



Agenda for the Goshen Common Council
6:00 p.m., MONDAY, SEPTEMBER 28, 2026 Regular Meeting
Council Chamber, Police Building, 111 East Jefferson Street, Goshen, IN
For a live stream of the meeting, go to: <https://us02web.zoom.us/j/81652777559>

Call to Order by Mayor Gina Leichty

Pledge of Allegiance led by Kayla Aguilera (a fourth-grade student at Mary Daly Elementary School, Elkhart).

Roll Call:

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

Approval of Council Minutes: July 27, 2026 meeting

Approval of Meeting Agenda

1) Ordinance 5268, Establishing An Environmental Service Fee Relief Program and Environmental Service Fee Relief Fund (Second Reading)

2) Ordinance 5269, An Ordinance for Appropriations and Tax Rates for 2027 (Second Reading of the proposed 2027 City of Goshen budget)

The Council packet contained the following:

- 2027 Budget overview presentation by Amber Nielsen, Baker Tilly Municipal Advisors
- City of Goshen 2027 Budget with Mayor's budget memorandum, Department reports and proposed Budgeted Appropriations
- State Budget Form 4 – Ordinance 5269, Establishing Appropriations and Tax Rates

Privilege of the Floor

Elected Official Reports

Adjournment



GOSHEN COMMON COUNCIL

Minutes of the JULY 27, 2026 Regular Meeting

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

Assisted by Mayor Gina Leichty, Maite Perea Lopez called the meeting to order at 6:00 p.m. and led the Pledge of Allegiance. Maite is a student at Bethany Christian Schools.

Mayor Leichty asked Clerk-Treasurer Richard R. Aguirre to conduct the roll call. The results:

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

Absent: Youth Adviser Deudiel Arista Garcia

Approval of Minutes:

Mayor Leichty asked the Council's wishes regarding the minutes of the May 18, 2026 Regular Meeting as prepared by Clerk-Treasurer Richard R. Aguirre. Councilor Nisley moved to accept the minutes as presented.

Councilor Peel seconded the motion. **Motion passed 7-0 on a voice vote.**

Approval of Meeting Agenda:

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

1) Goshen Public Library presentation: Report on a survey underway to get input from the community as part of the library's Strategic Planning process for the next five years

Grace Thomas, the Development and Community Engagement Coordinator for the Goshen Library, made a presentation to the Common Council about a community survey in progress as part of the Library's Strategic Planning process for the next five years.

Thomas said **public libraries in Indiana are required by the state to have five-year plans of service**. She said the library could have just renewed its current plan, for 2021-2025, but decided to develop a new one because it is "committed to this being an inclusive, thorough process that includes staff, board, stakeholders, and community."

Using a PowerPoint titled "Your Library, Your Voice," Thomas continued her presentation on the strategic plan.

Thomas said the plan is being developed in a five-step process:

Step 1: Review and evaluate previous long-range plan;

Step 2: Create print & digital surveys, promotions, and communication plan;

Step 3: Get community feedback through the survey;

Step 4: Synthesize survey data & apply to new goals;

Step 5: Submit new long-range plan to the State Library.

Thomas said the high-level goals of the strategic plan are centered around the Library's five core values of learning, engagement, dynamic space, inclusion, and community and are grounded in its mission to "enrich lives, create connections, provide equitable accessibility, cultivate community partnerships, nurture reading and champion education and lifelong learning."



Thomas said in 2020, the library identified six major goals with smaller objectives and benchmarks under each one. The six goals are: Complete a detailed physical space assessment to include open spaces for community social engagement, outdoor programming, private study, and flexible collaboration; Identify an architect to lead the assessment; Undertake a formal space assessment; Determine priority remodel or renovation expenditures; and Evaluate shelving and other items to create open spaces.

Thomas said the Library's Strategic Planning Committee reviewed the goals and objectives to assess whether the benchmarks had been achieved, partially achieved, not achieved, or were no longer applicable with current operations. She said 100% of some goals were achieved while progress was made toward others. **In all, she said the Library achieved almost 70% of the benchmarks laid out in the 2021-2025 plan.**

Thomas said highlights of successes included the following:

- Updated and standardized the hiring process so that job postings and advertisements were equitable and fair
- Successfully hired an architectural firm, completed a full physical space assessment, and prioritized the current construction project to replace the aging and failing HVAC equipment in the building;
- Reviewed and updated written policies, including the collection development policy, request for reconsideration policy, public meeting space policy and safe child policy;
- Created a -new position and hired a bilingual outreach specialist to better serve the Latino community.
- And developed a comprehensive rebranding strategy and released a new logo and brand identity in 2022.

Thomas said a new community survey is in progress to help the Library "accurately reflect the needs and the wants of its community. We can't assume that we know what people want and need from us; we have to ask." **She said the goals of the survey are to:**

- Collect more responses than the 2020 survey, which had 215 responses;
- Ensure the demographics of survey respondents align more closely to Elkhart Township census data;
- Understand how both library users and non-users feel about public libraries in general, and Goshen Library and its services more specifically;
- And use community feedback to inform the goals of the Library's 2026-2030 Long-Range Plan.

Thomas said the Library launched the Community Survey on July 13 and it is being conducted digitally in English and Spanish and can be completed using any device that can access the Internet. Paper copies are available for people who don't or can't take the survey digitally. The survey has been shared with community organizations, businesses, and churches and a prize raffle has been held to increase responses.

The survey is still open, but Thomas provided a "sneak peek" of some of the initial results:

- There have been more than 800 responses;
- Almost 90% of respondents said that the public library is extremely important to the community and rated that a 5 out of 5 on a 1 to 5 scale.
- And almost 99% of people selected either a 4 or a 5 rating on this scale.

"This lets us know that though we have many ways to improve and grow in how we serve our community, we are on the right track," **Thomas** said. "People in Goshen continue to value literacy, curiosity, strengthening of community bonds, and an equal playing field for all of our neighbors. We're proud to be part of that."

Thomas asked Councilors to help with the survey by taking it and sharing about it with community members and constituents. She also thanked Councilors for supporting the library.



Councilor Gerber asked Thomas why there has been such a large survey response rate compared with 2020.

Thomas said in 2020, the community was dealing with the COVID-19 epidemic and surveying was difficult during that time. In addition, the Library now has an email service and is able to directly email all cardholders and ask them to take the survey and this has boosted the response rate. She added that the survey will end in August.

The Mayor and Councilors thanked Thomas for her presentation.

Councilor Peel asked Thomas for an update on the Library's construction project.

"We're very close to being done, which we're thrilled about," **Thomas** said. "The south parking lot is looking lovely. We've got all of the pavement poured, the parking lot is striped and we have a new lovely pavilion for folks to be using soon. The mechanical work is mostly done inside the building. We're waiting for startup, which involves having a lot of people on-site at the same time in order to inspect and commission the equipment. So, we're hoping that will be done in the next few weeks."

2) Stormwater Management Department presentation: The City of Goshen's annual 2025 Stormwater Report and Water Quality Monitoring Results

City Stormwater Coordinator Jason Kauffman delivered the City's 2025 Stormwater Report and Water Quality Monitoring Results. He did so using an 18-page PowerPoint presentation titled "Stormwater Update; City of Goshen Stormwater Management Department" which was dated July 27, 2026. (**EXHIBIT #1**).

Kauffman said Goshen seeks to ensure clean water, including waterways that can be used for recreation and wildlife, which can benefit all. He said the **City has a stormwater program because of the regulations that have been put in place to protect waterways.**

Kauffman said the **City of Goshen is considered a Municipal Separate Storm Sewer System (MS4) which is part of the Clean Water Act National Discharge Elimination System (NPDES) Phase II Program**, which was put in place in the 1990s. **The Indiana Department of Environmental Management (IDEM) then identified and implemented regulations for stormwater and construction sites in the early-2000s. That included the IDEM MS4 General Permit (MS4GP) regulations and the IDEM Construction Stormwater General Permit (CSGP) regulations.**

Kauffman said the **City is required to implement those regulations to ensure the IDEM permits are being carried out. It does so by adhering to six minimum Control Measures of the MS4 General Permit:**

1. Public education
2. Public involvement or outreach
3. Illicit Discharge Detection and Elimination
4. Erosion and Sediment Control on Construction Sites
5. Post-Construction Stormwater Issues
6. Pollution Prevention and Good Housekeeping Operations at Municipal Facilities

Every few years, the City's program is audited to ensure compliance, Kauffman said, and this year the audit will take place Sept. 23, 2026. He said the audit will not include the construction and post-construction components, but everything else will be audited that day.

Kauffman said the **City's current Municipal Separate Storm Sewer System (MS4) General Permit and Construction Stormwater General Permit, which as issued in December 2021, will expire at the end of this year. So, IDEM is working on updated permits that should be issued by the end of the year.** He said the new permit will be a tiered permit based on population size and with different implementation requirements.



Kauffman gave a recap of some of the projects the Stormwater Department completed last year, including:

- Removed the Wellington Ditch Treefall to take out trees that have fallen there over the past few decades and to address increasing erosion along the Millrace;
- In October 2025, completed the flood response plan, which has already been used three times in 2026 (March 12, April 1 and April 16) because of flood conditions along the Elkhart River;
- On May 27, held a flood response tabletop exercise, which allowed City, Elkhart County and State staff to come together and work through what might happen in an extreme flood – something similar to what occurred in Goshen in 2018 – so that all parties can be ready to respond if that occurs;
- Convened 45 outreach and education events with Stormwater Department staff and partners;
- Conducted 230 construction site inspections with the Soil and Water Conservation District to inspect erosion and sediment control measures and pollution prevention practices;
- Collected 1,285.24 tons of material by the City Street Department street sweepers, which did not end up in the City's waterways;
- Removed 1,712 cubic yards of material from the storm infrastructure by the Water and Sewer Department's vacuum trucks, and 3,326 linear feet of storm sewer were cleaned of captured sediment and trash;
- Investigated 33 illicit discharges which were reported by City staff or residents;
- And 4.56 miles of river, streams and ditches were surveyed for illicit pipe discharges.

Kauffman said the Stormwater Department also partnered with the Elkhart County Health Department to assess total suspended solids and E.coli in rivers and streams.

Kauffman said the Health Department collected samples from 17 sites throughout Elkhart County, including two in Goshen, over 17 weeks, from May 22 through Sept. 11. He said the **water quality target for total suspended solids is 25 milligrams per liter, which was not exceeded for the Elkhart River, but it was four times for Rock Run Creek. And the E.coli target of 235 colony-forming units per 100 microliters was exceed six times for the Elkhart River and 13 times for Rock Run Creek.**

For E.coli, **Kauffman** said, "What that tells us is that **our water coming into Goshen has bacteria issues with it, but we are pretty confident that we are not a source of that E. coli.** As we conduct outfall surveys, we are not finding outfalls that are releasing bacteria ... As water flows through Goshen, we are not releasing anything more contaminated than what we are receiving."

Kauffman praised the City's partners for their help in conducting his department's work over the past year.

Kauffman also outlined upcoming events, including the Elkhart River Cleanup on Aug. 7 at Rogers Park.

In closing his presentation, **Kauffman** said **the City Stormwater Department's goal is clean water for everyone and everything.** He said, "We strive to slow water down, spread it out, and allow it to soak in the soil.

"We know that what we do here in Goshen will impact those who live, work and play downstream of us, just as communities upstream of us impact us. So, we want to let the water speak for itself. We want to let the people know that we have done all that we can to make sure that the water is clean."

Kauffman thanked Councilors and asked them to pass on any concerns from their constituents.

Council President Weddell asked the source of the E.coli detected in Rock Run Creek. **Kauffman** said the likely cause is related to agriculture, such as livestock that is too close to water in farm fields and safety systems.

Mayor Leichty thanked Kauffman for his presentation.



3) Resolution 2026-08, Extension of Water and Sanitary Sewer Utilities Outside Goshen Corporate Limits and Waiver of the Water and Sanitary Sewer Connection Charges for the Elkhart County Fairgrounds

Mayor Leichty called for the introduction of Resolution 2026-08, *Extension of Water and Sanitary Sewer Utilities Outside Goshen Corporate Limits and Waiver of the Water and Sanitary Sewer Connection Charges for the Elkhart County Fairgrounds*.

Before the Resolution 2026-08 could be introduced, **Councilor Riegsecker** indicated that he might have to recuse himself because he serves on the Elkhart County 4H Fair Board. In response to a question from **Council President Weddell**, **Councilor Riegsecker** said he is not paid to serve on the Board.

In response to questions from **City Attorney Bodie Stegelmann**, **Councilor Riegsecker** said he did not stand to gain anything, including compensation, from passage of this resolution. He also said he also would not be enriched in any way by voting on the resolution. **City Attorney Stegelmann** then said he did not believe **Councilor Riegsecker's** participation was a conflict of interest.

Council President Weddell said he was comfortable with **Councilor Riegsecker** staying. **Mayor Leichty** thanked **Councilor Riegsecker** for his "honesty and ethical character."

Afterward, **Council President Weddell** asked the Clerk-Treasurer to read Resolution 2026-08 by title only, which was done.

Weddell/Nisley then made a motion to approve Resolution 2026-08.

BACKGROUND:

Resolution 2026-08 would authorize the extension of water and sanitary sewer utilities outside Goshen Corporate Limits and waive the water and sanitary sewer connection charges for the Elkhart County Fairgrounds. According to Resolution 2026-08:

- Elkhart County 4-H and Agricultural Exposition, Inc. ("4-H") is the owner of the real estate commonly known as the Elkhart County Fairgrounds, located on the south side of County Road 34 (Monroe Street) and east of the railroad, a portion of which is outside the Goshen corporate limits.
- 4-H is undertaking an expansion of the Fairgrounds (the "Project"), the improvements for which include additional recreational vehicle service areas, a new swine barn, an event center, an emergency services building, and the connection of 4-H's maintenance facility to the City's water and sanitary sewer systems.
- In order to serve the Project, it is necessary for the City's public water and sanitary sewer mains to be extended east along County Road 34 (Monroe Street) and into the Fairgrounds.
- Indiana Code § 8-1.5-2-3 requires the Goshen Common Council to consent to the furnishing of City utility service outside of the Goshen corporate limits.
- In accordance with Goshen City Code Section 5.2.1.1(b) and Section 5.3.3.1(b), a building located outside the Goshen corporate limits may not connect to the City's water or sanitary sewer system unless the owner of the affected real estate executes an agreement with the City and the agreement is approved by the Goshen Common Council.
- WHEREAS Goshen City Code Section 5.2.1.1(c) and Section 5.3.3.5(a) requires payment of a connection charge for each connection to the City's water or sanitary sewer system, including a connection to a public main or to a privately-owned line, unless the connection charge is waived in whole or in part by the Goshen Common Council.



- 4-H requests the waiver of the water and sanitary sewer connection charges for the connection of the Project facilities to the City's water and sanitary sewer systems.
- 4-H is granting to the City a fifty-foot (50') wide sanitary and water utility easement along the south side of County Road 34 (Monroe Street) for the City's public mains.
- The City and 4-H have negotiated an Agreement for the Extension of Water and Sanitary Sewer Service concerning the extension of the City's public water and sanitary sewer mains, the provision of City water and sanitary sewer services to the Project, and related matters, a copy of which is attached to and made a part of this resolution.

If Resolution 2026-08 was approved by the Common Council, it would be resolved that:

- (1) The Goshen Common Council consents, pursuant to Indiana Code § 8-1.5-2-3, to the extension of the City's public water and sanitary sewer mains, and the furnishing of City water and sanitary sewer service, outside the Goshen corporate limits to serve the Project at the Elkhart County Fairgrounds, as provided in the Agreement.
- (2) The Goshen Common Council approves the terms and conditions of the Agreement between the City and 4-H, a copy of which is attached to and made a part of this resolution and authorizes and ratifies the execution of the Agreement by the Goshen Board of Public Works and Safety.
- (3) The Goshen Common Council approves the connection of the Project facilities to the City's water and sanitary sewer systems and waives the standard water and sanitary sewer connection charges for the Project facilities.

NOTE: The Agreement attached to Resolution 2026-08 and included in the Council's agenda package changed as City Legal staff worked with the Fair's counsel on finalizing language. Generally, the changes were not substantive – primarily cleaning up some of the exhibits and clarifying some references throughout the Agreement. The revised Agreement was attached to these meeting minutes as **EXHIBIT #2**.

SUMMARY OF JULY 27, 2026 COUNCIL CONSIDERATION OF ORDINANCE 5263:

Mayor Leichty invited a presentation on Resolution 2026-08.

Assistant City Attorney Don Shuler said the version of the resolution before the Common Council had some changes to the agreement which was attached to it; the resolution itself had not changed.

NOTE: At this point, **Shuler distributed to the Board an amended version of Resolution 2026-08**. Although the two-page resolution had not changed, the Agreement for the Extension of Water and Sanitary Sewer Service had been modified by Shuler and the Fair's counsel with finalizing language. **Shuler said the the changes were not substantive** – primarily cleaning up some of the exhibits and clarifying some references throughout the Agreement. The revised Agreement was 12 pages and had 11 pages of exhibits (**EXHIBIT #2**).

Shuler said Resolution 2026-08 would authorize the extension of utilities outside the City, which state statutes require the Council to approve. He said the City has a history of reaching these agreements with the 4H Fair going back to 1991.

Shuler said this proposed agreement "would extend utilities along Monroe Street, County Road 34, east a sufficient distance to allow new projects and facilities inside the fairgrounds to connect to the utilities. The water and sewer utilities along Monroe Street/County Road 34 would be dedicated and contained within the easement that the fair is already approved to grant to the City.



“Obviously the private infrastructure that's inside the development back there will be the responsibility of the 4H Fair. The Fair is constructing both the public part of it and the private part of the infrastructure, both a part on County Road 34/Monroe Street, that was dedicated to the City. And the part that's inside their property, is required to construct it according to City standards, and have the approval from the (City) Director of Public Works.

“Generally, this is to service the area, as you can see on the exhibits at the back of the agreement, some RV camp sites, an Emergency Medical Services building, an event center building and maintenance buildings.”

Shuler said the changes to the revised agreement from the original agreement, which was provided to the Council before the meeting, were not substantial and primarily concerned language referencing the exhibits as well as clarifying words and sentences.

Shuler and a representative of the 4H Fair invited questions from Councilors on Resolution 2026-08.

Councilor Schrock asked if the resolution passed and if the City paid for the water and sewer line hookups, would the 4H Fair get a monthly bill for water and sewer service. **Shuler** said there would be no connection fee, but the Fair would pay for usage, the same as other customers. He added the Fair would be considered a commercial customer.

Council President Weddell noted that **Shuler** indicated that the Fair would financially responsible for infrastructure costs, not only on their property, but also in the public right-of way along Monroe Street. Once the work is completed, Council President Weddell asked if the Fair would be responsible for the infrastructure in the public-owned right-of-way, or only on the sections that are within the Fair property. **Shuler** said the Fair only would be responsible for sections within the fair property.

Council President Weddell asked **City Director of Public Works & Utilities Dustin Sailor** the amount of money the City is waiving. **Sailor** said the costs to the City have not been calculated and that hasn't been done in the past.

Council President Weddell asked if **Sailor** was concerned about waiving the fees and their loss. **Sailor** said the City has had a longstanding relationship with the Fair and the City is just following previous practices.

There were no further questions or comments from Councilors.

At 6:31 p.m., the Mayor invited audience questions or comments on Resolution 2026-08. There were none.

The Mayor asked if Councilors were ready to vote. Council President Weddell indicated they were.

On a voice vote, Councilors unanimously passed Resolution 2026-08, Extension of Water and Sanitary Sewer Utilities Outside Goshen Corporate Limits and Waiver of the Water and Sanitary Sewer Connection Charges for the Elkhart County Fairgrounds by a 6-0 margin, with all but one Councilor voting “yes” at 6:31 p.m.

Immediately after the vote Councilor Riegsecker asked if he could recuse himself from voting. Council President Weddell suggested that he abstain. Councilor Riegsecker then abstained from voting.

Assistant City Attorney Shuler then asked the Council to pass the amended version of Resolution 2026-08, which he submitted at the meeting.

Council President Weddell then made a motion to amend Resolution 2026-08 to incorporate the amended agreement provided at the meeting by the Assistant City Attorney Shuler. Councilor Peel seconded the motion.



On a voice vote, the motion to amend Resolution 2026-08 08 to incorporate the amended agreement provided at the meeting by the City Legal Department was approved by a 6-0 vote. Councilor Riegsecker abstained from voting on the amendment.

The Mayor again asked if Councilors were ready to vote. They indicated they were.

On a voice vote, Councilors unanimously passed amended Resolution 2026-08, *Extension of Water and Sanitary Sewer Utilities Outside Goshen Corporate Limits and Waiver of the Water and Sanitary Sewer Connection Charges for the Elkhart County Fairgrounds* by a 6-0 margin, with all but one Councilor voting “yes” at 6:32 p.m. Councilor Riegsecker again abstained from voting.

4) Public hearing on a proposed ordinance (ORD 5263) concerning the Goshen Downtown Economic Improvement District

At 6:33 p.m., Mayor Leichty opened a public hearing on Ordinance 5263, An ordinance concerning the Goshen Downtown Economic Improvement District.

BACKGROUND:

In a memorandum to the Council, dated July 27, 2026, **City Legal Compliance Officer Shannon Marks** wrote that the Board of the Goshen Downtown Economic Improvement District (EID) has recommended that the Common Council extend the EID’s annual economic improvement assessment for an additional 10 years, through Dec. 31, 2036. The Board has also recommended eliminating the assessment exemptions for the residential properties located at 318 South Main Street and 320 South Main Street so that all residential properties within the EID are assessed on the same basis.

Pursuant to Indiana Code § 36-7-22-9(a), **Marks** wrote that the Common Council must amend Ordinance 3760 to implement these recommendations. Before acting on the proposed Ordinance 5263, the Common Council is required to conduct a public hearing. Notice of the public hearing, a copy of which is attached, was published in the Goshen News and mailed to each owner of real estate within the EID.

Marks wrote that following tonight’s public hearing, the Common Council would consider Ordinance 5263.

Ordinance 5263 would amend Ordinance 3760, which established the Goshen Downtown Economic Improvement District in 1997 and has been amended periodically since its adoption.

Ordinance 5263 would extend the annual economic improvement assessment through Dec. 31, 2036, and remove the assessment exemption for the residential properties at 318 South Main Street and 320 South Main Street. All other provisions governing the EID remained substantially unchanged, thereby continuing the framework for the Board of the Goshen Downtown Economic Improvement District to provide capital improvements, maintenance projects and business enhancing projects within the EID.

PUBLIC HEARING ON ORDINANCE 5263:

Adam Scharf, who owns property in downtown Goshen, said he and his daughter traveled last week to New York and he thought about (American Founding Father) Alexander Hamilton “who talked a lot about the founding and the founders.”



Scharf said he also visited the Statue of Liberty and considered some big ideas “one of which stood out to us, which was that when Lady Liberty was directed as the symbol of liberty in our country when women couldn't vote ... and talked about that big ideas often take a lot of time. And one of those ideas is that we have one person, one vote.”

Scharf said, “Property doesn't determine how much you get to vote; that your money doesn't get to determine how much you get to vote. It's notable that we still have a little vestige of that in this Economic Improvement District in the way that we choose the board members, because we choose it based on the number of parcels that you own and not whether you are just an invested member of the downtown.”

Scharf continued, “Part of it's explicit; some part of it is an implicit practice over the years as the Council has de facto honored the Board's hold of property owners.” He encouraged the Council to “get rid of that last little vestige of property ownership, and the amount of property that you own, determining how much, say you have in how money gets spent.”

Mayor Leichty and Councilor Schrock thanked Scharf for his comments.

No one else asked to speak, so Mayor Leichty closed the public hearing at 6:35 p.m.

5) Ordinance 5263, An Ordinance Concerning the Goshen Downtown Economic Improvement District

Mayor Leichty called for the introduction of 5263, *An Ordinance Concerning the Goshen Downtown Economic Improvement District*. Council President Weddell asked the Clerk-Treasurer to read Ordinance 5263 by title only, which was done.

Weddell/Nisley made a motion to approve Ordinance 5263 on First Reading.

BACKGROUND:

Ordinance 5263 concerns the Downtown Economic Improvement District. According to Ordinance 5263:

- An economic improvement district for the Main Street business district, now known as the Goshen Downtown Economic Improvement District, was established by the Goshen Common Council in 1997 by Ordinance 3760.
- Ordinance 3760 has been amended over the years by Ordinances 4051, 4062, 4121, 4637, 4774, 4853, and 4962.
- The term during which the economic improvement assessment is levied within the Goshen Downtown Economic Improvement District is scheduled to end December 31, 2026.
- The Board of the Goshen Downtown Economic Improvement District recommends to the Common Council the further extension of the term in which the economic improvement assessment will be levied for ten (10) years, and recommends treating all residential real estate within the district the same by removing the current exemption from the economic improvement assessment the residential real estate at 318 South Main Street and 320 South Main Street, thereby requiring the amendment of Ordinance 3760 in accordance with Indiana Code § 36-7-22-9.
- A notice of public hearing was published in the Goshen News and mailed to each owner of real estate within the Goshen Downtown Economic Improvement District, and the Goshen Common Council held a public hearing on concerning the extension of the term in which the economic improvement assessment will be levied, and the removal of the exemption from the economic improvement assessment the residential real estate at 318 South Main Street and 320 South Main Street.



If approved by the Council, Ordinance 5263 would ordain that the Ordinance 3760, as amended from time to time, shall be further amended to read as follows:

Section 1. District Boundaries

The economic improvement district known as the Goshen Downtown Economic Improvement District established by Ordinance 3760 is continued, and the boundaries are as follows, and as shown on the map attached to this ordinance as Exhibit A:

- A. On the North: The south side of Pike Street between the north-south alleys between Main Street and Fifth Street on the east, and between Main Street and Third Street on the west.
- B. On the East: The north-south alley located between Main Street and Fifth Street from Pike Street to Madison Street except for Lincoln Avenue where it extends to Fifth Street.
- C. On the West: The north-south alley located between Main Street and Third Street from Pike Street to the southern property line between Chase Bank (Bank One) and St. John's Evangelist Catholic Church.
- D. On the South: The property line between Chase Bank (Bank One) and St. John's Evangelist Catholic Church on the west side of Main Street to the north-south alley between Main Street and Third Street; and on the east side of Main Street along the north side of Madison Street to the north-south alley between Main Street and Fifth Street on the east side of Main Street.

Section 2. Exclusions

Beginning January 1, 2027, only real estate owned by a federal, state or local government entity within the district shall be exempt from the economic improvement assessment.

Section 3. Purpose

The district is established for the purpose of coordinating the efforts of the real estate owners within the district to provide capital improvements, maintenance projects and business enhancing projects within the economic improvement district, specifically including parking improvements and enhancements; electrical conduit along curbing for lighting, decorations and special event electrical needs; snow removal; purchase and erection of holiday decorations; conducting festivals, special events and tourism; repair and replacement of lighting along tops of buildings; business retention and recruitment; installation of directional or informational signs; planning, engineering and construction of streetscaping; and weed control.

Section 4. Assessment; Term

- A. The annual assessment of each parcel of real estate within the district will be an amount equal to \$0.003 per assessed dollar value of the parcel of real estate.
- B. The annual economic improvement assessment for each parcel of real estate shall be based on the previous year's assessed valuation.
- C. The economic improvement assessment shall be levied annually through December 31, 2036.

Section 5. Economic Improvement Board

- A. The Economic Improvement Board established by Ordinance 3760 is continued. The Board shall consist of five (5) members. Each member is appointed by the Goshen Common Council for a two (2) year term. All members of the Board shall be owners of real estate within the district at the time of their appointment or directly involved in a business operating within the district.
- B. Should, at any time, less than a majority of the members of the Economic Improvement Board own real estate within the economic improvement district, members of the Board not owning real estate within the district shall be required to tender their resignation beginning with the Board member whose term is closest to completion.



Resigning Board members shall continue to serve until the Board member's replacement has been officially appointed.

C. The Board's duties include the following:

1. To establish priorities among the projects for which the assessment funds are being accumulated.
2. To provide the administration necessary to see the enumerated projects are carried out in a fashion that will fairly benefit the owners of real estate within the economic improvement district.
3. To annually determine the percentage of benefit to be received by each parcel of real estate within the economic improvement district using the formula established by this ordinance.
4. To determine the special assessment for each parcel of real estate by applying the percentage of benefit determined for each parcel to the property's current assessment.
5. To promptly mail notice to each owner of property of their assessment. This notice shall include the amount of the proposed assessment; that the purpose of the assessment for each parcel of real estate in the economic improvement district is on file and can be seen in the Board's office; the time and place where written remonstrances against the assessment may be filed; the time and place where the Board will hear any owner of assessed real estate who has filed a remonstrance; and that the Board, after hearing evidence, may increase or decrease, or leave unchanged, the assessment on any parcel.
6. To annually certify to the Elkhart County Auditor the schedule of assessment benefits.
7. To continue the economic improvement fund established by Ordinance 3760 and deposit in that fund all assessments received from the Elkhart County Treasurer and any other funds that are received by the Economic Improvement Board from whatever source.
8. To prepare and submit to the Goshen Common Council before November 1 of each year a budget for the following calendar year governing the Board's projected expenditures from the economic improvement fund.
9. To comply with Indiana Code § 5-22 when purchasing materials or equipment.
10. To comply with Indiana Code § 36-1-12 when contracting for public works.
11. To submit an annual report to the Goshen Common Council before February 15 of each year.
12. To submit to the Goshen Common Council the names of persons to fill a seat for a new term on the Economic Improvement Board or to fill a seat for an unexpired term of more than ninety (90) days on the Economic Improvement Board. The Board shall first poll all real estate owners within the district before submitting the names of persons to fill a seat for a new term to the Council.

D. The Economic Improvement Board will continue to operate until such time as funds are no longer available to carry out the projects enumerated in this ordinance, or the ordinance is repealed in accordance with Indiana Code § 36-7-22-9.

Section 6. Economic Improvement Fund

A. The economic improvement fund may be used for specific projects approved by the Economic Improvement Board. Projects approved by the Board must meet the purposes set forth in Section 3 of this ordinance and Indiana Code § 36-7-22-3.

B. The economic improvement fund may be used to pay wages to permit the employment of one or more individuals to carry out Board approved projects.

C. The economic improvement fund may not be used for ongoing rents, utilities and administrative costs of the Board or any other entity.



Section 7. Amendment

Ordinance 3760 establishing the Goshen Downtown Economic Improvement District is subject to amendment as provided by Indiana Code § 36-7-22-9.

Section 8. Savings Clause

The economic improvement district established by Ordinance 3760 and all prior assessments shall continue without change unless expressly modified by the terms of this ordinance.

SUMMARY OF JULY 27, 2026 COUNCIL CONSIDERATION OF ORDINANCE 5263:

Councilor Peel said, "There's been some conversations late this afternoon about this ordinance, so I am requesting we table it until the next meeting. Council President Weddell seconded the motion.

On a voice vote, Councilors voted unanimously, by a 7-0 margin, to table consideration of Ordinance 5263 until the next Council meeting, on Aug. 24, 2026.

6) Ordinance 5266, Collection of Brush and Leaves

Mayor Leichty called for the introduction of Ordinance 5266, *Collection of Brush and Leaves*. Council President Weddell asked the Clerk-Treasurer to read Ordinance 5266 by title only, which was done.

Weddell/Nisley made a motion to approve Ordinance 5266 on First Reading.

BACKGROUND:

In a memorandum to the Council dated July 27, 2026, **City Legal Compliance Administrator Shannon Marks wrote that Ordinance 5266** would update the City of Goshen's regulations governing the placement, collection, and disposal of brush and leaves. While the ordinance does not substantially change the operation of the City's program for the collection of brush and leaves, Marks wrote that it clarifies collection schedules, establishes more specific placement requirements, and strengthens protections for access to streets, sidewalks and drainage systems by helping ensure they remain free from obstructions.

In addition to reorganizing the ordinance and improving its clarity and readability, the ordinance includes a minor operational change requested by **Street Commissioner David Gibbs**. It eliminates the scheduled collection of leaves that previously began on the first Monday in October. Under the revised ordinance, the scheduled collection of leaves would begin on the first Monday of November and the first Monday of December. The head of the Street Department will continue to have the authority to designate and announce additional periods for the collection of brush and leaves as necessary to address weather conditions, seasonal needs, or other operational considerations.

According to Ordinance 5266:

- This Ordinance is intended to promote the public health, safety and welfare by establishing updated regulations governing the placement, collection, removal and disposal of Brush and Leaves within the City;
- Such regulations are necessary to prevent obstructions of public rights-of-way and stormwater drainage facilities, reduce hazards to motorists and pedestrians, preserve neighborhood appearance, and promote the efficient operation of the City's residential Brush and Leaves collection program.

If Ordinance 5266 was approved by the Common Council, it would be ordained as follows:



Section 1, Residential Brush and Leaves Collection and Disposal

(A) The City shall provide for the collection, transportation, and disposal of Brush and Leaves generated on Residential Property in accordance with the provisions of this Ordinance.

(B) The owner or occupant of real property not classified as Residential Property shall be responsible for the lawful collection, removal, and disposal of all Brush, Leaves, and other landscaping waste generated from such property.

Section 2. Residential Collection of Brush; Placement; Large Volumes

(A) Collection Schedule.

(1) The City shall begin the collection of Brush on the last Monday of May, June, July, August, and September. Collection shall continue until one complete pass through the city has been made for each designated collection period.

(2) The City may collect Brush at other times as designated and announced by the Head of the Street Department. Any scheduled or announced collection of Brush shall be subject to change by the Head of the Street Department as necessitated by special circumstances, including but not limited to holidays, special events, weather, or equipment breakdown.

(B) Placement Requirements. Brush placed for City collection shall comply with the following requirements:

(1) Brush must be placed in neat piles adjacent to a street.

(2) Brush shall not be placed upon a street or alley, upon or across a sidewalk, within or obstructing a stormwater drainage facility, or in any manner that obstructs pedestrian, vehicular, or drainage access.

(3) Piles of Brush must be placed in a location clear of trees, utility poles, guy-wires, hydrants, mailboxes, parked vehicles, and other obstacles.

(4) Piles of Brush may not be larger than ten feet (10') in length, five feet (5') in width, and five feet (5') in height.

(5) Piles of Brush may not contain Leaves, grass clippings, root balls, vines, firewood, fencing material, lumber, landscape timbers, or similar items.

(6) Brush may not contain trunks, branches, limbs, or sticks larger than six inches (6") in diameter.

(7) To be collected, Brush must be placed for collection and disposal by the City no later than 7:00 a.m. on the Monday of a week designated for collection.

(8) Brush shall not be piled adjacent to a street during the months of October, November, December, January, February, March, or April unless the Head of the Street Department designates special Brush collection during such months.

(C) Large Volumes. Residents who anticipate generating Brush in excess of the pile size limitations established by this Ordinance may contact the Street Department to schedule the use of a City-owned trailer for the collection and removal of the Brush, subject to Street Department policies and trailer availability. Residents using a City-owned trailer shall be responsible for loading all Brush into the trailer.

Section 3. Residential Collection of Leaves; Placement

(A) Collection Schedule.

(1) The City shall begin the collection of Leaves on the first Monday of November and December. Collection shall continue until one complete collection pass through the city has been made for each designated collection period.

(2) The City may collect Leaves at other times as designated and announced by the Head of the Street Department. Any scheduled or announced collection of Leaves shall be subject to change by the Head of the Street Department as necessitated by special circumstances, including but not limited to holidays, special events, weather, or equipment breakdown.



(B) Placement Requirements. Leaves placed for City collection shall comply with the following requirements:

- (1) Leaves must be placed in neat piles adjacent to a street.
- (2) Leaves shall not be placed upon a street or alley, upon or across a sidewalk, within or obstructing a stormwater drainage facility, or in any manner that obstructs pedestrian, vehicular, or drainage access.
- (3) Leaves must be placed on the ground in a location clear of trees, utility poles, guy-wires, hydrants, mailboxes, parked vehicles, and other obstacles.
- (4) Piles of Leaves must be free from Brush, trash, or other debris.
- (5) To be collected, Leaves must be placed for collection and disposal by the City no later than 7:00 a.m. on the Monday of a week designated for collection.
- (6) Leaves may not be piled adjacent to a street during the months of January, February, March, April, May, June, July, August, and September unless the Head of the Street Department designates special collection of Leaves during such months.

Section 4. Commercial Landscaping and Tree Services

(A) The City shall not collect Brush or other landscaping waste generated by a commercial tree service, landscaping company, property maintenance company, or similar commercial service provider. A contractor hired to perform tree trimming, tree removal, landscaping installation, landscaping maintenance, or related services must remove all Brush and landscaping waste generated by the contractor from the property and dispose in a legal manner. A contractor shall not place Brush or other landscaping waste for collection and disposal by the City.

(B) The City shall collect only Brush generated from tree trimming or removal conducted by the owner or occupant of a Residential Property where the Brush pile is located, and not by a third-party contractor.

Section 5. Enforcement; Penalties

(A) The City may decline to collect piles of Brush or Leaves that contain prohibited materials or that otherwise do not comply with the requirements of this Ordinance, in which case the owner or occupant of the real property where such Brush or Leaves are located shall be responsible for the lawful removal and disposal of the Brush or Leaves.

(B) The Legal Department, Building Department, Police Department, Code Compliance Officer, or any other employee authorized by the City may make inspections, determine violations, and take action to enforce the provisions of this Ordinance.

(C) Any violation of this Ordinance may be enforced by the City without providing the violator with any prior opportunity to correct the violation.

(D) The owner or occupant of real property on which a violation of this Ordinance is found may be cited before the City of Goshen's Ordinance Violations Bureau, or before any court of competent jurisdiction in Elkhart County, Indiana for any such violation and shall be subject to the penalties set forth in this Ordinance.

(E) Any person who violates a provision of this Ordinance may be subject to a fine up to Five Hundred Dollars (\$500.00) for each offense. If a violation is of a continuing nature, each day of failure to comply with the provisions of this Ordinance shall constitute a separate offense.

(F) This Ordinance may be enforced against either the owner or occupant of real property found to be in violation of this Ordinance. Enforcement of this Ordinance against any owner of record of the real property shall not diminish the ability of the City to enforce this Ordinance against an occupant of the real property, and the enforcement of this Ordinance against any occupant shall not in any manner diminish the ability of the City to enforce this Ordinance against an owner of record of the real property.

Section 6. Definitions



(A) "Brush" shall mean tree limbs, branches, and sticks generated on Residential Property.

(B) "Leaves" shall mean foliage that has fallen from trees located on Residential Property.

(C) "Residential Property" shall mean a parcel of real property located within the corporate boundaries of the City of Goshen on which four (4) or fewer dwelling units are located.

Section 7. Other Ordinances

(A) Ordinance 5254, Amending Ordinance Violations Bureau, is amended by removing the reference to Ordinance 5054 and inserting in its place Ordinance 5266 in Section 3.1, City of Goshen Bureau Ordinance Schedule, and in Section 4.1.

(B) Ordinance 5054 is repealed

Section 8. Severability.

The provisions of this Ordinance are severable. If any provision of this Ordinance is later amended or its application to any person or circumstance is held invalid, the invalidity does not affect other provisions that can be given effect without the invalid provision or application.

Section 9. Effective Date

Ordinance shall be effective upon its passage, approval and adoption according to the laws of the State of Indiana.

At the April 27, 2026 Council meeting, Street Commissioner Gibbs and Director of the Department of Environmental Resilience Aaron Sawatsky-Kingsley gave a detailed presentation on the City's current leaf collection program and a **new program for the Fall of 2026 as now outlined in proposed Ordinance 5266.**

Gibbs said the fall leaf collection is one of the most challenging services the City Street Department provides. So, he said there was a need to standardize and change that service to create less confusion for residents and provide efficiency on other areas.

Gibbs said weather events, varying season transitions, more essential service demands, and a growing tree canopy have presented the need to establish a standardized program that promotes community engagement. By establishing a clear and consistent collection program, he said the City could ensure all residents receive the same level of service, reduce confusion, and improve operational efficiency throughout the seasons."

Gibbs also said, "Equally important is the partnership between the City and the community. Successful leaf collection depends on residents following program guidelines – such as placing leaves correctly, avoiding contamination with debris, and observing scheduled pickup periods."

Gibbs said the current leaf collection program, outlined in Ordinance 5054 (established in 2020), dictates that the City "shall commence its annual collection of leaves when residents of Goshen begin placing leaves in piles for collection in the fall, and shall continue the collection of leaves as weather permits during the months of October, November, and December." A notification on the City Street Department website states that "Leaf collection begins on Oct. 6, 2025 and continues until mid-December, weather permitting. There is no set schedule."

Gibbs said under the proposed leaf policy changes:

Fall Collection – Round 1 would begin the first full week of November (taking approximately 2–3 weeks to complete citywide). Round 2 would begin the first full week of December (approximately 2–3 weeks to complete citywide).

Weather Delays – If weather delays pickups, only unfinished areas would be collected as conditions allow.

Spring Collection – The Spring leaf pickup would continue during the Beautify Goshen program. This program runs for two weeks in April and May.



Gibbs said a change in the collection policy was needed because the City's population and tree canopy are growing and to save time; there have been varying season transitions, time-consuming transportation of collected leaves to final disposal locations (280 curb line miles), and a strain on equipment sharing across services.

Gibbs said the change in policy would:

- Increase the efficiency of the Street Department staff and services (seasonal help);
- 75% of Street Department part-time labor wage costs are now dedicated to leaf collection);
- Maintain clean and clear streets, preventing stormwater pollution and infrastructure damage from flooding;
- Educate residents about benefits of leaves in the landscape and provide alternatives to leaf management.

Gibbs said the City now collects 9,000 to 10,000 tons of leaves each year and the cost for labor and fuel is about \$117,000. He estimated that the new policy would reduce the fuel and labor rate about 25 percent. The savings would allow the Street Department to expand services in other areas and keep up with the growing number of trees. To inform residents about leaf collection, **Gibbs** said the City would use a map with zones, for citizens to reference and to understand the routing for leaf collection. Other resources would include the Street Department website, the City's social media sites, the City newsletter and information provided from calls to the Street Department.

SUMMARY OF JULY 27, 2026 COUNCIL CONSIDERATION OF ORDINANCE 5266:

Mayor Leichty invited a presentation on Ordinance 5266.

City Street Commissioner David Gibbs made a concise presentation about Ordinance 5266, which would update the City's regulations governing the placement, collection, and disposal of brush and leaves. The ordinance would clarify collection schedules, establish more specific placement requirements, and strengthen protections for access to streets, sidewalks and drainage systems by helping ensure they remain free from obstructions.

Gibbs said that before the meeting he presented to Councilors a two-page color map showing the City divided into six Leaf Pickup Zones, which he said residents could use to determine when their leaves would be collected under the proposed ordinance (**EXHIBIT 3**).

Commissioner Gibbs reminded Councilors that he provided a comprehensive overview of the proposed ordinance at the April 27 Council meeting. He said Ordinance 5266 would change the wording that how the Street Department will collect leaves starting in the fall. Gibbs added the map provided to the Council which showed the City divided into six zones, would be used to inform the public about the new leaf pick-up schedule.

Mayor Leichty thanked **Commissioner Gibbs** for his comments and informed the audience that Ordinance 5266 would change the City's leaf pick-up schedule.

Gibbs said the City used to start collecting leaves when they began falling in October. He said the City would do four or five rounds of leaf collections before the volume got very heavy. He said the current approach has imposed a burden on the City's staff and resources.

Under the proposed ordinance, **Gibbs** said the City will do two rounds of leaf collections, beginning the first Monday in November, and the first Monday in December. Gibbs said he anticipates it will take staff about three weeks to make one pass around the entire City to collect all the leaves.

Mayor Leichty said City leaf collection will be more concentrated than in the past.

Commissioner Gibbs agreed and said, "We're still going to get most of your leaves."

Mayor Leichty invited questions or comments from Councilors.



Councilor Peel said, "I'm just really grateful that the City offers this to our residents. She said was aware some residents have stated that the new leaf collection schedule will not be adequate, but said, "It is incredibly costly and we'll just have to be more efficient on when we put our leaves out to the curbs and not rake them as early or blow them out as early."

Councilor Peel asked residents not to place their leaves on streets and sidewalks, but to place them in their yards if at all possible and to not put them out as early as in the past. She added, "Please give our Street Department grace when it comes to picking up your leaves."

There were no other comments from Councilors.

At 6:41 p.m., the Mayor invited audience questions or comments on Ordinance 5266. There were none.

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

On a voice vote, Councilors unanimously passed Ordinance 5266, *Collection of Trash and Leaves*, on First Reading by a 7-0 margin, with all Councilors voting "yes" at 6:41 p.m.

Mayor Leichty asked councilors if they gave unanimous consent to proceed with the Second Reading of Ordinance 5266. They agreed to do so.

Mayor Leichty called for the introduction of Ordinance 5266, *Collection of Brush and Leaves on Second Reading*. Council President Weddell asked the Clerk-Treasurer to read Ordinance 5266 by title only, which was done.

Weddell/Schrock made a motion to approve Ordinance 5266 on Second Reading.

At 6:42 p.m., the Mayor invited additional Council or audience questions or comments on Ordinance 5266. There were none.

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

On a voice vote, Councilors unanimously passed Ordinance 5266, *5266, Collection of Brush and Leaves*, on Second (and Final) Reading by a 7-0 margin, with all Councilors voting "yes" at 6:42 p.m.

7) Ordinance 5267, Establishing an Environmental Fee

Mayor Leichty called for the introduction of Ordinance 5267, *Establishing an Environmental Fee*. Council President Weddell asked the Clerk-Treasurer to read Ordinance 5267 by title only, which was done.

Weddell/Peel made a motion to approve Ordinance 5267 on First Reading.

BACKGROUND:

Ordinance 5267 would establish an environmental fee for City residents to pay for trash and recycling collection, the collection of leaves, brush and yard waste from residential properties and to transport the materials to the Goshen Environmental Center. According to Ordinance 5267:



- The City of Goshen desires to protect the public health, safety, and welfare of its residents by continuing to provide for the collection and disposal of solid waste and recyclable materials; the collection of brush, leaves and yard waste; and the operation of the Goshen Environmental Center.
- **The City of Goshen estimates the cost to provide the described environmental services for 2027 at \$2,790,000, with the cost expected to increase each year thereafter.**
- In accordance with Indiana Code § 36-1-3-8(a)(6), the City may impose a service charge or user fee that is reasonably related to reasonable and just rates and charges for such services.
- The Goshen Common Council finds that the environmental services described are necessary municipal services and finds that the fees established by this Ordinance are reasonably related to the cost incurred by the City in providing such services.
- **The Common Council determines it necessary to impose a user fee to provide environmental services due to anticipated revenue losses from property tax changes.**

If approved by the Council, Ordinance 5267 would ordain the following:

Section 1. Services Provided.

(A) The City provides weekly collection and disposal of household solid waste and bi-weekly collection of recyclable materials from each eligible residence within the corporate limits of the City of Goshen.

(B) The City, through an independent contractor, operates the Goshen Environmental Center to collect and process brush, leaves, and yard waste.

(C) The City provides for designated and special collection of brush from residential properties within its corporate limits and transports the materials to the Goshen Environmental Center.

(D) The City provides for designated and special collection of leaves from residential properties within its corporate limits and transports to the Goshen Environmental Center.

Section 2. Environmental Fee.

(A) The City shall assess a monthly environmental fee for each residence in the amount of \$7.00 beginning Jan. 1, 2027; \$14.30 beginning Jan. 1, 2028; and \$22.40 beginning Jan. 1, 2029.

(B) For the purposes of this Ordinance, a residence subject to the environmental fee includes:

(1) A dwelling unit occupied or intended or occupancy in a building that contains one (1) or more dwelling units but excludes a building or related group of buildings on the same lot, tract or parcel of real estate that contains five (5) or more rental dwelling units.

(2) A dwelling unit occupied or intended for occupancy that is individually owned in a condominium building, including a building or related group of buildings with five (5) or more individually owned dwelling units.

(3) A dwelling unit occupied or intended for occupancy located in a manufactured housing community or mobile home park.

Section 3. Fee Collection.

(A) The City shall assess and collect the environmental fee through its water and sanitary sewer utility billing system for each residence subject to the environmental fee. The utility account holder shall be responsible for payment of the monthly environmental fee.

(B) For each residence subject to the environmental fee located in a building that does not receive water and sanitary sewer services from the City, the City shall assess and collect the environmental fee from the owner of the building. The owner of the building shall be responsible for payment of the monthly environmental fee.



Section 4. Late Fee.

An account holder or building owner who has not paid an environmental fee on or before the due date stated on a bill, which due date will be at least fifteen (15) days after the bill is rendered, shall be assessed a late payment charge of ten percent (10%) on any outstanding balance.

Section 5. Effective Date.

This Ordinance shall be in full force and effect on Jan. 1, 2027.

Section 6. Severability.

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

SUMMARY OF JULY 27, 2026 COUNCIL CONSIDERATION OF ORDINANCE 5267:

Mayor Leichty gave a comprehensive introduction to and overview of Ordinance 5267, including the rationale for the proposed environmental service fee and how it was developed.

The Mayor delivered her remarks using a nine-page PowerPoint presentation titled "2027 Environmental Services Fee. Trash, Recycling, Yard Waste, Brush Pick-up" (**EXHIBIT #4**).

Mayor Leichty began by reminding the audience that in 2025, the State of Indiana "passed some of the most sweeping changes to Indiana's tax code that we've had in the past 50 years. And because of that, municipalities like Goshen – in fact, at least 50% of the municipalities in the State of Indiana – are facing severe budget shortages in the coming years, and that's through a combination of changes to both property taxes and the income tax formula structure.

"We had hoped that in 2026, earlier this year, that the state Legislature would be willing to make some changes in order to correct things that they were not aware of were in that original piece of legislation. They made some modest changes, but as you see ... **the future does not look bright for the City of Goshen unless we take some steps to course-correct on our revenue.** We simply won't have enough revenue to avoid, catastrophe heading into 2033."

Mayor Leichty discussed a PowerPoint slide that showed the outlook for the City's General Fund, which pays for the bulk of City services. She said that it is prudent to maintain a 50% operating balance and never fall below a 15% operating balance. She said the City has been able to maintain that financial cushion, but that will change without substantial budget reductions or increased revenue because of revenue reductions imposed by the Legislature.

"Without making any changes on the revenue side of things, we would be looking at bankruptcy by 2033,"

Mayor Leichty said. "Beginning last year, our (City) Departments had started working earnestly to figure out how they could make appropriate cuts in order to stave off this unwanted future for all of us. And I want to give a lot of credit to our department heads for their willingness to think creatively about what we can delay, what we can avoid, what positions we might be able to do without in order to avoid heading in this direction."

However, **Mayor Leichty** said that even without those changes and budget reductions, because of income tax reductions taking full effect in 2029, "We are still ... heading down a path that none of us want to be in. And I want to be very clear that nobody in this room is responsible for this financial position that we're in.

"The City of Goshen has been very well managed historically. We have always enjoyed a healthy bit of cash reserves that have enabled us to set money away for things like a rainy-day fund. But this is such an overhaul of our tax structure that we are in a different financial position than the City has ever been before, through no fault of anybody in this room, but purely through the decisions that were made by our state legislators."



Mayor Leichty said that her comments about future budget shortfalls are based on the assumption that there will be a 3.5% increase in labor costs every year as well as 5% yearly increases for supplies and materials. She noted that the 5% assumption may be low because inflation has increased construction costs by more than 5% a year.

The **Mayor** said City Department leaders have been cautious and as optimistic as possible about curbing any unnecessary spending in the coming years. She said City staff need to handle finances appropriately “to ensure that the investment that people are making in the City of Goshen is a worthwhile return on investment, and that the services that you’ve all rely on is something that we can credibly deliver on well into the future.”

Mayor Leichty said, “As a City, our primary services are providing public safety, ensuring that we’re responding to medical calls, emergency calls, and making sure that our roads and streets are well maintained. Those are our primary functions as a community – ensuring that we have a quality of place that attracts people who want to live here and start businesses here.”

The **Mayor** said the City is “not doing fancy things” and is simply “trying to take care of the basics and ensure that this is a great City and has been for a long time.”

Mayor Leichty said that an environmental service fee phased in over three years has been proposed because the City spends about \$2.9 million a year for solid waste collection, recycling, and brush and yard waste removal. She noted that most cities in Indiana impose such fees, adding that “Goshen is one of the last cities in Indiana to actually adopt a fee-for-service for trash, recycling and brush pickup.”

Although some have suggested that the City impose a flat fee of \$10 a month to pay for these services, the Mayor doing so would help slow down the coming budget shortfall but would not resolve it completely.

Using the following chart, **Mayor Leichty** explained the proposed environmental service fee:

Full Cost of Trash and Recycling

Monthly fee component	2027	2028	2029
Trash and recycling	\$17.60*	\$18.10	\$18.60
Brush and yard waste	\$1.50	\$1.50	\$1.60
Environmental Services Center	\$2.10	\$2.10	\$2.20
Total monthly cost	\$21.20	\$21.70	\$22.40

**\$4.68 Recycling 2x per month*

The **Mayor** outlined the proposed monthly cost starting in 2027, including \$17.60 for trash and recycling, \$1.50 for brush and yard waste, and \$2.10 for access to the Environmental Services Center, which is where people can take additional brush if desired. The total monthly cost in 2027 would be \$21.20 and it would rise to \$22.40 a month in 2029.

Mayor Leichty said that at the recent public information session on the proposed fee, **Council President Weddell** asked what portion of the City’s total cost pays for recycling. She said that amount would be \$4.68.

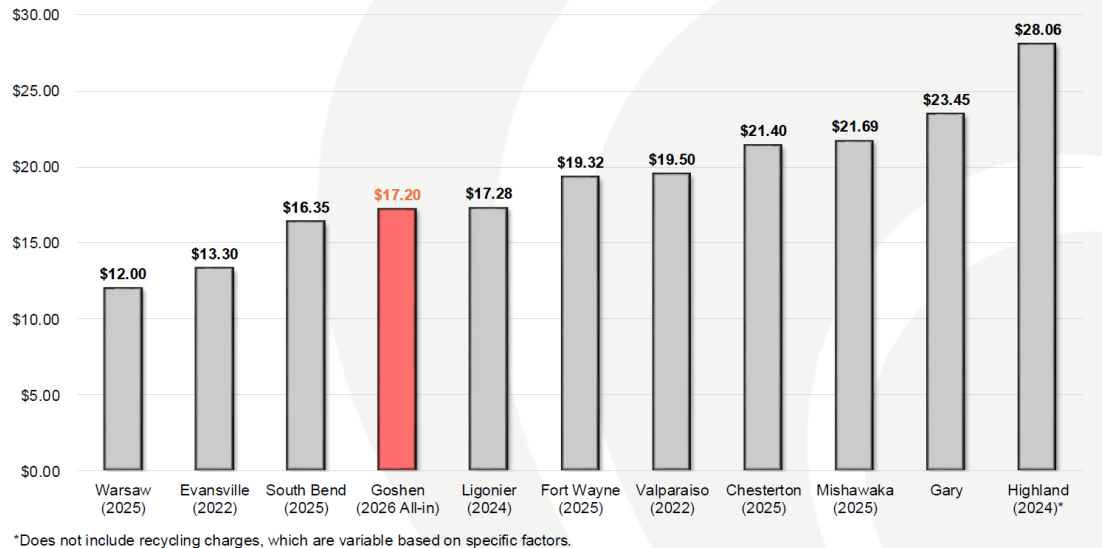
Council President Weddell asked for a more detailed breakdown on total recycling costs for the \$2.9 million the City spends a year. The Mayor said she could provide that later. **Councilor Riegsecker** said it appeared the costs for recycling would be between 20% and 25% of the total cost per year.



Mayor Leichty then discussed the following PowerPoint slide showing Goshen’s proposed initial monthly fee for trash and recycling compared to what residents of other cities are charged.

TRASH/RECYCLING SERVICE ANALYSIS

Comparison of Monthly Residential Bills



Next, Mayor Leichty discussed a slide showing that of the average \$2,371 median annual property tax bill, which includes the City, Elkhart County, townships and library, \$925 of the average property tax bill reaches the City. And she said of that \$925, \$257 goes to pay the the annual cost for environmental services.

In Goshen, An Average of \$1 of Every \$4 of Your Property Taxes Goes to Garbage

\$2,371

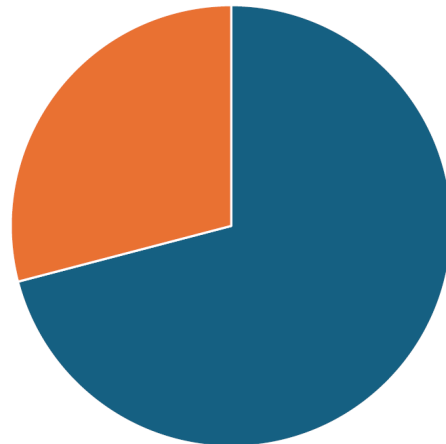
Median annual property-tax bill

\$925

Estimated amount reaching Goshen. (.39%)

\$257

Annual cost of environmental services





Mayor Leichty said the proposed fee would provide General Fund support for:

- Police protection
- Fire and emergency medical response
- Sidewalks, Streets, Snow Removal
- Parks and public spaces

The Mayor noted that Police and Fire services alone account for approximately 57% of the General Fund. She said the remaining General Fund revenue must support nearly every other tax-funded City service.

Mayor Leichty said she knew there were many questions about the proposed fee and a number of ways to impose a fee. Still, she said she hoped Councilors would give serious consideration to the proposal.

The Mayor invited comments from City Attorney Bodie Stegelmann who said, "The fee would be billed along with utility bills." Mayor Leichty agreed and said, there would be a phase-in of fees over three years.

At 6:55 p.m., the Mayor invited questions and comments from Councilors.

Council President Weddell said it was requested to have a vote tonight on First Reading of Ordinance 5267. He also said because of a Council member request, the final vote will be done using paper ballots.

Councilor Peel asked about the impact of an environmental services fee on the General Fund. Mayor Leichty said without a fee, the City would face a significant budget shortfall and added, "Clerk-Treasurer Aguirre mentioned at the last discussion that there are discussions about additional property tax cuts in the upcoming legislative session, which is part of the reason that Goshen is trying to be proactive.

"We need to ensure that we have adequate enough cash reserves that we can sustain even further cuts if those are coming. So, the intention of this (fee) is not to grow our budget significantly, but to make sure that we're prepared for the future."

For the benefit of the many people present, Council President Weddell said that at the work session on the environmental services fee, he wanted to discuss revenue assumptions by the City's financial adviser, Baker Tilly. He said, "Baker Tilly, who does an amazing job for us, tries to give us estimates on property tax cap loss each year. "And just so the public here knows, on average, over the last five years, they've miscalculated, on average, \$1 million per year. They've overestimated (the projected loss), and so I'm sure that these estimates here would, taking into consideration that, look more grave, and if that trend would continue, that would be an additional million dollars per year, so that would definitely alter this graph dramatically."

Council President Weddell continued, "Now, you're making the assumption that there will be draconian cuts to property taxes, so we should also then make sure everyone understands that these estimates are based upon, again, on average, an error of \$1 million per year that would be in our favor."

Council President Weddell said the Clerk-Treasurer has noted that the City has received as much as \$1 million a year on interest on the City's accounts and wondered if that had been taken into consideration.

Council President then said to the Mayor: "You're making the absolute 100% worst-case scenario assumptions here, which generally have not been the case. And so, I agree it's something that needs to be discussed. But I think that the public in general should understand that you need to look at these and realize these are the absolute worst-case scenarios, which historically have not necessarily played out."



Mayor Leichty responded, "Councilor, you make an excellent point, and I will say that the reason that there is the discrepancy has nothing to do with Baker Tilly's ability to make financial projections ... It is very difficult to predict assessed values."

The Mayor said many people have had a significant increases in the assessments of their properties, but an increase or decrease is difficult to predict because values are market driven. She continued that Baker Tilly is "making conservative (revenue) estimations. And the reason is that legislators are talking about even more significant property tax cuts because there are significant increases in assessed values, which ultimately would impact our ability to determine what kind of revenues we can anticipate each year. So, yes, **they are budgeting conservatively, and they are advising us conservatively, but they're not making wild guesses.**"

Council President Weddell said he appreciates Baker-Tilly's work and endorsed a conservative revenue estimates, which he equated to prudent budgeting. He added, "**I don't know how they can possibly do their calculations with the uncertainty, but we have to acknowledge the fact that, on average, \$1 million per year of overestimating our losses. That has to be at least mentioned when you show these graphs that we're going to be bankrupt by 2034, and that's assuming that nothing changes.**"

Mayor Leichty said, "I think, Councilor, in part I'm sensitive to the way that people have talked about Baker Tilly and other financial advisors for municipalities. **One of the things that happened with the rollout of SEA 1 is that the state Legislature only provided information to the public and to legislators on the impact of property taxes. They completely omitted what the impact of the income tax changes would be that they rolled out.**

The Mayor continued, "And it was widely distributed in Goshen and in other places that Baker Tilly and others were misleading municipalities, and that the impact was not going to be nearly as bad as what they were claiming. What (advisers) were doing is telling the truth and providing a holistic picture of the financial impact that we are all facing, and that was a very uncomfortable reality.

"I spent a good part of last year educating and explaining to our legislators that they had only received a small portion of information. They had not received any of the income tax impact information, and that part was going to most dramatically impact Goshen. So, Baker Tilly isn't here to defend themselves tonight, but I just want to be clear that as we're talking about them that they are a trusted financial advisor for the City, and they have not led us astray in 40 years."

Council President Weddell responded, "**I am agreeing with you 100% on everything that you just said, and I trust Baker Tilly entirely.** And how they get those calculations as close as they do, I don't know, but I trust them entirely. And I'm not ... accusing them of being derelict at their job. It's the reality of the uncertainty. And they should absolutely figure it the way they are. You and I are saying the same thing in agreement, **but I think that everyone needs to realize that because of those uncertainties, and because of their conservative nature, which they need to be, there's literally a million-dollar discrepancy each year. That has to be acknowledged.**"

Councilor Lederach said, "**The other assumption that I'm curious about is based on a 3.5% increase in labor and a 5% increase in materials. Those seem suspiciously low.** And so, I get what you're saying. So, their estimates have been off, but those numbers seem, in this current economic climate, like they could also change. So, **we are just shooting in the dark here.**"

Mayor Leichty said, "That was one of the things that was imposed, was a 4% growth quotient on municipalities. We don't know if that's going to happen again. They've lifted it for this year, but there's discussions about re-imposing that again, and so whether we like it or not, there are some constraints that we are facing, that we'll have to operate within, even taking a very disciplined approach."



"So, you're absolutely right. Those are very conservative numbers on increases in expenditures," she said.

Councilor Peel, the **Mayor** and other Councilors briefly discussed additional revenue and expenditure estimates.

Councilor Gerber asked about past and future income tax rates, which are not yet determined.

There were no additional questions or comments from Councilors, so at 7:08 p.m., the Mayor invited audience questions or comments about Ordinance 5267.

Matt Whitford, a Lieutenant for the Goshen Fire Department, said he supported the proposed environmental services fee. He said, "Over the last 23 years, I've seen a lot of things happen in the Fire Department, but over the last two and a half years, we've lost 15 members of the Fire Department, and that's not something that we've done ever in a three-year period.

"Five of those members retired; that's going to happen. But the others left for higher-paying jobs. If our budget continues to look like what it looks like there, I can't see us retaining firefighters and paramedics long term. Most of those 10 left, and they were still staying within the fire and EMS service. They went to departments paying more."

Whitford continued, "It costs a lot to train a firefighter and to have somebody to leave within five years, which the majority of those 10 who left served less than 5 years, actually hurts us even more. We are a service that depends on legacy. We are a service that depends on experience."

Whitford said he has spoken to most Councilors and has represented firefighters in contract negotiations. He said, "We've never asked to go above everyone else. We're the second largest department in Elkhart County, and right now, we are right at the bottom of the pay scale for most of all the departments in Elkhart County. We're not asking to raise the bar; we're not asking to set the bar. We're asking to reach the middle of the field when we're doing this so that we don't lose these members going to other departments. That's something that's very important to all of us."

Whitford added that the Fire Department is on track to record 6,100 calls for service this year and had 5,600 calls in 2025. "When you look at your annual reports, we consistently improved our best, our previous year, which was the best year that we've ever had as far as calls. So, the call for our service keeps coming up. We have to be able to fund that. And if passing this trash fee helps fund not only our service, but police, water, and sewer. I would say it's a no-brainer. We have to do it."

Marilyn Torres of Goshen said, "I was struck in September by the letter that you all signed, in a great way, when you acknowledged that because of what's happening at the state level, Goshen is facing a potential revenue reduction of 38%, and that was a number that, at that time, you all agreed on and signed on to.

"What also struck me was ... what you acknowledged is the bottom line is that Goshen families were promised tax relief. Instead, Senate Enrolled Act 1 risks fewer services, higher fees, and a heavier load on homeowners. Our state legislators want to take credit by claiming property tax relief, while at the same time deflecting blame for the ramifications to locally elected Council members.

Torres concluded, "So, I'm here to say many of us understand that that's happened, and we have no blame for you, but we have a lot of trust in you. We're counting on you all to make the decisions that make us a financially viable City for years to come. And it seems to me like this trash fee may be, honestly, the beginning of other fees that are going to have to be implemented to keep us viable as a City. And as a resident, I'm happy to pay the fee to make sure that we're able to meet the budget requirements that we have to be the vibrant City that we are."



Kyle Richardson of Goshen said, "I attended the information meeting, and I noticed at that time that Council President Weddell and Councilor Riegsecker were both very concerned that this fee is regressive; that the burden of this is going to fall harder on lower-income members of our community, and that's true. Unfortunately, that is a consequence of the shift that the State is making from property tax and tax-based revenue to fee-based. "Fees in general are going to be regressive. Service cuts are also going to be regressive. There's not a way that anybody in this room can get around that. It's the reality that we're in. Given that reality, I urge you to make the responsible choice. Be good stewards of the taxpayer's dollar. Please pass this fee."

Theresa Sailor of Goshen said, "I'm feeling a little bit obligated to say a couple things that were not in the information session. I do work for the City of Goshen, and I am the one who received almost all the calls ... when we started this (trash and home-based recycling).

"Trash will always be less expensive in Elkhart County, especially because the county owns the landfill and the County makes money off of burying your trash and it's pretty inexpensive. Recycling is more expensive. If you live in California and you have to ship your trash out, trash is going to be more expensive than if you are just taking it a few miles away and burying it. So, recycling will be more expensive than burying your trash."

Sailor continued, "Everything that we tell you is being recycled is being recycled. The only things that are in the gray area are the deli containers, the thin plastics; those are cheap, nasty plastics, and they are getting burned. That is a form of recycling; not a very healthy form of recycling, but ones and twos plastic, those are solid plastics that can be recycled over and over again."

Sailor said, "When the price of oil goes up, that plastic becomes a bigger commodity, and they make more money off of that respective investment."

Sailor said that the City signed its current trash contract, the City received an overwhelming public response that was positive about recycling. She said, "There was a lot of other things that were negative, like how much you got to put in your trash can, and other things, but there were a lot of people who really enjoyed it. And people like myself, I was already paying for someone, for Borden to come and pick up my trash. That price was going up. I was in a neighborhood that ... did not have a lot of people, so I had to pay more than somebody in another part of Goshen who had a lot of people who were putting carts out."

Sailor said her last bill before the new contract was going to be about \$160, a year, just for recycling. "And then if you were in a better part of town, you could pay, like, \$120, maybe even a little bit less."

Sailor continued, "Goshen has, believe it or not, that (recycling) rate is really good. Goshen got a good rate for recycling and trash, because Goshen has a history of clean recycling – a lot of people who like to recycle. And our recycling has tended to be 90% cleaner, which means they have very little that has to go to the landfill after it goes to the Materials Recovery Facility (MRF)."

Sailor said she is worried that more people will be burn cardboard and other materials if the City ends recycling.

Councilor Peel asked what would happen if the City ended recycling. **Sailor** said recycling will continue because the City is locked into a contract with Borden requiring it for several more years.

Council President Weddell said that the City has reduced the amount of solid waste taken to the landfill because at-home recycling was instituted. In addition, unlike in prior years, there is no longer a place in Goshen where residents can take their recyclable materials.

Sailor said, "If you take away curbside recycling, people are going to have to pay for individual curbside recycling unless something else changes."



Councilor Gerber said, "Just for the record, the individual cost for curbside recycling is \$12 a month and that doesn't figure in the fuel tax that they can apply at any point. **Council President Weddell** said, "I think at one time if you paid a year in advance, you got a month free. But I think the biggest difference now ... is the fact that there no county-wide or city-wide recycling facilities are available here."

Jerod Warnock of South Bend, the business representative and organizer for Teamsters Local 135, said he represents most Teamsters employees who work for the Parks and Street Departments, public utilities (Water and Sewer Departments) and the Central Garage.

Warnock said, "It is very easy being a leader when things are good. It is not very easy to be a leader when things are difficult. So, I don't envy any one of you sitting in your seats."

Warnock continued, "Why do you have fresh water? Well, it was for public safety. It was for fire suppression, which turned into clean drinking water and the rest of it. Go to the streets. How do the Police and Fire, your public safety, patrol when there's snow? You can't get to where you need to go unless you have those resources."

Like having a firefighter with 20 years of experience, **Warnock** said an experienced worker operating a snow plow is much better than a two-year operator. He said, "The people that work for the City of Goshen are no different than any private citizen that goes to a job every day. These people commit themselves to the City of Goshen, whether it's for public safety, public works or parks. And they are very necessary."

Warnock said he realizes that nobody wants to pay more taxes or fees. However, he said **Gov. Braun** recommended that cities impose municipal wheel and excise taxes to increase revenue. **Warnock** concluded, "You have hard decisions to make and I think you'll make the right decisions for the City of Goshen and its residents."

Councilor Peel said she believes the State currently has a \$4 billion budget surplus.

Goshen Fire Chief Anthony Powell said a year and a half ago the City was building a fire station and planned to add up to nine personnel. "We ended up not building the fire station and cutting back on that. Then we went to not hiring people. Well, now we're at a point where we're looking at dropping three people through attrition in order to get raises for individuals."

Chief Powell said, "We're also looking at different ways that we can increase wages because we are at the bottom, not just in Elkhart County, but in our region ... But getting us to the midpoint will make us more competitive. I concur with everything that **Matt Whitford** said, as far as losing people. It does cost money to lose experienced individuals. It also costs money to put new individuals through those classes. We do a 21-week academy; we train our own people, which really, really does benefit the City of Goshen."

Chief Powell said it would cost about \$600,000 to get firefighters to the midpoint of wages, but the department is willing to drop three employees through attrition and accept a 3.5% or 3% wage increase. He said, "So, I really, really hope that you consider passing this."

Council President Weddell said he agreed with Chief Powell's comments about employees. He asked, "Are you saying that if this is not passed, and you lose those three by attrition, you would be able to get to the midpoint?"

Chief Powell responded, "No, that would get us some funds ... and we've already started that process of the attrition."

Chief Powell continued, "And we have to look to the future, too. We've got Cherry Creek (housing development) coming in. Our call volume has increased 400 calls every year for the past three to four years."



"But in that (South Goshen) area, Station 3, they're getting up anywhere from three to five times a night, which is not conducive to good healthy habits, either. Anything that we can do to take care of our people, that's what we're going to do. "

Councilor Peel asked what full staffing levels would be.

Chief Powell said it would be 23 firefighters per shift with the City's current stations. He said, "We're at 20, but we haven't been at those numbers probably for the last year, and the reason is that a 21-week academy, we're training them. We have 20 that are fully staffed, but they're not on shift. So, we're running with 18 or 17 per shift right now. So, it costs more in overtime, but it's also the safety factor."

Mayor Leichty said that in the first 18 months of her tenure, the City was increasing staffing levels but that has been reversed since the state Legislature reduced the City's revenue.

Councilor Lederach said he assumed the Southside Fire Station was still needed. **Chief Powell** said that was correct "whether if it's in that location, a new station or a remodeled anchor station, we will eventually need that station."

Council President Weddell said, "Correct me if I'm wrong, but from what I remember, it really came down to staffing. Yes, because the Redevelopment Commission had committed the funds to build it, but if there was no General Fund funding to staff it, then you would have a beautiful state-of-the-art fire station with no staff." **Chief Powell** agreed.

Mayor Leichty said another obstacle to additional Fire Department funding is that provisions in Senate Enrolled Act 1 have made it more difficult to develop fire territories – areas in rural areas that contract for fire and emergency medical services with cities like Goshen.

Chief Powell concluded, "We've done some things to help. We've done mutual aid agreements, but volunteering is down, so we have no idea how many people we're going to get when we call for that mutual aid. The future is really full-time career staff."

City Redevelopment Director Becky Hutsell discussed the significant role the City Redevelopment Commission has played in helping meet the City's infrastructure needs.

"The Development Commission generates about \$14 billion a year right now and of that funding, throughout Goshen, we turn around and we put it right back into the roads, into the utilities. We're not the ones funding the (street) milling and paving. We are doing the full reconstructions. We are addressing the industrial parks, major corridors, like East College Avenue. We're doing a lot of the big projects."

Hutsell discussed the Commission's continuing work in assisting with the development and reconstruction of utility infrastructure. However, she said that after 2031, the City's redevelopment funds will decrease and there will be fewer opportunities for major projects because of the lack of vacant land. She said that over the past few years, there has been an emphasis on using redevelopment funds to improve streets and help the City's water system.

Hutsell concluded, "Those are all going to have to be factored into this budget that will continuously decrease if we don't find ways to reduce that deficit on any basis. So, it's just something else to consider."

In response to a request for a break, Mayor Leichty declared a five-minute recess.

At 7:41 p.m., Mayor Leichty reconvened the meeting and invited comments from Goshen Police Chief Andy Stephenson about the impact of budget reductions.



"We are very similar to the Fire Department," **Chief Stephenson** began. "We are not at the bottom, but near the bottom, if you look at respective agencies here in this region of Indiana for salaries. And so, we're working on a plan right now that would involve getting us up to a competitive level. That would involve a temporary sacrifice of five positions that we're working on now to alleviate some of our pay difficulties.

"It's my understanding that we've lost some people over the last couple of years that went on to other departments; some of it was based on pay. But if you look at our starting salaries, they're decent. Our starting salary is not really the issue, but if you look at how our rank structure has been in place, there's very little gap between ranks."

Chief Stephenson said, "A detective makes the same amount of money as a lieutenant, who supervises an entire shift. So, there are issues there where we need to invest some funding into that to alleviate some of that compaction between ranks and different levels within our department."

Chief Stephenson concluded by saying that the City's Police union, the Fraternal Order of Police, today published a letter in support of Ordinance 5267. "So, we would be very supportive, and again, we feel like this is a critical need for the Goshen Police Department "

At 7:48 p.m., Mayor Leichty closed the public comment period invited discussion with Councilors. The following were among the key comments by Councilors:

Councilor Lederach expressed his thanks and appreciation for all who showed up. He said, "I think it speaks well for all of you to advocate for yourselves, and it's exactly what you should be doing. So, thank you for coming to what is normally a very, empty chamber. We're glad to hear it."

Council President Weddell recalled some of the comments he made at the work session comparing trash service to water service and suggesting that residents be charged based on the weight of their trash. He said he researched the issue and "couldn't find any other place in the United States that charges based upon weight."

Council Weddell also revisited comments he made about the most important City services. He said, "The absolute essentials are Fire, Police, Streets, clean water and trash. If you're not on that list, that does not mean you aren't of huge vital importance to the City of Goshen, so don't take that as a slam to you or your department or your employees, because that's not the case."

Council President Weddell said the most vital departments have dedicated funding sources and do not charge for their services based on usage except for water service. He said, "I've been adamantly against a trash fee forever ... I've been a hard, hard, hard 'no' on that for a very, very, very long time. Two weeks ago, I was still a really, really hard no, and that attitude as I've talked with Council members and different people has kind of softened a little bit, to be honest with you. And I think there's definitely some justification for having a usage fee based upon what you use."

Council President Weddell continued, "I was always okay with paying for a recycling bin. We went away with that. However, if we get rid of that, then trash goes up, and the cost for that goes up. There are no counter recycling facilities, so I really don't know if that's a viable option anymore. But yeah, this is a big struggle."

Councilor Riegsecker said he has struggled with imposing the environmental service fee for weeks and prepared remarks. He **read a long statement in which he analyzed the City's budget situation and how it was created, discussed options facing the City and proposed an amendment to Ordinance 5266.** Among his comments:



- “We have a City that we need to take care of, but we also have residents and homeowners that we need to be aware of what the effect fees have on them, too.”
- “The Mayor, City Council and Department Heads to do a great job when it comes to budget time to review all wants and needs and determine the priorities. I think everybody does an excellent job.”
- “The two most common topics are always public safety and quality of life. There's a need for both, of course, and it can vary in importance for each resident of Goshen. Some people will put public safety, and some people will say, ‘I want quality of life’ so, we’ve got to try and appeal to both of those.”
- “User fees and additional tax avenues may affect residents and businesses in different ways. The question is how to recoup some of these losses in property tax revenues and who it affects.”
- “Senate Enrolled Act 1 has caused some confusion in what would be brought in regarding to tax revenues.”
- “Along with that, we had several years of inflation that was detrimental to the budget. In my opinion, SEA 1 did not help the Goshen homeowners with a reduction in property taxes.”
- “I’ve done calculations on all assessed houses from \$100,000 to whatever, and except for the \$300 maximum credit that became available, most of the property tax savings, I believe, are in the 2% and 3% tax cap group.”
- “We raise water and sewer rates to cover the cost to maintain clean drinking water and safe disposal of our sewage. If you think about it, the water and sewer plants operate as their own little business to break even and accumulate some small maintenance and capital expense funds.
- “And these rates are classified as user fees. You pay for what you use. The increase in water and sewer rates would hit almost every homeowner, the tenant-renting units plus businesses, and users that use both.”
- “The State almost coerced cities to pass a wheel tax to get matching funds for road projects. Goshen has been trying to get our PASER (street condition) ratings up, which involves funds for sealing asphalt or replacement.” So, he said, the City Council passed the wheel tax to hopefully receive \$750,000 and use the potential matching funds of, hopefully, \$750,000 from the State.
- “The wheel tax is spread over the 1%, 2%, and 3% tax cap groups, because they all have vehicles. They’re all going to pay, so we’re recouping from all of them.”
- “The City Council discussed and passed an additional tax avenue, we’ll call it, to gain additional funding that would alleviate some costs out of the General Fund to cover the cost of the Building Department and inspections. This funding ... around \$500,000 could then be used for other line items in the General Fund.”
- “These funds would also be raised for a 1%, 2%, 3% tax group, since all three of these groups use permits
- “Finally, City Council is looking at an environmental services fee that will get every homeowner and renter in Goshen. This, again, would be looked at as a user fee for the group using the service.”
- “During discussion of these budget line items and increasing taxes or fees, the topic of public safety always comes up as it will suffer if we don’t do something to get some additional funding and get relief from the General Fund.”
- “There have been comments during Council meetings and special Council meetings that no one really knows what the effect Senate Enrolled Act 1 will truly have on communities until we use some history.”
- “The circuit breaker effect of the tax caps is always not 100% known, because there’s the best mathematical calculation available at the time, and it has been lower than projected, but it can also be higher.”



- “The environmental fee is currently built into the property tax. So, everybody pays their property tax, and I think it was \$1.04 for a certain rate, So, I understand. If it is pulled out of the property tax, the taxpayer will have an increase in their expenses to cover the cost to cover this after the three years, so I'm using the final numbers that we came up with in 2029.
- “The 1% cap homeowner ... pays 40% of their property tax into Goshen, because that's our tax rate, 40% in Goshen. So, on a \$100,000 assessed value, the proposed fee would, in essence, increase that person's property tax by 67%.
- “It's covered now. They're getting their trash picked up; it's in their property tax. We pull it out, they're going to pay the \$200 and some dollars plus their property tax. So, we just increased their property tax, in my mind, by 67%. The \$200,000 assessed value would be 34%, \$300,000 assessed value would be 22%, and \$400,000 assessed value would be 17%. So, it's diminishing, but we're hurting the lower income people, so we need to keep that in mind as we talk about this.”
- “Some people talk to me all the time about the budget, about what the City spends money on, and I'll defend this to a T. But I respond with, ‘Okay, tell me where we can save money?’ And then they struggle with giving me a good example.”
- “Some of the community look at our budget as smoke and mirrors and are very skeptical that a City cannot live within its means. Most households have budgets that they have to adhere to and cannot saunter into the boss's office and say, ‘I need more money because everything costs more and I don't have enough to cover all my wants and needs.’ That's just the way of life. People just can't do that.”
- “There are residents hurting from the downturn in the local economy, and any additional tax or user fee may impact their ability to take care of their needs. We need to be mindful of this as we consider this environmental service fee.”
- “We also know that public safety should be one of our top priorities in Goshen. We know we need to find additional funding to hire, train, and retain, and provide equipment and supplies to our public safety teams, fire and police ... This has been the topic that comes up at every meeting; that public safety will suffer.”
- “My suggestion, while we're waiting for Senate Enrolled Act 1 to sort out and see how the circuit breaker impacts the property tax revenues, reviewing the budget for 2027, and assessing the wants and needs of Goshen, is to do a partnership with the community where the property owners pick up part of the cost of the environmental service fee, then the City picks up the balance.”
- “The proposed ordinance has established fees for years ending in 2029 at \$21.80 a month. So, without knowing all the ramifications from SEA-1, let's consider a proposal starting at the \$10 per month with no built-in escalation.”
- “I'm just saying, ‘with no escalation,’ because we still won't know a year from now until we get numbers and see where we're going to be at. So, how can we project where we should be at when we don't really know where we might be at?”
- “Goshen is one of the few communities that does not have an environmental service fee, and it has been considered for several decades, but the time has come to implement a user fee going forward. I think we need to do something.”
- “Using rough numbers, the projected cost of environmental service is a little under \$3 million, and at a \$10 per month fee with approximately 11,000 users, the revenue generated would be \$1,320,000.”



- Using this approach, “The taxpayer would be picking up about 40% of the cost, with the General Fund picking up the remaining 56% for environmental services.”
- “Finally, the amount of the user fee collected for the environmental service fee will then free up some General Funds that can be allocated to the line items. Again, I'm not diminishing anyone else, I'm just stating what has come up at every meeting that I've been at -- pick up line items for public safety, fire, and police, along with the equipment and supplies. This should help alleviate that concern that public safety will suffer if City Council does not act regarding the impact of SEA-1.”
- “There is no way a final solution to the impact of SEA-1 to the City of Goshen. There is in no way a final solution, but this gives some temporary relief.”
- “Again, going forward, the environmental service fee will be evaluated annually by the City Council, similar to water and sewer rates ... And then next year we look at it again, and we bring it back up, and we make the hard decisions one more time, even though I would hate to have to go through this again.”

Mayor Leichty invited further comments from Councilors.

Councilor Peel said, “I don't disagree with the things that you're saying. My hope is that the projected losses are not going to be what they are. I'm not against doing something this year, and then each year seeing what's happening. It's hard to say what might eventually happen with Senate Bill 1 and how it's going to affect our General Fund and how we can afford to pay those things that we want.”

Councilor Peel said the Council never cuts budgets “because there's nothing to cut, realistically. That's not a need or something that seems realistic. We don't ever talk about cuts, because we've never felt the need to cut.

“And while I am 100% on board with saying the priority is public safety, I used to be a support person – a non-essential person in a system, and I fully support those workers. I don't want to ever feel like or ever want them to think that they're being tarnished by saying that they're not a high priority as other folks.”

Councilor Peel also said, “I feel for every single person in our community that has to deal with the effects of what the State has done to us financially, and what our Federal government has done to us financially. And it's just really tough to think about how putting another fee on every single person in this community is going to affect them daily, monthly, yearly, and not to mention the effects of the increase in the water bills that I see every month, the increase in my NIPSCO bill that I see every month. It's ridiculous.”

Councilor Peel said this decision is difficult “because it affects every single person in this room, whether or not you're going to pay the fee or whether or not it might affect your ability to get a raise. So, I don't know what to do. I thought I came in thinking, ‘Oh, this is going to be a fairly good compromise tonight,’ and I struggle with what I want to do and what I say, and I feel emotional about it ... So, we're taking the responsibility of making a hard decision.”

Councilor Nisley said, “I was a very hard ‘no,’ and I'm still not totally away from that. After talking with Councilors, I've softened a little bit on that, too. I don't believe that we should be jumping into it both feet at one time. I believe that if we start, as Don said, maybe a \$10 fee.

“The thing that really bothers me is I've had a couple people come to me and even say that the \$7 a month fee is making them decide between their blood pressure pills or paying for their trash pickup. It's a decision that they would have to make.



"And probably to everybody in this room doesn't have to make that decision, but there are people in our community that do. And that's the hard thing for me right now. A lot of them struggle to make it and ... the hard thing for me to do is to put another tax on them with the trash fee. So, I'm not sure where I'm at with it yet," **Councilor Nisley** said.

Council President Weddell asked **City Attorney Bodie Stegelmann** a question about the impact on people who live in condominiums. He said, "I live in a condominium association. Ten of the 50 total units are shared unit condos. We each own them. We have common space. Does that mean my neighborhood is excluded from this trash bin?" **Stegelmann** said under the language of the ordinance, "an individual condominium unit would be subject to this fee." **Councilor Peel** said residents of large apartment complexes would not be required to have individual trash bins.

Council President Weddell said, "I was doing some back-of-the-napkin calculations here. If it's passed as presented tonight, in year one, we would collect \$1 million, the second year would be \$2 million, and in the third year, we would collect \$3 million. So, that would be cumulative \$6 million after three years, if it's passed as presented. "If we go along with what Councilman Riegsecker's proposal of a \$10 per month flat fee, and no escalation, that first year we would collect \$1.4 million, more than what we would collect if it's passed as presented. The next year would be another \$1.4, so cumulative \$2.8 as compared to the \$3 million, so almost the same. "It's the third year, cumulatively, where you start losing out, because again, you're still stuck at \$1.4 instead of the \$3 million you get the third year. So, comparatively, as presented, \$6 million cumulatively, and as Mr. Riegsecker mentioned, it would be \$4.2 million. So, the first two years, you would be pretty much identical. "Just to add another wrinkle to that, I was sitting here looking at this. If you started off at the \$7 the first year, second year, it goes up to \$14.30 and eliminate the third year, so it locks in at the \$14.30. The numbers are, obviously, the first two years are identical as presented. The third year, cumulatively, you'd have \$5 million instead of \$6 million. "So, it should kind of close up that gap. So, at least the first two years, you're on par with what was presented. The third year, if nothing has changed, well, you're at least within site. And if, by chance, Baker Tilly's numbers tend to play out as they normally do, we should be okay there."

Councilor Gerber requested clarification of Council President Weddell's numbers, which he did.

Councilor Nisley said, "But if we go with Don's proposal and we see that in the second year or the third year, we can always change that." **Councilor Schrock** said, "So we can adjust to whatever SEA-1 is happening at that time."

Councilor Gerber said, "I appreciate those of you who have been adamantly opposed over the years. I appreciate your flexibility and willingness to look at this differently. And hearing from members of the audience was really impactful, and so I echo appreciation for that. And to **Councilman Nisley's** concern about affordability, I share that concern, and I would like to consider, if we're able to move forward with this, an amendment that would allow the possibility for low-income residents to pay less in some way."

Councilor Gerber said the City could consider the model enacted in Nappanee allowing residents who qualify as having low incomes to pay half of whatever fee is being charged.

Councilor Gerber said Nappanee charges residents \$5 a month for trash collection and gives a \$2.50 discount to low-income people. She said, "We would do whatever we would decide as a Council, and that would be run through the Clerk-Treasurer, and apparently it's not a very difficult process at all for them."

Councilor Gerber said she spoke to Nappanee's Clerk-Treasurer who discussed how easy it was to establish the process. She said, "The Clerk-Treasurer would certify and then that information would be conveyed to Utilities."



Councilor Riegsecker said that in his remarks he did not intend to diminish the value of any City employee and was just seeking to solve an immediate need. "So, we can take care of that, and then we move on to the next step next year, or maybe even this year. We can take it one at a time, bring it back up, but we'll know more as it plays out."

Councilor Lederach said, "I agree with the direction you're thinking. And we're not only dealing with the uncertainty of SEA-1, but I think we also have to think about what's going to happen in 2027, in January, because the proposal right now is to eliminate property taxes altogether and go with the sales tax. So, your idea of getting something in place and then revisiting it annually probably is going to have to happen.

"Anyway, coming out of January 2027, we're going to be looking at who-knows-what. And having some kind of steady revenue stream so you can actually do long-term planning is essential, because otherwise you're just guessing on long term."

Councilor Lederach said, "I'd also like to explore more with what **Councilor Gerber** was talking about – if there could be relief for those in the City who need it the most, and it is not, impossible to do if others have a system in place. And I think, **Mayor Leichty**, you talked at one time in our discussion about having a fund that would come out of this that would be available for that. Maybe you could just throw that idea out as a possibility."

Mayor Leichty said, "There could be a fund that could be set up. And I was suggesting if we were going to set up a hardship availability for residents, we would budget for that. We would know how much hardship funds we could offer, and when that is depleted, we would not extend beyond that for budgeting purposes.

"So, if we're going to budget 5% of that a year to offset the cost for hardship, that would be the limit. And if we decide we want to do more than that, we have to come back to the Council and not just leave it open-ended."

Councilor Lederach said, "I didn't mean to put you on the spot, but I just liked the idea that there are possibilities of addressing the concerns that **Councilor Nisley** had brought up, but still have steady revenue streams of some kind, so that we can do planning.

"And then the last thing I want to address is, at the danger of disagreeing with my colleague, is I think we've already made cuts. Even tonight, we've heard about the fire station that's gone away. We've heard about Shanklin Pool. Both the Fire department and the Police department talked about personnel they are losing through attrition and the need for more funding. And so, it's not like we have a lot of fat left in the budget. We're actually losing good people right now that we need to stay in the City."

Councilor Lederach concluded, "If we could come to an agreement on whatever amount it is to move it forward, and if we could also add in, maybe through an amendment, something to deal with the hardship. But I would certainly be in favor of moving the process forward."

Moving forward with a motion, Councilor Riegsecker said, "I would like to go ahead and propose that I make an amendment to make the fee \$10 per month ... and I would like to add that it's reviewed annually. Councilor Nisley seconded the motion.

Mayor Leichty said a \$10 fee for two years would make long-term planning by the City more difficult and the funding gap for trash services would not be resolved. She said this would make it harder to commit to significant pay raises or to replace aging, expensive equipment.

Council President Weddell said that since the proposal would bring in about as much revenue as in the original proposal over two years, he didn't believe the \$10 fee should disrupt planning.



Mayor Leichty said, "We've made progress and I am supportive and appreciative of that. It's the right direction, but we have some hard decisions to make, and I just want the Council to be mindful of all the folks here that have shared about what they're hoping for in terms of raises and support. It makes it harder to move forward with those decisions when we're still facing a significant withdrawal in revenue in the years to come. How do I responsibly respond to those needs when I know this is where we're at?"

Councilor Riegsecker said, "I don't think we'll ever stop working to solve the problem."

Council President Weddell said, "I'm not sure where I stand on this one ... If this motion doesn't pass, I think I would actually kind of consider what I had said here a second ago – just eliminating the third year of escalation. That gets us through two years – gets you the exact same amount, at least then you have some more ideas, some more historical information on what SEA-1 is doing, or what other changes they may or may not make."

Councilor Nisley said, "The thing I don't like about that is you're going to go two years without taking another look."

The Mayor and Councilors said there could be a yearly review of the adequacy and impact of the fee.

Council President Weddell said that inevitably, maybe 10 years from now, the City will probably have a trash fee which will increase every year because of inflation.

Mayor Leichty suggested that perhaps the Council would want to consider options and review more budget scenarios before taking final action on the fee.

Councilors and the Mayor then discussed options for moving forward and additional information they would want to consider before taking final action.

Councilor Lederach said that he would be voting no on **Councilor Riegsecker's** motion, because he would like to review more information and consider a hardship exception as suggested by **Councilor Geber**.

As there were no more comments, Mayor Leichty called for a roll call vote on Councilor Riegsecker's motion to amend Ordinance 5267.

On a roll vote, Councilors approved Councilor Riegsecker's amendment to impose a \$10 environmental services fee with a yearly review by a 5-2 vote, with Councilors Gerber, Nisley, Riegsecker, Schrock and Weddell voting "yes" and Councilors Lederach and Peel voting "no."

Afterward, **Councilor Schrock** said he reluctantly supported the fee because of his longstanding support for public safety. But he said he strongly supported **Councilor Gerber's** suggestion to provide a discount for poor people.

Council President Weddell said that before the final Council vote, he would like Councilors to receive information about different levels of fees as well as more budget scenarios. **Councilor Peel** agreed.

Mayor Leichty also noted that information would be prepared on the establishment of a hardship fund for low-income customers.

Mayor Leichty asked if Councilors were ready to vote to approve Ordinance 5267 on First Reading.

Council President Weddell explained that Councilors would be voting by paper ballot. They would write down their votes, which would then be read aloud by the Mayor. **Councilor Nisley** said he didn't like voting by paper ballot and would explain his objection to this procedure afterward.

Councilors then recorded their votes.



Based on the paper ballot vote, Councilors initially passed the amended Ordinance 5267 by a 6-0-1 margin with all but one member (Councilor Nisley) voting “yes.” Councilor Nisley voted “pass.” When asked by the Mayor if he wanted to change his vote, Councilor Nisley voted “yes.” So, the final vote was 7-0 in favor.

Mayor Leichty said she was not asking for a Second Reading of Ordinance 5267 tonight, so it will be considered again at the Council’s next meeting, on Aug. 24, 2026.

Mayor Leichty and Councilors discussed the efforts they would make over the next few weeks to further discuss Ordinance 5267. It was agreed that they will meet and discuss possible revisions and the City’s financial scenarios.

Councilor Nisely then said he is against a paper ballot s because voting can still be manipulated. He said, “You still hear the votes, and I passed, so I still got the last vote. So, if my vote would have been needed to pass it or to deny it, I could have done that. So, the paper ballot is trash and I just wanted to prove that.”

Council President Weddell joked, “I think that the next time we should all vote pass.”

Privilege of the Floor

At 8:38 p.m., Mayor Leichty invited public comments for issues not on the Council agenda. There were none.

Elected Official Reports

Mayor Leichty invited reports from Councilors.

Council President Weddell said the **Redevelopment Commission** met two weeks ago. He said the Commission has again donated \$100,000 to Goshen Community Schools for its career and technical education program, which he said was “exploding with success and it’s just an amazing thing.”

Council President Weddell praised and thanked **Building Commissioner Myron Grise**, who assisted an elderly couple who had a home that had fallen into disrepair and had an accumulation of materials and overgrown vegetation. Through a partnership with the Goshen Rotary Club and Lacasa, the property was cleaned by about 25 people on a recent Saturday morning. He said Grise had originally planned to do the work by himself.

Councilor Peel said, “It was a really, really great day, and the couple were lovely, and just really nice to talk to, and it made a huge impact on the family and the neighbors.”

Audience members applauded Commissioner Grise’s contributions.

Clerk-Treasurer Aguirre said he has just completed his fifth year as Clerk-Treasurer and recently was awarded a certification as an Indiana Accredited Municipal Clerk. He said he received the award at the annual conference of the Indiana League of Municipal Clerks and Treasurers. **Council President Weddell** offered his congratulations.

Councilor Nisley requested that at the next Council meeting he would like Councilors to have a conversation about reconsidering its passage of municipal wheel and excise taxes. He said the City is no longer required by the State to stack those fees on top of the current County wheel and excise taxes.

There were no further comments.



Adjournment:

Councilor Nisley made a motion to adjourn the meeting, which was seconded by Councilor Peel.

On a voice vote, Councilors unanimously approved the motion to adjourn the meeting.

Mayor Leichty adjourned the meeting at 8:44 p.m.

EXHIBIT #1: *An 18-page PowerPoint presentation titled "Stormwater Update; City of Goshen Stormwater Management Department," and dated July 27, 2026, by City Stormwater Coordinator Jason Kauffman. It was delivered by Kauffman during agenda item #2, Stormwater Management Department presentation: The City of Goshen's annual 2025 Stormwater Report and Water Quality Monitoring Results.*

EXHIBIT #2: *An amended version of Resolution 2026-08 with an agreement and exhibits. Although the two-page resolution was not changed, the Agreement for the Extension of Water and Sanitary Sewer Service was modified by Assistant City Attorney Shuler and the Fair's counsel with finalizing language. Shuler said the changes were not substantive – primarily cleaning up some of the exhibits and clarifying some references throughout the Agreement. The revised Agreement was 12 pages and had 11 pages of exhibits and was approved as agenda item #3, Resolution 2026-08, Extension of Water and Sanitary Sewer Utilities Outside Goshen Corporate Limits and Waiver of the Water and Sanitary Sewer Connection Charges for the Elkhart County Fairgrounds.*

EXHIBIT #3: *A two-page color map showing the City divided into six Leaf Pickup Zones which residents can use to determine when their leaves, brush and yard waste would be collected under the proposed Ordinance 5266, Collection of Brush and Leaves. Street Commissioner David Gibbs distributed the map to Councilors before the meeting.*

EXHIBIT #4: *A nine-page PowerPoint presentation titled "2027 Environmental Services Fee. Trash, Recycling, Yard Waste, Brush Pick-up" that Mayor Leichty used in providing a comprehensive introduction to and overview of Ordinance 5267, including the rationale for the proposed environmental service fee and how it was developed.*

APPROVED:

Gina Leichty, Mayor of Goshen

ATTEST:

Clerk-Treasurer Richard R. Aguirre

ORDINANCE 5268

Establishing An Environmental Service Fee Relief Program and Environmental Service Fee Relief Fund

WHEREAS, the Common Council of the City of Goshen has adopted Ordinance 5267 establishing an Environmental Service Fee to support the City's collection and disposal of solid waste and recyclable materials, collection of brush, leaves, and yard waste, and operation of the Goshen Environmental Center.

WHEREAS the Common Council recognizes that the Environmental Service Fee may create a financial hardship for certain low-income households.

WHEREAS the Common Council desires to establish a limited relief program to reduce the Environmental Service Fee for qualifying households, subject to available funding and administrative procedures.

WHEREAS the Common Council finds that establishing a dedicated fund and related voluntary opt-in contribution is necessary to support the relief program.

NOW THEREFORE, BE IT ORDAINED by the Common Council of the City of Goshen, Indiana:

Section 1. Definitions.

- (A) **Environmental Service Fee.** "Environmental Service Fee" means the environmental fee established by Ordinance 5267, as amended from time to time.
- (B) **Fund.** "Fund" means the Environmental Service Fee Relief Fund established by this Ordinance.
- (C) **Gross Household Income.** "Gross Household Income" means income before taxes and deductions received by adult residents of the household applying for an Environmental Service Fee credit.

Section 2. Environmental Service Fee Relief Program.

- (A) **Program Established.** The City establishes an Environmental Service Fee Relief Program to provide a monthly credit against the Environmental Service Fee for eligible residences.
- (B) **Eligibility.** Beginning in 2028, a person may receive relief from the payment of the full Environmental Service Fee only if the applicant is the utility account holder or building owner responsible to the City for payment of the Environmental Service Fee; the residence is the applicant's principal residence; gross household income is at or below one hundred fifty percent (150%) of the applicable Federal Poverty Guidelines published annually by the United States Department of Health and Human Services; all adult household members provide required income verification; no other relief credit is provided for the same residence during the same billing period; and money is available and appropriated for relief.

- (C) **Household Income.** The City shall adopt written procedures identifying counted income, excluded income, the income measurement period, acceptable documentation, and treatment of irregular or seasonal income when calculating Gross Household Income.
- (D) **Credit Amount.** An approved account shall receive a monthly credit equal to thirty percent (30%) of the Environmental Service Fee. The credit applies only to the Environmental Service Fee and does not apply to water charges, sanitary sewer charges, penalties, late charges, collection costs, or prior balances.
- (E) **Benefit Period.** Approval is effective for not more than twelve (12) consecutive billing months. Continued relief requires a new application and reverification. A credit is not transferable to another person, account, or residence and ends when the approved applicant no longer occupies the residence as a principal residence or is no longer responsible to the City for the fee.
- (F) **Change in Responsibility or Circumstances.** The credit ends when the approved applicant no longer occupies the residence as the applicant's principal residence or is no longer responsible to the City for payment of the Environmental Service Fee for that residence. A successor account holder or building owner must apply independently. An applicant shall promptly report a material change in account responsibility, residence, household composition, or income as required by the City.
- (G) **Availability of Assistance.** Relief is available only to the extent money has been appropriated and remains available in the Environmental Service Fee Relief Fund. Approval does not create an entitlement to current or future relief. The City may process completed applications in the order received, establish a waiting list, and limit active approvals to remain within available resources.
- (H) **Administration.** The City shall administer the program and may establish standard forms, application periods, income-verification procedures, renewal procedures, confidentiality safeguards, record-retention practices, notice and review procedures, and other controls consistent with this Ordinance.
- (I) **Misrepresentation and Recovery.** The City may deny, suspend, or terminate relief obtained or retained through a material misrepresentation or omission. Following written notice and an opportunity for administrative review, the City may recover a credit improperly awarded because of material misrepresentation or omission by adding the amount to the responsible person's account or by any other lawful means.
- (J) **Confidentiality.** Income and eligibility records shall be collected, used, retained, and disclosed only as necessary to administer the program and as otherwise required by Indiana law. Public reports shall use aggregate information and shall not identify individual applicants or household members.

Section 3. Environmental Service Fee Relief Opt-In Contribution.

- (A) **Contribution established.** A person responsible for paying the Environmental Service Fee may affirmatively elect to make a voluntary opt-in contribution through the City utility billing system for deposit into the Environmental Service Fee Relief Fund.
- (B) **Amount.** The Common Council may establish or amend the suggested opt-in contribution amount by ordinance or resolution, consistent with applicable law.
- (C) **Voluntary nature and nonpayment.** The opt-in contribution is voluntary and is not an Environmental Service Fee, utility charge, debt, or condition of receiving City services. A person may decline to participate or discontinue a recurring contribution in the manner established by the City. Failure to pay a voluntary contribution shall not result in a late charge, penalty, delinquency, collection action, termination of service, or any other adverse consequence.
- (D) **Collection and payment application.** The opt-in contribution may be collected through the City utility billing system only after affirmative enrollment. The City shall apply amounts received first to mandatory charges and account balances.
- (E) **Other contributions.** The City may accept lawful one-time or recurring gifts, grants, transfers, and contributions for the Environmental Service Fee Relief Fund.
- (F) **Administration.** The City may establish procedures for affirmative enrollment, cancellation, billing presentation, payment processing, and customer notice consistent with this Ordinance.

Section 4. Environmental Service Fee Relief Fund.

- (A) **Establishment.** There is established a dedicated, non-reverting fund known as the "Environmental Service Fee Relief Fund."
- (B) **Deposits.** Relief program opt-in contributions, together with any lawful gifts, grants, transfers, interest, or other amounts designated for the Environmental Service Fee Relief Program, shall be deposited into the Environmental Service Fee Relief Fund.
- (C) **Restricted Uses.** Subject to appropriation, money in the Environmental Service Fee Relief Fund may be used only to pay credits approved under this Ordinance and reasonable direct costs of administering the relief program.
- (D) **Carryforward.** Any unspent balance shall remain in the Environmental Service Fee Relief Fund at the end of the fiscal year and carry forward for the same restricted purposes for the following year. Money in the Environmental Service Fee Relief Fund shall not revert to the General Fund.
- (E) **Accounting and Reporting.** The City and Clerk-Treasurer shall maintain records sufficient to account for relief program opt-in contribution revenue, approved credits, reasonable direct administrative costs, waiting-list demand, program participation, and the year-end Environmental Service Fee Relief Fund balance. The City shall provide the Common Council with an annual aggregate report on program participation and financial performance.

Section 5. No Relief from Other Charges.

A relief credit applies only to the Environmental Service Fee and shall not reduce or excuse payment of any water charge, sanitary sewer charge, late payment charge, penalty, collection cost, or balance incurred before the effective date of an approved credit.

Section 6. Coordination with Ordinance 5267.

This Ordinance supplements Ordinance 5267 and is effective only if Ordinance 5267 is adopted and in effect. If Ordinance 5267 is not adopted this Ordinance shall have no independent effect.

Section 7. Effective Date.

This Ordinance shall be in full force and effect on January 1, 2027.

Section 8. Severability.

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

PASSED by the Goshen Common Council on _____, 2026.

Gina M. Leichty, Presiding Officer

ATTEST:

Richard R. Aguirre, Clerk-Treasurer

PRESENTED to the Mayor of the City of Goshen on _____, 2026, at the hour of _____: _____ m.

Richard R. Aguirre, Clerk-Treasurer

APPROVED and ADOPTED on _____, 2026.

Gina M. Leichty, Mayor

2027 Budget Overview

City of Goshen, Indiana

September 14, 2026



2027 Budget Overview Agenda

- 01 / Overview
- 02 / Into the Budget Numbers
- 03 / Future Considerations



03 2027 Budget Overview

Overview

Overview

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



With 2026 being the first year of SEA-1 impacts, the City worked diligently to control costs, reallocate resources, prioritize capital needs, and consider additional revenue sources into 2027 and beyond.



These practices will need to continue, if not expand, past budget year 2027 to offset ongoing legislative impacts expected through 2031.

General Comments for 2027 Budget

Property tax levy growth rate for 2027 is 6.0% (MLGQ)

- For Goshen, the 2027 gross levy between all property tax funds is estimated at \$27.3M
- After estimated property tax credits, net tax revenue is estimated at \$21.6M

2027 Property Tax Credits are estimated at ~\$5.7M

- This estimate is preliminary and will be known in the spring of 2027.
- “Big Four+” absorbs approx. 92% property tax credits

2027 Net Assessed Value has been Certified

- 6.19% decrease from 2026 NAV
- 2027 tax rate is estimated to increase to \$1.5236 from 2026 rate of \$1.3588
- If growth in NAV < growth in levy = increased tax rate
- 6.19% decline in NAV < 6.0% growth in levy (MLGQ)



Historical Levy and Property Tax Credits



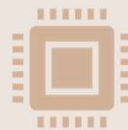
City has absorbed over \$57.5M of lost revenue due to property tax credits since 2010.



2026 actual credits (losses) are \$4.91M - 17% increase from 2025.



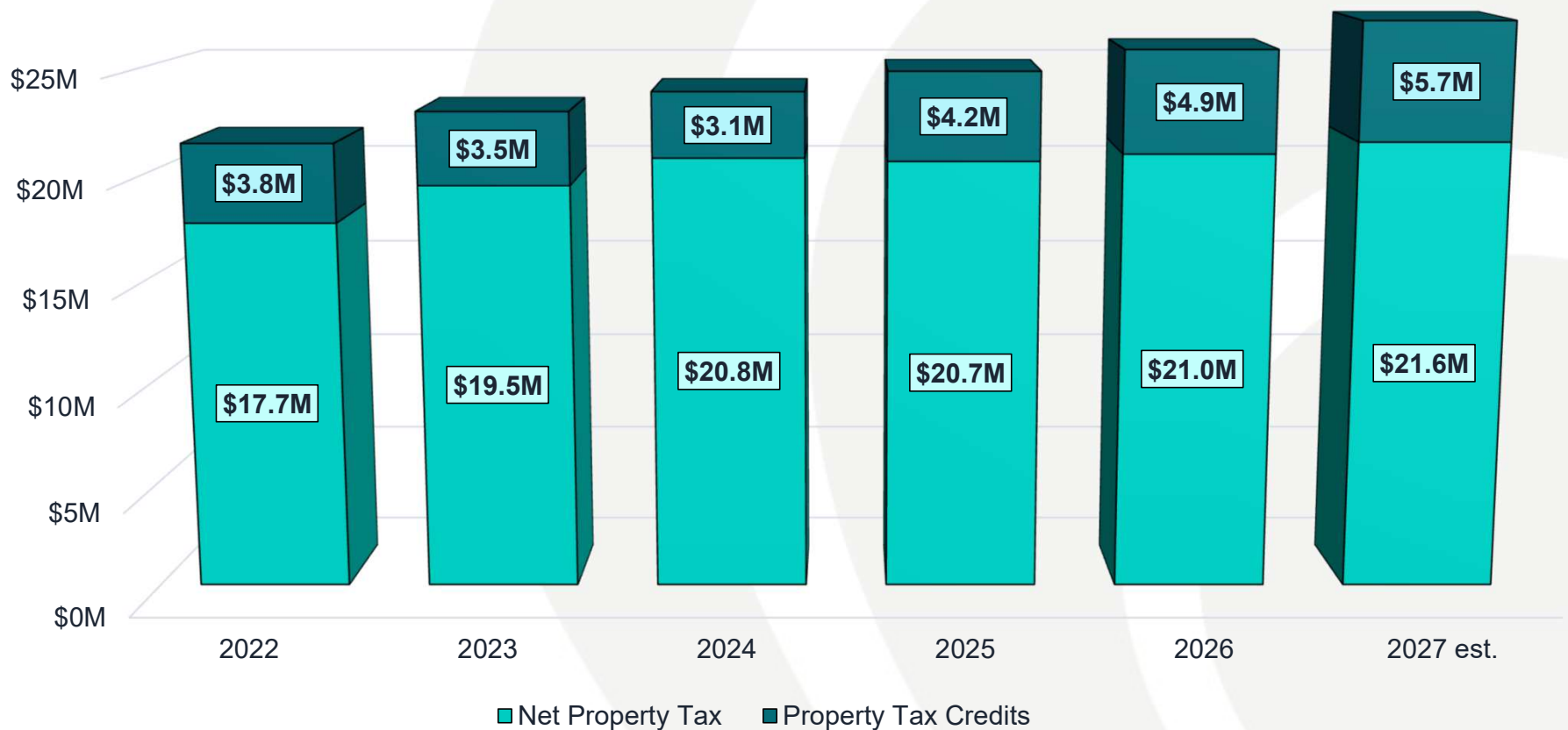
Actual credits will not be known until shortly before tax bills are mailed in the spring of 2027 but are expected to increase due to legislative changes and the decrease in NAV.



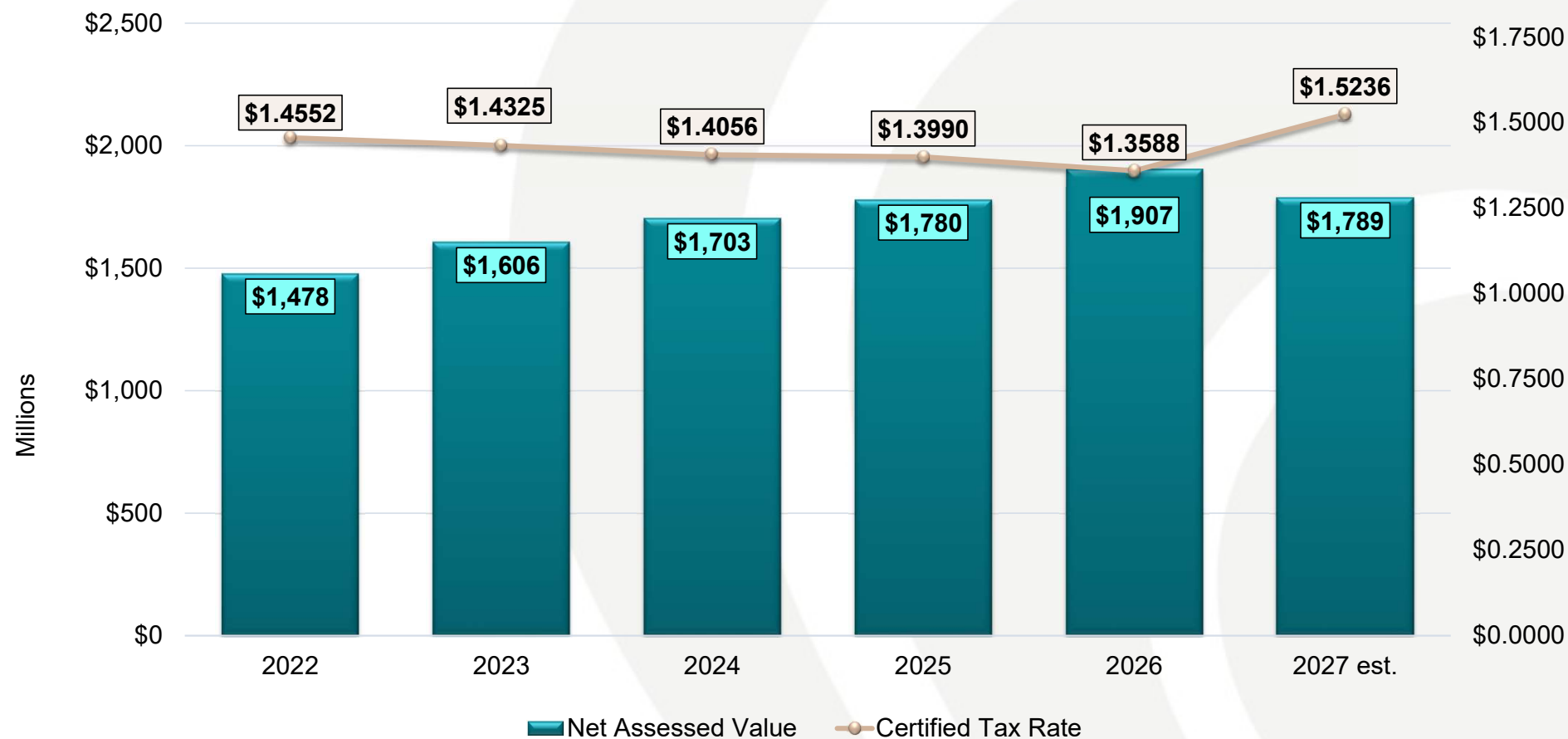
Property tax credits for 2020 and 2021 were both in the \$2.6M range, while 2022 through 2024 increased to an average of approximately \$3.5M, with 2025 jumping over \$4M, and 2026 (first year of legislative impacts) climbing to almost \$5M.



Historical & Estimated Levies & Property Tax Credits



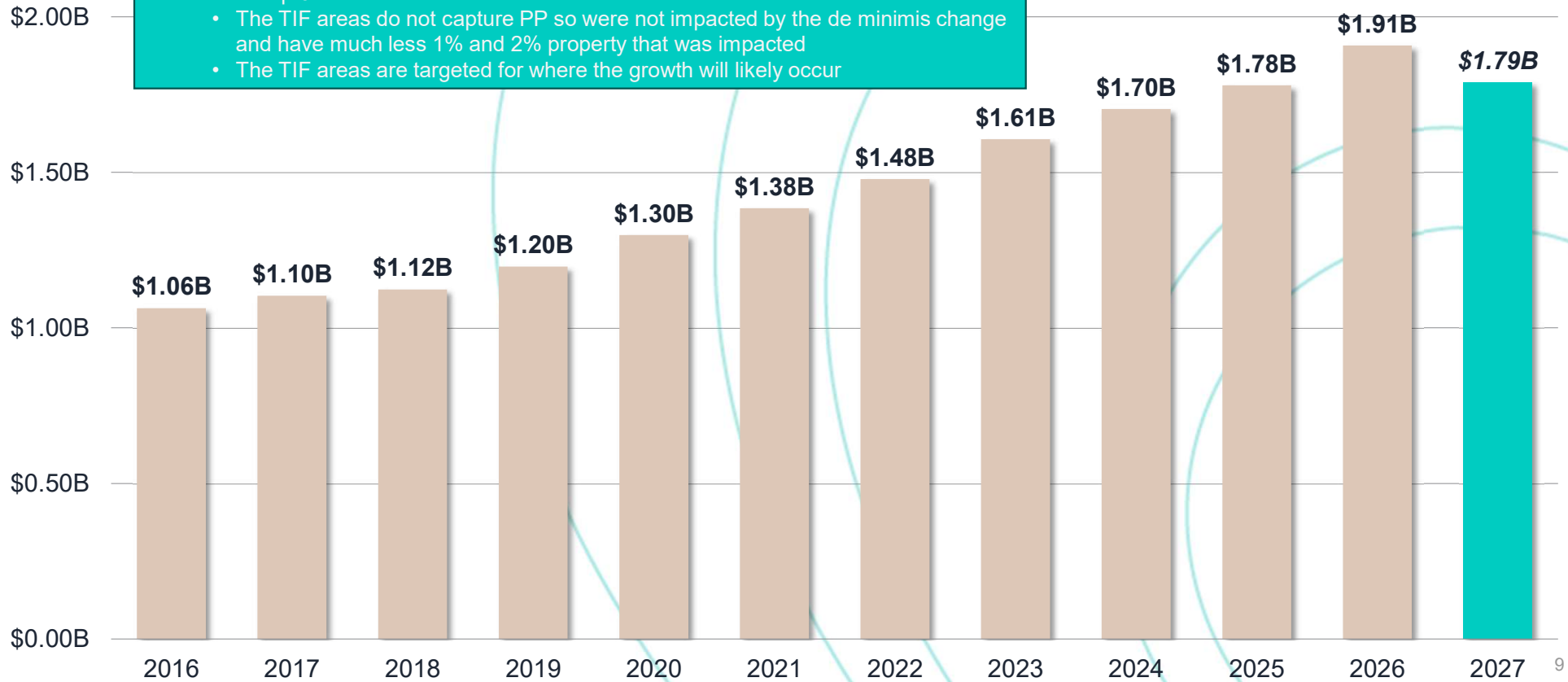
Historical & Estimated NAV & Tax Rates



Certified Net Assessed Value

2027 NAV Comments

- City's NAV down \$118M in total
- City's PP NAV down \$129M
- TIF NAVs up 6% because:
 - The TIF areas do not capture PP so were not impacted by the de minimis change and have much less 1% and 2% property that was impacted
 - The TIF areas are targeted for where the growth will likely occur



02 2027 Budget Overview

Into the Budget Numbers

The “Big Four+”

General, MVH, MVH Restricted, Parks, PS LOIT



Account for approx. (based on 2027 budget):

93% of City's payroll and benefits ('26 = 92%)
97% of supplies purchased for the City ('26 = 84%)
55% of services and charges ('26 = 55%)
9% of the City's capital budget ('26 = 18%)



Other budgeted funds are primarily related to:

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



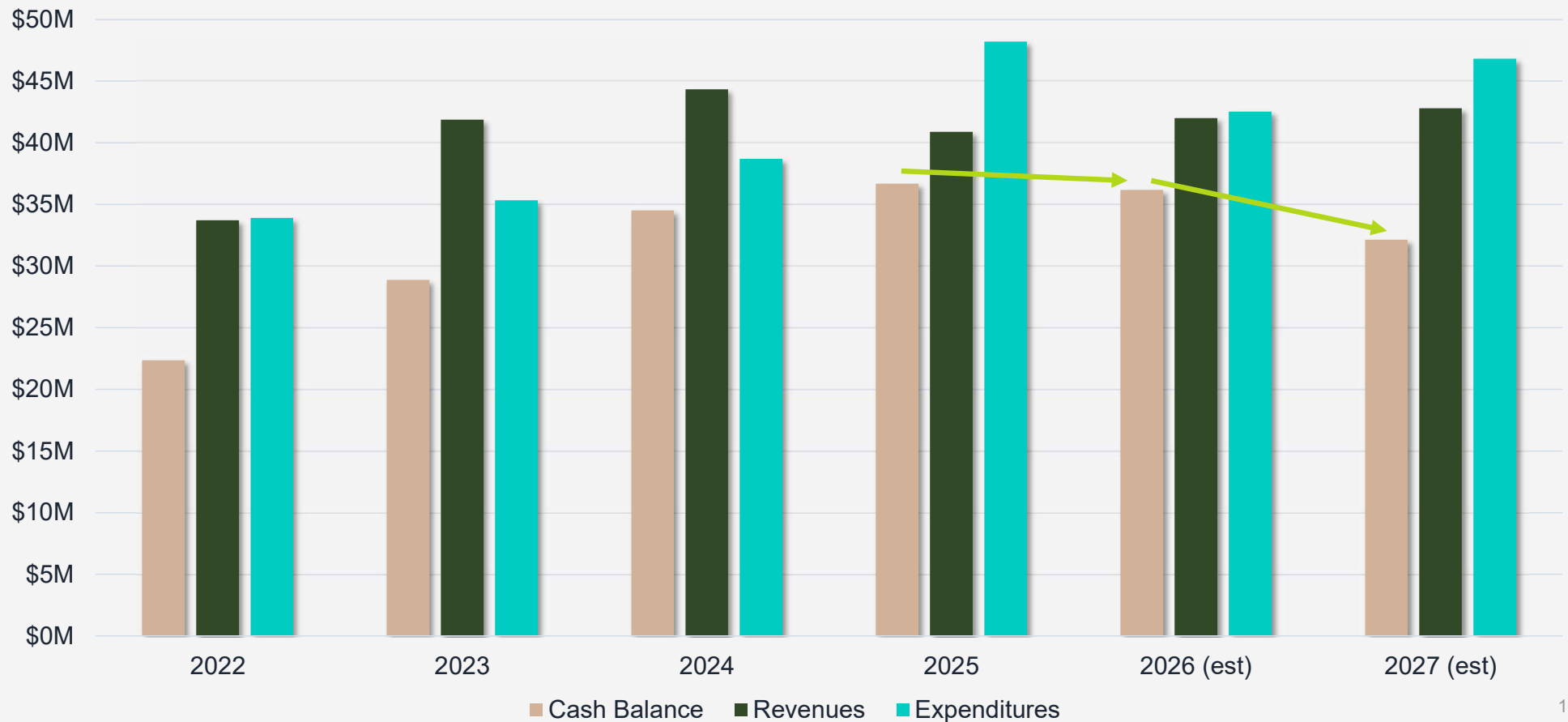
The “Big Four+”

General, MVH, MVH Restricted, Parks, PS LOIT

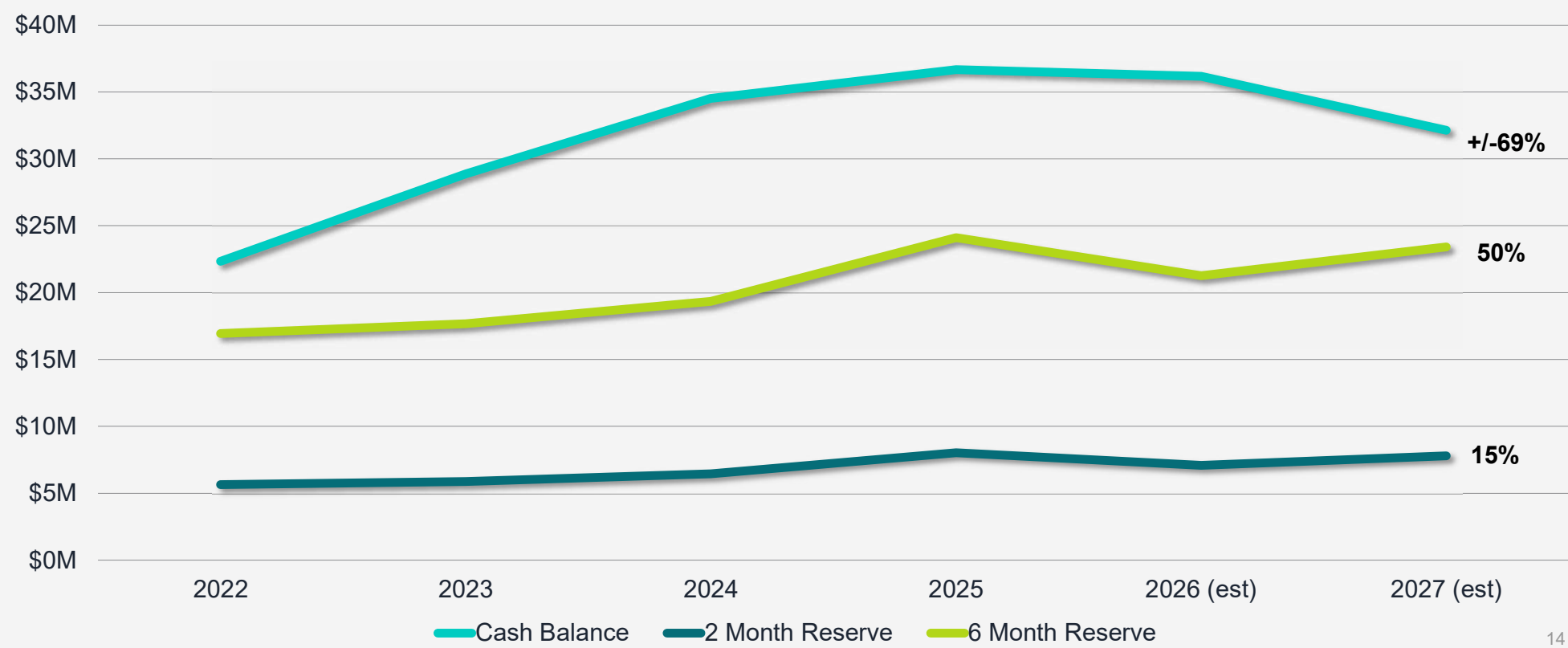
Fund	2025 Actual Spending	2026 Budget	2027 Budget	2027 vs. 2025	% of Total City 2027 Budget
General Fund	\$30.12M	\$32.75M	\$35.85M	+19.0%	38.3%
MVH – Unrestricted	\$3.72M	\$4.05M	\$4.51M	+21.3%	4.8%
MVH – Restricted	\$0.62M	\$1.18M	\$0.75M	+21.7%	0.8%
Parks	\$2.64M	\$2.97M	\$2.88M	+9.1%	3.1%
Public Safety LIT	\$3.10M	\$3.55M	\$2.82M	–9.0%	3.0%
These 5 Funds Combined	\$40.20M	\$44.50M	\$46.82M	+16.5%	50.0%



Historical and Estimated Cash Balances, Revenues & Expenditures (*“Big Four+”*)



Historical & Estimated Operating Balance Comparison *(“Big Four+”)*



All Other Budgeted Funds

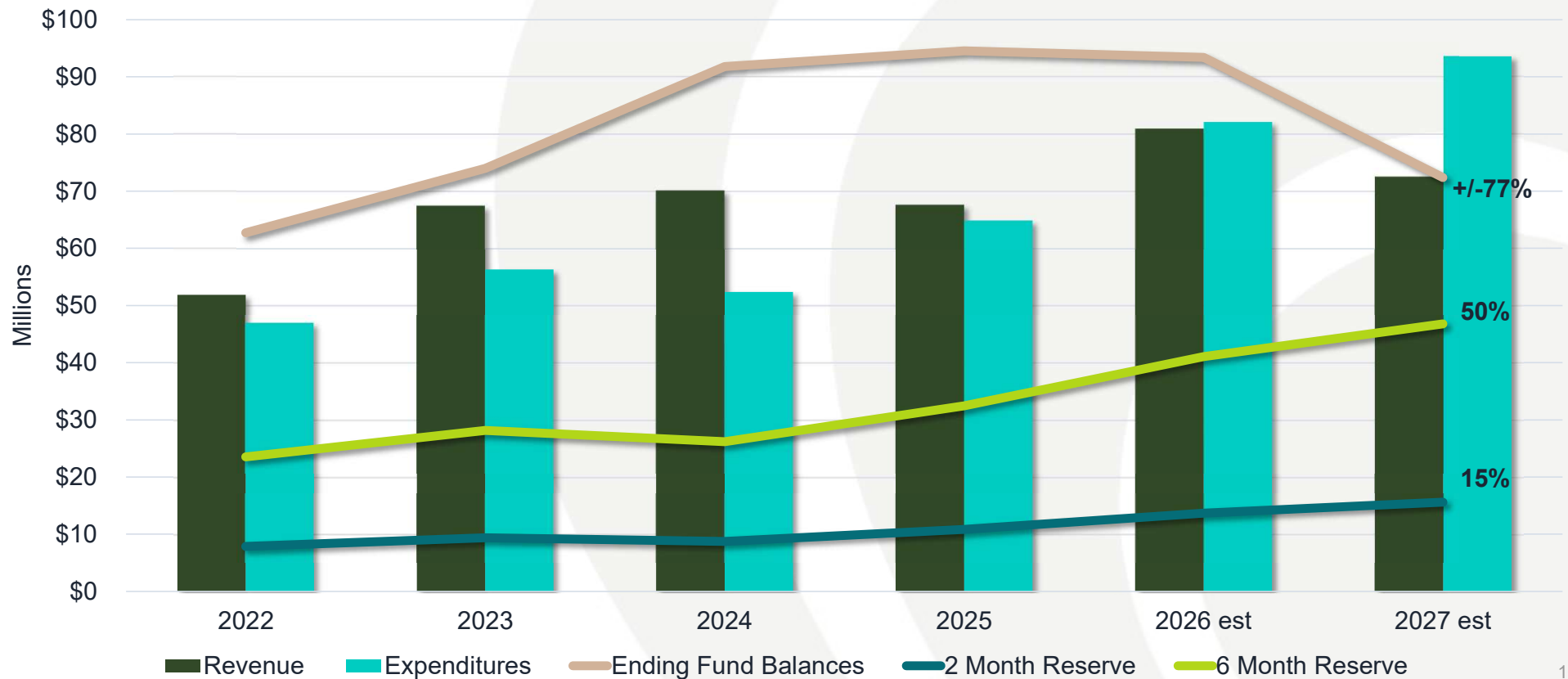
Category	2025 Actual Spending	2026 Budget	2027 Budget	% of 2027 Total
Big Four+	\$40.20M	\$44.50M	\$46.82M	50.0%
All Other Funds	\$24.78M	\$37.61M	\$46.76M	50.0%
TOTAL	\$64.98M	\$82.11M	\$93.58M	100.0%

Notable items in "All Other Funds":

- Southeast TIF is the standout capital fund at \$18.2M in 2027, up from \$7.6M budgeted in 2026. The increase is heavily capital-driven, with \$14.7M appropriated for capital projects.
- Consolidated RR / US 33 / Downtown TIF is another major investment fund at \$9.4M, nearly double its \$4.9M 2026 budget. Of the 2027 amount, \$8.75M is for capital projects.
- CEDIT totals \$2.8M in 2027, down substantially from the \$7.4M 2026 budget. This illustrates the project-driven nature of several funds.
- Aviation FAA has \$1.87M budgeted for 2027, compared with only about \$94K actually spent in 2025. This is another example where grant/capital activity contributes to the higher overall 2027 budget.
- CCI Storm provides another \$1.7M, including \$1.5M for storm sewer capital projects.



Historical and Estimated Cash Balances, Revenues, Expenditures & Operating Balances (All Budgeted Funds)



03 2027 Budget Overview

Future Considerations

Beyond the 2027 budget



Monitor & Evaluate Revenue Options

- Continue long-term financial planning to identify future funding gaps
- Evaluate the budget and fund-balance impact of new or changing revenue sources
- Assess the sustainability of existing revenue sources
- Incorporate anticipated legislative impacts into the long-term forecast



Identify Operational Efficiencies

- Align future expenditures with sustainable recurring revenues
- Evaluate service-level modifications if needed
- Continue to identify operational efficiencies and cost-saving opportunities
- Prioritize capital projects based on need, timing and available funding



Closely Monitor Legislative & Economic Impacts

- Follow legislative updates and quantify impacts to property tax and other revenues
- Develop multi-year revenue scenarios as new legislation is implemented
- Monitor assessed value, tax base, LIT and other key revenue trends
- Update the long-term financial forecast as impacts become clearer
- Identify trigger points for action if revenues fall below projections

GOAL: Maintain long-term structural balance while preserving essential services and strategic capital investment.

Questions?



Amber Nielsen

Senior Manager

P: +1 (574) 367 - 5370

E: amber.nielsen@bakertilly.com

FY
2027

City of Goshen, Indiana 2027 Budget

MAYOR'S BUDGET MEMO AND DEPARTMENT REPORTS
MAYOR GINA LEICHTY

2027 Proposed Budget

Mayor's Budget Memo and Department Reports

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Mayor's 2027 Budget Memo

To: Goshen Common Council
From: Gina Leichty, Mayor, City of Goshen, Indiana
Re: Proposed 2027 Civil City and Utilities Budgets
Date: September 7, 2026

Purpose and Budget Approach

Thank you to each department for the time, care, and candor they brought to the 2027 budget process. I asked department leaders not simply to identify what they need, but to examine service levels, operational risks, opportunities for savings, staffing, technology, revenue, and ways we can work differently as our financial circumstances change.

The proposed 2027 budget is larger than the 2026 budget, and that deserves a clear explanation, particularly as residents and businesses already face higher costs and Council has recently acted on environmental service fees.

The Citywide budget totals \$93.6 million, an increase of \$12.4 million, or 15.2%. That increase does not represent a 15.2% expansion in the City's ongoing operations. Major infrastructure and redevelopment projects account for much of the change as several long-planned projects move into construction or implementation. The City will fund many of those projects with dedicated revenues and accumulated reserves, particularly within TIF districts.

The General Fund provides a better measure of changes in the City's day-to-day operations. The proposed General Fund budget totals \$35.9 million, an increase of \$3.1 million, or 9.5%. Personnel accounts for approximately 45% of that increase. Technology and cybersecurity, facility maintenance, public safety expenses, capital needs, and costs that departments transferred or consolidated into the General Fund account for much of the remainder.

The question before us is not simply whether the 2027 budget is larger than last year's. We must decide whether the proposed spending uses current revenues and accumulated reserves responsibly, protects essential services, addresses known risks, and makes investments now that can prevent higher costs later.

2027 Budget at a Glance

Proposed 2027 budget	\$93.6 million
Increase from 2026	\$12.4 million
Overall increase	15.2%
General Fund	\$35.9 million

Major changes by fund:

Major change	2027 increase/(decrease)
Southeast TIF	+\$10.6M
Consolidated RR/US 33/Downtown TIF	+\$4.5M
General Fund	+\$3.1M
Lippert/Dierdorff TIF	+\$1.0M
CEDIT Fund	(\$4.6M)
Aviation FAA Fund	(\$2.2M)

These figures show why the Citywide percentage alone does not describe the operating budget. Redevelopment activity and planned reserve use drive much of the increase, while reductions in CEDIT capital projects and aviation projects offset part of that growth.

General Fund and Operating Pressures

The proposed 2027 General Fund budget is \$35,852,225, an increase of \$3,099,077, or 9.5%, from the 2026 budget of \$32,753,148.

Approximately \$1.39 million, or 45% of the increase, relates to personnel: approximately \$1.02 million in compensation and \$368,000 in benefits and allowances. I included conservative planning allowances for unresolved contracts and compensation matters rather than assuming outcomes before negotiations conclude. I will present final costs before the final budget hearing together with updated wage ordinances.

Public safety funding also drives part of the increase. State legislation raised the mandatory employer contribution rate for the 1977 Police and Fire Pension Fund from 23.3% to 26.5%. That increase reduced the capacity of dedicated public-safety funds that previously supported Police and Fire, so the General Fund must carry a greater share of those costs.

Several significant revenue and compensation questions remained unresolved while we prepared the proposed budget. The City did not know the outcome of the municipal wheel tax or environmental services fee until August 24, and the City will not determine the future of its wheel tax until September 14. Rather than assume outcomes that had not occurred, I preserved provisional appropriations so we can adjust the final budget as Council decisions become clear.

The remaining \$1.71 million, or 55% of the General Fund increase, consists of approximately \$1.36 million in operating costs and \$352,800 in capital expenditures. Major items include \$510,800 for centralized cybersecurity and technology subscriptions, \$300,000 for Police fuel,

\$249,000 in additional facility maintenance contracts, and \$175,000 for Buildings and Grounds capital expenditures. Some increases reflect costs that departments transferred or consolidated into the General Fund rather than entirely new spending.

How We Are Managing Costs

Our financial constraints are real. We cannot respond to every challenge by adding people, programs, or revenue. Across the 2027 budget, departments identified concrete ways to control costs and improve operations:

1. Use attrition and vacancies where service levels allow, including holding positions open or reconsidering them when employees retire.
2. Share labor, equipment, facilities, and seasonal staffing across departments instead of duplicating resources.
3. Centralize purchasing, technology subscriptions, inventory, and other common functions to strengthen buying power and reduce duplication.
4. Change service models when new equipment or technology can reduce recurring labor or operating costs.
5. Pursue grants, sponsorships, partnerships, fees, and other cost-recovery tools where they fit the service and legal requirements.
6. Use outside project management, construction administration, or specialized services for temporary capital workloads rather than automatically adding permanent staff.

These steps will not eliminate every cost increase, especially in public safety, infrastructure, technology, regulatory compliance, and compensation. They do establish a consistent management standard: departments should first use the people, equipment, technology, and revenue tools already available before the City adds permanent cost.

Staffing Strategy

The proposed budget preserves flexibility to respond to staffing needs without treating every budgeted position as an immediate hire. Department leaders and I will review vacancies and proposed positions in a consistent order: first, whether the work protects a core service, addresses a legal or operational risk, or supports a priority already approved by Council; second, whether the City can meet the need through reassignment, shared staff, technology, process changes, temporary help, or contracted expertise; and third, whether available revenue can sustain the position beyond 2027. Department leaders will bring the operational knowledge needed to assess workload, service impact, and alternatives. After that review, I will make hiring decisions based on the need, timing, and long-term cost of adding permanent capacity.

The staffing requests in this budget fall into several categories. Some departments propose new or restored capacity to address workload or service risk, including Engineering's requested project manager, Legal and Human Resources' restored paralegal position, Police's

proposed conversion of its former dedicated IT position to a civilian analyst role, Innovation and Technology's phased Data Services Technician, Utilities Billing's likely need related to trash billing, Building Department code-enforcement capacity, and Utilities Wastewater's permanent part-time facility support. Other departments plan to hold positions vacant, rely on shared personnel, use contracted or third-party services, or make operational changes before adding permanent staff.

The Mayor's Office budget also preserves the option of a Finance and Budget Manager because the City needs additional internal capacity for budgeting, financial analysis, cost management, and long-range planning. I will not fill that position while the Clerk-Treasurer seeks to fill the First Deputy position. If that structure provides the financial support the administration and departments need, I will leave the Mayor's Office position vacant. I will not decide whether to fill it before January.

Major Investment and Risk Areas

Redevelopment and infrastructure: Redevelopment plans approximately \$25 million in 2027 investments across major TIF districts. The City will rely on accumulated and dedicated funds and use third-party project support where needed rather than build permanent staffing around a temporary capital surge.

Roads and transportation: Engineering estimates that Goshen needs at least \$4 million in annual paving investment to keep road conditions stable. Changes to wheel-tax revenue directly affect the City's ability to sustain that level.

Technology and cybersecurity: The City has consolidated technology responsibilities and subscriptions, but that work also exposes long-standing cybersecurity, server, public-safety IT, software, and governance needs. The 2027 budget begins addressing those risks while seeking savings through consolidation and procurement.

Facilities and equipment: Preventive maintenance, replacement schedules, and disciplined capital planning reduce the risk that delayed work becomes a larger emergency expense. Several departments propose replacing aging equipment or addressing deferred facility needs in 2027.

Utilities and regulatory obligations: Water, wastewater, stormwater, and utility billing face infrastructure, regulatory, and cost-recovery pressures. The City is conducting a Water and Sewer Cost-of-Service Study and should use updated analysis before recommending future rate changes.

What I Am Asking Council to Evaluate

As Council reviews the proposed budget, I ask that we evaluate each major decision against four questions:

1. Does the expenditure protect a core service, meet a legal or regulatory obligation, or prevent a larger future cost?

2. Does the proposal rely on ongoing operating revenue or on dedicated, accumulated, or one-time funds?
3. Has the department first considered restructuring, attrition, shared resources, outside funding, cost recovery, or technology?
4. Can the City sustain the decision beyond 2027 if it creates a recurring obligation?

Our objective is straightforward: protect the fundamentals that make Goshen a strong place to live, work, and invest while building a City organization that can sustain those services over the long term. The Appendix provides the department-level analysis behind this proposal so Council can review both the Citywide strategy and the operational detail that informed it.

Appendix A: Department Budget Reports

As part of the 2027 budget process, I asked each department leader to evaluate core responsibilities, priorities for 2027, budget pressures and operational risks, opportunities for revenue or savings, staffing needs, and technology priorities.

The reports that follow reflect that work. I edited them for clarity, consistency, length, and formatting and, where appropriate, incorporated information from follow-up budget discussions. The substance remains grounded in the assessments and recommendations provided by each department.

A department's identification of a need or staffing request does not by itself represent a final hiring or spending commitment. The proposed budget establishes appropriation authority; I will continue to evaluate implementation decisions against available revenue, workload, service risk, and the City's long-term ability to sustain recurring costs.

Airport

Submitted by: Randy Sharkey, Airport Manager

Department Overview: Goshen Municipal Airport remains one of Indiana's busiest general aviation airports and serves as an important gateway to the community. The airport provides flight support services, supports business and visitor activity, adult pilot education, and youth aviation programming through STAY Indiana, including the 2026 student airplane build.

2027 Goals and Priorities: In 2027, the airport will continue FAA-funded infrastructure improvements, including apron expansion to meet aircraft parking demand. Goshen Community Schools will also begin offering aviation education as a career pathway for Goshen High School students, including pilot and aviation mechanical education, in partnership with the Boys and Girls Club of Goshen and STAY Indiana.

Program Link: [STAY Indiana](#)

Budget Drivers and Risks: The airport's largest cost pressures are unscheduled repairs, airfield lighting and navigational equipment, fuel costs, and maintenance needs. The department will continue to protect safety and essential operations first. If further reductions become necessary, the airport will defer or reduce lower-priority work before affecting safety-related services.

Revenue Opportunities: The BOAC increased T-hangar rentals and corporate land leases in 2026, which raised revenue by about 12%. In 2027, the airport may recommend overnight parking fees for corporate aircraft, special event fees, and a possible revenue-sharing arrangement for hay produced on leased airport property.

Staffing Considerations: The airport has one full-time airport manager and one part-time administrative assistant. The department does not request additional City staffing and will continue to rely on contracted flight support and flight school operations.

Technology Priorities: The airport uses ADS-B flight tracking, an upgraded wireless ASOS weather observation system, and a secured wireless network supported through New Paris Telephone's fiber network.

Building Department

Submitted by: Myron Grise, Building Commissioner

Department Overview: The Building Department includes building inspections, rental inspections, and code enforcement. The department helps protect residents, property owners, tenants, and businesses by ensuring construction and rental housing meet applicable state and local standards.

2027 Goals and Priorities: The department will continue to provide timely, accurate, and cooperative service to homeowners, builders, rental property owners, tenants, and businesses. Staff will work to keep inspections, reviews, and code responses moving efficiently while supporting safe residential and commercial development.

Budget Drivers and Risks: Mayor Leichty has prioritized stronger code enforcement, including consistent follow-up with property owners who control significant amounts of property in the City but have not maintained it. This work takes sustained attention and follow-through. Without additional capacity, response times may lengthen, and the City's recent progress on long-standing property conditions may stall.

Revenue Opportunities: New permit fees took effect in October 2026 and should increase permit revenue in 2027. Continued development activity could further increase revenue.

Staffing Considerations: Building and rental inspections have adequate staffing. The codes division currently has one full-time employee and one part-time employee. The department believes two full-time employees would better match the workload, especially during the spring and summer.

Technology Priorities: The department is exploring whether AI-assisted review tools could improve plan review and help staff identify issues more efficiently.

Buildings and Grounds

Submitted by: Tanya Heyde, Director of Parks, Buildings and Grounds

Department Overview: Buildings and Grounds maintains City-owned facilities and grounds, so they remain safe, functional, clean, and reliable for employees, residents, and visitors. The department handles building repairs, grounds maintenance, custodial services, facility operations, preventive maintenance, project support, furniture and equipment needs, emergency response, and interdepartmental support.

2027 Goals and Priorities: In 2027, Buildings and Grounds will focus on proactive maintenance, reliable facility operations, responsible stewardship of City assets, long-term facility planning, cemetery integration, and consistent maintenance practices across City properties. Tanya will also coordinate with department heads to centralize facilities purchasing and reduce duplication.

Budget Drivers and Risks: The department's work reduces long-term costs when the City invests in preventive maintenance instead of emergency repairs. Integrating cemetery maintenance should improve coordination, reduce duplication, and create opportunities to share equipment and labor, while delayed maintenance increases the risk of higher repair costs, facility disruptions, safety concerns, and reduced public confidence in City properties.

Revenue Opportunities: The department's primary financial opportunity is cost savings through centralized procurement. Consolidating facilities purchases across departments should improve pricing, reduce duplicate products and contracts, standardize supplies, and strengthen the City's purchasing power with vendors.

Staffing Considerations: The department will evaluate a unified seasonal labor pool across Grounds and Cemeteries to reduce redundant recruitment and onboarding while improving flexibility.

Technology Priorities: Tanya will work with Innovation and Technology to deploy the NOVOTX system for improved product and inventory management. The department will also use asset management software, GPS and telematics, chemical dilution systems, and possible autonomous mowing to improve planning, routing, purchasing, and cost control.

Cemeteries

Submitted by: Burt Matteson, Director of Cemeteries

Department Overview: Goshen Cemeteries provides interment services, maintains accurate burial records, sells burial rights, and maintains cemetery grounds, infrastructure, procedures, and burial products. The department continues to plan for changing burial preferences, including cremation and natural burial, while maintaining enough traditional burial inventory to meet local demand.

2027 Goals and Priorities: The department's 2027 priorities include replacing outdated equipment, repaving the West Goshen Cemetery entrance, expanding cremation options, and continuing to evaluate autonomous mowing. The requested dump truck would replace a 1988 Ford dump truck that remains from older inherited equipment.

Budget Drivers and Risks: Labor remains the largest budget cost, even with significant seasonal and temporary labor use. Equipment costs also remain high because cemetery work depends on mowing, digging, hauling, and material handling across several sites. Regulations can limit or increase the cost of cemetery development.

Revenue Opportunities: The department is exploring rate increases across all cemetery fees to support long-term operational sustainability and improve cost recovery.

Staffing Considerations: The department recommends reducing overtime for full-time staff and using weather days or early weekends for part-time staff when scheduled work is complete.

Technology Priorities: Autonomous mowing may become a practical option in future years. Burt will continue monitoring technology developments that could reduce labor needs as the tools become more capable and cost-effective.

Central Garage

Submitted by: Carl Gaines, Fleet Director

Department Overview: Central Garage maintains and repairs the City fleet. The department supports daily operations across the City by keeping vehicles and equipment available, safe, and reliable.

2027 Goals and Priorities: The department expects 2027 to be largely business as usual, with continued focus on maintenance and repair of City vehicles and equipment. A smooth leadership transition beginning in late 2026 will also remain a priority.

Budget Drivers and Risks: The department expects to hold the 2027 budget flat except for wage changes and the new fleet management software annual fee of \$25,000. The main risk is ensuring the City continues to track maintenance, replacement timing, and fleet use accurately enough to make cost-effective decisions.

Revenue Opportunities: The department identified no specific revenue opportunity in its memo.

Staffing Considerations: The department does not request additional staff and will manage a leadership transition beginning in late 2026.

Technology Priorities: Fleet management software should improve maintenance tracking, replacement planning, reporting, and long-term fleet decisions across departments.

Clerk-Treasurer

Submitted by: Richard R. Aguirre, Clerk-Treasurer

Department Overview: The Clerk-Treasurer's Office manages the City's financial and record-keeping functions. The office processes receipts and expenditures, manages accounts, invests City funds, handles payroll, oversees insurance, supports billing from other departments, manages Council and Board of Public Works agendas and minutes, and maintains official City records.

2027 Goals and Priorities: The office will continue providing prompt service to the public and City departments, accurate accounts payable and receivable work, reliable payroll services, strong internal controls, public record access, and required reporting to the State of Indiana. A major 2027 goal is to reduce reliance on Baker Tilly Municipal Advisors by building internal capacity through a new First Deputy and increased responsibilities for the Financial Assistant.

Budget Drivers and Risks: The office continues to manage more work with the same basic resources. Staff turnover, new financial systems, revenue pressure, state reporting requirements, and annual audits have increased the office's workload. Reducing staff or hours would slow payroll, claims, records, minutes, public responses, and support for other departments.

Revenue Opportunities: The office has limited revenue options because it cannot charge departments or the public for most of its services.

Staffing Considerations: The office plans to keep staffing stable in 2027 while building internal capacity through a new First Deputy and increased responsibilities for the Financial Assistant.

Technology Priorities: The office will continue improving use of ERP, payroll, and attendance software to increase efficiency and strengthen support for departments.

Community Relations Commission

Submitted by: Michael Wanbaugh, Director of Administrative Affairs

Department Overview: The Community Relations Commission strengthens residents' connection to the City and to each other. Working with community partners, the CRC builds trust, supports stronger neighborhoods, and aligns community investment with City goals.

2027 Goals and Priorities: The CRC will focus on accessible engagement, practical resource-sharing, partner coordination, and stronger connections across Goshen's neighborhoods. The goal is a safer, more welcoming community where residents can participate and invest in Goshen's future.

Budget Drivers and Risks: The CRC has one of the City's smallest budgets. After SEA 1 led the City to eliminate its two dedicated positions in 2026, the remaining budget supports outreach events, engagement projects, communication materials, and limited coordination. Further reductions would reduce the reach or frequency of this work.

Revenue Opportunities: The CRC will pursue sponsorships and outside support where appropriate for events, engagement efforts, and community-building activities.

Staffing Considerations: The Mayor's team now staffs the Commission with support from commissioners, City departments, and community partners. The Mayor does not propose a staffing expansion for 2027.

Technology Priorities: Technology needs should remain modest and focused on initiatives that help the City reach residents, share resources, and support accessible engagement.

Court and Probation

Submitted by: Morgan Shepherd, First Deputy

Department Overview: Goshen City Court and Probation continue to serve the public alongside the State, local law enforcement agencies, and area attorneys. After moving to the Courthouse at 101 N. Main Street, staff will focus on improving public service and efficiency in the new space.

Budget Drivers and Risks: The Court has seen higher indigency rates during the economic downturn and local industrial decline. More indigent defendants means more appointed counsel and translation needs, which increases costs the City must cover. Criminal misdemeanor and traffic infraction filings also increased significantly from mid-2025 to mid-2026.

2027 Goals and Priorities: Court and Probation will continue improving public service and efficiency in the new courthouse location while maintaining timely court and probation services.

Revenue Opportunities: The Court will continue assessing and collecting allowable fees related to court-appointed counsel and probation costs when defendants make payments.

Staffing Considerations: The Court plans to keep the fourth Clerk position vacant for now to offset required legal and translation costs. Existing staff may need overtime or comp time to manage workload.

Technology Priorities: The department identified no specific technology priority for 2027.

Engineering

Submitted by: Dustin K. Sailor, Director of Public Works and Utilities

Department Overview: Engineering manages public infrastructure planning, design, bidding, construction oversight, inspections, capital project coordination, streetlights, traffic signals, stormwater infrastructure coordination, sidewalks, bridges, and road funding programs.

2027 Goals and Priorities: Engineering will focus on delivering capital projects, maintaining road and bridge assets, coordinating redevelopment-related infrastructure, supporting

sidewalk and ADA improvements, managing stormwater-related capital needs, and keeping project priorities aligned with available funding. The department also identified office space needs and possible project management capacity needs because of the volume of capital work.

Budget Drivers and Risks: Paving, bridge maintenance, sidewalk replacement, stormwater infrastructure, the Goshen Environmental Center, traffic signals, streetlights, and redevelopment project delivery remain the major cost pressures. Engineering recommends at least \$4 million in annual paving investment to keep road conditions stable. Significantly improving the network over 10 years would require an estimated \$7 million annually.

Revenue Opportunities: The municipal wheel tax has provided important relief and helped the City maintain the paving investment needed to keep road conditions from declining further. Future Council reductions to this funding would reduce the City's ability to sustain necessary paving levels and could increase long-term road repair costs. Other funding sources include lane-mile direct distribution funds, EDIT, which the State will eliminate in 2029, cumulative capital sewer funds, bond funds, and grants.

Staffing Considerations: Engineering requests budget authority for an additional project manager. The administration will decide whether to fill the position in 2027 after evaluating the volume, timing, and complexity of active City projects.

Technology Priorities: Engineering relies on GIS, PASER road assessment data, project prioritization tools, and coordination with Technology and other departments to manage infrastructure work and communicate priorities.

Environmental Resilience

Submitted by: Aaron Sawatsky-Kingsley, Director, and Theresa Sailor, Grant and Education Manager

Department Overview: Environmental Resilience's primary responsibility is maintaining and strengthening the City's tree canopy, as directed by Council in 2021. The department also provides environmental education, backyard habitat programming, nursery development, land management, and AmeriCorps programming. Education classes continue at the Rieth Interpretive Center.

2027 Goals and Priorities: In 2026, the team moved its operations and equipment into the Buildings and Grounds area to integrate environmental resilience principles more fully into City operations and control costs through shared equipment and personnel. In 2027, the department will continue tree canopy maintenance, restore core street tree funding, and strengthen coordination with Buildings and Grounds.

Budget Drivers and Risks: Environmental Resilience expanded when substantial federal funding was available, including a \$2 million grant received in 2023. With that grant funding now depleted, the department is working carefully to maintain core services and long-term stability. The 2027 budget must replace some grant-supported tree work while controlling

costs through smaller tree stock, shared resources, and delayed capital items.

Revenue Opportunities: The department secured grant funding for the stipends of two AmeriCorps members, reducing the municipal cost of this support. Continuing to meet Council's expectations for the City's tree canopy will require additional grants, sponsorships, and partnerships as prior federal funding ends. The department could also add watering and young-tree pruning costs to the planting cost-share program, though higher resident costs may reduce participation.

Staffing Considerations: The 2027 budget does not request staffing changes. Grant funding supports the stipends for two AmeriCorps members, and co-location with Buildings and Grounds allows the City to share personnel and equipment where practical.

Technology Priorities: The department will continue using e-bikes, bike trailers, shared vehicles, and shared equipment to support field work while limiting fleet and operating costs.

Fire and EMS Department

Submitted by: Anthony Powell, Fire and EMS Chief

Department Overview: The Fire and EMS Department provides fire suppression, emergency medical services, rescue, fire prevention, public education, emergency preparedness, and related public-safety services. The department also supports the RedHawk Fire Academy and Mobile Integrated Health program.

2027 Goals and Priorities: The department will focus on dependable fire and EMS response, recruitment and retention, apparatus and equipment replacement, required training and certifications, fire prevention, community risk reduction, workforce development, and employee safety.

Budget Drivers and Risks: Personnel remains the department's largest cost, and competitive compensation is essential to recruitment, retention, manageable overtime, and dependable emergency response. Equipment costs have also risen sharply over the past five years. A fire engine that once cost roughly \$500,000 to \$600,000 can now cost \$1 million or more, while delivery timelines have grown from about one year to several years. Similar pressures affect ambulances, protective equipment, medical supplies, communications systems, fuel, utilities, and vehicle maintenance. These conditions require disciplined replacement schedules, earlier capital planning, and careful equipment specifications.

Revenue Opportunities: EMS billing and special event billing help offset costs. The department will continue pursuing grants and partnerships where appropriate.

Staffing Considerations: Fire and EMS will focus staffing decisions on maintaining operational coverage, reducing vacancy-driven overtime, supporting recruitment and retention, and protecting employee readiness.

Technology Priorities: Fire and EMS will prioritize tools that support firefighter safety, field

information, reporting, communications, and response analysis.

Innovation and Technology

Submitted by: Mattie Lehman, Director of Innovation and Technology

Department Overview: Innovation and Technology is a new department that brought together staff and responsibilities from Engineering, Asset Management, IT, GIS, the Board of Works, and Public Safety under the leadership of Mattie Lehman. The department now provides IT, data services, GIS, asset management support, cybersecurity, Microsoft 365 administration, helpdesk services, software support, workflow digitization, and data-driven process improvement.

2027 Goals and Priorities: Mattie spent much of 2026 performing multiple roles while forming the department and hiring two critical positions. With key staff now in place, the department will shift toward cybersecurity, risk management, stronger technology governance, and Citywide procurement improvements. Staff have already identified significant gaps and will begin addressing them in 2027.

Budget Drivers and Risks: The department has historically operated with limited staffing while the City's reliance on technology has grown. Cybersecurity now represents one of the greatest threats to City operations, with potential consequences for public safety, financial systems, utility services, records, and daily service delivery. Other pressures include server replacement, rising hardware and software costs, Microsoft 365 adoption, public safety technology, and helpdesk demand.

Revenue Opportunities: The department's primary financial opportunity is cost savings through stronger procurement, software consolidation, bulk purchasing, licensing management, and better coordination of technology purchases across departments. Early review has already identified gaps that may offer significant savings and reduce risk.

Staffing Considerations: Innovation and Technology proposes converting Ron's current role to Public Safety IT Coordinator, continuing the GIS-focused AmeriCorps position for one more year, and adding a full-time Data Services Technician in June 2027. The department also identifies a Microsoft 365 and Software Specialist as a future need if funding and workload support the position.

Technology Priorities: Technology priorities include the Police network transition, CJIS compliance, public safety IT support, GIS, asset management, work order systems, Teams, SharePoint, OneDrive, user training, software support, system integration, cybersecurity, and server replacement.

Legal and Human Resources

Submitted by: Bodie Stegelmann and Shannon Marks

Department Overview: The Legal Department provides legal services to City elected officials, departments, boards, and commissions. Human Resources supports recruitment,

onboarding, employee support, policy compliance, and employment-law compliance.

2027 Goals and Priorities: The department will continue timely, responsive legal services and HR support for the City workforce. The 2027 proposal restores a full-time paralegal position lost in 2025, which should reduce backlog and allow attorneys to focus on legal matters that require attorney time.

Budget Drivers and Risks: The 2027 Legal budget is **\$958,400**, a modest increase from 2026. Personnel costs drive most of the change, including a 3.5% wage adjustment and restoration of the paralegal position. Non-personnel costs remain essentially flat overall. Capacity delays are most often felt internally when legal, HR, personnel, or critical safety consultation slows procurement and day-to-day City operations.

Revenue Opportunities: The Legal Department supports other departments in recovering costs for damages to City-owned property through insurance claims, restitution efforts, and other collection activities when appropriate.

Staffing Considerations: The department requests restoration of one full-time paralegal position vacated in 2025 to improve capacity, reduce delays, and support departments, boards, and commissions more effectively.

Technology Priorities: The department is working with online service providers to digitize and publish the City's ordinances and zoning regulations. This work will make it easier for residents and City staff to search, find, and use ordinances and resolutions. The department will also continue using online legal research tools and evaluate work management technology that improves deadlines and workload tracking.

Mayor's Office

Submitted by: Gina Leichty, Mayor

Department Overview: The Mayor's Office supports administration, budget management, economic development, strategic and operational planning, personnel strategy, communications, and coordination across 22 departments and 12 boards and commissions.

2027 Goals and Priorities: The office will focus on financial stability, strategic investment, operational efficiency, customer service, accessibility, public safety, cybersecurity, and clear decision-making. The goal is to manage current constraints without weakening the City's ability to serve residents, support departments, and plan for the future.

Budget Drivers and Risks: In 2024 and 2025, I proposed adding financial advisory capacity after the Clerk-Treasurer reassigned the Deputy Clerk-Treasurer who had supported financial reporting to ERP implementation. Since then, I have relied on my own analysis and contracted services, which consume significant City time and money. The City needs reliable internal financial analysis as we manage revenue losses, more complex reporting, and difficult budget choices.

Staffing Considerations: The City needs additional internal capacity for budgeting, financial analysis, cost management, and long-range planning. The 2027 Mayor's Office budget preserves the option to hire a Finance and Budget Manager, but I will not fill that position while the Clerk-Treasurer evaluates his new First Deputy structure. If that structure provides the financial support the administration and departments need, I will leave the Mayor's Office position vacant. I will not make a decision about filling it before January. Because the Mayor's Office eliminated two positions in 2026, filling this role would return the office only to its 2025 staffing level.

Parks and Recreation

Submitted by: Tanya Heyde, Director of Parks, Buildings and Grounds

Department Overview: Parks and Recreation provides recreational programs, camps, leagues, events, parks, trails, athletic spaces, community gardens, facilities, and outdoor amenities. The department manages more than 300 acres of park land, 31 park spaces, 33 miles of trails, recreation facilities, public restrooms, playgrounds, splash pads, athletic facilities, and reservable spaces.

2027 Goals and Priorities: The department will focus on maintaining existing park assets, selectively advancing high-priority capital projects, improving cost recovery, strengthening partnerships, growing volunteer engagement, identifying water recreation opportunities, and planning for projects such as Rogers Park, skate park relocation, Schrock Pavilion updates, and playground replacements.

Budget Drivers and Risks: Main pressures include asset preservation, capital investment, construction costs, labor costs, changing recreation needs, and the risk of falling behind neighboring communities that continue to invest in parks and quality-of-life amenities. Delaying capital work can increase future costs and limit the City's ability to support growth and community expectations.

Revenue Opportunities: Revenue opportunities include vendor-developed programming, sponsorships, naming opportunities, cost recovery, philanthropic support, and automated kiosks.

Staffing Considerations: Boat kiosks at Fidler Pond could reduce some seasonal staffing needs.

Technology Priorities: Technology priorities include automated boat kiosks, automated door access, and improved mobile registration.

Planning

Submitted by: Rhonda Yoder, City Planner

Department Overview: Planning reviews routine permit applications, responds to zoning and development inquiries, reviews site plans for residential, commercial, and industrial development, administers flood hazard regulations, and supports Plan Commission and Board

of Zoning Appeals meetings.

2027 Goals and Priorities: Planning's goals remain steady for 2027: provide consistent and timely customer service, work cooperatively with other departments, keep the Comprehensive Plan at the center of planning decisions, and complete daily work as a team.

Budget Drivers and Risks: Personnel remains the major budget cost. Any staffing reduction would slow responses to inquiries, permit reviews, and site plan review timelines. Plan Commission and Board of Zoning Appeals work must stay on schedule, so reductions would affect routine work first.

Revenue Opportunities: Planning expects approximately \$7,500 in fee revenue for 2026. Any fee changes would require ordinance amendments, Plan Commission review where applicable, and Council approval.

Staffing Considerations: The department does not recommend staffing changes for 2027. Any staffing reduction would slow routine planning work.

Technology Priorities: The department does not recommend technology changes for 2027.

Police Department

Submitted by: Andy Stephenson, Chief of Police

Department Overview: The Police Department protects life and property, promotes public safety, enforces laws and ordinances, and works with residents, businesses, schools, and community partners to prevent crime and build trust. The department provides emergency response, investigations, traffic safety, school partnerships, records services, and community engagement.

2027 Goals and Priorities: In 2027, Police will focus on maintaining dependable public safety services while strengthening community trust. Priorities include school safety, youth outreach, traffic and pedestrian safety, crime prevention, professional training, employee wellness, recruitment and retention, operational readiness, technology, and public transparency.

Budget Drivers and Risks: Personnel, overtime, recruitment, retention, and training remain the department's largest operating pressures. Vehicles, cameras, records and evidence systems, communications, equipment, cybersecurity, and increasing service demand also require sustained investment. If funding does not keep pace, the department could face slower response, less proactive patrol, higher overtime, delayed equipment replacement, fewer community programs, and reduced investigative capacity.

Revenue Opportunities: Revenue opportunities include grants, school safety partnerships, authorized records and service fees, special event cost recovery, lawful donations or sponsorships, restricted funds where allowed, shared services, and technology efficiencies.

Staffing Considerations: The department is pursuing three targeted changes. First, it is negotiating with the police union on a command restructuring that would tighten the command

structure and remove bureaucratic layers. Second, the City may add School Resource Officers if Goshen Community Schools contributes toward their base salaries and both budgets allow. Third, Police proposes converting its former dedicated IT position to a civilian analyst role so the employee can focus on data retrieval and analysis that strengthen investigations and help solve crimes.

Technology Priorities: The department adopted a new records management system that has reduced administrative workload. As the system becomes fully integrated, Chief Stephenson will evaluate shifting civilian staff time to areas needing additional support, including evidence management. The City had considered a significant remodel of the Police Department's lower level to create more evidence-management space, but reorganizing duties may allow the City to avoid or defer that costly, time-consuming capital project. The department will also continue prioritizing digital evidence, camera systems, CJIS compliance, mobile connectivity, analytics, public information tools, and lifecycle planning.

Redevelopment

Submitted by: Becky Hutsell, Redevelopment Director

Department Overview: The Redevelopment Commission serves as the City's primary economic development and redevelopment agency. It leads strategic investments in infrastructure, housing, industrial development, downtown revitalization, and public-private partnerships. The department manages TIF districts, redevelopment projects, development agreements, property acquisition and disposition, and efforts that support long-term tax base growth and quality of place.

2027 Goals and Priorities: Redevelopment's primary goal is to deliver a significant capital investment program while supporting housing, industrial growth, downtown revitalization, and redevelopment opportunities. Planned 2027 investments include work in the Southeast TIF District, River Race TIF District, and Lippert/Dierdorff TIF District, with approximately \$25 million in total redevelopment and infrastructure investments.

Budget Drivers and Risks: Major drivers include capital project implementation, professional services, legal support, project management, construction administration, and ongoing TIF administration. Risks include inflation in construction and professional services, market conditions, utility coordination, permitting, right-of-way acquisition, construction delays, and Citywide capacity limits for managing multiple large projects at the same time.

Revenue Opportunities: Redevelopment will continue using public investment to encourage private development, expand assessed value, attract grant funding, and support commercial, industrial, and residential growth.

Staffing Considerations: Redevelopment does not request additional full-time staff for 2027. The department will use third-party construction administration, inspection, and project management services where needed so it can maintain flexibility as TIF districts approach future expiration.

Technology Priorities: Redevelopment relies primarily on Citywide project management, GIS, permitting, document management, and coordination tools rather than department-specific technology investments.

Stormwater

Submitted by: Jason Kauffman, Stormwater Coordinator

Department Overview: Stormwater Management works to keep the City in compliance with Indiana’s Municipal Separate Storm Sewer System General Permit. The department manages public education, public participation, illicit discharge detection, construction stormwater management, post-construction stormwater management, municipal pollution prevention, flood preparedness, and clean water protection.

2027 Goals and Priorities: In 2027, Stormwater will adjust to new MS4 permit requirements, strengthen post-construction stormwater management, and continue public education and outreach through storm-drain art, Elkhart River exhibits, and informational displays.

Budget Drivers and Risks: Stormwater revenue does not cover the current operating and capital program. The 2027 budget also includes an earlier-than-expected street sweeper replacement. Previous rate studies confirmed a structural funding gap, but the department has not proposed a stormwater user-fee increase for 2027. Staff should update the financial analysis before bringing any future rate recommendation to Council.

Revenue Opportunities: The Stormwater Partnership is considering updated filing fees for stormwater pollution-prevention plan reviews, which have not changed since 2006. Higher review fees could better recover the Elkhart County Soil and Water Conservation District’s program costs. The larger structural issue remains the annual stormwater user fee. Before proposing any rate change, staff should update the financial analysis and provide Council with a clear recommendation on the fee needed to sustain the operating and capital program.

Staffing Considerations: The 2027 budget moves one inspector position from Stormwater to the Engineering Department. The role will transition from stormwater-specific work to general inspection support for City projects.

Technology Priorities: The department does not recommend new technology investments in 2027 and wants to evaluate the NOVOTX implementation first.

Streets

Submitted by: Dave Gibbs, Street Commissioner

Department Overview: The Street Department maintains roadways, rights-of-way, alleys, parking lots, signs, brush collection, leaf collection, snow and ice response, sweeping, and other core public works services. The 2027 budget focuses on improving productivity and directing staff time toward essential roadway and right-of-way maintenance.

2027 Goals and Priorities: Streets will work with Engineering on alley and parking lot repair programs, evaluate tools that reduce labor and time, restructure brush collection after receiving a second grapple truck, and plan regulatory sign replacements with Engineering and Technology. The brush collection change would reduce week-long collections to three per year and move toward daily route collection.

Budget Drivers and Risks: Equipment and staffing remain the department's main budget drivers. Streets has shifted leaf collection to a regulated program, transferred roadside mowing to Grounds, and will continue looking for service changes that reduce labor hours without reducing the ability to provide core services. Other budget issues include sweeping disposal costs, salt costs, capital and maintenance contract lines, clothing allowances, cell phone lines, and corrections to payroll-related entries.

Revenue Opportunities: Street Department revenue comes mainly from Dial-A-Trailer fees, the Indiana Department of Transportation sweeping agreement, and rank vegetation compliance billing.

Staffing Considerations: The department operates best with 22 employees but has worked below that level. One employee plans to retire in early 2027, and the administrative assistant may retire in the future, creating a possible opportunity to convert that role to permanent part-time.

Technology Priorities: Streets will prioritize electronic payroll, the new work order system, GIS, iPads for field workers, and a laptop that provides full-time access to City and department work.

Utilities Billing

Submitted by: Kelly Saenz, Utilities Billing Administrator

Department Overview: The Utility Billing Department provides accurate, consistent, and timely water and sewer billing to City residents and utility users. The department also provides customer service, responds to billing questions and concerns, accounts for utility revenues and expenditures, monitors utility fund activity, and assists with balanced utility budget development and management.

2027 Goals and Priorities: In 2027, Utilities Billing will continue to provide accurate monthly water and sewer billing, identify and correct billing errors promptly, monitor utility fund balances and expenditures, and improve coordination between the billing system, GIS, meter information, service locations, and property address data. A major new priority will be implementing trash billing through the monthly utility bill.

Budget Drivers and Risks: Adding trash billing to the City's monthly utility bill creates the largest operational change for 2027. Utilities Billing must establish new accounts, maintain customer information, configure billing, support customers, and resolve issues. The department also expects a modest increase in billing-related costs as it adds and maintains trash-only customers as separate accounts.

Revenue Opportunities: Established utility rates generate water and sewer revenue. The Utilities Department is conducting a Water and Sewer Cost-of-Service Study to determine whether current rates recover the cost of service and support the long-term financial needs of the utility funds. In 2027, the City should complete the study, evaluate any recommended rate structures or adjustments, and continue monitoring revenues and expenditures to maintain appropriate cost recovery.

Staffing Considerations: Adding trash billing will substantially increase the department's workload, including establishing trash-only accounts, maintaining customer and service information, processing additional billing transactions, responding to customer questions, and researching and correcting billing issues. Utilities Billing identifies additional staffing as a likely need, but the administration should evaluate actual transaction volume and customer-service demand as implementation begins.

Technology Priorities: Utilities Billing will improve data accuracy and coordination among the billing system, GIS, meter records, service locations, and property address information so accounts, meters, services, and billing data remain accurate and properly connected.

Utilities Water

Submitted by: Marv Shepherd, Water Superintendent

Department Overview: The Water and Sewer Division provides safe, reliable drinking water and wastewater services while maintaining critical infrastructure, meeting regulatory requirements, supporting community growth, and responding to customer and emergency service needs.

2027 Goals and Priorities: The division's highest long-term priority is planning for a new Water Treatment Plant. The 2027 budget includes engineering and design services to advance that work. Long-term planning will also need to address the eventual decommissioning of the aging facility at 308 N. 5th Street and evaluate future uses for that site. The division will also continue coordinating utility infrastructure for major developments, including Cycle Works and Cherry Creek, to support growth while protecting system capacity and reliability.

Budget Drivers and Risks: Major budget considerations include engineering services for the future Water Treatment Plant, infrastructure replacement, regulatory compliance, and locating services. Lead and Copper Rule compliance may create additional workload and staffing needs as requirements evolve. The division's work is capital-intensive and directly tied to public health, reliability, emergency response, and future development capacity.

Revenue Opportunities: The division recommends a comprehensive review of water and sewer rates in conjunction with the Baker Tilly rate study. The City should also evaluate ordinances and fees, including water and sewer inspection fees, utility connection and permit fees, tap fees, and other cost-recovery mechanisms, to determine whether they recover appropriate costs. The City should also review the Water and Sewer Replacement Program and determine whether in-house operation remains financially feasible or whether an outside contractor or program administrator would provide better value.

Staffing Considerations: Current planning for the future Water Treatment Plant includes approximately 22 employees, including a three-person Special Operations Crew. Additional staffing needs may arise as regulatory requirements evolve, particularly around Lead and Copper Rule compliance.

Technology Priorities: SCADA, AMR, and GIS technologies will continue to improve system management, billing accuracy, leak detection, emergency response, and long-term infrastructure planning. Rapid Call technology has also reduced staff time needed for boil water notifications and emergency communications.

Operational Efficiencies: The division has reduced water loss from approximately 25% to 18% through aggressive leak detection and system monitoring. City crews now complete meter change-outs, valve turning, and several project functions in-house rather than hiring contractors. The division limits overtime to emergencies, has reduced after-hours testing from approximately 8 hours to 3.5 hours, and uses the Special Operations Crew for work that would otherwise require outsourcing.

Utilities Wastewater

Submitted by: Jim Kerezman, Superintendent, Utilities Wastewater

Department Overview: Utilities Wastewater maintains and improves the City's wastewater treatment infrastructure, manages regulatory compliance, and protects the City's long-term investment in treatment facilities and equipment.

2027 Goals and Priorities: Utilities Wastewater will continue maintaining regulatory compliance, protecting treatment infrastructure, and improving employee safety through safer chemical use and routine facility maintenance.

Budget Drivers and Risks: The department identified \$87,900 in reductions in other budget categories but requests a \$130,000 increase in the chemical budget, raising it from \$320,000 to \$450,000. After reductions, the net additional funding request is \$42,100. The increase would replace ferric chloride with Rare Earth, a safer, less corrosive phosphorus-removal chemical that should reduce risk to equipment, concrete, metal, pumps, clarifiers, and staff.

Revenue Opportunities: The department identified no specific revenue opportunity in its memo.

Staffing Considerations: The department requests a permanent part-time employee for housekeeping, painting, and light maintenance at 25 hours per week at \$18 per hour. This support would help maintain the facility while allowing skilled wastewater staff to focus on treatment operations, compliance, and infrastructure needs.

Technology Priorities: The department identified no specific technology priority for 2027.

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
1101 - GENERAL FUND						
Ambulance						
1101-5-12-4110154	Certification Pay	-	\$182,520	\$247,660	\$274,275	
1101-5-12-4110155	EMS Bonus	\$178,416	\$2,500	\$15,000	\$7,500	
1101-5-12-4220300	Medical Supplies	\$97,120	\$116,466	\$118,000	\$118,000	
1101-5-12-4360504	Equipment Repair	\$9,737	\$8,615	-	\$15,000	
1101-5-12-4390911	Ambulance Instruction	\$23,520	\$23,219	-	\$70,000	
1101-5-12-4450201	Other Equipment	\$48,665	-	-	-	
1101-5-12-4609999	Non-Appropriated	\$4,034	\$19,699	-	-	
	Ambulance Total	\$361,492	\$353,018	\$380,660	\$484,775	
Board of Public Works						
1101-5-07-4110140	Salaries & Wages - Part Time	\$24,434	\$21,612	\$22,369	\$23,000	
1101-5-07-4130100	Social Security	\$1,515	\$1,340	\$1,387	\$1,400	
1101-5-07-4130200	Medicare	\$354	\$313	\$324	\$300	
1101-5-07-4130400	Unemployment	\$1,368	\$10,978	-	-	
1101-5-07-4130501	Health Insurance	-	-	-	-	
1101-5-07-4130701	Clothing/Boot/Fitness	-	-	-	-	
1101-5-07-4210101	Legal Notices	\$1,539	\$1,724	\$2,000	\$2,000	
1101-5-07-4210501	Copier Supplies	\$4,506	\$6,773	\$4,000	-	
1101-5-07-4290002	Electrical Supplies	\$4,920	\$13,186	\$25,000	\$25,000	
1101-5-07-4310501	Contractual Services	\$315,199	\$469,704	\$350,000	\$460,000	
1101-5-07-4310504	Mosquito Control	\$38,097	\$45,437	\$50,000	\$60,000	
1101-5-07-4310505	Professional Services	\$70,999	\$38,996	\$50,000	\$50,000	
1101-5-07-4310506	Mayor's Art Council	-	\$19,000	\$10,000	\$10,000	
1101-5-07-4310508	Environmental Center	\$232,992	\$239,914	\$300,000	\$386,000	
1101-5-07-4320401	Telephone	\$50,304	\$69,731	\$60,000	-	
1101-5-07-4320501	Other Comm Transportation	\$67,167	\$61,833	\$150,000	\$150,000	
1101-5-07-4330101	Other Printing & Advertising	\$537	\$1,374	\$1,000	\$1,000	
1101-5-07-4340501	Other Insurance	\$701,981	\$776,558	\$750,000	\$830,000	
1101-5-07-4350101	Electricity	\$400,387	\$460,305	\$460,000	\$480,000	
1101-5-07-4350201	Gas	\$22,261	\$33,153	\$50,000	\$40,000	
1101-5-07-4350401	Water	\$26,493	\$25,269	\$30,000	\$30,000	
1101-5-07-4350501	Stormwater Fees	\$13,867	\$4,899	\$8,000	\$8,000	
1101-5-07-4360102	Electrical Maintenance	\$40,182	\$45,031	\$60,000	\$60,000	
1101-5-07-4370501	Catch Basin Rental	\$54,454	\$54,685	\$60,000	\$60,000	
1101-5-07-4390301	Subscriptions & Dues	\$858	\$19,790	\$20,000	\$20,000	
1101-5-07-4390400	Official Bonds	\$4,050	\$2,400	\$7,000	\$7,000	
1101-5-07-4390501	Memorial Day Expense	\$1,000	\$1,183	\$2,500	-	
1101-5-07-4390901	ARP Recorder Fees	\$1,117	\$675	\$1,000	\$1,000	
1101-5-07-4390910	Education and Promotion	\$14,163	\$11,061	\$15,000	\$15,000	
1101-5-07-4390930	Trash Collection	\$2,097,857	\$2,140,802	\$1,086,725	\$1,300,000	

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
1101-5-07-4420001	Capital Projects	-	-	-	-	
Board of Public Works Total		\$4,192,601	\$4,577,728	\$3,576,305	\$4,019,700	
Building						
1101-5-15-4110130	Salaries & Wages - Full Time	\$298,280	\$358,502	\$376,869	\$270,700	
1101-5-15-4110140	Salaries & Wages - Part Time	-	\$29,480	\$34,983	-	
1101-5-15-4110151	Increment	\$2,675	\$3,750	\$2,800	\$2,300	
1101-5-15-4130100	Social Security	\$17,061	\$22,581	\$25,535	\$17,000	
1101-5-15-4130200	Medicare	\$3,990	\$5,281	\$5,972	\$4,000	
1101-5-15-4130300	Retirement	\$43,158	\$51,739	\$58,483	\$38,800	
1101-5-15-4130501	Health Insurance	\$101,494	\$125,794	\$121,825	\$92,000	
1101-5-15-4130700	Cell Phone	\$1,450	\$1,730	\$1,890	\$1,800	
1101-5-15-4130701	Clothing/Boot/Fitness	\$300	\$450	\$2,025	\$400	
1101-5-15-4210500	Other Office Expense	\$2,539	\$2,164	\$6,500	\$6,500	
1101-5-15-4220210	Gas/Diesel/Propane	\$2,768	\$4,639	\$9,500	\$9,500	
1101-5-15-4310301	Professional Service	\$21,159	\$1,620	\$38,000	\$38,000	
1101-5-15-4320201	Postage	\$2,883	\$3,565	\$8,000	\$8,000	
1101-5-15-4320301	Travel Expense	\$1,374	\$1,032	\$6,200	\$6,500	
1101-5-15-4360201	Equipment Repairs	-	\$791	\$2,500	\$2,500	
1101-5-15-4390301	Subscriptions & Dues	\$710	\$980	\$1,500	\$1,500	
1101-5-15-4390910	Instruction	\$2,803	\$1,552	\$4,500	\$4,500	
1101-5-15-4424601	Capital Outlays	-	-	-	\$43,000	
Building Total		\$502,644	\$615,650	\$707,082	\$547,000	
Buildings & Grounds						
1101-5-19-4110130	Salaries & Wages - Full Time	-	\$128,544	\$601,179	\$676,000	
1101-5-19-4110140	Salaries & Wages - Part Time	-	-	\$122,000	\$160,200	
1101-5-19-4110151	Increment	-	\$2,200	\$11,200	\$10,100	
1101-5-19-4110160	Overtime	-	-	-	\$5,000	
1101-5-19-4130100	Social Security	-	\$7,409	\$46,043	\$52,500	
1101-5-19-4130200	Medicare	-	\$1,733	\$11,674	\$12,300	
1101-5-19-4130300	Retirement	-	\$19,082	\$88,222	\$97,400	
1101-5-19-4130501	Health Insurance	-	\$44,134	\$177,200	\$229,800	
1101-5-19-4130700	Cell Phone	-	\$1,120	\$3,000	\$6,000	
1101-5-19-4130701	Clothing/Boot/Fitness	-	\$350	\$2,125	\$11,300	
1101-5-19-4130702	Clothing/Uniform	-	-	\$8,000	-	
1101-5-19-4210500	Office Expenses	-	-	\$3,000	\$3,000	
1101-5-19-4220151	Other Operating Supplies	-	-	\$2,500	-	
1101-5-19-4220152	Paint	-	-	\$3,500	-	
1101-5-19-4220210	Gas,Diesel,Propane	-	-	\$55,000	\$55,000	
1101-5-19-4220251	Garage & Motor	-	-	\$1,200	-	
1101-5-19-4220300	Institutional & Medical	-	-	\$19,000	-	
1101-5-19-4230110	Building Materials & Supplies	-	\$6,011	\$36,000	\$88,950	

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
1101-5-19-4230125	Repairs Building/Street	-	-	\$33,475	-	
1101-5-19-4230201	Repair Parts	-	-	\$5,000	-	
1101-5-19-4230301	Machinery & Tools Purchase	-	-	\$4,500	-	
1101-5-19-4290001	Other Operating Supplies	-	-	\$15,450	\$26,200	
1101-5-19-4310000	Professional Services	-	-	\$30,000	\$48,000	
1101-5-19-4310501	Stormwater Fees	-	-	\$2,000	\$2,500	
1101-5-19-4310505	Landscaping	-	-	\$18,000	-	
1101-5-19-4320301	Travel Expenses	-	-	\$6,000	\$6,000	
1101-5-19-4320401	Telephone	-	-	\$6,000	\$6,000	
1101-5-19-4350101	Electricity & Gas	-	-	\$11,000	\$11,000	
1101-5-19-4350401	Water & Sewer	-	-	\$11,000	\$11,000	
1101-5-19-4360101	Equipment Repairs	-	-	\$12,000	-	
1101-5-19-4360201	Repairs Bldg & Structure	-	-	\$70,000	\$70,000	
1101-5-19-4360500	Maintenance Contracts	-	\$12,000	\$12,000	\$261,000	
1101-5-19-4360501	Maintenance Contracts	-	-	\$39,000	-	
1101-5-19-4370200	Rental Equipment	-	-	\$4,000	-	
1101-5-19-4390301	Subscription-Dues	-	-	\$1,500	\$1,000	
1101-5-19-4390910	Instruction	-	-	\$8,000	\$8,000	
1101-5-19-4450200	B-G Capital Expenditures	-	-	-	\$175,000	
Buildings & Grounds Total		-	\$222,583	\$1,479,768	\$2,033,250	
Cemetery						
1101-5-09-4110130	Salaries & Wages - Full Time	\$168,952	\$170,359	\$183,529	\$190,000	
1101-5-09-4110140	Salaries & Wages - Part Time	\$92,015	\$100,039	\$95,000	\$100,000	
1101-5-09-4110151	Increment	\$2,300	\$4,600	\$2,300	\$2,700	
1101-5-09-4110160	Overtime	\$765	\$2,960	\$3,600	-	
1101-5-09-4130100	Social Security	\$15,464	\$16,256	\$17,641	\$18,100	
1101-5-09-4130200	Medicare	\$3,617	\$3,802	\$4,126	\$4,200	
1101-5-09-4130300	Retirement	\$24,390	\$25,764	\$26,913	\$27,400	
1101-5-09-4130501	Health Insurance	\$62,479	\$69,851	\$66,450	\$68,900	
1101-5-09-413XXXX	Cell Phone	-	-	-	\$1,800	
1101-5-09-4130701	Clothing/Boot/Fitness	\$100	-	\$300	\$300	
1101-5-09-4210500	Other Office Supplies	\$57	\$227	\$300	\$200	
1101-5-09-4220210	Gas/Diesel/Propane	\$12,706	\$12,499	\$17,000	\$17,000	
1101-5-09-4220500	PPE	\$282	\$489	\$350	\$450	
1101-5-09-4230110	Building Material & Supplies	\$4	\$47	\$1,500	\$1,300	
1101-5-09-4230125	Building/Street Repairs	\$2,782	\$1,391	\$2,500	\$2,100	
1101-5-09-4230300	Security Monitoring	\$732	\$792	\$800	\$900	
1101-5-09-4230201	Repair Parts	-	-	\$1,800	\$900	
1101-5-09-4290001	Other Operating Supplies	\$3,113	\$2,457	\$4,000	\$4,000	
1101-5-09-4310501	Tree Trim & Removal	\$6,859	\$850	\$6,800	\$4,000	
1101-5-09-4310502	For Tree Purchase	\$345	\$660	\$500	\$600	
1101-5-09-4360201	Equipment Repairs	\$2,959	\$1,620	\$1,200	\$1,400	

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
1101-5-09-4360301	Street, Alley & Sewer	\$110	\$520	\$600	\$300	
1101-5-09-4360503	Repair Building/Structure	\$2,067	\$1,237	\$2,200	\$2,200	
1101-5-09-4360505	Rockrun Moves	\$2,535	\$8,896	\$3,600	\$3,600	
1101-5-09-4450501	Machinery & Tools	\$100,770	-	-	-	
1101-5-09-4490000	Capital Projects	-	-	-	\$57,800	
1101-5-09-4990001	Non-Appropriated	-	-	-	-	
Cemetery Total		\$505,403	\$425,317	\$443,009	\$510,150	
Central Garage						
1101-5-18-4110130	Salaries & Wages - Full Time	\$655,986	\$715,575	\$755,000	\$790,600	
1101-5-18-4110140	Salaries & Wages - Part Time	-	-	-	\$29,600	
1101-5-18-4110151	Increment	\$5,400	\$6,100	\$7,000	\$6,800	
1101-5-18-4110152	CERTIFICATION	\$4,800	\$4,757	\$4,800	\$4,800	
1101-5-18-4110160	Overtime	\$13,744	\$16,205	\$25,000	\$25,000	
1101-5-18-4130100	Social Security	\$39,509	\$43,131	\$49,896	\$50,900	
1101-5-18-4130200	Medicare	\$9,240	\$10,087	\$11,599	\$11,900	
1101-5-18-4130300	Retirement	\$111,789	\$122,073	\$113,593	\$112,300	
1101-5-18-4130501	Health Insurance	\$217,455	\$220,668	\$221,500	\$229,800	
1101-5-18-4130700	Cell Phone	\$1,800	\$1,710	\$1,800	\$1,800	
1101-5-18-4130701	Clothing/Boot/Fitness	\$7,300	\$7,950	\$8,150	\$8,200	
1101-5-18-4210500	Other Office Expense	\$4,198	\$1,078	\$4,200	\$4,000	
1101-5-18-4210502	Postage	\$385	\$203	\$400	\$400	
1101-5-18-4220210	Gas/Diesel/Propane	\$2,478	\$2,161	\$5,000	\$5,000	
1101-5-18-4220212	Lubricants	\$62,056	\$63,981	\$80,000	\$80,000	
1101-5-18-4220251	Garage & Motor	\$383,106	\$324,734	\$400,000	\$400,000	
1101-5-18-4220351	Small Tools	\$10,707	\$3,632	\$12,000	\$12,000	
1101-5-18-4230110	Building Maintenance	\$36,164	-	\$3,000	\$3,000	
1101-5-18-4310501	Medical Exams	\$2,022	\$752	\$2,000	\$2,000	
1101-5-18-4320501	Contractual Services	\$14,826	\$15,688	\$41,000	-	
1101-5-18-4360202	Outside Repair	\$20,290	\$31,639	\$25,000	\$25,000	
1101-5-18-4370502	Rental Uniform	\$3,607	\$4,924	\$5,000	\$5,500	
1101-5-18-4390910	Education	\$2,941	\$402	\$5,000	\$3,000	
1101-5-18-4450501	Machinery & Tools	\$7,731	-	-	\$25,000	
1101-5-18-4990001	Non-Appropriated	\$26,998	\$17,308	-	-	
Central Garage Total		\$1,644,532	\$1,614,755	\$1,780,938	\$1,836,600	
Clerk-Treasurer						
1101-5-04-4110130	Salaries & Wages - Full Time	\$426,275	\$405,450	\$487,800	\$513,800	
1101-5-04-4110140	Salaries & Wages - Part Time	\$34,598	\$34,547	-	-	
1101-5-04-4110151	Increment	\$3,650	\$4,492	-	\$4,500	
1101-5-04-4110160	Overtime	\$4,886	\$28,266	-	-	
1101-5-04-4130700	Cell Phone	\$600	\$550	\$1,200	\$600	
1101-5-04-4130100	Social Security	\$26,823	\$27,022	\$31,800	\$32,100	

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
1101-5-04-4130200	Medicare	\$6,273	\$6,320	\$7,100	\$7,500	
1101-5-04-4130300	Retirement	\$61,765	\$61,687	\$69,500	\$73,600	
1101-5-04-4130501	Health Insurance	\$149,570	\$138,283	\$155,050	\$160,900	
1101-5-04-4130701	Clothing/Boot/Fitness	\$100	-	\$750	\$700	
1101-5-04-4210500	Other Office Expenses	\$10,221	\$5,384	\$15,000	\$10,000	
1101-5-04-4310000	Professional Services	\$880	\$4,773	\$5,000	\$3,000	
1101-5-04-4320201	Postage	\$4,284	\$3,703	\$5,000	\$6,000	
1101-5-04-4320301	Travel Expenses	\$7,127	\$3,844	\$7,500	\$5,000	
1101-5-04-4390301	Subscriptions & Dues	\$1,724	\$1,736	\$3,000	\$4,000	
1101-5-04-4390910	Instruction	\$2,380	\$700	\$5,000	\$4,000	
Clerk-Treasurer Total		\$741,156	\$726,756	\$793,700	\$825,700	
Council						
1101-5-02-4110140	Salaries & Wages - Part Time	\$117,754	\$121,940	\$126,072	\$130,000	
1101-5-02-4110159	Technology Stipend	\$1,862	-	-	\$4,200	
1101-5-02-4130100	Social Security	\$7,416	\$7,560	\$7,818	\$8,100	
1101-5-02-4130200	Medicare	\$1,734	\$1,768	\$1,833	\$1,900	
1101-5-02-4210200	Stationary and Printing	-	-	\$1,000	-	
1101-5-02-4210500	Retreat	-	\$600	\$3,500	\$3,500	
1101-5-02-4230300	Other Equipment	-	\$5,581	\$10,000	-	
1101-5-02-4320301	Travel Expenses	\$1,297	-	\$3,500	\$3,500	
1101-5-02-4390700	Election Expense	\$35,834	-	-	\$60,000	
Council Total		\$165,897	\$137,449	\$153,723	\$211,200	
Court						
1101-5-06-4110130	Salaries & Wages - Full Time	\$288,587	\$309,485	\$300,000	\$320,000	
1101-5-06-4110140	Salaries & Wages - Part Time	\$4,670	-	-	-	
1101-5-06-4110151	Increment	\$3,100	\$3,600	\$2,800	\$3,200	
1101-5-06-4130100	Social Security	\$17,129	\$17,851	\$18,500	\$19,200	
1101-5-06-4130200	Medicare	\$4,006	\$4,175	\$4,350	\$4,500	
1101-5-06-4130300	Retirement	\$41,029	\$44,405	\$42,800	\$44,300	
1101-5-06-4130501	Health Insurance	\$87,497	\$95,853	\$88,750	\$92,000	
New Account	Cell Phone	-	-	-	-	
1101-5-06-4130701	Clothing/Boot/Fitness	-	-	\$400	\$400	
1101-5-06-4310500	Other Professional Fees	\$38,220	\$50,084	\$62,400	\$118,900	
1101-5-06-4320300	Travel Expense	\$548	\$754	\$1,200	-	
1101-5-06-4370300	Office Rental	-	-	\$12,000	-	
Court Total		\$484,786	\$526,207	\$533,200	\$602,500	
CRC						
1101-5-01-4110130	Salaries & Wages - Full Time	\$52,535	\$45,736	-	-	
1101-5-01-4110151	Increment	\$100	\$200	-	-	
1101-5-01-4130100	Social Security	\$3,012	\$2,618	-	-	

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
1101-5-01-4130200	Medicare	\$704	\$612	-	-	
1101-5-01-4130300	Retirement	\$7,529	\$444	-	-	
1101-5-01-4130501	Health Insurance	\$21,367	\$16,550	-	-	
1101-5-01-4130700	Cell Phone	\$389	\$400	-	-	
1101-5-01-4130701	Clothing/Boot/Fitness	\$100	\$34	-	-	
1101-5-01-4210500	Other Office Expenses	\$490	\$54	-	-	
1101-5-01-4310501	Professional Services	\$3,250	\$200	\$5,000	\$5,000	
1101-5-01-4310502	Contractual Services	\$900	\$2,800	-	-	
1101-5-01-4320301	Travel Expense	-	\$579	-	-	
1101-5-01-4330501	Other Printing & Advertisement	\$672	\$1,508	-	-	
1101-5-01-4390501	Events Expenses	\$2,341	\$8,753	\$15,000	\$15,000	
1101-5-01-4390910	Education & Promotion	\$5,964	\$3,137	\$10,000	\$10,000	
CRC Total		\$99,353	\$83,626	\$30,000	\$30,000	

Engineering

1101-5-10-4110130	Salaries & Wages - Full Time	\$587,930	\$589,373	\$730,000	\$888,500	
1101-5-10-4110140	Salaries & Wages - Part Time	\$24,925	\$26,139	\$35,000	\$10,000	
1101-5-10-4110151	Increment	\$6,800	\$5,700	\$9,300	\$7,100	
1101-5-10-4110160	Overtime	\$6,976	\$8,741	\$15,000	\$15,000	
1101-5-10-4130100	Social Security	\$35,978	\$36,208	\$45,000	\$55,500	
1101-5-10-4130200	Medicare	\$8,414	\$8,468	\$10,355	\$13,000	
1101-5-10-4130300	Retirement	\$94,207	\$95,348	\$101,208	\$127,200	
1101-5-10-4130501	Health Insurance	\$209,748	\$198,601	\$177,200	\$229,800	
1101-5-10-4130700	Cell Phone	\$3,555	\$3,131	\$3,000	\$4,800	
1101-5-10-4130701	Clothing/Boot/Fitness	\$452	\$398	\$800	\$1,000	
1101-5-10-4210200	Stationary & Print	\$1,000	\$1,500	\$1,500	\$1,500	
1101-5-10-4210500	Other Office Expense	\$2,816	\$2,842	\$6,000	\$6,000	
1101-5-10-4220210	Gas/Diesel/Propane	\$1,482	\$2,067	\$2,500	\$2,400	
1101-5-10-4290001	Other Supplies	\$3,827	\$1,438	\$4,000	\$4,000	
1101-5-10-4290002	Other Supplies & Equipment	-	-	\$500	\$500	
1101-5-10-4310201	Professional Service	\$1,300	-	\$2,000	\$2,000	
1101-5-10-4320201	Postage	\$343	\$903	\$1,200	\$1,400	
1101-5-10-4320301	Travel Expense	\$2,034	\$2,629	\$5,000	\$4,100	
1101-5-10-4330101	Other Printing & Advertisement	\$25	-	\$400	\$400	
1101-5-10-4360201	Equipment Repairs	\$194	-	\$3,000	\$3,000	
1101-5-10-4390301	Subscriptions & Dues	\$519	\$556	\$750	\$750	
1101-5-10-4450001	Other Equipment	-	-	-	\$42,000	
Engineering Total		\$992,525	\$984,042	\$1,153,713	\$1,419,950	

Environmental Resilience

1101-5-46-4110130	Salaries & Wages - Full Time	-	\$280,693	\$284,300	\$328,300	
1101-5-46-4110140	Salaries & Wages - Part Time	-	\$35,941	\$2,000	\$13,200	
1101-5-46-4110151	Increment	-	\$5,000	\$4,800	\$5,900	

CITY OF GOSHEN, INDIANA

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Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
1101-5-46-4130100	FICA Match	-	\$18,239	\$20,240	\$21,500	
1101-5-46-4130200	Medicare	-	\$4,266	\$4,738	\$5,000	
1101-5-46-4130300	Retirement	-	\$35,551	\$46,011	\$47,500	
1101-5-46-4130501	Health Insurance	-	\$110,334	\$110,750	\$114,900	
1101-5-46-4130700	Cell Phone	-	\$1,465	\$800	\$600	
1101-5-46-4130701	Clothing/Boot/Fitness	-	\$1,150	\$1,440	\$1,300	
1101-5-46-4130702	Clothing	-	\$1,487	\$500	\$500	
1101-5-46-4210200	Stationary & Printing	-	\$653	\$4,000	\$500	
1101-5-46-4210500	Other Office Expense	-	\$1,652	\$2,000	\$500	
1101-5-46-4220151	Other Operating Expense	-	\$3,409	\$2,000	\$1,500	
1101-5-46-4220153	General Program	-	\$2,426	\$4,000	\$2,500	
1101-5-46-4220210	Gas/Diesel/Propane	-	\$3,455	\$4,500	\$3,000	
1101-5-46-4290001	Program Supplies	-	\$4,416	-	-	
1101-5-46-4230301	Machinery & Tools Purchase	-	\$3,312	\$4,000	\$3,000	
1101-5-46-4310500	Contractual Services	-	\$13,686	\$23,740	\$30,000	
1101-5-46-4310501	Tree Program	-	\$48,613	\$35,652	\$30,000	
1101-5-46-4310502	Trees Planted	-	\$2,287	-	-	
1101-5-46-4310503	Other Professional Services	-	\$39,712	\$25,000	\$25,000	
1101-5-46-4310504	Street Tree Maint/Removal	-	\$66,747	\$31,085	\$50,000	
1101-5-46-4310506	Tree Trim Removal	-	-	\$13,000	\$10,000	
1101-5-46-4320201	Postage	-	\$91	\$3,000	-	
1101-5-46-4320301	Travel Expense	-	\$6,028	\$6,000	\$4,000	
1101-5-46-4320401	Telephone	-	\$5,738	\$5,200	\$5,000	
1101-5-46-4330200	Legal Notice Publication	-	-	\$200	-	
1101-5-46-4330501	Other Printing & Advertising	-	\$2,705	\$3,000	\$1,000	
1101-5-46-4350101	Electricity & Gas	-	\$9,116	\$9,000	\$9,000	
1101-5-46-4350401	Water & Sewer	-	\$1,488	\$2,000	\$2,000	
1101-5-46-4360201	Repairs to Equipment	-	\$1,987	\$5,500	\$1,500	
1101-5-46-4370200	Rental Equipment	-	\$135	\$1,500	\$500	
1101-5-46-4390301	Subscriptions & Dues	-	\$2,183	\$3,000	\$1,000	
1101-5-46-4390901	Education	-	\$10,883	\$10,000	\$12,000	
1101-5-46-4420100	Infrastructure Capital	-	-	-	-	
1101-5-46-4424601	Capital Projects	-	-	-	\$10,000	
1101-5-46-4990001	Non-Appropriated	-	-	-	-	
Environmental Resilience Total		-	\$724,846	\$672,956	\$740,700	

Fire Department

1101-5-12-4110130	Salaries & Wages - Full Time	\$4,615,244	\$4,872,414	\$5,037,317	\$5,448,700	
1101-5-12-4110150	Holiday Pay	\$27,569	\$34,351	\$24,335	\$24,800	
1101-5-12-4110151	Sick Day Buyback	\$62,488	\$31,594	\$50,000	\$50,000	
1101-5-12-4110152	Vacation Day Buyback	-	\$43,782	\$30,000	\$30,000	
1101-5-12-4110153	Specialty-Master Pay	\$5,736	\$5,363	\$20,000	\$20,000	
1101-5-12-4110156	Increment	\$6,598	\$25,267	\$137,000	\$117,300	

CITY OF GOSHEN, INDIANA

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Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
1101-5-12-4110160	Overtime	\$388,215	\$472,973	\$200,000	\$200,000	
1101-5-12-4130100	Social Security	\$16,826	\$2,365	\$8,000	\$8,400	
1101-5-12-4130110	FLSA	\$109,885	\$105,554	\$140,000	\$130,000	
1101-5-12-4130200	Medicare	\$74,269	\$78,234	\$81,180	\$83,500	
1101-5-12-4130300	Retirement PERF	\$40,008	\$17,374	\$17,530	\$22,600	
1101-5-12-4130501	Health Insurance	\$1,459,854	\$1,509,913	\$1,528,350	\$1,631,600	
1101-5-12-4130700	Cell Phone	\$13,196	\$4,746	\$9,000	\$4,700	
1101-5-12-4130701	Clothing/Boot/Fitness	-	\$100	\$200	\$200	
1101-5-12-4130702	PPE	\$26,937	\$10,258	\$45,000	\$45,000	
1101-5-12-4130703	Saved Clothing Allowance	\$107,120	\$233,207	\$160,000	\$160,000	
1101-5-12-4131101	Longevity	\$54,491	\$20,219	\$24,100	\$21,000	
1101-5-12-4131102	Tuition Reimbursement	-	\$2,116	\$10,000	\$10,000	
1101-5-12-4131103	One-Time Longevity	-	-	\$30,702	\$21,800	
1101-5-12-4200701	Clothing	\$34,339	\$21,748	\$22,000	\$22,000	
1101-5-12-4210200	Stationary & Print	\$867	\$388	\$2,000	\$2,000	
1101-5-12-4210500	Other Office Expense	\$10,961	\$8,540	\$10,135	\$10,500	
1101-5-12-4220151	Other Operating Expenses	\$94,307	\$87,459	\$95,000	\$95,000	
1101-5-12-4300901	Other Services and Charges	\$164,284	\$197,594	\$165,000	\$165,000	
1101-5-12-4310501	Medical Exams	\$68,834	\$72,099	\$70,000	\$72,000	
1101-5-12-4310502	Other Professional Services	\$4,508	-	-	-	
1101-5-12-4320201	Postage	\$773	\$978	\$1,000	\$1,000	
1101-5-12-4320301	Travel Expenses	\$25,275	\$22,309	\$20,000	\$20,000	
1101-5-12-4360201	Maintenance Contracts	\$35,830	\$35,386	\$62,500	\$65,000	
1101-5-12-4360503	Equipment Repairs	\$26,932	\$20,920	\$30,000	\$30,000	
1101-5-12-4370300	Rental Fees	-	-	\$18,000	\$20,000	
1101-5-12-4390301	Subscription & Dues	\$7,341	\$5,998	\$47,000	-	
1101-5-12-4390910	Instruction	\$41,095	\$34,229	\$35,000	\$35,000	
1101-5-12-4450502	Other Equipment	\$9,180	-	-	-	
Fire Department Total		\$7,532,962	\$7,977,477	\$8,130,349	\$8,567,100	
Legal						
1101-5-05-4110130	Salaries & Wages - Full Time	\$474,072	\$453,142	\$583,050	\$613,900	
1101-5-05-4110140	Salaries & Wages - Part Time	\$23,735	\$23,006	\$36,800	-	
1101-5-05-4110151	Increment	\$4,350	\$4,800	\$5,350	\$4,600	
1101-5-05-4130100	Social Security	\$28,588	\$27,696	\$38,810	\$38,400	
1101-5-05-4130200	Medicare	\$6,686	\$6,477	\$9,080	\$9,000	
1101-5-05-4130300	Retirement	\$67,015	\$64,268	\$83,655	\$87,900	
1101-5-05-4130501	Health Insurance	\$147,542	\$132,401	\$148,235	\$160,900	
New Account	Cell Phone	-	-	-	-	
1101-5-05-4130701	Clothing/Boot/Fitness	-	\$86	\$700	\$700	
1101-5-05-4210500	Other Office Expenses	\$2,247	\$1,574	\$5,634	\$16,300	
1101-5-05-4310000	Professional Services	\$3,775	\$13,110	\$18,354	-	
1101-5-05-4320201	Postage	\$798	\$2,213	\$3,000	\$3,000	

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
1101-5-05-4320301	Travel Expenses	\$403	\$983	\$1,500	\$2,000	
1101-5-05-4330501	Other Printing & Advertising	-	-	\$3,000	\$3,000	
1101-5-05-4390800	Subscriptions & Dues	\$925	\$999	\$1,900	\$2,300	
1101-5-05-4390901	Other Services and Charges	\$10,090	\$9,437	\$13,070	\$13,100	
1101-5-05-4390910	Instruction	\$964	\$1,124	\$1,933	\$3,300	
Legal Total		\$771,190	\$741,317	\$954,071	\$958,400	
Mayor						
1101-5-03-4110130	Salaries & Wages - Full Time	\$368,973	\$345,333	\$360,000	\$473,000	
1101-5-03-4110151	Increment	\$1,800	\$1,900	\$1,000	\$3,200	
1101-5-03-4110152	Longevity	-	-	-	-	
1101-5-03-4130100	Social Security	\$21,468	\$20,246	\$22,154	\$29,500	
1101-5-03-4130200	Medicare	\$5,021	\$4,735	\$5,181	\$6,900	
1101-5-03-4130300	Retirement	\$53,658	\$54,015	\$50,740	\$67,600	
1101-5-03-4130501	Health Insurance	\$112,526	\$90,222	\$88,600	\$114,900	
1101-5-03-4130700	Cell Phone	\$1,193	\$1,110	\$2,400	\$2,400	
1101-5-03-4130701	Clothing/Boot/Fitness	\$100	-	\$400	\$500	
1101-5-03-4210200	Stationary and Printing	\$726	\$266	\$500	\$500	
1101-5-03-4210500	Other Office Expenses	\$9,096	\$4,654	\$4,000	\$4,000	
1101-5-03-4320201	Postage	\$129	\$402	\$500	\$600	
1101-5-03-4320301	Travel Expense	\$4,985	\$3,035	\$6,000	\$5,000	
1101-5-03-4330501	Other Printing & Advertising	-	\$407	\$1,000	\$1,000	
1101-5-03-4390301	Subscription and Dues	\$1,546	\$2,232	\$1,300	\$1,300	
Mayor Total		\$581,221	\$528,557	\$543,775	\$710,400	
Planning						
1101-5-16-4110130	Salaries & Wages - Full Time	\$260,112	\$269,913	\$278,700	\$287,000	
1101-5-16-4110151	Increment	\$4,600	\$4,900	\$5,200	\$5,400	
1101-5-16-4110160	Overtime	\$5,070	\$3,048	\$6,305	\$4,900	
1101-5-16-4130100	Social Security	\$15,238	\$15,553	\$18,010	\$18,100	
1101-5-16-4130200	Medicare	\$3,564	\$3,637	\$4,224	\$4,400	
1101-5-16-4130300	Retirement	\$38,309	\$39,456	\$40,465	\$41,500	
1101-5-16-4130501	Health Insurance	\$85,469	\$88,267	\$88,600	\$92,000	
New Account	Cell Phone	-	-	-	-	
1101-5-16-4130701	Clothing/Boot/Fitness	\$82	\$81	\$300	\$400	
1101-5-16-4210500	Other Office Expense	\$438	\$243	\$1,000	\$800	
1101-5-16-4310101	Legal Notice Publication	\$1,268	\$944	\$1,500	\$1,300	
1101-5-16-4310501	Professional Service	-	-	\$127,040	-	
1101-5-16-4320201	Postage	\$1,332	\$1,772	\$2,000	\$2,000	
1101-5-16-4320301	Travel Expense	\$3,117	\$3,013	\$1,000	\$800	
1101-5-16-4390301	Professional Library	-	-	-	-	
1101-5-16-4390302	Subscription & Dues	\$496	\$863	\$750	\$800	
Planning Total		\$419,095	\$431,690	\$575,094	\$459,400	

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
Police Department						
1101-5-11-4110130	Salaries & Wages - Full Time	\$5,224,473	\$5,313,278	\$5,717,428	\$5,874,800	
1101-5-11-4110140	Salaries & Wages - Part Time	\$50,435	-	-	-	
1101-5-11-4110150	Holiday Pay	\$322,301	\$333,410	\$366,609	\$363,800	
1101-5-11-4110151	Wellness	\$10,905	\$11,011	\$16,400	\$14,600	
1101-5-11-4110153	Specialty Pay	\$75,463	\$92,656	\$140,400	\$130,000	
1101-5-11-4110154	Com Ortd Policing	-	-	\$5,300	-	
1101-5-11-4110155	Shift Differential	\$21,258	\$11,024	\$28,400	\$28,400	
1101-5-11-4110156	Increment	-	-	-	-	
1101-5-11-4110157	DUI Enforce Pay	\$1,216	\$2,691	\$13,200	-	
1101-5-11-4110158	Operation Pullover	\$1,976	\$3,752	\$10,000	-	
1101-5-11-4110160	Overtime	\$475,097	\$438,533	\$400,000	\$400,000	
1101-5-11-4110162	Residency Bonus	-	\$13,723	\$17,000	\$17,000	
1101-5-11-4130100	Social Security	\$37,682	\$35,590	\$61,453	\$50,400	
1101-5-11-4130200	Medicare	\$87,002	\$87,433	\$103,830	\$84,200	
1101-5-11-4130300	Retirement PERF	\$87,616	\$90,944	\$114,383	\$115,400	
1101-5-11-4130501	Health Insurance	\$1,617,863	\$1,648,540	\$1,727,700	\$1,792,400	
1101-5-11-4130700	Cell Phone	\$12,543	\$11,243	\$18,000	\$1,000	
1101-5-11-4130701	Clothing/Boot/Fitness	-	-	-	-	
1101-5-11-4130702	Clothing	\$102,800	\$100,992	\$115,600	\$109,000	
1101-5-11-4130703	Reserves Clothing Allowance	\$1,134	\$500	\$6,000	\$500	
1101-5-11-4130704	Earned Time Buy Back	\$33,914	\$13,839	\$90,000	\$60,000	
1101-5-11-4131100	Benefit	-	-	\$20,000	\$15,000	
1101-5-11-4131101	Longevity	\$134,822	\$154,954	\$163,060	\$188,600	
1101-5-11-4210200	Stationary & Print	\$10,782	\$7,148	\$12,500	\$12,500	
1101-5-11-4210500	Other Office Expense	\$10,308	\$14,401	\$15,000	\$15,000	
1101-5-11-4220150	PPE	\$22,262	\$13,894	\$20,000	\$10,000	
1101-5-11-4220151	Other Supplies	\$14,561	\$10,315	\$15,000	\$15,000	
1101-5-11-4220153	Drug Unit	\$4,480	\$1,826	\$5,000	\$5,000	
1101-5-11-4220154	Other Equipment	\$225,990	\$220,857	\$193,755	\$175,000	
1101-5-11-4220155	K - Supplies, Care, Equipment	\$2,914	\$1,987	-	\$2,000	
1101-5-11-4220211	Gas/Diesel/Propane	-	-	-	\$300,000	
1101-5-11-4220300	ERT Supplies & Training	\$9,921	\$10,000	\$10,000	\$5,000	
1101-5-11-4310501	Medical Expenses	\$21,796	\$15,770	\$20,000	\$10,000	
1101-5-11-4310502	Past Emp Court Pay	\$827	\$660	\$1,000	\$1,000	
1101-5-11-4320201	Postage	\$2,466	\$1,530	\$3,000	\$3,000	
1101-5-11-4320301	Travel Expenses	\$35,106	\$33,800	\$40,000	\$40,000	
1101-5-11-4360201	Equipment Repairs	\$19,654	\$29,236	\$36,000	\$36,000	
1101-5-11-4360501	Maintenance Contracts	\$53,805	\$27,218	\$33,160	\$78,200	
1101-5-11-4370501	Other Rentals	\$10,000	\$10,000	\$30,000	\$40,000	
1101-5-11-4390100	Goodwin Scholarship	-	-	-	-	
1101-5-11-4390101	PIT	\$23,577	\$23,667	\$20,000	\$20,000	

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
1101-5-11-4390301	Subscriptions & Dues	\$2,463	\$2,953	\$63,900	\$225,900	
1101-5-11-4390911	Instruction	\$47,688	\$40,250	\$59,000	\$59,000	
1101-5-11-4390912	Education & Promotion	\$55,385	\$14,791	\$82,080	\$60,000	
1101-5-11-4390913	Crime Stoppers	-	-	-	-	
1101-5-11-4390914	IT Services	\$11,551	\$11,325	\$12,400	\$12,400	
1101-5-11-4390951	Other Service Charges	\$74,027	\$46,193	\$257,390	\$75,000	
1101-5-11-4990001	Police Non Appropriated	-	\$147	-	-	
Police Department Total		\$8,958,063	\$8,902,079	\$10,063,948	\$10,445,100	

Technology

1101-5-08-4110130	Salaries & Wages - Full Time	\$127,318	\$149,755	\$365,749	\$444,200	Additional 1 FTE
1101-5-08-4110140	Salaries & Wages - Part Time	\$28,691	\$29,601	\$100,301	\$104,400	
1101-5-08-4110151	Increment	\$2,163	\$2,300	\$2,200	\$3,100	
1101-5-08-4130100	Social Security	\$9,280	\$10,741	\$2,200	\$34,200	
1101-5-08-4130200	Medicare	\$2,170	\$2,512	\$6,758	\$8,000	
1101-5-08-4130300	Retirement	\$10,169	\$11,942	\$51,936	\$63,500	
1101-5-08-4130501	Health Insurance	\$21,367	\$30,159	\$110,750	\$137,900	
1101-5-08-4130700	Cell Phone	\$1,563	\$1,787	\$2,400	\$2,400	
1101-5-08-4130701	Clothing/Boot/Fitness	\$150	\$43	\$500	\$600	
1101-5-08-4210500	Other Office Supplies	\$471	\$349	\$1,772	\$1,000	
1101-5-08-4320401	Telephone/Internet	-	-	-	\$93,200	
1101-5-08-439XXXX	Professional Development	-	-	-	\$7,000	With full team, additional training request
1101-5-08-432XXXX	Travel Expenses	-	-	-	\$2,000	With full team, additional travel to accompany training
1101-5-08-4230300	Other Equipment	\$5,697	\$13,813	-	-	
1101-5-08-4310501	Professional Services	-	\$7,042	\$498	\$38,000	
1101-5-07-4310507	ERP Maintenance Upgrade	\$125,733	\$25,277	-	-	
1101-5-08-4360500	Cybersecurity Measures	-	-	-	\$510,800	Should be in Software. Reflects subscriptions from depts.
1101-5-08-4390300	Software	\$86,070	\$260,913	\$120,866	-	
1101-5-08-4390301	Subscriptions & Dues	-	\$230	\$14,927	-	
Technology Total		\$420,842	\$546,464	\$780,857	\$1,450,300	

1101 - General Fund Total	\$28,373,762	\$30,119,562	\$32,753,148	\$35,852,225
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2201 - MVH FUND

Streets

2201-5-00-4110130	Salaries & Wages - Full Time	\$1,257,613	\$1,276,652	\$1,408,000	\$1,500,000
2201-5-00-4110140	Salaries & Wages - Part Time	\$94,838	\$97,392	\$70,500	\$100,000
2201-5-00-4110151	Increment	\$21,900	\$19,300	\$20,900	\$22,600
2201-5-00-4110152	Longevity	\$4,000	\$4,000	\$4,000	\$4,000
2201-5-00-4110160	Overtime	\$47,357	\$71,465	\$85,000	\$85,000
2201-5-00-4130100	FICA Match	\$80,413	\$80,337	\$99,000	\$91,400
2201-5-00-4130200	Medicare	\$18,806	\$18,789	\$23,160	\$21,400
2201-5-00-4130300	Retirement	\$188,581	\$195,115	\$216,710	\$209,300

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
2201-5-00-4130501	Health Insurance	\$492,195	\$485,470	\$487,300	\$505,600	
2201-5-00-41XXXXX	Cell Phone	-	-	-	\$13,200	Remove
2201-5-00-4130700	Clothing	\$6,044	\$7,078	\$7,200	\$7,200	
2201-5-00-4130701	Clothing/Boot/Fitness	\$1,050	\$1,050	\$1,150	\$1,200	
2201-5-00-4210500	Other Office Expense	-	\$2,318	\$1,200	\$1,200	
2201-5-00-4220210	Gas/Diesel/Propane	\$110,598	\$115,401	\$150,636	\$150,000	
2201-5-00-4230125	Road Salt	\$111,732	\$141,775	\$150,000	\$165,000	
2201-5-00-4230135	Capital: Street, Alley & Sewer Materials	\$296,313	\$282,423	\$300,000	\$300,000	
2201-5-00-4230136	Signs, Signals & Paint	\$146,534	\$129,357	\$158,690	\$190,000	
2201-5-00-4290001	Other Operating Supplies	\$78,063	\$118,191	\$156,572	\$130,000	
2201-5-00-4310500	Medical Exams	\$1,802	\$2,614	\$2,500	\$2,500	
2201-5-00-4310501	Maintenance Contracts	\$34,262	\$2,019	\$52,121	\$40,000	
2201-5-00-4310506	Street Sweeping	\$18,236	\$30,860	\$25,000	\$30,000	
2201-5-00-4320201	Postage	-	-	\$100	\$100	
2201-5-00-4320301	Travel	\$658	\$419	\$1,000	\$1,000	
2201-5-00-4320401	Telephone	\$5,817	\$5,858	\$6,500	\$6,500	
2201-5-00-4350101	Gas/Electric	\$16,435	\$17,757	\$25,000	\$25,000	
2201-5-00-4350401	Water/Sewer	\$5,744	\$6,629	\$7,500	\$7,500	
2201-5-00-4350501	Stormwater Fees	-	-	\$1,200	\$1,200	
2201-5-00-4360201	Equipment Repairs	\$1,640	\$840	\$2,000	\$2,000	
2201-5-00-4370200	Equipment Rentals	\$390	\$2,100	\$5,500	\$5,500	
2201-5-00-4370502	Rental Uniforms	\$13,431	\$15,690	\$14,500	\$14,500	
2201-5-00-4440401	Equip Motor Vehicle	\$261,544	\$91,667	\$525,000	\$835,000	Specialized equipment for more in-house paving.
2201-5-00-4440500	Other Capital	-	\$494,629	\$40,000	\$42,000	
2201-5-90-4600001	Non-Appropriated	\$75	-	-	-	
Streets Total		\$3,316,071	\$3,717,195	\$4,047,940	\$4,509,900	

2201 - MVH Fund Total	\$3,316,071	\$3,717,195	\$4,047,940	\$4,509,900
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2202 - LRS FUND

Engineering

2202-5-00-4230125	Signs & Signals	-	-	\$700,000	-	Removed due to project prioritization
2202-5-00-4310501	Other Services & Charges	\$65,387	\$539,147	\$1,000,000	-	Removed due to project prioritization
2202-5-00-4450401	Other Capital Outlays	-	-	-	\$701,000	Paving - Municipal Wheel Tax
Engineering Total		\$65,387	\$539,147	\$1,700,000	\$701,000	

2202 - LRS Fund Total	\$65,387	\$539,147	\$1,700,000	\$701,000
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2203 - MVH RESTRICTED FUND

Engineering

2203-5-00-4420000	Paving	-	\$139,627	\$1,114,873	\$754,000	Adjusted due to project prioritization
2203-5-00-4440401	Equip Motor Vehicle	\$102,176	-	-	-	
2203-5-00-4440402	Capital Projects	-	\$480,151	\$61,969	-	

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
2203-5-00-4440403	Street Row Materials	-	-	-	-	
	Engineering Total	\$102,176	\$619,778	\$1,176,842	\$754,000	
2203 - MVH Restricted Fund Total		\$102,176	\$619,778	\$1,176,842	\$754,000	
2204 - PARK FUND						
Park						
2204-5-00-4110130	Salaries & Wages - Full Time	\$738,659	\$811,165	\$318,773	\$367,000	
2204-5-00-4110140	Salaries & Wages - Part Time	\$479,350	\$383,133	\$191,291	\$202,300	
2204-5-00-4110151	Increment Pay	\$10,949	\$11,900	\$6,000	\$6,700	
2204-5-00-4110152	Longevity	-	-	-	-	
2204-5-00-4110160	Overtime	\$1,327	\$3,362	\$500	\$2,000	
2204-5-00-4130100	FICA	\$72,471	\$70,521	\$39,231	\$36,000	
2204-5-00-4130200	Medicare	\$16,949	\$16,493	\$9,175	\$8,500	
2204-5-00-4130300	Retirement	\$98,365	\$109,532	\$54,208	\$53,600	
2204-5-00-4130501	Health Insurance	\$262,244	\$270,258	\$132,900	\$132,900	
2204-5-00-4130700	Cell Phone	\$2,500	\$2,400	\$1,800	\$1,800	
2204-5-00-4130701	Clothing/Boot/Fitness	\$1,562	\$2,299	\$700	\$700	
2204-5-00-4130702	Clothing	-	\$4,229	-	-	
2204-5-00-4210200	Stationary & Printing	\$118	\$34	\$600	-	
2204-5-00-4210500	Office Expenses	\$2,771	\$3,913	\$2,000	\$2,000	
2204-5-00-4220151	Other Operating Supplies	\$259	\$2,500	-	-	
2204-5-00-4220152	Paint	\$1,976	\$1,465	-	-	
2204-5-00-4220153	General Program	\$34,884	\$34,993	\$36,050	\$38,000	
2204-5-00-4220154	Other Equipment	-	\$200	\$3,000	-	
2204-5-00-4220210	Gasoline, Diesel, Propane	\$29,091	\$31,222	\$5,000	\$6,000	
2204-5-00-4220251	Other Garage & Motor	\$145	\$359	-	-	
2204-5-00-4220311	Institutional & Medical	\$19,199	\$20,902	\$2,000	-	
2204-5-00-4230110	Bldg Materials & Supplies	\$25,574	\$29,360	-	-	
2204-5-00-4230125	Street, Alley, & Sewer Materials	\$9,442	\$15,233	-	-	
2204-5-00-4230201	Repair Parts	\$3,928	\$4,963	-	-	
2204-5-00-4230301	Machinery & Tools	\$3,366	\$1,547	-	-	
2204-5-00-4290001	Program Supplies	\$36,526	\$39,643	\$41,200	-	
2204-5-00-4290002	Other Supplies	\$25,837	\$35,027	\$36,050	\$88,200	
2204-5-00-4310500	Services Contractual	\$93,422	\$110,720	\$113,300	\$113,300	
2204-5-00-4310503	Other Professional Service	\$30,179	\$33,167	\$36,050	\$37,000	
2204-5-00-4310505	Landscaping	\$15,345	\$15,225	-	-	
2204-5-00-4310507	Legal Reimb	-	\$3,614	-	-	
2204-5-00-4320201	Postage	\$27	-	\$6,500	\$500	
2204-5-00-4320300	Travel Expenses	\$500	-	-	-	
2204-5-00-4320401	Telephone	\$9,505	\$11,112	\$6,000	-	
2204-5-00-4330501	Other Printing & Advertising	\$20,335	\$10,277	\$22,660	\$23,000	
2204-5-00-4340500	Comprehensive Plan	\$7,000	-	\$7,000	-	

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
2204-5-00-4350101	Electricity & Gas	\$66,761	\$51,946	\$86,000	\$60,000	
2204-5-00-4350401	Water & Sewer	\$79,333	\$97,014	\$96,000	\$96,000	
2204-5-00-4350501	Stormwater Fees	\$5,289	\$5,310	\$8,000	\$8,000	
2204-5-00-4360101	Repairs To Bldg & Structures	\$46,338	\$11,610	-	-	
2204-5-00-4360201	Repairs To Equipment	\$3,540	\$5,607	-	-	
2204-5-00-4360501	Maintenance Contracts	\$23,246	\$15,586	\$15,000	\$15,000	
2204-5-00-4360502	Swim Pool	\$29,159	-	-	-	
2204-5-00-4370200	Rental Equipment	\$740	\$487	-	-	
2204-5-00-4390301	Subscription & Dues	\$957	\$2,726	\$2,000	\$4,000	
2204-5-00-4390910	Education	\$8,000	\$13,829	\$7,000	\$7,000	
2204-5-00-4420001	Capital Projects	\$533,881	\$6,485	\$1,180,000	\$1,280,000	
2204-5-00-4420100	Infrastructure Capital Exp	\$204,365	\$11,457	-	\$30,000	
2204-5-00-4450200	Motor Vehicles	\$42,507	\$31,735	-	\$157,000	Replacement for end of life vehicles
2204-5-00-4450500	Playground Equipment	\$1,924	\$12,000	\$500,000	\$100,000	Adjusted due to project prioritization
2204-5-00-4490000	Pool Project	-	\$254,864	-	-	
2204-5-00-4590000	Sales Tax	\$4,537	\$2,774	\$6,000	\$2,000	
2204-5-00-4990001	Non-Appropriated	\$79,172	\$23,123	-	-	
Park Total		\$3,183,554	\$2,637,322	\$2,971,988	\$2,878,500	
2204 - Park Fund Total		\$3,183,554	\$2,637,322	\$2,971,988	\$2,878,500	
2206 - AVIATION FUND						
Aviation						
2206-5-00-4110130	Salaries & Wages - Full Time	\$58,193	\$76,846	\$73,000	\$74,800	
2206-5-00-4110140	Salaries & Wages - Part Time	-	\$8,036	\$23,000	\$24,400	
2206-5-00-4110151	Increment	\$1,100	\$1,200	\$1,350	\$1,400	
2206-5-00-4130100	FICA	\$3,400	\$5,035	\$6,100	\$6,200	
2206-5-00-4130200	Medicare	\$795	\$1,177	\$1,500	\$1,500	
2206-5-00-4130300	Retirement	\$8,505	\$11,175	\$10,600	\$10,800	
2206-5-00-4130501	Health Insurance	\$21,367	\$22,067	\$22,150	\$23,000	
2206-5-00-4130700	Cell Phone	\$600	\$650	\$600	\$600	
2206-5-00-4130701	Clothing/Boot/Fitness	-	-	\$150	\$100	
2206-5-00-4210500	Other Office Expenses	-	\$1,000	\$1,500	\$1,500	
2206-5-00-4220400	Building Materials & Supplies	\$3,036	\$2,491	\$4,000	\$4,000	
2206-5-00-4310501	Other Professional Services	\$30,024	\$19,986	\$12,000	\$17,000	
2206-5-00-4320401	Telephone - internet	-	\$2,016	\$5,000	\$4,000	
2206-5-00-4330101	Other Printing & Advertising	\$312	\$175	\$350	\$175	
2206-5-00-4350101	Electricity	\$48,741	\$57,409	\$52,000	\$57,000	
2206-5-00-4350201	Gas/Diesel/Propane	\$3,044	\$5,490	\$4,000	\$5,000	
2206-5-00-4350501	Stormwater Fees	\$6,090	\$6,156	\$6,200	\$6,200	
2206-5-00-4360500	Maintenance Services	\$63,545	\$70,137	\$65,000	\$75,000	
2206-5-00-4360501	Maintenance Contracts	\$20,034	\$20,034	\$20,500	\$20,500	
2206-5-00-4360503	Repair Building Structures	\$60,559	\$56,480	\$70,000	\$70,000	

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
2206-5-00-4390301	Subscriptions & Dues	\$460	\$485	\$500	\$500	
2206-5-00-4420001	Capital Projects	\$47,722	\$49,146	\$466,054	\$81,710	Required grant match for federal grants
	Aviation Total	\$377,527	\$417,190	\$845,554	\$485,385	
2206 - Aviation Fund Total		\$377,527	\$417,190	\$845,554	\$485,385	

2209 - CREDIT FUND

Engineering						
2209-5-00-4310101	Redevelopment	\$57,561	\$201,545	\$308,000	\$250,000	
2209-5-00-4310501	Contractual Services	\$188,552	\$947,119	\$483,626	\$375,000	
2209-5-00-4310502	Chamber of Commerce	\$56,000	-	-	-	
2209-5-00-4310504	Downtown Goshen Inc.	\$75,000	-	-	-	
2209-5-00-4310510	Econ Dev Corp/Elk Co	\$50,000	-	-	-	
2209-5-00-4310512	No Cent Ind Bus Assistance	-	-	-	-	
2209-5-00-4310514	Goshen Theater Inc.	\$75,000	-	-	-	
2209-5-00-4310515	Michiana Partnership	\$2,750	-	-	-	
2209-5-00-4310516	Goshen Historical	\$15,000	-	-	-	
2209-5-00-4310520	Marketing & Promotion	\$101,473	\$58,924	\$222,700	\$175,000	
2209-5-00-4310900	Neighborhood Initiatives	\$725	\$63	\$10,000	\$5,000	
2209-5-00-4310910	Youth Initiatives	\$879	\$1,268	\$5,000	\$5,000	
2209-5-00-4390100	Community Partners (Housing, Arts, Events)	-	\$250,800	\$240,000	\$200,000	Reduced
2209-5-00-4360500	Building Demo/Receivership	-	-	-	-	
2209-5-00-4390600	Trash Collection	-	-	\$1,368,000	-	Full cost in General Fund
2209-5-00-4420005	Aviation Capital	-	-	-	-	
2209-5-00-4420006	Capital Projects	\$129,817	\$1,563,988	\$4,762,256	\$1,820,400	Reduced to prior spending after cash spend down.
2209-5-00-4450200	Vehicle Purchases	-	-	-	-	
	Engineering Total	\$752,757	\$3,023,708	\$7,399,582	\$2,830,400	
2209 - CREDIT Fund Total		\$752,757	\$3,023,708	\$7,399,582	\$2,830,400	

2214 - PROBATION FUND

Court						
2214-5-00-4110130	Salaries & Wages - Full Time	\$72,643	\$75,311	\$82,850	\$82,900	
New Account	Increment	-	-	-	\$1,500	
2214-5-00-4130100	FICA Match	\$4,178	\$4,327	\$5,150	\$5,200	
2214-5-00-4130200	Medicare	\$977	\$1,012	\$1,205	\$1,300	
2214-5-00-4130300	Retirement	\$10,315	\$10,694	\$11,775	\$11,800	
2214-5-00-4130501	Health Insurance	\$21,367	\$22,067	\$22,150	\$23,000	
New Account	Cell Phone	-	-	-	-	Remove
New Account	Clothing/Boot/Fitness	-	-	-	-	Remove
2214-5-00-4130701	Other Capital Outlays	-	-	-	-	
	Court Total	\$109,480	\$113,410	\$123,130	\$125,700	

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
2214 - Probation Fund Total		\$109,480	\$113,410	\$123,130	\$125,700	
2226 - RED OP CAPITAL FUND						
Redevelopment						
2226-5-00-4110130	Salaries & Wages - Full Time	\$117,060	\$127,827	\$188,907	\$186,200	
2226-5-00-4110140	Salaries & Wages - Part Time	\$35,480	\$41,989	-	-	
2226-5-00-4110151	Increment	\$2,525	\$2,700	\$2,880	\$3,200	
2226-5-00-4130100	Social Security	\$9,057	\$10,017	\$11,712	\$11,700	
2226-5-00-4130200	Medicare	\$2,345	\$2,343	\$2,739	\$2,700	
2226-5-00-4130300	Retirement	\$17,013	\$18,588	\$26,825	\$26,900	
2226-5-00-4130501	Health Insurance	\$37,393	\$38,617	\$51,967	\$49,400	
2226-5-00-4130700	Cell Phone	\$600	\$600	\$600	\$1,100	
2226-5-00-4130701	Clothing/Boot/Fitness	-	\$100	\$250	\$200	
2226-5-00-4290001	Other Supplies	\$208	\$725	\$1,000	\$1,000	
2226-5-00-4310502	Contractual Services	\$12,833	\$12,751	\$20,000	\$20,000	
2226-5-00-4320201	Postage	\$32	\$32	-	-	
2226-5-00-4330000	Printing & Advertising	\$328	\$243	\$250	\$300	
2226-5-00-4350101	Electricity	\$2,894	\$673	\$500	\$500	
2226-5-00-4350201	Gas	\$1,602	\$1,261	\$500	\$500	
2226-5-00-4350501	Stormwater Fees	-	\$294	-	-	
2226-5-00-4360100	Repairs and Maintenance	\$62	-	\$500	\$500	
2226-5-00-4390301	Subscriptions & Dues	\$1,094	\$781	-	-	
2226-5-00-4390930	Other Service Charges	\$54	\$211	\$3,000	\$3,000	
2226-5-00-4420000	Capital Projects	-	-	-	-	
2226-5-00-4990001	Non-Appropriated	-	-	-	-	
Redevelopment Total		\$240,580	\$259,752	\$311,630	\$307,200	
2226 - Red Op Capital Fund Total		\$240,580	\$259,752	\$311,630	\$307,200	
2228 - LECE2 FUND						
Police Department						
2228-5-00-4290001	Other Supplies	\$15,646	\$13,518	\$16,000	\$16,000	
2228-5-00-4310500	Instruction	\$16,000	-	\$32,000	\$16,000	
2228-5-00-4310501	Firearms	\$4,000	\$1,973	\$4,000	\$4,000	
Police Department Total		\$35,646	\$15,491	\$52,000	\$36,000	
2228 - LECE2 Fund Total		\$35,646	\$15,491	\$52,000	\$36,000	
2234 - UNSAFE BUILDING FUND						
Building						
2234-5-00-4360500	Building Demo	\$18,925	\$125,910	-	\$100,000	Did not budget, later appropriated in 2026
2234-5-00-4390000	Other Services and Charges	-	\$30	-	\$250,000	Revolving loan to address blight.
Building Total		\$18,925	\$125,940	-	\$350,000	

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
2234 - Unsafe Building Fund Total		\$18,925	\$125,940	-	\$350,000	
2240 - PS LIT FUND						
Police Department						
2240-5-00-4130911	Police Retirement	\$988,143	\$1,068,318	\$1,321,150	\$1,424,200	
2240-5-00-4220211	Police Gas/Diesel/Propane	\$223,884	\$210,304	\$300,000	-	Fund no longer able to support operations or capital
2240-5-00-4310501	Police Subscriptions & Manual	\$29,984	\$22,000	\$22,000	-	Fund no longer able to support operations or capital
2240-5-00-4310502	First-In Support Services	-	\$10,000	\$10,000	-	Moved to Community Partnership Fund
2240-5-00-4360501	Police Train Facility Maintenance	\$44,987	\$19,189	\$45,000	-	Fund no longer able to support operations or capital
2240-5-00-4450200	Motor Vehicle	\$1,653	\$373,790	\$330,000	-	Fund no longer able to support operations or capital
2240-5-00-4450201	Equipment	\$96,086	\$302,367	\$168,000	-	Fund no longer able to support operations or capital
Police Department Total		\$1,384,737	\$2,005,968	\$2,196,150	\$1,424,200	
Fire Department						
2240-5-00-4130912	Fire Retirement	\$886,600	\$1,022,790	\$1,259,640	\$1,399,600	
2240-5-00-4220210	Fire Gas/Diesel/Propane	\$84,927	\$73,841	\$94,000	-	Fund no longer able to support operations or capital
Fire Department Total		\$971,527	\$1,096,630	\$1,353,640	\$1,399,600	
2240 - PS LIT Fund Total		\$2,356,264	\$3,102,598	\$3,549,790	\$2,823,800	
2249 - MUNI VEH EXCISE FUND						
Engineering						
2249-5-00-4490000	Vehex/Other Capital Outlays	-	-	\$750,000	\$758,400	
Engineering Total		-	-	\$750,000	\$758,400	
2249 - Muni Veh Excise Fund Total		-	-	\$750,000	\$758,400	
2250 - MUNI WHEEL TAX FUND						
Engineering						
2250-5-00-4490000	Vehex/Other Capital Outlays	-	-	-	\$35,300	
Engineering Total		-	-	-	\$35,300	
2250 - Muni Wheel Tax Fund Total		-	-	-	\$35,300	
2257 - OPIOID RESTRICTED FUND						
Fire Department						
2257-5-00-4110130	Salaries & Wages - MIH	-	-	\$39,755	\$42,000	
2257-5-00-4110160	Overtime	-	-	\$10,000	-	
2257-5-00-4130110	FLSA	-	-	\$1,100	-	
2257-5-00-4130200	Medicare	-	-	\$597	\$700	
2257-5-00-4130300	Retirement PERF	-	-	\$9,130	\$10,400	
2257-5-00-4130501	Health Insurance	-	-	\$11,150	\$11,500	

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
2257-5-00-413XXX	Cell Phone	-	-	-	-	
2257-5-00-4130701	Clothing	-	-	\$100	-	
2257-5-00-4430500	Building Construction	-	\$250,000	-	-	
Fire Department Total		-	\$250,000	\$71,832	\$64,600	

2257 - Opioid Restricted Fund Total	-	\$250,000	\$71,832	\$64,600
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2258 - TOWNSHIP FIRE FUND

Fire Department

2258-5-00-4110130	Salaries & Wages - Full Time	\$33,872	-	\$200,000	\$174,600	
2258-5-00-4110160	Overtime	\$1,768	-	\$100,000	\$100,000	
2258-5-00-4130110	FLSA	\$548	-	\$5,000	\$5,200	
2258-5-00-4130200	Medicare	-	-	\$3,000	\$2,600	
2258-5-00-4130300	Retirement PERF	-	-	\$45,640	-	
2258-5-00-4130501	Health Insurance	-	\$21,215	\$53,430	\$57,500	
2258-5-00-413XXX	Cell Phone	-	-	-	-	
2258-5-00-4130701	Clothing	\$100	-	\$500	-	
2258-5-00-4290001	Supplies	\$20,802	-	-	-	
2258-5-00-4310501	Other Services & Charges	\$28,154	-	-	\$100,000	
2258-5-00-4450500	Other Equipment	\$22,348	\$147,929	-	-	
2258-5-00-4490000	Capital Outlays	\$46,350	\$19,550	\$200,000	\$120,000	
Fire Department Total		\$153,942	\$188,694	\$607,570	\$559,900	

2258 - Township Fire Fund Total	\$153,942	\$188,694	\$607,570	\$559,900
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2260 - BUILDING AND CONSTRUCTION RELATED FEES FUND

Building

New Account	Salaries & Wages - Full Time	-	-	-	\$185,000	New required fund per state statute
New Account	Increment	-	-	-	\$2,200	New required fund per state statute
New Account	Social Security	-	-	-	\$11,600	New required fund per state statute
New Account	Medicare	-	-	-	\$2,800	New required fund per state statute
New Account	Retirement	-	-	-	\$26,600	New required fund per state statute
New Account	Health Insurance	-	-	-	\$57,500	New required fund per state statute
New Account	Cell Phone	-	-	-	\$1,500	New required fund per state statute
New Account	Clothing/Boot/Fitness	-	-	-	\$300	New required fund per state statute
Building Total		-	-	-	\$287,500	

2260 - Building and Construction Related Fees Fund Total	-	-	-	\$287,500
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2300 - POLICE DONATION FUND

Police Department

2300-5-00-4450501	K - 9 Supplies, Care, Equipment	-	-	\$5,000	\$2,500	
2300-5-00-4390502	Honor Guard	-	\$11,066	-	\$15,000	

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
2300-5-00-4390507	Police Equipment	-	\$1,299	\$25,000	-	
Police Department Total		-	\$12,365	\$30,000	\$17,500	
2300 - Police Donation Fund Total		-	\$12,365	\$30,000	\$17,500	
2402 - POLICE GRANT FUND						
Police Department						
2402-5-00-4290204	WAL-MART Grant Expense	-	\$4,000	-	-	
2402-5-00-4230300	Flock Purchase	\$25,000	-	-	-	
2402-5-00-4490000	ICJI Byrne JAG Expenses	\$49,652	-	-	-	
2402-5-00-4490001	Elk Co DrgFree Expenses	\$45,124	\$6,800	-	-	
2402-5-00-4490002	Body Camera Expense	-	-	-	-	
2402-5-00-4490003	Elk Co Partner JAG Expenses	\$33,738	\$18,733	-	-	
Police Department Total		\$153,514	\$29,533	-	-	
2402 - Police Grant Fund Total		\$153,514	\$29,533	-	-	
2500 - COURT FEES FUND						
Court						
2500-5-00-4210200	Stationary & Printing	\$265	\$958	\$1,300	\$1,100	
2500-5-00-4210500	Other Office Supplies	\$4,990	\$7,497	\$8,000	\$7,800	
2500-5-00-4220151	Office Equipment	\$3,504	\$3,402	\$5,000	\$5,000	
2500-5-00-4310500	Professional Services	\$1,170	\$1,000	\$1,750	\$12,900	Translation and Indigent support increase.
2500-5-00-4320201	Postage	\$2,936	\$2,952	\$3,750	\$3,800	
2500-5-00-4360200	Computer Expense	-	\$927	\$1,200	\$1,200	
2500-5-00-4370300	Office Rental	-	-	\$12,090	\$12,500	
2500-5-00-4390930	Improvement Other Than Building	-	\$2,196	\$56,814	\$15,000	
2500-5-00-43XXXXX	Education	-	-	-	\$1,200	Continuing education request
2500-5-00-4990001	Non-Appropriated	\$76,358	\$21,812	-	-	
Court Total		\$89,223	\$40,745	\$89,904	\$60,500	
2500 - Court Fees Fund Total		\$89,223	\$40,745	\$89,904	\$60,500	
2501 - RESIDENT LEASE FEE FUND						
Building						
2501-5-00-4110130	Salaries & Wages - Full Time	\$30,039	\$28,666	\$45,919	\$46,800	
2501-5-00-4110151	Increment	\$300	-	\$375	\$900	
2501-5-00-4130100	Social Security	\$1,621	\$1,452	\$2,847	\$3,000	
2501-5-00-4130200	Medicare	\$379	\$340	\$666	\$700	
2501-5-00-4130300	Retirement	\$4,194	\$3,982	\$6,521	\$6,800	
2501-5-00-4130501	Health Insurance	\$10,684	\$10,927	\$16,613	\$17,300	
2501-5-00-4130700	Cell Phone	\$350	\$76	\$90	\$300	
2501-5-00-4130701	Clothing/Boot/Fitness	\$100	\$50	\$175	\$100	

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
Building Total		\$47,667	\$45,493	\$73,206	\$75,900	
2501 - Resident Lease Fee Fund Total		\$47,667	\$45,493	\$73,206	\$75,900	
2504 - LECE1 FUND						
Police Department						
2504-5-00-4520000	Transfer Out	-	\$18,109	-	-	
Police Department Total		-	\$18,109	-	-	
2504 - LECE1 Fund Total		-	\$18,109	-	-	
2505 - STORMWATER MANAGEMENT FUND						
Stormwater						
2505-5-00-4110130	Salaries & Wages - Full Time	\$174,902	\$183,757	\$192,000	\$133,200	
2505-5-00-4110140	Salaries & Wages - Part Time	-	-	-	-	
2505-5-00-4110151	Increment	\$1,600	\$1,900	\$2,200	\$1,700	
2505-5-00-4110160	Overtime	\$167	\$302	\$19,200	\$2,100	
2505-5-00-4130100	FICA	\$10,034	\$10,564	\$13,231	\$8,400	
2505-5-00-4130200	Medicare	\$2,347	\$2,471	\$3,094	\$2,000	
2505-5-00-4130300	PERF	\$25,675	\$26,664	\$27,264	\$19,200	
2505-5-00-4130501	Health Insurance	\$64,101	\$66,200	\$66,450	\$46,000	
2505-5-00-4130700	Cell Phone	\$1,697	\$1,813	\$1,800	\$1,200	
2505-5-00-4130701	Clothing/Boot/Fitness	\$250	\$905	\$1,050	\$700	
2505-5-00-4210500	Other Office Expenses	\$2,030	\$2,366	\$5,000	\$8,000	
2505-5-00-4220210	Gas/Diesel/Propane	\$613	\$501	\$975	\$1,200	
2505-5-00-4310501	Elk Co MS4	\$31,531	\$18,433	\$65,700	\$52,500	
2505-5-00-4310502	Contractual Services	\$40,508	\$41,226	\$152,796	\$124,300	
2505-5-00-4310503	Other Professional Services	-	-	\$6,000	\$6,000	
2505-5-00-4320201	Postage	-	-	\$492	\$500	
2505-5-00-4320301	Travel Expense	\$930	\$169	\$1,500	\$1,500	
2505-5-00-4360101	Equipment Repairs	\$9,805	\$10,922	\$12,000	\$12,000	
2505-5-00-4390901	Recorder Fees	\$250	\$325	\$750	\$700	
2505-5-00-4390910	Instruction	\$1,705	\$1,695	\$2,795	\$2,000	
2505-5-00-4390930	Other Service Charges	-	-	\$1,000	\$1,000	
2505-5-00-4410001	Property Acquisition	-	\$3,000	\$30,000	\$30,000	
2505-5-00-4420001	Capital Expense	\$1,149	\$997,990	\$480,000	\$795,300	Street sweeper
2505-5-00-4450201	Capital Outlay	\$97	\$360,006	\$5,000	\$100,000	
2505-5-00-4990001	Non-Appropriated	-	-	-	-	
Stormwater Total		\$369,391	\$1,731,209	\$1,090,297	\$1,349,500	
2505 - Stormwater Management Fund Total		\$369,391	\$1,731,209	\$1,090,297	\$1,349,500	
2506 - EID FUND						

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
EID						
2506-5-00-4290001	Other Supplies	-	-	-	-	
2506-5-00-4290002	Décor	-	\$2,695	\$20,000	\$4,000	
2506-5-00-4310300	Hardscaping	-	-	-	\$20,000	
2506-5-00-4310501	Contractual Services	-	\$3,512	\$28,100	\$16,600	
2506-5-00-4310503	Professional Services	\$45,909	\$603	-	\$10,000	
2506-5-00-4310504	Landscaping	-	\$3,232	\$4,000	\$8,000	
2506-5-00-4330501	Other Printing & Advertising	-	\$2,050	\$2,000	\$2,000	
2506-5-00-4490000	Capital Projects	-	-	\$35,250	\$20,000	
EID Total		\$45,909	\$12,092	\$89,350	\$80,600	
2506 - EID Fund Total		\$45,909	\$12,092	\$89,350	\$80,600	
2508 - REDHAWK ACADEMY FUND						
Fire Department						
2508-5-00-421XXXX	Labor (Instructors)	-	-	-	\$50,000	Instructor support added
2508-5-00-4210200	Fire Training Material	\$2,150	\$1,683	-	\$2,000	
2508-5-00-4210201	EMS Training Material	-	\$3,320	-	\$1,500	
2508-5-00-4220310	Fire Uniforms	\$2,086	\$9,429	-	\$2,500	
2508-5-00-4220311	EMS Uniforms	-	\$2,330	-	\$1,500	
2508-5-00-4220500	Miscellaneous Supplies	\$2,440	\$1,713	-	\$2,000	
2508-5-00-4360200	Fire Equipment	\$15,017	\$14,584	-	\$26,000	
2508-5-00-4390910	Fire ED Technology	-	\$70	-	-	
2508-5-00-4390911	EMS ED Technology	\$49	\$518	\$25,000	-	
Fire Department Total		\$21,742	\$33,647	\$25,000	\$85,500	
2508 - Redhawk Academy Fund Total		\$21,742	\$33,647	\$25,000	\$85,500	
3301 - DEBT SERVICE FUND						
Debt Service						
3301-5-00-4380301	Bank Fee	-	-	\$800	\$800	
3301-5-00-4380100	Debt Service - Principal	\$320,000	\$330,000	\$335,000	\$340,000	
3301-5-00-4380200	Debt Service - Interest	\$48,600	\$42,150	\$35,550	\$28,800	
Debt Service Total		\$368,600	\$372,150	\$371,350	\$369,600	
3301 - Debt Service Fund Total		\$368,600	\$372,150	\$371,350	\$369,600	
3311 - TIF BOND P&I PAYMENT FUND						
Redevelopment						
3311-5-00-4380300	Paying Agent Fees	\$2,075	\$1,250	\$6,200	\$6,400	
3311-5-00-4380120	Debt Service	\$817,113	\$816,719	\$940,240	\$919,763	
Redevelopment Total		\$819,188	\$817,969	\$946,440	\$926,163	

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
3311 - TIF Bond P&I Payment Fund Total		\$819,188	\$817,969	\$946,440	\$926,163	
3320 - EAST COLLEGE AVE BOND P&I FUND						
Redevelopment						
3320-5-00-4380100	Debt Service - Principal	-	-	-	\$963,400	
3320-5-00-4380200	Debt Service - Interest	-	-	-	-	
3320-5-00-4380201	Debt Service - Interest	-	\$481,680	-	-	
Redevelopment Total		-	\$481,680	-	\$963,400	
3320 - East College Ave Bond P&I Fund Total		-	\$481,680	-	\$963,400	
3321 - INDIANA AVE BOND P&I FUND						
Redevelopment						
3321-4-00-3610000	Interest Earned	-	\$341	-	-	
3321-4-00-3910000	Transfer In	-	\$73,273	-	-	
3321-5-00-4380100	Debt Service - Principal	-	-	-	\$116,000	
3321-5-00-4380200	Debt Service - Interest	-	\$58,000	-	-	
Redevelopment Total		-	\$131,614	-	\$116,000	
3321 - Indiana Ave Bond P&I Fund Total		-	\$131,614	-	\$116,000	
3323 - CHERRY CREEK BOND P&I FUND						
Redevelopment						
3323-5-00-4380100	Debt Service - Principal	-	-	-	-	
3323-5-00-4380200	Debt Service - Interest	-	\$327,746	-	-	
3323-5-00-4380300	Paying Agent Fees	-	-	-	-	
Redevelopment Total		-	\$327,746	-	-	
3323 - Cherry Creek Bond P&I Fund Total		-	\$327,746	-	-	
4401 - CCI FUND						
Mayor						
4401-5-00-4390901	Employee Initiative	\$54,599	\$50,227	\$85,000	\$85,000	
Mayor Total		\$54,599	\$50,227	\$85,000	\$85,000	
4401 - CCI Fund Total		\$54,599	\$50,227	\$85,000	\$85,000	
4402 - CCD FUND						
Technology						
4402-5-00-4210508	Tech Office Equipment	-	-	\$49,220	\$32,000	
4402-5-00-4310508	Tech Contractual Services	-	-	\$400,000	\$7,300	Reflected in Tech Software
4402-5-00-4420100	Infrastructure	-	\$32,808	-	-	
4402-5-00-4450101	Office Equipment	\$137,249	\$57,401	\$92,000	\$110,000	

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
Technology Total		\$137,249	\$90,209	\$541,220	\$149,300	
Central Garage						
4402-5-00-4450200	Motor Vehicles	-	\$123,522	-	-	
4402-5-00-4450201	Equipment - Motor Vehicle	-	\$162,346	-	-	
Central Garage Total		-	\$285,869	-	-	
Buildings & Grounds						
4402-5-00-4230110	Building Repairs	\$113,903	\$158,777	\$370,000	-	Reduced and reflected in Buildings and Grounds Budget
4402-5-00-4310501	Contractual Services	\$1,938	\$324,145	\$391,100	-	Reduced and reflected in Buildings and Grounds Budget
4402-5-00-4450203	B-G Motor Vehicle	-	-	\$40,000	-	Reflected in Buildings and Grounds Equipment Budget
4402-5-00-4490003	B-G Capital Expenditures	-	-	\$105,000	-	Reflected in Buildings and Grounds Equipment Budget
Buildings & Grounds Total		\$115,841	\$482,922	\$906,100	-	
4402 - CCD Fund Total		\$253,090	\$859,000	\$1,447,320	\$149,300	
4425 - CCI FIRE FUND						
Fire Department						
4425-5-00-4360501	Building Repairs	\$82,995	\$139,290	\$50,000	-	
4425-5-00-4450501	Other Equipment	\$327,474	\$200,685	-	-	
4425-5-00-4450502	Ambulance Other Equipment	-	\$95,150	\$50,000	\$400,000	Utilizing cash reserves.
4425-5-00-4450503	Fire Other Equipment	-	\$9,753	\$110,000	\$110,000	
Fire Department Total		\$410,469	\$444,878	\$210,000	\$510,000	
4425 - CCI Fire Fund Total		\$410,469	\$444,878	\$210,000	\$510,000	
4428 - CCI STORM FUND						
Engineering						
4428-5-00-4310500	Contractual Services	\$91,979	\$133,749	\$200,000	\$200,000	
4428-5-00-4420500	Capital Projects	-	\$430	\$1,500,000	\$1,500,000	
Engineering Total		\$91,979	\$134,178	\$1,700,000	\$1,700,000	
4428 - CCI Storm Fund Total		\$91,979	\$134,178	\$1,700,000	\$1,700,000	
4445 - TIF S.E FUND						
Redevelopment						
4445-5-00-4310200	Salary Reimbursement	\$1,268	-	\$114,000	\$125,000	
4445-5-00-4310502	Contract Services	\$574,939	\$1,614,169	\$1,250,000	\$1,250,000	
4445-5-00-4390930	Other Services and Charges	(\$44,839)	\$113,779	\$100,000	\$100,000	
4445-5-00-4410000	Property Acquisition	\$603,078	\$100,600	\$640,000	\$610,000	
4445-5-00-4420000	Capital Projects	\$918,939	\$1,338,189	\$4,103,175	\$14,700,000	Capital investments from cash reserves
4445-5-00-4450200	Public Safety Equipment	-	\$525,239	\$500,000	\$500,000	
4445-5-00-4520000	Transfers Out	\$817,115	\$1,703,890	\$883,000	\$925,200	

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
Redevelopment Total		\$2,870,500	\$5,395,865	\$7,590,175	\$18,210,200	
4445 - TIF S.E Fund Total		\$2,870,500	\$5,395,865	\$7,590,175	\$18,210,200	
4446 - TIF CONS RR/US 33/DT FUND						
Redevelopment						
4446-5-00-4310200	Salary Reimbursement	-	-	\$114,000	\$125,000	
4446-5-00-4310502	Contract Services	\$209,584	\$181,852	\$892,826	\$375,000	Return to previous year levels
4446-5-00-4350501	Stormwater Fees	-	-	-	-	
4446-5-00-4380100	Debt Service	-	-	-	-	
4446-5-00-4390930	Other Services and Charges	\$35,512	\$69,963	\$100,000	\$100,000	
4446-5-00-4410001	Property Acquisition	-	-	\$150,000	\$75,000	
4446-5-00-4420000	Capital Projects	\$4,891,355	\$4,818,080	\$3,658,783	\$8,750,000	Capital investments from cash reserves
Redevelopment Total		\$5,136,451	\$5,069,895	\$4,915,609	\$9,425,000	
4446 - TIF Cons RR/US 33/DT Fund Total		\$5,136,451	\$5,069,895	\$4,915,609	\$9,425,000	
4447 - TIF LIPPERT/DIERDORFF FUND						
Redevelopment						
4447-5-00-4310502	Contractual Services	-	-	\$250,000	\$250,000	
4447-5-00-4450200	Capital Projects	-	-	-	\$1,000,000	Capital investments from cash reserves
4447-5-00-4450200	Public Safety Equipment	\$111,562	\$388,438	-	-	
Redevelopment Total		\$111,562	\$388,438	\$250,000	\$1,250,000	
4447 - TIF Lippert/Dierdorff Fund Total		\$111,562	\$388,438	\$250,000	\$1,250,000	
4450 - TIF EAST COLLEGE AVE FUND						
Redevelopment						
4450-5-00-4390930	Other Services and Charges	-	\$1,250	\$5,000	\$10,000	
4450-5-00-4520000	Transfer Out	-	\$983,227	\$895,000	\$1,424,400	
Redevelopment Total		-	\$984,477	\$900,000	\$1,434,400	
4450 - TIF East College Ave Fund Total		-	\$984,477	\$900,000	\$1,434,400	
4451 - TIF INDIANA AVE FUND						
Redevelopment						
4451-5-00-4xxxxxx	Other Services and Charges	-	-	-	\$5,000	
4451-5-00-4520000	Transfer Out	-	\$101,838	-	\$80,700	
Redevelopment Total		-	\$101,838	-	\$85,700	
4451 - TIF Indiana Ave Fund Total		-	\$101,838	-	\$85,700	
4505 - AVIATION FAA FUND						

CITY OF GOSHEN, INDIANA

2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
Aviation						
4505-5-00-4440501	Capital Expenses - Runway	\$85,265	\$93,865	\$4,042,500	\$1,867,550	Federal Grant Funded (not City)
	Aviation Total	\$85,265	\$93,865	\$4,042,500	\$1,867,550	
4505 - Aviation FAA Fund Total		\$85,265	\$93,865	\$4,042,500	\$1,867,550	
4651 - CEMETERY CAP IMP FUND						
Cemetery						
4651-5-00-4430501	Columbarium	-	\$9,977	-	-	
4651-5-00-4450500	Capital	-	\$19,866	-	\$64,000	
	Cemetery Total	-	\$29,843	-	\$64,000	
4651 - Cemetery Cap Imp Fund Total		-	\$29,843	-	\$64,000	
4661 - 2021 GO BOND PROCEEDS FUND						
GO Bond Proceeds						
4661-5-00-4310200	Professional Services	\$170,257	\$25,330	-	\$400,000	
4661-5-00-4430500	Construction	-	\$878,859	-	-	
	GO Bond Proceeds Total	\$170,257	\$904,188	-	\$400,000	
4661 - 2021 GO Bond Proceeds Fund Total		\$170,257	\$904,188	-	\$400,000	
8801 - FIRE PENSION FUND						
Fire Department						
8801-5-00-4110110	Fire Pension/Department Head	\$3,770	\$3,915	\$3,900	\$4,100	
8801-5-00-4130901	Fire Pension/Dependent Pension	\$194,326	\$206,466	\$192,400	\$232,000	
8801-5-00-4130902	Fire Pension/Pensions	\$348,791	\$304,306	\$345,600	\$309,000	
8801-5-00-4131100	Fire Pension/Disability	-	-	\$12,400	\$12,400	
8801-5-00-4150000	Fire Pension/Death Benefits	-	\$12,000	\$12,400	\$12,400	
8801-5-00-4210500	Fire Pension/Other Office Exp	-	-	-	-	
8801-5-00-4320201	Fire Pension/Postage	-	-	\$100	-	
8801-5-00-4320300	Fire Pension/Travel Expense	-	-	\$200	-	
8801-5-00-4390400	Fire Pension/Official Bond	\$105	\$158	\$200	-	
8801-5-00-4520000	Transfers Out	\$29	-	-	-	
	Fire Department Total	\$547,022	\$526,845	\$567,200	\$569,900	
8801 - Fire Pension Fund Total		\$547,022	\$526,845	\$567,200	\$569,900	
8802 - POLICE PENSION FUND						
Police Department						
8802-5-00-4110110	Pol Pen/Dept Head	\$3,770	\$3,770	\$3,900	\$3,900	
8802-5-00-4131001	Pol Pen/Pensions	\$188,297	\$163,645	\$156,600	\$156,600	
8802-5-00-4131002	Pol Pen/Dependent Pension	\$150,951	\$106,610	\$261,200	\$261,200	

CITY OF GOSHEN, INDIANA 2027 BUDGETED APPROPRIATIONS

Expenses by Fund and Department

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Notes
8802-5-00-4150000	Pol Pen/Death Benefit	-	\$54,051	-	-	
8802-5-00-4320200	Pol Pen/Postage	-	-	\$400	\$400	
8802-5-00-4320300	Pol Pen/Travel Expense	-	-	\$100	\$100	
8802-5-00-4390400	Police Pen/Official Bond	\$105	\$158	\$200	\$200	
Police Department Total		\$343,123	\$328,234	\$422,400	\$422,400	
8802 - Police Pension Fund Total		\$343,123	\$328,234	\$422,400	\$422,400	
GRAND TOTAL		\$51,075,621	\$64,495,908	\$81,206,757	\$93,577,923	

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 Number: 5269

Be it ordained/resolved by the **GOSHEN CIVIL CITY** that for the expenses of **GOSHEN CIVIL CITY , Elkhart County** for the year ending December 31, **2027** 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 , Elkhart County**, 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 CIVIL CITY**.

Name of Adopting Entity / Fiscal Body	Type of Adopting Entity / Fiscal Body	Date of Adoption
Goshen Common Council	Common Council and Mayor	09/28/2026

Estimated Maximum Property Tax Levy

The data below represents the current estimate of the maximum amount of property taxes that can be raised for funds that are subject to a maximum property tax levy.

Property Tax Max Levy Type	Estimated Maximum Property Tax Levy	Total Property Tax Levies	Status
Civil	\$27,108,539	\$30,930,500	Over Max By: \$3,821,961

Funds					
Property Tax Max Levy Type	Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
Not Eligible	0061	RAINY DAY	\$0	\$0	\$0.0000
Civil	0101	GENERAL	\$35,852,225	\$23,901,500	\$1.6700
Debt	0180	DEBT SERVICE	\$369,600	\$416,800	\$0.0291
Civil	0341	FIRE PENSION	\$569,900	\$0	\$0.0000
Civil	0342	POLICE PENSION	\$422,400	\$0	\$0.0000
Not Eligible	0706	LOCAL ROAD & STREET	\$701,000	\$0	\$0.0000
Civil	0708	MOTOR VEHICLE HIGHWAY	\$5,263,900	\$3,275,500	\$0.2289
Civil	1191	CUMULATIVE FIRE SPECIAL	\$510,000	\$685,100	\$0.0479
Civil	1301	PARK & RECREATION	\$2,878,500	\$1,150,000	\$0.0804
Civil	2102	AVIATION/AIRPORT	\$485,385	\$204,600	\$0.0143

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Not Eligible	2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$85,000	\$0	\$0.0000
Civil	2391	CUMULATIVE CAPITAL DEVELOPMENT	\$149,300	\$1,028,700	\$0.0719
Not Eligible	2411	ECONOMIC DEV INCOME TAX CEDIT	\$2,830,400	\$0	\$0.0000
Civil	6290	CUMULATIVE SEWER	\$1,700,000	\$685,100	\$0.0479
			\$51,817,610	\$31,347,300	2.1904

DRAFT

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

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Home-Rule Funds (Not Reviewed by DLGF)		
Fund Code	Fund Name	Adopted Budget
9500	PROBATION DEPARTMENT	\$125,700
9501	ECONOMIC IMPROVEMENT DISTRICT	\$80,600
9502	LAW ENFORCEMENT CONTINUING EDUCATION (LECE 1)	\$0
9503	COURT FEES	\$60,500
9504	ARP Fiscal Recovery Fund	\$0
9505	RESIDENTIAL LEASE FEES	\$75,900
9506	LAW ENFORCEMENT CONTINUING EDUCATION (LECE 2)	\$36,000
9507	TIF BOND AND INTEREST	\$926,163
9508	Public Safety LOIT	\$2,823,800
9509	Township Fire Support	\$559,900
9510	REDEVELOPMENT NON-REVERTING	\$307,200
9511	STORM WATER MANAGEMENT	\$1,349,500
9512	TIF Lippert/Dierdorff	\$1,250,000
9513	SOUTHEAST GOSHEN TIF	\$18,210,200
9514	CEMETERY CAPITAL IMPROVEMENT	\$64,000
9515	East College Avenue Bond P&I Fund	\$963,400
9516	Cherry Creek Bond P&I Fund	\$0
9517	Unsafe Buildings	\$350,000
9518	Opioid Settlement Restricted	\$64,600
9519	Redhawk Fire/EMS Training Academy	\$85,500
9520	2015 GO BOND PROCEEDS	\$0
9521	CONS RR/US 33 TIF	\$9,425,000
9522	MUNICIPAL VEHICLE EXCISE TAX	\$758,400
9523	Aviation Federal Grant	\$1,867,550
9524	WHEEL TAX	\$35,300
9525	US Forestry Grant	\$0
9526	Donation	\$17,500
9527	East College TIF	\$1,434,400
9528	2021 GO BOND PROCEEDS	\$400,000
9529	Building and Construction Related Fees	\$287,500
9530	INDIANA AVENUE TIF	\$85,700
9531	Indiana Avenue Bond P&I Fund	\$116,000
		\$41,760,313

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

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Name		Signature
Brett Weddell	Aye ☐ Nay ☐ Abstain ☐	
Donald Riegsecker	Aye ☐ Nay ☐ Abstain ☐	
Doug Nisley	Aye ☐ Nay ☐ Abstain ☐	
Matt Schrock	Aye ☐ Nay ☐ Abstain ☐	
Linda Gerber	Aye ☐ Nay ☐ Abstain ☐	
Megan Peel	Aye ☐ Nay ☐ Abstain ☐	
Phil Lederach	Aye ☐ Nay ☐ Abstain ☐	

ATTEST

Name	Title	Signature
Richard Aguirre	Clerk-Treasurer	

MAYOR ACTION (For City use only)

Name		Signature	Date
Gina Leichty	Approve ☐ Veto ☐		

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 ☐