Agenda for the Goshen Common Council Information Session

1:30 p.m., FRIDAY, SEPTEMBER 11, 2026

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

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 (Non-voting)

Approval of Meeting Agenda

1) Overview of the proposed 2027 Budget for the City of Goshen: The presentation will include comments by Mayor Leichty and City Department heads and a review of 2027 Budgeted Appropriations

2) Mayor and Council discussion, including next steps

Adjournment

NOTE: While members of the public are welcome to attend, there will not be a public comment period or Council votes.

1. ***Link to the archived recordings – organized in a playlist by meeting: https://www.youtube.com/@cityofgoshenindiana2605/playlists***

FY
2027

City of Goshen, Indiana 2027 Budget

MAYOR'S BUDGET MEMO AND DEPARTMENT REPORTS

MAYOR GINA LEICHTY

CITY OF GOSHEN, INDIANA | City Hall • 202 S 5th St Goshen, Indiana 46526

2027 Proposed Budget

Mayor’s Budget Memo and Department Reports

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	Electricy	$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
2027 BUDGETED APPROPRIATIONS

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**	

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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**	
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**	
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**	
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 - CEDIT 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 - CEDIT 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
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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
2257-5-00-413XXXX	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**	
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	
2258-5-00-413XXXX	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**	
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**	
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	Instrucor 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**	