zoning Appeals hearings.
- Maintain efficient permitting processes despite reduced staffing levels.
- Continue updating zoning ordinances and subdivision regulations to ensure compliance with current standards.
- Assess land use patterns, update zoning maps, and promote policies that support sustainable growth, economic development, and community well-being.

### Considerations for Cost Reduction if Necessary:

- 10% reduction: Reduce staff hours to 36 per week; cut overtime, professional dues, and travel.
- 20% reduction: Reduce staff hours further to 32 per week; deeper cuts to office and postage budgets, resulting in slower response times.

### Revenue Opportunities:

- Adjust fees significantly upward to match peer city averages, with proposed increases already modeled in the 2025 Comprehensive User Fee Study:
  - Conditional Use Permit
  - Rezoning



- Minor Subdivision:
- Major Subdivision – Secondary
- PUD Final Site Plan
- Overall, across 15+ fee categories, increases of at least 25% are recommended.
- Typical annual revenue could increase from \$7,500 to \$15,000 to a substantially higher level if the proposed fee adjustments are adopted.

**Capital Projects:**

- None identified.

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**Police**

The fiscal uncertainty created by SEA1 creates significant budgetary constraints for the Goshen Police Department in 2026. Despite these challenges, the department's highest priorities remain retaining and developing its workforce, as well as evaluating staffing models that balance officer needs with available resources. Public safety depends not only on the number of officers but also on building a culture of leadership, mentorship, and resilience. While the department must plan for the possibility of revenue constraints, its primary focus remains on maintaining essential emergency response capacity, protecting community safety, and modernizing systems to enhance efficiency.

**Goals and Objectives (2026):**

- Priority focus on retention and staff development through culture and leadership initiatives.
- Continue to research and discuss staffing models that balance officer needs with budgetary constraints.
- Maintain community safety while balancing mandated budget reductions.
- Continue to comply with the state's minimum training hours.
- Expand operational capacity for evidence storage and processing to ensure long-term security of crime scene materials.

**Considerations for Cost Reduction if Necessary:**

- 10% reduction: Reduce specialized programs and support functions, including School Resource Officers, proactive patrols, and special teams (such as SWAT and PIT). Training hours would be cut in half (48 → 24), while reductions in PPE, IT support, K-9, and overtime/event coverage would significantly limit proactive policing efforts.
- 20% reduction: Further reduce sworn capacity, eliminating specialized units and programs such as the county drug task force participation. Vehicle, training, and overtime budgets would be cut further, leaving the department focused almost entirely on emergency response.

**Revenue Opportunities:**

- Increase alarm permit fees to align with the averages of peer cities.
- Adjust fees for accident reports and fingerprinting to recover the full cost of administration.
- Renegotiate the School Resource Officer (SRO) agreement with Goshen Community Schools to ensure adequate funding support for school safety officers.
- Establish transportation fees for mental or behavioral health patients
- Special Events and Community Projects: Reevaluate participation in community events to balance public engagement with operational needs, including the possibility of cost-recovery fees.

**Key Initiatives (2026):**

- Overtime Management: Address ongoing overtime pressures to maintain service levels within budget constraints.
- Staffing: Aim to reach full staffing levels by Summer 2026, ensuring all officers are adequately trained and prepared for road duty.
- Technology Aids: Expand the use of Flock cameras to enhance community safety and investigative capabilities.
- Facilities: With City Court relocating to the historic County Courthouse, space in the Police Station will be repurposed for expanded evidence storage and processing, ensuring compliance with long-term retention requirements.

**Capital Projects (2026):**

- Replacement Police Vehicle (Southeast TIF).
- Body Cameras (Public Safety LIT).
- Taser Lease (Southeast TIF).
- Flock Cameras to Track License Plates (Public Safety LIT).
- In-Car Dispatch Radios (Southeast TIF).
- Thermo Imaging Spotlight (Southeast TIF).
- Replacement Police Vehicle and Gear (Public Safety LIT).

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## Redevelopment

The fiscal uncertainty created by SEA1 will negatively affect both TIF revenues and the City's general fund, and the Redevelopment Department and Redevelopment Commission (RDC) budget for 2026 will reflect a significant decrease from prior years. Most major projects were initiated in 2025, with only carryover and continuing capital projects moving forward in 2026.

Despite these constraints, Redevelopment remains a cornerstone of economic development in Goshen. Strategic investments in infrastructure attract private investment, open land for housing and mixed-use development, support business expansion, and strengthen the vibrancy of downtown and commercial corridors. Redevelopment projects are primarily funded through Tax Increment Financing (TIF), which is restricted by law and reinvested directly in the project areas. These funds do not impact the City's general operating budget; instead, they leverage property tax growth from new development to finance future improvements.

### Goals and Objectives (2026):

- Advance infrastructure improvements that directly support economic growth and connectivity.
- Leverage RDC investments to attract private development and expand the tax base.
- Strengthen downtown vitality and improve business corridors through targeted reinvestments.
- Support workforce and educational initiatives through projects such as the GCS Manufacturing Academy.
- Maintain fiscal discipline by focusing on projects with the highest return on investment and quality-of-place benefits.

### Considerations for Cost Reduction if Necessary:

- Further reductions would delay capital projects and slow private-sector investment tied to public improvements.
- Service-level reductions are limited, as most projects are capital in nature and funded through TIF.

### Revenue Opportunities:

- Redevelopment is primarily funded through TIF revenues, which capture property tax growth resulting from new development.
- Continued growth in commercial and mixed-use districts will expand the available increment for reinvestment.

### Key Initiatives (2026):

- Complete capital projects already planned or carried over from 2025.
- Target infrastructure upgrades that unlock private development opportunities and enhance

economic competitiveness.

**Capital Projects (2026):**

- Corrie, Sourwood, Firethorne, and Hackberry Reconstruction (Southeast TIF).
- Dierdorff Road Lift Station/Gravity Sewer Project – US 33 (Southeast TIF).
- Dierdorff Road Phase II – Kercher to College (Southeast TIF).
- Lincoln Avenue – Restaurant Row Improvements (Cons RR TIF).
- Cherry Creek Construction Inspection (Southeast TIF).
- Dierdorff Road Phase I – Kercher to CR 40 (Southeast TIF).
- Goshen Theatre Alley Improvements (Cons RR TIF).
- Multi-Use Trailway – East College to Fidler Pond (Southeast TIF).
- Downtown Vault Closures (Cons RR TIF).
- Gorham Woods Traffic/Trailway Improvements (Lippert TIF).
- East Lincoln Avenue Reconstruction – RR to Creek (Cons RR TIF).
- River Race Drive – Alley to Washington (Cons RR TIF).
- Downtown Lighting Design (Cons RR TIF).
- GCS Manufacturing Academy (Southeast TIF).
- Environmental Center Improvements (Cons RR TIF).
- College Avenue Phase II – RR to East City Limit (Southeast TIF).
- Police Vehicle Replacements – funded annually through Redevelopment TIF allocations to support public safety fleet needs.

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**Stormwater Department**

The City of Goshen is required by state and federal law to operate a stormwater management program to comply with the Municipal Stormwater Management (MS4) regulations. These requirements ensure that local governments manage stormwater runoff, reduce flooding risks, and protect water quality. The Stormwater Department fulfills this mandate by maintaining drainage systems, investing in infrastructure, and supporting public education about water management.

Despite these challenges posed by SEA1, the department remains focused on flood prevention, regulatory compliance, and long-term resilience, while also exploring gradual revenue adjustments to close the current funding gap.

**Goals and Objectives (2026):**

- Ensure Goshen meets all state and federal MS4 obligations.
- Address critical drainage needs throughout the city.

- Support public education programs on stormwater management and water quality.
- Evaluate options for gradual stormwater utility fee adjustments to ensure long-term financial sustainability without burdening residents.

**Considerations for Cost Reduction if Necessary:**

- 10% reduction: Eliminate one part-time position; reduce basin maintenance, legal support, and travel.
- 20% reduction: Further cut basin/detention and drainage projects, reducing capacity to manage flooding risks.

**Revenue Opportunities:**

- Explore a phased increase in the stormwater utility fee to ensure sustainable funding:
  - Current: \$15 per Equivalent Residential Unit (ERU).
  - Benchmark: A recent study suggests \$36.10 per ERU is needed for near-term sustainability, with \$51 per ERU required for full cost recovery.
- Any adjustments would be considered gradually, following further study and public input, to strike a balance between affordability and infrastructure needs.

**Key Initiatives (2026):**

- Continue investing in stormwater treatment units to reduce runoff, prevent flooding, and improve water quality.
- Advance flood prevention and adaptation projects, including drainage upgrades and resilience measures in vulnerable neighborhoods.
- Support equipment modernization (e.g., GPS and radio upgrades) to improve operational efficiency.
- Expand in-house capacity for maintenance and repair work while supplementing with contracted services as needed.

**Capital Projects (2026):**

- Water and Sewer Special Operations (Unitemized Projects) – Storm NR.
- Stormwater Treatment Units – Storm NR.
- Downtown Alleys – Storm NR.
- Property Purchase Program (Flood Resilience) – Storm NR.

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**Street Department**

The Street Department plays a vital role in ensuring the safety, functionality, and cleanliness of Goshen's roadways and public spaces. By handling essential tasks year-round, the department maintains and enhances the city's infrastructure, directly contributing to a better quality of life for



residents. Its responsibilities include paving, street repair, striping, snow removal, leaf and brush collection, and support for ordinance compliance and beautification efforts.

**Goals and Objectives (2026):**

- Preserve paving and striping programs.
- Continue to leverage the Samsara fleet management system to improve efficiency and data-driven decision-making.
- Manage fleet strategically to extend vehicle and equipment life.
- Expand use of GIS and digital records to optimize routes, track assets, and streamline operations.
- Begin phased replacement of roadside signage identified in the 2024–25 citywide signage study.

**Considerations for Cost Reduction if Necessary:**

- 10% reduction: Cut “Other Capital” (\$100,000) and utilities/sweepings (\$5,000); delay replacement of Ford F350.
- 20% reduction: Restructure staffing and scale back the scope of paving and striping programs, resulting in noticeable service-level improvements.

**Revenue Opportunities:**

- Maintain INDOT sweeping contract (\$7,400 annually).
- Expand Dial-a-Trailer rentals (\$150 each).
- Increase enforcement and cost recovery from vegetation violations.
- Adjust right-of-way permits and curb-cut fees to reflect the time spent by staff and peer city averages.
- Explore a flat or tiered schedule for special event street closures or heavy equipment use.

**Key Initiatives (2026):**

- Continue technology-guided snow removal and leaf collection, using GIS to improve efficiency and timeliness.
- Support ordinance compliance by assisting in blight removal and property clean-up.
- Provide year-round services, including brush removal, junk pickup, graffiti removal, and seasonal tree collection.
- Invest in equipment that enhances efficiency, minimizes road damage, and enables services to expand without requiring additional manpower.

**Capital Projects (2026):**

- Tandem-Axle Plow Truck (MVH).

- Grapple Truck (MVH) – strongly supported by the Street Commissioner as a critical tool. This truck reduces manpower needs for brush clean-up, lessens wear and tear on roads by eliminating the use of skid loaders, and improves service regularity by enabling more frequent brush pick-ups without adding staff.
- Ford F350 Crew Cab with Flat Bed (MVH).
- Equipment: attachments, mowers, rollers, air compressor (MVH).

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## Technology Department

The Technology Department is responsible for supporting the City's growing technological needs, maintaining critical systems, and ensuring secure and efficient operations across all departments. In 2026, the department will focus on strengthening leadership, improving cybersecurity, modernizing core systems, and integrating GIS and Asset Management as core functions to guide the City's technological advances and data management. These investments will improve decision-making, efficiency, and transparency while balancing fiscal pressures created by SEA1.

### Goals and Objectives (2026):

- Provide leadership through the appointment of a new Director of Innovation and Technology, reducing the backlog of support tickets and enhancing vendor management.
- Integrate GIS and Asset Management into citywide operations to improve data-driven decision-making and optimize resource use.
- Strengthen cybersecurity through training, testing, and reinforcement.
- Replace aging computers on a 4–5 year cycle to ensure reliability.
- Centralize procurement to eliminate redundant software purchases.
- Expand automation and system integrations to reduce repetitive tasks.
- Audit underused licenses (e.g., Adobe, GIS) to reduce costs and maximize efficiency.

### Considerations for Cost Reduction if Necessary:

- 10% reduction: defer computer replacements (reduce equipment budget from \$20,000 → \$5,000). Modernization slows
- 20% reduction: Eliminate staff; reduce equipment replacement to \$2,500. Department operations limited to reactive maintenance only, with modernization and cybersecurity readiness severely compromised.

### Revenue Opportunities:

- None directly proposed.
- Potential cost savings by auditing software licenses, eliminating underused applications, and consolidating vendors.

**Key Initiatives (2026):**

- Implement a consistent computer replacement cycle to avoid system failures and improve performance.
- Integrate technology in new City vehicles (tablets, mobile systems) to improve operations in Police, Fire, and Fleet.
- Expand cybersecurity measures to protect City data and systems from evolving threats.
- Deploy GIS and Asset Management platforms as citywide tools for infrastructure tracking, service delivery, and strategic planning.
- Support customer service improvements by integrating technology resources across departments for more responsive, accessible public services.

**Capital Projects (2026):**

- Computer Replacement (30 per year – CCD).
- Main Switch Replacement in Server Room (CCD).
- Council Chambers Audio/Visual Upgrade – modest improvements to remedy the chronically failing A/V system and ensure reliable public meetings.

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**Utilities**

The Utilities Department provides essential services to the community through three divisions: Wastewater, Water & Sewer, and the Utility Business Office. Together, these divisions ensure safe and reliable drinking water, efficient sewer and wastewater treatment, and accessible customer service for billing and collections. The department also plays a critical role in supporting new development by extending services and maintaining long-term system sustainability.

In 2026, Utilities will continue to focus on efficiency, preventative maintenance, and in-house solutions to control costs. A key example is the Water & Sewer Special Ops team, which applies staff construction expertise to projects such as demolition, road repair, and infrastructure work. By deploying Special Ops during downtime, the City saves substantially on contractual services while maintaining flexibility to address priority needs.

The Utility Business Office is also preparing contingency plans should the State Legislature fail to remedy the fiscal impacts of SEA1. In that case, the City may be forced to consider implementing an Environmental Services Fee to cover the costs of trash, recycling, and brush services. This fee is not currently enacted but is under review as part of the City's long-term financial planning.

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**Wastewater (Utilities)**

**Goals and Objectives (2026):**

- Complete the lagoon closure project in-house to reduce outside contracting costs.
- Pilot robotic mowing to reduce seasonal labor demands.

- Extend the life of vehicles and equipment through preventative maintenance and rustproofing.

**Considerations for Cost Reduction if Necessary:**

- 10% reduction: Complete lagoon closure in-house (\$35,000 savings); delay nonessential equipment purchases.
- 20% reduction: Further defer maintenance projects and rely on technology pilots (robotic mowing, extended equipment cycles) to offset staff reductions.

**Revenue Opportunities:**

- Capture new development system load revenue (Ariel Cycle Works, Cherry Creek, LaCasa, Courthouse).
- Potential revenue from a new yogurt facility if it replaces DFA.
- Adjust tap fees and connection fees to reflect actual infrastructure extension costs.
- Update monthly service charges to align with regional benchmarks and inflation.
- Ensure industrial load fees are reviewed and updated annually to reflect treatment costs.

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**Water and Sewer (Utilities)**

**Goals and Objectives (2026):**

- Reduce water loss through expanded leak detection.
- Perform meter changeouts and valve turning in-house to reduce contracting costs.
- Explore options to reduce fleet size and improve cost efficiency.
- Leverage the Special Ops team for demolition, road repair, construction, and other projects that use staff expertise during downtime, saving the City money on contractual services.

**Considerations for Cost Reduction if Necessary:**

- 10% reduction: Reduce after-hours testing (from 8 hours to 3.5 hours). Continue using Special Ops to complete projects in-house and limit reliance on outside contractors.
- 20% reduction: Further streamline in-house functions such as leak detection, valve turning, and meter changeouts. Special Ops will remain a critical tool for absorbing reductions while preserving service levels where possible.

**Revenue Opportunities:**

- Capture system load revenue from new development projects.
- Evaluate tap fees, service charges, and connection costs for alignment with regional benchmarks.

**Key Initiatives (2026):**

- Expand in-house leak detection and repair to reduce water loss.
- Increase the number of meter changeouts and valve turnings performed internally to avoid outside costs.

- Deploy the Special Ops team on targeted projects such as demolition, road repair, and construction, maximizing staff skills during downtime to reduce reliance on contractors and save the City money.

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## Utility Business Office

### Goals and Objectives (2026):

- Maintain operational efficiency with a reduced staff (6 employees, down from 8).
- Expand online and kiosk billing options to improve customer convenience.
- Prepare for the possible implementation of an Environmental Services Fee, should the fiscal uncertainty created by SEA1 remain unresolved by April 2026 and the City be forced to cover sanitation services through a dedicated fee.

### Considerations for Cost Reduction if Necessary:

- 10% reduction: Continue operating with lean staffing and leverage outsourced billing system efficiencies.
- 20% reduction: Further reduce in-person service capacity, relying more heavily on digital and outsourced solutions.

### Revenue Opportunities:

Expand use of cashless kiosks and online billing to reduce transaction costs.

Implement and manage a community-wide Environmental Services Fee if mandated, ensuring costs are equitably recovered without overburdening the general fund.

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# Exhibit #2

1 Fund Name	2022 Budget Estimate	2023 Budget Estimate	2024 Budget Estimate	2025 Budget Estimate	2026 Budget Estimate
0061-RAINY DAY	\$0	\$500,000	\$0	\$0	\$0
0101-GENERAL	\$30,527,703	\$28,976,882	\$31,430,835	\$33,742,900	\$36,784,787
0180-DEBT SERVICE	\$407,000	\$370,950	\$369,350	\$373,275	\$371,350
0201-BOND PROCEEDS				\$3,149,049	\$3,275,406
0341-FIRE PENSION	\$490,290	\$566,620	\$533,638	\$551,320	\$624,000
0342-POLICE PENSION	\$471,800	\$424,230	\$439,500	\$410,050	\$464,400
0706-LOCAL ROAD & STREET	\$534,999	\$600,000	\$600,000	\$1,000,000	\$770,000
0708-MOTOR VEHICLE HIGHWAY	\$3,108,825	\$4,387,125	\$4,597,125	\$6,270,190	\$5,317,820
1191-CUMULATIVE FIRE SPECIAL	\$575,000	\$250,000	\$250,000	\$375,000	\$231,000
1301-PARK & RECREATION	\$3,023,678	\$3,353,165	\$3,418,950	\$3,331,500	\$3,269,188
2102-AVIATION/AIRPORT	\$311,312	\$381,900	\$385,940	\$711,400	\$630,000
2379-CUMULATIVE CAPITAL IMP (CIG TAX)	\$214,515	\$124,313	\$87,000	\$80,000	\$100,000
2391-CUMULATIVE CAPITAL DEVELOPMENT	\$671,000	\$735,000	\$697,000	\$1,022,000	\$1,568,820
2411-ECONOMIC DEV INCOME TAX CREDIT	\$3,335,250	\$2,430,250	\$3,237,750	\$4,325,000	\$3,990,800
6290-CUMULATIVE SEWER	\$500,000	\$200,000	\$200,000	\$2,700,000	\$1,870,000
9500-PROBATION DEPARTMENT	\$103,131	\$103,639	\$111,005	\$113,650	\$138,130
9501-ECONOMIC IMPROVEMENT DISTRICT	\$95,000	\$101,000	\$57,000	\$81,000	\$99,350
9502-LAW ENFORCEMENT CONTINUING EDUCATION (LECE 1)	\$0	\$0	\$0	\$18,109	\$0
9503-COURT FEES	\$20,250	\$56,750	\$57,250	\$54,700	\$62,000
9504-ARP Fiscal Recovery Fund	\$3,300,000	\$3,300,000	\$2,878,300	\$2,806,655	\$2,750,648
9505-RESIDENTIAL LEASE FEES	\$84,740	\$88,155	\$56,835	\$48,975	\$80,206
9506-LAW ENFORCEMENT CONTINUING EDUCATION (LECE 2)	\$34,000	\$34,000	\$36,000	\$36,000	\$40,000
9507-TIF BOND AND INTEREST	\$828,285	\$823,205	\$823,114	\$820,889	\$1,041,440
9508-Public Safety LOIT	\$2,180,407	\$2,399,000	\$2,882,400	\$3,049,000	\$3,904,790
9509-Township Fire Support		\$400,000	\$350,000	\$378,000	\$668,570
9510-REDEVELOPMENT NON-REVERTING	\$274,645	\$215,179	\$243,820	\$274,550	\$343,630
9511-STORM WATER MANAGEMENT	\$1,047,735	\$742,163	\$767,175	\$1,937,885	\$1,154,176
9512-TIF Lippert/Dierdorff	\$50,000	\$100,000	\$550,000	\$0	\$275,000
9513-SOUTHEAST GOSHEN TIF	\$16,518,785	\$6,497,919	\$9,205,115	\$20,065,890	\$7,795,000
9514-CEMETERY CAPITAL IMPROVEMENT	\$0	\$0	\$0	\$45,800	\$0
9515-Parking Lot			\$5,360	\$0	
9517-Unsafe Buildings	\$75,000	\$85,000	\$85,000	\$85,000	\$0
9518-PLYMOUTH AVE. TIF	\$271,768	\$7,614			
9521-CONS RR/US 33 TIF	\$5,854,575	\$2,695,000	\$10,704,000	\$4,075,000	\$1,896,000
9518-Opioid Settlement Restricted				\$0	\$79,032
9519-Redhawk Fire/EMS Training Academy				\$12,500	\$25,000
9520-2015 GO BOND PROCEEDS				\$120,000	\$849,472
9522-Municipal Wheel Tax					\$825,000
9526-Donation					\$33,000
9527-East College TIF					\$990,000
Subtotal (without grant)	\$74,909,693	\$60,949,059	\$75,059,462	\$92,065,287	\$82,318,015
9523-Aviation Federal Grant					\$4,447,500
9525-US Forestry Grant					\$772,765
Total					\$87,538,280

## Exhibit #3

### Senate Enrolled Act 1 (SEA1) – Understanding Goshen’s Fiscal Impact

**Purpose:** To explain why the projected losses cited by Goshen’s financial advisors differ from the numbers referenced by some legislators.

#### Two Different Charts in the SB1 Fiscal Note

The Legislative Services Agency (LSA) prepared two charts (dated April 9, 2025):

Chart	What It Shows	Best Use
Chart 1 – Unit-Level Estimated Change in Net Levies Compared to Current Law by Year	Compares SB1 revenues to what each unit currently receives under 2025 law	Direct measure of actual gains/losses
Chart 2 – Unit-Level Estimated Change in Year-Over-Year Net Levies	Shows annual changes in revenue within each system	Trend line, not a direct comparison to current law

#### Why the Numbers Differ

- **Financial Advisors’ Analysis:** Uses Chart 1, which shows the real difference compared to the current law. This is the appropriate chart to assess how much Goshen will lose.
- **Legislators’ Talking Points:** Often reference Chart 2, which shows whether revenues continue to grow or shrink each year compared to the previous year. This can make the losses appear less severe because the trend line may still show growth.

#### Goshen’s Projected Losses from SEA1 (Chart 1 – Compared to Current Law)

- 2026: – \$807,740
- 2027: – \$734,730
- 2028: – \$13,226,580 (property tax + LIT losses combined)
- **Total Reduction by 2028:** 38% of Goshen’s current \$34.4M in combined LIT and property tax revenue

#### Key Takeaway

- Legislators may argue that SEA1 has a limited or manageable impact, as they are referencing the trend chart (Chart 2).
- Financial advisors are referencing the comparison-to-current-law chart (Chart 1), which shows true losses.
- For Goshen, Chart 1 is the only reliable measure of fiscal impact.

#### Bottom Line:

While revenues may continue to grow year-over-year, SB1 leaves Goshen with far less revenue than the current law provides. By 2028, the City faces a structural gap of \$2.6M to \$5.1M, even after implementing the maximum local income tax increase.

County	Unit Name	Current Law Baseline				Proposed				Estimated Revenue Change From Baseline				Estimated % Change From Baseline			
		CY 2026	CY 2027	CY 2028	CY 2029	CY 2026	CY 2027	CY 2028	CY 2029	CY 2026	CY 2027	CY 2028	CY 2029	CY 2026	CY 2027	CY 2028	CY 2029
Dodds	Dodds County Contractual Library	1,037,274	1,077,655	1,121,389	1,181,924	1,032,025	1,061,199	1,101,314	-55,670	-60,260	-60,610	-60,610	-5.2%	-5.2%	-5.4%	-5.4%	
Dodds	Dodds County Airport	246,049	261,659	276,587	286,604	241,769	251,497	260,284	-19,500	-25,920	-26,320	-26,320	-7.6%	-9.1%	-9.1%	-9.2%	
Dodds	Northeast Dodds County Fire Protection	135,404	141,533	149,781	155,426	131,603	136,251	140,726	-8,850	-12,530	-14,700	-14,700	-7.0%	-8.4%	-8.4%	-9.2%	
Dodds	Dodds County Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Huntingburg Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	TF -19002, Jasper	1,495,028	1,456,506	1,546,340	1,595,591	1,600,698	1,734,590	1,830,031	144,190	169,250	234,440	234,440	9.5%	12.2%	14.4%	14.4%	
Dodds	TF -19019, Palatka	336,115	327,692	333,623	343,605	334,246	352,363	374,685	6,870	18,560	31,740	31,740	2.1%	5.6%	8.1%	8.1%	
Dodds	TF -19020, Huntingburg	1,215,466	1,247,603	1,289,583	1,345,273	1,243,246	1,323,763	1,415,273	27,760	75,960	125,690	125,690	2.3%	6.1%	9.7%	9.7%	
Dodds	Exhant County	51,575,272	55,372,003	56,639,592	62,311,196	52,061,073	54,589,282	56,161,456	-3,310,930	-4,270,310	-4,723,310	-4,723,310	-6.0%	-8.0%	-8.7%	-8.7%	
Dodds	Buquo Township	1,506,064	1,590,270	1,665,948	1,743,003	1,494,160	1,551,349	1,602,343	-24,200	-39,050	-49,660	-49,660	-6.0%	-6.9%	-8.1%	-8.1%	
Dodds	Benton Township	274,593	225,450	313,369	330,210	271,170	201,339	291,160	-24,200	-32,050	-32,050	-32,050	-8.2%	-10.2%	-11.0%	-11.0%	
Dodds	Clermont Township	3,169,601	3,361,058	3,569,175	3,754,212	3,167,108	3,326,353	3,459,832	-213,950	-242,820	-242,820	-242,820	-6.3%	-6.8%	-7.0%	-7.0%	
Dodds	Concord Township	774,582	778,261	826,495	872,736	726,531	760,075	790,406	-45,820	-66,420	-82,330	-82,330	-6.8%	-8.0%	-8.9%	-8.9%	
Dodds	Exhant Township	2,395,161	2,596,668	692,511	731,386	2,429,306	2,548,423	2,605,896	-168,500	-214,100	-321,550	-321,550	-6.5%	-7.8%	-9.0%	-9.0%	
Dodds	Harrison Township	532,939	563,607	596,924	629,637	607,923	641,601	670,496	-45,820	-60,880	-80,880	-80,880	-7.0%	-7.4%	-7.4%	-7.4%	
Dodds	Jefferson Township	1,099,192	1,172,926	1,246,843	1,320,167	1,075,006	1,122,515	1,160,347	-97,640	-124,360	-151,820	-151,820	-8.7%	-10.0%	-10.7%	-10.7%	
Dodds	Locke Township	114,389	121,249	128,506	135,304	115,329	122,578	128,334	-119,760	-137,440	-153,440	-153,440	-4.9%	-6.1%	-6.9%	-6.9%	
Dodds	Madison Township	2,464,058	2,765,306	2,765,306	2,843,622	2,307,165	2,416,866	2,479,322	-10,460	-30,550	-36,450	-36,450	-7.6%	-7.7%	-7.9%	-7.9%	
Dodds	Ohio Township	174,034	163,447	164,031	163,500	173,107	164,001	153,840	-10,340	-10,030	-10,720	-10,720	-5.6%	-5.2%	-5.2%	-5.2%	
Dodds	Union Township	1,720,499	1,829,568	1,941,362	2,051,954	1,699,198	1,770,312	1,835,174	-140,460	-23,290	-38,450	-38,450	-7.7%	-7.4%	-7.4%	-7.4%	
Dodds	Washington Township	260,421	307,653	326,361	343,466	294,361	325,511	307,016	-23,290	-30,550	-36,450	-36,450	-6.7%	-6.7%	-6.7%	-6.7%	
Dodds	York Township	641,261	716,092	716,092	716,092	598,361	625,421	649,372	-25,320	-37,810	-50,120	-50,120	-4.5%	-5.4%	-5.4%	-5.4%	
Dodds	Exhant	428,964	467,698	486,282	524,529	442,366	482,692	474,409	-25,320	-37,810	-50,120	-50,120	-5.4%	-6.7%	-6.7%	-6.7%	
Dodds	Exhant	53,360,006	57,430,432	60,945,923	64,330,565	55,571,052	58,183,943	58,435,065	-1,659,380	-2,761,980	-3,761,980	-3,761,980	-2.8%	-3.2%	-3.2%	-3.2%	
Dodds	Goshen CMI City	20,639,222	21,870,682	23,319,453	24,701,792	21,171,142	22,584,723	23,458,462	-240,980	-240,980	-240,980	-240,980	-1.2%	-1.2%	-1.2%	-1.2%	
Dodds	Nappanee CMI City	5,370,672	5,664,777	6,015,597	6,347,657	5,435,797	5,813,387	6,117,587	-77,280	-78,770	-78,770	-78,770	-2.8%	-2.8%	-2.8%	-2.8%	
Dodds	Bristol CMI Town	2,633,185	2,714,554	2,922,123	3,069,437	2,697,284	2,843,353	2,860,297	-88,430	-91,900	-93,430	-93,430	-3.0%	-3.0%	-3.0%	-3.0%	
Dodds	Madison CMI Town	2,773,382	2,915,981	3,094,053	3,275,076	2,697,284	2,843,353	2,860,297	-88,430	-91,900	-93,430	-93,430	-3.0%	-3.0%	-3.0%	-3.0%	
Dodds	Wadsworth CMI Town	1,800,653	537,622	569,932	601,617	513,962	502,002	572,427	-23,660	-24,930	-25,390	-25,390	-1.3%	-1.3%	-1.3%	-1.3%	
Dodds	Wadsworth CMI Town	1,800,653	1,971,118	2,093,118	2,215,277	1,899,668	2,039,106	2,151,827	-71,250	-84,010	-94,010	-94,010	-3.6%	-3.6%	-3.6%	-3.6%	
Dodds	Sprague CMI Town	3,349	3,349	3,914	4,103	3,696	3,334	3,334	-40	-80	-80	-80	-1.1%	-2.0%	-2.0%	-2.0%	
Dodds	Barfield Community School Corp	10,765,237	10,961,705	11,237,871	11,505,189	10,421,255	10,686,887	10,931,029	-540,450	-550,590	-574,160	-574,160	-4.9%	-5.0%	-5.0%	-5.0%	
Dodds	Barfield Community School Corp	8,158,504	9,451,209	9,704,737	9,955,102	8,963,569	9,185,331	9,254,292	-467,640	-483,350	-500,810	-500,810	-5.6%	-5.6%	-5.6%	-5.6%	
Dodds	Concord Community School Corp	19,454,200	20,542,150	21,236,861	21,834,463	18,437,167	18,809,741	19,670,522	-1,021,980	-1,049,980	-1,079,980	-1,079,980	-5.4%	-5.4%	-5.4%	-5.4%	
Dodds	Madison Community School Corp	24,391,051	24,894,216	25,505,159	26,054,233	22,892,326	24,446,689	24,899,113	-1,051,950	-1,058,460	-1,065,120	-1,065,120	-4.1%	-4.2%	-4.2%	-4.2%	
Dodds	We-Nie Community School Corp	12,436,581	12,876,932	13,323,201	13,759,764	12,200,453	12,704,961	13,049,564	-686,340	-710,260	-734,260	-734,260	-4.8%	-4.8%	-4.8%	-4.8%	
Dodds	Goshen Community School Corp	39,136,551	40,577,387	42,042,218	43,497,985	39,072,077	40,371,818	40,709,703	-1,505,320	-1,505,320	-1,505,320	-1,505,320	-3.7%	-3.7%	-3.7%	-3.7%	
Dodds	Bristol Public Library	308,460	325,879	344,228	362,922	302,232,294	31,014,544	31,610,956	-899,820	-1,601,590	-2,268,240	-2,268,240	-3.0%	-3.6%	-4.0%	-4.0%	
Dodds	Exhant Public Library	6,991,690	7,453,815	7,861,326	8,310,664	3,102,069	3,287,736	3,461,122	-354,770	-354,770	-354,770	-354,770	-4.8%	-4.8%	-4.8%	-4.8%	
Dodds	Nappanee Public Library	1,081,029	1,081,029	2,122,304	2,244,782	1,919,450	2,065,024	2,148,672	-81,770	-89,280	-96,120	-96,120	-4.1%	-4.1%	-4.1%	-4.1%	
Dodds	Wadsworth Public Library	520,407	1,066,144	1,160,806	1,223,923	1,043,854	1,113,006	1,172,643	-52,280	-52,280	-52,280	-52,280	-4.8%	-4.8%	-4.8%	-4.8%	
Dodds	Madison Public Library	923,852	978,064	1,035,831	1,094,345	521,461	554,281	583,409	-27,060	-27,060	-27,060	-27,060	-5.1%	-5.1%	-5.1%	-5.1%	
Dodds	Exhant City Solid Waste Mgt Dist	0	0	0	0	0	0	0	-49,930	-49,930	-49,930	-49,930	-5.1%	-4.7%	-4.7%	-4.7%	
Dodds	Goshen Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Exhant City Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Nappanee Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Exhant County Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Bristol Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dodds	Madison Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0</	



**SB 1 (2025) - 2nd Reading Amendment Adopted by the House of Representatives**  
**(Net Levy = Levy Minus Tax Cap Losses)**  
**Includes Homestead Credit, Farmland Base Rate, M/G, New 1% and 2% - Capped Property Deductions, Existing Property Tax Deductions Expiration, LIT Property Tax Relief Credits and Levy Freeze Expiration, Personal Property Changes, and School Operations Fund Shifting**

*Chart Z*

County	Unit Name	Current Law (Baseline)				Proposed				Estimated Revenue Change Year-Over-Year				Proposed			
		CV 2025	CV 2026	CV 2027	CV 2028	CV 2026	CV 2027	CV 2028	CV 2028	CV 2026	CV 2027	CV 2028	CV 2028	CV 2026	CV 2027	CV 2028	
Dubuque	Dubuque County Contractual Library	1,037,274	1,077,695	1,121,369	1,161,924	1,022,025	1,061,109	1,101,314	1,141,314	-15,249	39,084	40,205	-1.5%	3.6%	3.6%	3.6%	
Dubuque	Dubuque County Airport	246,049	261,689	276,567	286,604	241,769	251,497	260,284	269,284	-6,280	9,728	8,787	-2.5%	4.0%	3.5%	3.5%	
Dubuque	Northwest Dubuque County Fire Protection	135,404	141,533	148,781	155,426	131,683	136,251	140,726	147,286	-3,721	4,568	4,475	-2.7%	2.5%	3.3%	3.3%	
Dubuque	Dubuque County Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dubuque	Humboldt Redevelopment Comm	1,456,028	1,456,508	1,546,340	1,595,591	1,600,698	1,734,590	1,830,031	1,954,411	105,610	133,892	95,441	7.1%	8.4%	5.5%	5.5%	
Dubuque	TIF 19002, Jasper	326,115	327,692	333,823	343,605	324,116	332,763	374,045	374,045	6,448	17,821	22,462	2.8%	5.3%	6.4%	6.4%	
Dubuque	TIF 19019, Polk	1,209,015	1,215,466	1,247,803	1,269,583	1,243,216	1,321,763	1,415,273	1,515,273	34,231	60,537	91,450	2.8%	6.5%	8.0%	8.0%	
Dubuque	TIF 19020, Humboldt	51,575,272	55,372,003	58,039,592	62,517,196	52,061,073	54,569,262	56,187,456	56,187,456	485,801	2,508,209	1,618,174	0.9%	4.8%	3.0%	3.0%	
Dubuque	Elkhart County	1,506,084	1,500,270	1,505,949	1,505,949	1,494,160	1,531,349	1,602,343	1,602,343	-11,924	57,189	51,964	-0.8%	3.6%	3.3%	3.3%	
Dubuque	Buena Township	274,553	295,450	313,309	330,210	271,170	281,339	291,160	291,160	-3,423	10,169	8,821	-1.2%	3.8%	3.3%	3.3%	
Dubuque	Cleveland Township	3,169,801	3,361,058	3,569,175	3,754,212	3,167,108	3,326,355	3,459,632	3,589,632	-22,653	159,247	133,477	-0.7%	5.0%	4.0%	4.0%	
Dubuque	Clinton Township	724,582	779,261	826,495	872,736	726,531	760,075	790,406	817,406	-5,719	33,147	30,615	-0.3%	4.9%	4.0%	4.0%	
Dubuque	Concord Township	2,356,161	2,596,886	2,852,523	3,127,446	2,428,308	2,544,423	2,656,966	2,760,496	-5,719	130,615	120,175	-0.3%	4.9%	4.0%	4.0%	
Dubuque	Elkhart Township	613,642	653,743	692,511	731,366	628,308	641,611	657,496	670,496	-1,069	16,378	15,374	-0.3%	4.9%	4.0%	4.0%	
Dubuque	Harrison Township	287,239	287,604	287,604	287,604	286,170	281,544	286,143	286,143	-1,069	16,378	15,374	-0.3%	4.9%	4.0%	4.0%	
Dubuque	Jackson Township	532,899	563,607	596,920	629,637	529,947	562,560	597,807	629,807	-7,052	47,427	42,247	-1.3%	5.1%	4.5%	4.5%	
Dubuque	Jefferson Township	1,099,182	1,172,926	1,246,843	1,320,167	1,075,066	1,122,513	1,180,347	1,238,347	-24,106	940	7,049	-2.2%	4.4%	3.4%	3.4%	
Dubuque	Locke Township	114,359	121,249	126,508	133,504	115,329	122,378	128,334	134,334	940	141,681	130,456	0.8%	6.1%	5.9%	5.9%	
Dubuque	Middlebury Township	2,484,036	2,628,945	2,766,306	2,943,622	2,507,165	2,646,866	2,778,322	2,903,322	23,127	940	141,681	0.9%	5.7%	4.9%	4.9%	
Dubuque	Olive Township	174,034	183,447	194,031	204,560	173,107	184,001	193,840	193,840	-927	10,894	9,838	-0.5%	6.3%	5.3%	5.3%	
Dubuque	Osato Township	1,720,499	1,828,598	1,941,362	2,051,954	1,689,138	1,770,312	1,853,174	1,937,174	-31,361	81,174	64,862	-1.8%	4.8%	3.7%	3.7%	
Dubuque	Union Township	298,421	307,653	326,361	343,466	284,363	295,511	307,016	318,016	-4,058	11,148	10,505	-1.4%	4.3%	3.9%	3.9%	
Dubuque	Washington Township	601,015	641,281	678,971	716,092	598,361	625,421	649,372	674,408	-2,654	27,089	23,951	-0.4%	4.3%	3.8%	3.8%	
Dubuque	York Township	428,964	467,666	496,292	524,528	442,366	458,662	474,408	490,408	13,402	16,316	15,727	3.1%	3.7%	3.4%	3.4%	
Dubuque	Elkhart CMI City	53,360,008	57,430,432	60,945,923	64,530,565	55,571,052	58,483,943	61,435,065	64,435,065	2,211,044	2,812,891	2,511,122	4.1%	4.7%	4.0%	4.0%	
Dubuque	Goshen CMI City	20,679,222	21,978,882	23,318,453	24,701,782	21,171,142	22,384,723	23,458,482	24,736,482	531,920	1,413,561	873,739	2.6%	6.7%	3.9%	3.9%	
Dubuque	Nappanee CMI City	5,370,672	5,684,777	6,016,597	6,347,857	4,933,787	5,613,397	6,117,587	6,617,587	64,059	377,800	304,190	1.2%	6.9%	5.2%	5.2%	
Dubuque	Bristol CMI Town	2,653,185	2,774,584	2,892,123	3,008,457	2,697,284	2,843,353	2,980,297	3,126,944	84,059	146,059	136,944	2.4%	6.9%	5.4%	5.4%	
Dubuque	Middlebury CMI Town	2,913,562	2,915,961	3,094,053	3,275,076	2,877,562	3,022,253	3,194,646	3,375,646	10,360	194,762	172,329	2.3%	6.0%	5.0%	5.0%	
Dubuque	Middlebury CMI Town	503,662	537,622	569,932	601,817	513,962	545,002	574,427	603,427	10,360	194,762	172,329	2.1%	6.0%	5.0%	5.0%	
Dubuque	Waltham CMI Town	1,860,653	1,971,118	2,093,118	2,215,217	1,889,668	2,039,108	2,151,827	2,273,827	39,215	139,240	112,719	2.1%	7.3%	5.5%	5.5%	
Dubuque	Waltham CMI Town	3,549	3,726	3,914	4,103	3,666	3,834	3,973	4,148	137	148	139	3.9%	4.0%	3.6%	3.6%	
Dubuque	Fairfield Community School Corp	10,961,705	11,237,217	11,505,189	11,773,123	10,421,255	10,666,887	10,913,029	11,159,029	-283,962	265,632	244,142	-2.7%	2.5%	2.3%	2.3%	
Dubuque	Bayco Community School Corp	9,150,504	9,451,209	9,704,721	9,955,102	8,955,102	9,254,292	9,585,562	9,885,562	-174,935	181,762	168,961	-1.9%	2.0%	1.0%	1.0%	
Dubuque	Concord Community School Corp	19,542,200	20,542,150	21,542,150	22,542,150	19,437,160	19,898,741	20,360,322	20,821,903	-31,040	372,561	338,219	-0.2%	2.3%	1.9%	1.9%	
Dubuque	Middlebury Community School Corp	24,391,051	24,924,276	25,500,169	26,064,233	23,860,526	24,444,889	25,029,113	25,613,337	-489,755	552,373	454,414	-2.0%	1.9%	1.3%	1.3%	
Dubuque	Wa-Mee Community School Corp	12,546,581	12,618,932	13,223,201	13,759,764	12,860,582	12,904,969	13,448,564	13,992,564	-155,969	424,369	344,603	-1.3%	3.5%	2.7%	2.7%	
Dubuque	Elkhart Community School Corp	39,158,531	40,577,397	42,042,218	43,497,965	38,272,077	40,317,818	42,408,956	44,500,000	-64,274	1,299,741	1,037,687	-0.2%	3.3%	2.8%	2.8%	
Dubuque	Elkhart Community School Corp	29,889,269	31,163,114	32,462,214	33,761,314	30,222,077	31,301,644	32,400,956	33,500,000	325,025	878,350	509,352	1.1%	2.9%	1.6%	1.6%	
Dubuque	Bristol Public Library	308,460	325,979	344,226	362,922	310,209	328,726	346,122	364,122	1,749	18,527	17,366	0.6%	6.0%	5.3%	5.3%	
Dubuque	Elkhart Public Library	6,991,890	7,453,815	7,916,136	8,378,457	7,099,095	7,451,456	7,803,284	8,155,284	107,205	352,391	149,798	1.5%	5.0%	2.0%	2.0%	
Dubuque	Goshen Public Library	1,891,029	2,001,220	2,122,304	2,244,792	1,918,450	2,053,024	2,185,672	2,318,172	28,421	133,574	113,574	1.5%	7.0%	4.7%	4.7%	
Dubuque	Nappanee Public Library	1,037,695	1,096,144	1,160,936	1,223,923	1,043,554	1,113,006	1,182,543	1,252,043	6,159	69,152	58,637	0.6%	6.3%	5.4%	5.4%	
Dubuque	Wakarusa-Oke Two-Harrison Twp Lib	520,407	549,361	581,371	612,538	521,481	564,281	607,408	650,408	1,074	32,800	28,128	0.2%	6.3%	5.3%	5.3%	
Dubuque	Middlebury Public Library	923,952	976,864	1,035,831	1,094,345	928,954	983,911	1,043,923	1,103,923	5,002	54,957	52,014	0.5%	5.9%	5.3%	5.3%	
Dubuque	Elkhart City Solid Waste Mgt Dist	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dubuque	Goshen Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dubuque	Elkhart City Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dubuque	Nappanee Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dubuque	Elkhart County Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dubuque	Bristol Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dubuque	Elkhart County Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dubuque	Middlebury Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dubuque	Elkhart County Redevelopment Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dubuque	TIF 20001, Buena	91,654	90,205	94,727	97,889	97,635	108,397	116,779	125,161	5,981							

# Exhibit # 4

Prescribed by the Department of Local Government Finance  
Approved by the State Board of Accounts

Budget Form No. 3 (Rev. 2019)  
Print  
9/12/2025 12:11:09 PM

## NOTICE TO TAXPAYERS

The Notice to Taxpayers is available online at [www.budgetnotices.in.gov](http://www.budgetnotices.in.gov) or by calling (888) 739-9826.

Complete details of budget estimates by fund and/or department may be seen by visiting the office of this unit of government at City Hall, 202 South 5th Street, Goshen IN 46528.

Notice is hereby given to taxpayers of **GOSHEN CIVIL CITY, Elkhart County, Indiana** that the proper officers of **Goshen Civil City** will conduct a public hearing on the year 2026 budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of **Goshen Civil City** not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, **Goshen Civil City** shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of **Goshen Civil City** will meet to adopt the following budget:

Public Hearing Date	Monday, September 22, 2025
Public Hearing Time	6:00 PM
Public Hearing Location	Council Chambers, 111 E. Jefferson St., Goshen, IN 46528
Estimated Civil Max Levy	\$25,493,432
Property Tax Cap Credit Estimate	\$6,038,800

Adoption Meeting Date	Monday, October 6, 2025
Adoption Meeting Time	6:00 PM
Adoption Meeting Location	Council Chambers, 111 E. Jefferson St., Goshen, IN 46528

1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals	5 Current Tax Levy	6 Levy Percentage Difference (Column 3 / Column 5)
0061-RAINY DAY	\$0	\$0	\$0	\$0	
0101-GENERAL	\$36,784,787	\$23,545,800	\$0	\$16,151,832	45.78%
0180-DEBT SERVICE	\$371,350	\$555,800	\$0	\$350,585	58.54%
0201-BOND PROCEEDS	\$3,275,406	\$0	\$0	\$0	
0341-FIRE PENSION	\$624,000	\$0	\$0	\$0	
0342-POLICE PENSION	\$464,400	\$0	\$0	\$0	
0706-LOCAL ROAD & STREET	\$770,000	\$0	\$0	\$0	
0708-MOTOR VEHICLE HIGHWAY	\$5,317,820	\$3,090,500	\$0	\$2,584,008	19.60%
1191-CUMULATIVE FIRE SPECIAL	\$231,000	\$732,100	\$0	\$592,613	23.54%
1301-PARK & RECREATION	\$3,269,188	\$4,273,900	\$0	\$3,573,477	19.60%
2102-AVIATION/AIRPORT	\$630,000	\$193,700	\$0	\$161,945	19.61%



2379-CUMULATIVE CAPITAL IMP (CIG TAX)	\$100,000	\$0	\$0	\$0	
2391-CUMULATIVE CAPITAL DEVELOPMENT	\$1,568,820	\$1,058,300	\$0	\$889,810	18.94%
2411-ECONOMIC DEV INCOME TAX CREDIT	\$3,990,800	\$0	\$0	\$0	
6290-CUMULATIVE SEWER	\$1,870,000	\$732,100	\$0	\$592,613	23.54%
9500-PROBATION DEPARTMENT	\$138,130	\$0	\$0	\$0	
9501-ECONOMIC IMPROVEMENT DISTRICT	\$99,350	\$0	\$0	\$0	
9502-LAW ENFORCEMENT CONTINUING EDUCATION (LECE 1)	\$0	\$0	\$0	\$0	
9503-COURT FEES	\$62,000	\$0	\$0	\$0	
9504-ARP Fiscal Recovery Fund	\$2,750,648	\$0	\$0	\$0	
9505-RESIDENTIAL LEASE FEES	\$80,206	\$0	\$0	\$0	
9506-LAW ENFORCEMENT CONTINUING EDUCATION (LECE 2)	\$40,000	\$0	\$0	\$0	
9507-TIF BOND AND INTEREST	\$1,041,440	\$0	\$0	\$0	
9508-Public Safety LOIT	\$3,904,790	\$0	\$0	\$0	
9509-Township Fire Support	\$668,570	\$0	\$0	\$0	
9510-REDEVELOPMENT NON-REVERTING	\$343,630	\$0	\$0	\$0	
9511-STORM WATER MANAGEMENT	\$1,154,176	\$0	\$0	\$0	
9512-TIF Lippert/Dierdorff	\$275,000	\$0	\$0	\$0	
9513-SOUTHEAST GOSHEN TIF	\$7,795,000	\$0	\$0	\$0	
9514-CEMETERY CAPITAL IMPROVEMENT	\$0	\$0	\$0	\$0	
9517-Unsafe Buildings	\$0	\$0	\$0	\$0	
9518-Opioid Settlement Restricted	\$79,032	\$0	\$0	\$0	
9519-Redhawk Fire/EMS Training Academy	\$25,000	\$0	\$0	\$0	
9520-2015 GO BOND PROCEEDS	\$849,472	\$0	\$0	\$0	
9521-CONS RR/US 33 TIF	\$1,896,000	\$0	\$0	\$0	
9522-Municipal Wheel Tax	\$825,000	\$0	\$0	\$0	

9523-Aviation Federal Grant	\$4,447,500	\$0	\$0	\$0	
9525-US Forestry Grant	\$772,765	\$0	\$0	\$0	
9526-Donation	\$33,000	\$0	\$0	\$0	
9527-East College TIF	\$990,000	\$0	\$0	\$0	
Totals	\$87,538,280	\$34,182,200	\$0	\$24,896,883	

Exhibit #5

## 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: 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 CREDIT	\$3,628,000	\$0	0.0000
6290	CUMULATIVE SEWER	\$1,700,000	\$732,100	0.0514
		\$52,452,971	\$34,182,200	2.4009

## ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

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

Budget Form No. 4  
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Home-Ruled Funds (Not Reviewed by DLGF)		
Fund Code	Fund Name	Adopted Budget
9500	PROBATION DEPARTMENT	\$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 ☒