

RESOLUTION NO. 2024-24

A RESOLUTION ADOPTING 2025 BUDGET

WHEREAS, Arkansas Code Annotated § 14-58-202 provides that the governing body of the municipality shall, on or before February 1 of each year, adopt a budget by ordinance or resolution for operation of the city, and

WHEREAS, the Treasurer and the Mayor have prepared the 2024 budget and salary appendix, which has been reviewed by the City Council of the City of Goshen and now is in a form which makes it ready for adoption.

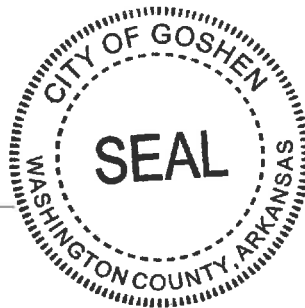
NOW, THEREFORE, BE IT RESOLVED, BY THE COUNCIL OF THE CITY OF GOSHEN that the 2025 General Fund budget (attached hereto as Exhibit A), the 2025 Street Fund budget (attached hereto as Exhibit B), and the 2025 Salary Appendix (attached hereto as Exhibit C) for the City of Goshen is hereby approved and adopted.

PASSED AND APPROVED THIS 10th day of December, 2024.



Russell Stroud, Mayor

ATTEST:


Marjorie Vaillancourt, City Recorder

GENERAL FUND

2025 BUDGET - Adopted December 10, 2024

REVENUE:

	2024 Initial Budget <small>(Adopted Jan. 11 2024)</small>	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	2025 Budget <small>(Adopted Dec. 10, 2024)</small>
BUILDING & PLANNING			
Permits and Inspections	\$60,000.00	\$85,000.00	\$50,000.00
Planning Commission Fees	\$5,000.00	\$5,000.00	\$4,000.00
	\$65,000.00	\$90,000.00	\$54,000.00
GENERAL & ADMIN			
Community Building	\$1,200.00	\$2,000.00	\$3,000.00
Franchise Fees	\$108,000.00	\$108,000.00	\$100,000.00
City Sales and Use Tax Funds	\$430,000.00	\$430,000.00	\$495,000.00
County Sales and Use Tax Funds	\$560,000.00	\$560,000.00	\$590,000.00
Washington County Treasury	\$194,000.00	\$194,000.00	\$230,000.00
Interest Income	\$5,500.00	\$5,500.00	\$4,000.00
Municipal Aid	\$34,000.00	\$34,000.00	\$30,500.00
Miscellaneous Income	\$3,500.00	\$3,500.00	\$0.00
Donations			
	\$1,336,200.00	\$1,337,000.00	\$1,452,500.00
PARKS & RECREATION			
Restoration Payment / Royal	\$2,000.00	\$2,000.00	\$0.00
Miscellaneous Income			\$0.00
	\$2,000.00	\$2,000.00	\$0.00

REVENUE:

	2024 Initial Budget <small>(Adopted Jan. 11 2024)</small>	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	2025 Budget <small>(Adopted Dec. 10, 2024)</small>
POLICE DEPARTMENT			
Insurance Reimbursement			
Court Fines	\$18,000.00	\$25,000.00	\$29,000.00
ACT 988 Fine Transfer			\$5,000.00
Accident Report Requests	\$200.00	\$200.00	\$0.00
Miscellaneous Income	\$400.00	\$400.00	\$500.00
Step Grant Reimbursement	\$50,000.00	\$50,000.00	\$40,000.00
	\$68,600.00	\$75,600.00	\$74,500.00
Excess Funds Allocated from 2023	\$100,000.00	\$164,159.53	
<i>Engineering Accrual From Crafton Tull (Mill Branch Park 2022 ARDOT Grant/HUD Grant Hwy 45 Entrance Improvement) Approved Engineering Contract Fees was \$88,825-\$23,998.52 (- \$15,850.05 YTD 2024)</i>		-25,176.38	
2022 Awarded ARDOT Grant Match Portion (City Obligation 20%) NET Available Carryover From Excess From Council Approved Accruals (+\$15,850.05)	-\$63,000.00	-\$63,000.00	
		\$75,983.15	
	\$37,000.00	\$151,966.30	\$0.00
TOTAL REVENUE:	\$1,508,800.00	\$1,580,583.15	\$1,581,000.00

EXPENSES:

	2024 Initial Budget <small>(Adopted Jan. 11, 2024)</small>	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	2025 Budget <small>(Adopted Dec. 10, 2024)</small>
BUILDING & PLANNING:			
Continuing Education	\$2,000.00		
Compliance Materials	\$4,000.00	\$2,500.00	\$1,500.00
Permit Management Software	\$5,000.00	\$5,000.00	\$5,000.00
Payroc Processing Fees			\$1,700.00
Miscellaneous Expense	\$1,000.00	\$500.00	\$200.00
Total Building/Planning	\$12,000.00	\$8,000.00	\$8,400.00
ADMIN OFFICE EXPENSES:			
Advertising & Public Notices	\$3,000.00	\$3,000.00	\$3,000.00
Building Maint. & Repair <small>(Community Building)</small>	\$5,000.00	\$7,000.00	\$7,500.00
Building Maint. & Repair <small>(City Hall)</small>	\$5,000.00	\$10,000.00	\$5,000.00
Building Insurance <small>(Community Building)</small>	\$500.00	\$500.00	\$500.00
Building Insurance <small>(City Hall)</small>	\$1,500.00	\$0.00	\$1,800.00
Contract Labor	\$12,000.00	\$12,000.00	\$18,000.00
Equipment & Supplies	\$20,000.00	\$23,000.00	\$17,000.00
Ordinance Codification	\$10,000.00	\$10,000.00	\$3,400.00
Subscription & Dues	\$2,500.00	\$2,800.00	\$3,200.00
Utilities - Electric	\$4,700.00	\$4,700.00	\$5,400.00
Utilities - Gas	\$3,900.00	\$3,900.00	\$3,000.00
Utilities - Phone & Internet	\$3,000.00	\$3,000.00	\$2,600.00
Utilities - Sanitation	\$3,000.00	\$2,000.00	\$2,100.00
Utilities - Water	\$1,000.00	\$500.00	\$1,500.00
Miscellaneous Expense	\$4,900.00	\$4,900.00	\$3,000.00
Total Administrative Office	\$80,000.00	\$87,300.00	\$77,000.00

EXPENSES:

	2024 Initial Budget <small>(Adopted Jan. 11 2024)</small>	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	2025 Budget <small>(Adopted Dec. 10, 2024)</small>
PROFESSIONAL & CONTRACT SERVICES:			
Animal Shelter	\$3,000.00	\$3,000.00	\$2,000.00
ARML AD&D Insurance	\$1,200.00	\$1,200.00	\$900.00
ARML Membership & Legal	\$3,172.00	\$3,172.00	\$3,172.00
Attorney	\$35,000.00	\$35,000.00	\$28,000.00
Central EMS	\$22,264.00	\$22,264.00	\$22,741.00
Copier Service Agreement	\$4,500.00	\$4,500.00	\$4,500.00
Election Expense	\$5,000.00	\$5,000.00	\$0.00
Elkins Court Fees	\$50,000.00	\$40,000.00	\$50,000.00
Engineering Fees	\$7,000.00	\$5,000.00	\$10,000.00
Hazmat	\$2,000.00	\$798.76	\$798.76
IT Services / Website	\$15,000.00	\$15,000.00	\$15,000.00
Jail Exense Per Capita	\$1,800.00	\$1,709.84	\$1,709.84
NWA Economic Development	\$210.00	\$210.00	\$210.00
NWA Regional Planning	\$2,102.00	\$2,102.00	\$2,102.00
Pest Control	\$1,000.00	\$1,000.00	\$1,100.00
Software Licensing	\$5,000.00	\$5,000.00	\$2,900.00
Worker's Comp. Insurance	\$5,473.00	\$5,473.00	\$9,500.00
Total Prof. & Contract Services	\$163,721.00	\$150,429.60	\$154,633.60

EXPENSES:

	2024 Initial Budget <small>(Adopted Jan. 11 2024)</small>	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	2025 Budget <small>(Adopted Dec. 10, 2024)</small>
MAINTENANCE DEPARTMENT			
Auto Insurance	\$2,500.00	\$2,862.35	\$3,000.00
CDL Training		\$3,500.00	\$0.00
Cell Phone / Data Plan		\$1,400.00	\$1,100.00
Equipment and Supplies	\$8,000.00	\$15,000.00	\$16,000.00
Fuel	\$6,000.00	\$6,000.00	\$7,000.00
Repairs & Maintenance	\$22,000.00	\$13,000.00	\$20,000.00
Miscellaneous Expense	\$1,500.00	\$1,500.00	\$1,000.00
Total Maintenance Dept:	\$40,000.00	\$43,262.35	\$48,100.00
PAYROLL & BENEFITS			
Salaries	\$250,552.00	\$250,552.00	\$290,200.00
Payroll Taxes	\$20,045.00	\$20,045.00	\$24,500.00
Retirement (APERS)	\$29,500.00	\$29,500.00	\$41,000.00
Health & Dental	\$31,900.00	\$31,900.00	\$40,000.00
Continuing Education	\$6,000.00	\$10,000.00	\$10,000.00
Overtime	\$12,000.00	\$12,000.00	\$13,500.00
City Council/Commission Stipend	\$28,800.00	\$28,800.00	\$28,800.00
Mileage	\$3,000.00	\$3,000.00	\$2,500.00
Total Payroll & Benefits	\$381,797.00	\$385,797.00	\$450,500.00

EXPENSES:

	2024 Initial Budget <small>(Adopted Jan. 11 2024)</small>	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	2025 Budget <small>(Adopted Dec. 10, 2024)</small>
Parks & Recreation			
Forestry Grant			
Lease of Land	\$10,000.00	\$5,000.00	\$0.00
Park Fixtures/Equipment	\$12,000.00	\$12,000.00	\$0.00
Park Maintenance	\$6,000.00	\$6,000.00	\$4,000.00
Roads & Parking Lots	\$20,000.00	\$20,000.00	\$0.00
Portable Toilet Rental	\$2,000.00	\$2,000.00	\$2,000.00
Tree Service Expense	\$3,000.00	\$0.00	\$0.00
Park Property Adjacent Owner Screening		\$15,000.00	\$0.00
Park Water Service		\$10,000.00	\$0.00
Restoration Payment / Royal	\$2,000.00	\$2,000.00	\$0.00
Miscellaneous Expense	\$1,000.00	\$1,000.00	\$1,000.00
Total Parks & Recreation:	\$56,000.00	\$73,000.00	\$7,000.00

COMMUNITY SERVICES:

Public Relations	\$7,000.00	\$7,000.00	\$10,000.00
Boston Mountain Recycling Qtr	\$1,320.00	\$1,320.00	\$1,320.00
Arbor Board		\$5,000.00	\$5,000.00
Total Community Services	\$8,320.00	\$13,320.00	\$16,320.00

EXPENSES:

CAPITAL EXPENDITURES:

	2024 Initial Budget <small>(Adopted Jan. 11 2024)</small>	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	2025 Budget <small>(Adopted Dec. 10, 2024)</small>
ATV Plus Upfit	\$40,000.00	\$40,000.00	\$0.00
Animal Control Equipment and Infrastructure		\$10,000.00	\$6,000.00
Computer and Phone Equipment		\$7,000.00	\$0.00
Extraordinary Expense - City Septic System		\$7,000.00	\$0.00
City Hall / Fire House Asphalt Repairs	\$35,000.00	\$0.00	\$0.00
City Hall Repairs and Remaining Renovations	\$35,000.00	\$70,000.00	\$0.00
Security Camera System - City Hall & Community Building		\$7,000.00	\$0.00
Community Building Remaining Renovations	\$40,000.00	\$50,000.00	\$0.00
Police Department Body and Dash Cameras	\$20,000.00	\$25,089.38	\$0.00
City Hall and Mill Branch Park Irrigation			\$10,000.00
Enhanced Security/Safety			\$15,000.00
Police Dept. Building Sign			\$3,000.00
Fire Station #1 Upgrades			\$10,000.00
Park Improvements			\$50,000.00
Police Dept. Vehicle + Upfit			\$70,000.00
Engine for Goshen PD #3			\$20,000.00
Total Capital Expenditures	\$170,000.00	\$216,089.38	\$184,000.00

EXPENSES: POLICE DEPARTMENT

	2024 Initial Budget (Adopted Jan. 11 2024)	2024 Amended Budget (Adopted June 11, 2024)	2025 Budget (Adopted Dec. 10, 2024)
Ammunition	\$8,000.00	\$8,100.00	\$6,000.00
AR Crime Information Center	\$1,500.00	\$700.00	\$800.00
Auto Insurance	\$4,000.00	\$3,150.59	\$3,800.00
Auto Maintenance	\$15,000.00	\$15,000.00	\$17,000.00
Cell Phones / Data Plan	\$6,000.00	\$6,000.00	\$5,000.00
Equipment & Supplies	\$13,000.00	\$13,000.00	\$12,000.00
Motorola Cameras Annual Fee		\$0.00	\$13,500.00
Fuel	\$30,000.00	\$30,000.00	\$28,000.00
Memberships	\$8,000.00	\$6,000.00	\$5,000.00
Police Uniforms	\$6,000.00	\$10,000.00	\$6,000.00
Subscription & Dues	\$500.00	\$500.00	\$500.00
ACT 988 Expense		\$4,200.00	\$5,000.00
Miscellaneous Expense	\$1,000.00	\$1,200.00	\$1,200.00
Total PD Administrative	\$93,000.00	\$97,850.59	\$103,800.00
Payroll & Benefits			
Salaries	\$288,320.00	\$288,320.00	\$306,000.00
Payroll Taxes	\$23,100.00	\$23,100.00	\$28,000.00
Holidays Worked	\$6,000.00	\$6,000.00	\$6,000.00
Health & Dental	\$35,000.00	\$35,000.00	\$36,600.00
Retirement - LOPFI	\$69,300.00	\$69,300.00	\$57,000.00
Overtime	\$20,000.00	\$25,000.00	\$20,000.00
Step Grant Pay	\$50,000.00	\$50,000.00	\$40,000.00
Continuing Education	\$11,000.00	\$6,000.00	\$10,000.00
Total PD Payroll & Benefits	\$502,720.00	\$502,720.00	\$503,600.00
TOTAL POLICE DEPT. EXPENSES:	\$595,720.00	\$600,570.59	\$607,400.00

TOTALS:

	2024 Initial Budget <small>(Adopted Jan. 11 2024)</small>	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	2025 Budget <small>(Adopted Dec. 10, 2024)</small>
2024 Totals:	\$1,507,558.00	\$1,577,768.92	\$1,553,353.60
Total Revenue:	\$1,508,800.00	\$1,580,583.15	\$1,581,000.00
Total Expenses:	\$1,507,558.00	\$1,577,768.92	\$1,553,353.60
Revenue Less Expenditures:	\$1,242.00	\$2,814.23	\$27,646.40

OUTSTANDING EXPENDITURES AND ACCRUALS

A=Accruals / OE = Operating Expenditures

Expenses held in General Fund from unpaid prior year obligations not reflected in current year budget allocations

A- Tomlinson Final Mill Branch Park North Entrance	\$65,579.00		Paid in January 2025
A - Remaining Crafton Tull Engineering Fees	\$5,471.30		Council prior approval from 2023 paid in 2025
A - 2022 Awarded ARDOT Grant Match Portion (City Obligation 20%)	\$63,000.00		Council prior approved carry over from 2022
OE - Contingency Expense - Employee Bonuses		\$11,000.00	Paid in December 2024
	\$134,050.30	\$11,000.00	\$0.00

STREET FUND

2025 BUDGET - Adopted December 10, 2024

REVENUE:

	2024 Initial Budget <small>(Adopted Jan. 11, 2024)</small>	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	2025 Budget <small>(Adopted Dec. 10, 2024)</small>
Interest Income	\$1,500.00	\$1,500.00	\$1,200.00
Municipal Aid	\$172,800.00	\$172,800.00	\$172,500.00
Municipal Aid - Wholesale Fuel	\$15,500.00	\$15,500.00	\$14,000.00
Road Tax - Washington Co.	\$43,200.00	\$43,200.00	\$40,000.00
Excess Revenue From 2023		\$41,544.10	
<u>Total Revenue:</u>	\$233,000.00	\$274,544.10	\$227,700.00

EXPENSES:

	2024 Initial Budget <small>(Adopted Jan. 11, 2024)</small>	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	2025 Budget <small>(Adopted Dec. 10, 2024)</small>
IMPROVEMENTS & MAINTENANCE			
Roadway Maintenance & Construction	\$40,000.00	\$90,000.00	\$90,000.00
Road Resurfacing	\$80,000.00	\$70,000.00	\$95,000.00
2023 Accrual - Drainage Repairs Hwy 45/Goshen Tuttle	\$40,000.00	\$40,000.00	\$10,967.00
<u>Total Improvements:</u>	\$160,000.00	\$200,000.00	\$195,967.00

EXPENSES:

	2024 Initial Budget <small>(Adopted Jan. 11, 2024)</small>	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	2025 Budget <small>(Adopted Dec. 10, 2024)</small>
SUPPLIES & SERVICES			
Bridge Inspections/Repairs	\$5,000.00	\$5,000.00	\$5,000.00
Street Lights	\$1,000.00	\$1,000.00	\$1,000.00
Street Signs	\$10,000.00	\$18,000.00	\$13,000.00
Bucket Truck Purchase		\$29,800.00	\$0.00
Tree Services	\$45,000.00	\$15,200.00	\$12,000.00
Engineering Fees	\$5,000.00	\$5,000.00	\$0.00
Total Supplies & Services:	\$66,000.00	\$74,000.00	\$31,000.00

TOTALS:

	2024 Initial Budget <small>(Adopted Jan. 11, 2024)</small>	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	2025 Budget <small>(Adopted Dec. 10, 2024)</small>
2024 Totals:	\$226,000.00	\$274,000.00	\$226,967.00
Total Revenue:	\$233,000.00	\$274,544.10	\$227,700.00
Total Expenses:	\$226,000.00	\$274,000.00	\$226,967.00
Revenue Less Expenditures:	\$7,000.00	\$544.10	\$733.00

GENERAL FUND

Individual Salary & Liability Appendix

GENERAL & ADMIN		2024 BUDGET <small>(Adopted Jan. 11, 2024)</small>	2025 BUDGET <small>(Adopted Dec. 10, 2024)</small>
Mayor	Salary	20,000	22,000
Russell Stroud	Taxes	1,600	1,800
	Retirement	3,100	3,400
		24,700	27,200
Recorder/Treasurer	Salary	11,400	12,000
2024: Marjorie Vaillancourt	Taxes	912	1,000
2025: Gina Swanson		12,312	13,000
Building Inspector	Salary	23,320	24,486
J.D. DeMotte	Taxes	1,866	1,950
		25,186	26,436
Office & Finance Manager	Annual Wage	47,700	52,000
KaSeana Williams	Taxes	3,816	4,650
2024: 22.93/hr	Overtime	6,000	4,800
2025: 25.00/hr	Retirement	7,200	8,750
	Insurance	5,500	5,800
		70,216	76,000
Zoning & Grants Administrator	Annual Wage	44,100	48,048
Lacie Lawson	Taxes	3,528	4,350
2024: 21.00/hr	Overtime	6,000	6,000
2025: 23.10/hr	Retirement	6,500	8,300
	Insurance	6,800	7,150
		66,928	73,848
Grants & Admin Associate	Annual Wage	16,640	41,600
Abigail Bryan	Taxes	1331	3,400
2024: 18.00/hr	Overtime	0	500
2025: 20.00/hr	Retirement	0	6,500
	Insurance	0	5,650
		17,971	57,650

GENERAL FUND

Individual Salary & Liability Appendix

MAINTENANCE DEPT.		2024 BUDGET <small>(Adopted Jan. 11, 2024)</small>	2025 BUDGET <small>(Adopted Dec. 10, 2024)</small>
Infrastructure & Facilities	Annual Wage	44,520	45,900
Management	Taxes	3,562	3,750
David Gatlin	Overtime	0	1,000
2024: 21.20/hr	Retirement	6,820	7,150
2025: 22.07/hr	Insurance	13,576	15,250
		68,478	73,050
Infrastructure & Facilities	Annual Wage	41,600	44,096
Management	Taxes	3,328	3,600
Ivan Ivannikov	Overtime	0	1,000
2024: 20.00/hr	Retirement	5,800	6,900
2025: 21.20/hr	Insurance	6,000	5,800
		56,728	61,396
Recycling	Salary	1,272	0
Alan Barber	Taxes	102	0
Transferred to 1099		1,374	0

ADMIN & MAINTENANCE TOTALS:		2024 BUDGET <small>(Adopted Jan. 11, 2024)</small>	2025 BUDGET <small>(Adopted Dec. 10, 2024)</small>
	Annual Wage	250,552	290,130
	Taxes	20,045	24,500
	Overtime	12,000	13,300
	Retirement	29,420	41,000
	Insurance	31,876	39,650
	Bonus <small>(Approved Dec. 10, 2024)</small>	6,000	
	TOTAL:	349,893	408,580

GENERAL FUND

Individual Salary & Liability Appendix

POLICE DEPARTMENT		2024 BUDGET <small>(Adopted Jan. 11, 2024)</small>	2025 BUDGET <small>(Adopted Dec. 10, 2024)</small>
Chief of Police	Exempt Salary	79,500	83,475
Jason Travis	Taxes	6,360	6,700
Exempt ≡ 37.33/hr	Overtime	0	0
	Retirement	19,100	20,150
	Insurance	7,900	9,000
	Holiday Pay	0	500
		112,860	119,825
Captain	Annual Wage	60,420	62,843
Doug Stewart	Taxes	4,834	5,550
2024: 26.77/hr	Overtime	5,000	5,000
2025: 28.11/hr	Retirement	14,500	16,600
	Insurance	7,200	8,000
	Holiday Pay	1,500	1,375
		93,454	99,368
Sergeant	Annual Wage	54,060	57,304
Jessie Sorrell	Taxes	4,325	5,100
2024: 24.18/hr	Overtime	5,000	5,000
2025: 25.63/hr	Retirement	13,000	15,250
	Insurance	6,664	7,050
	Holiday Pay	1,500	1,375
		84,549	91,079
Corporal	Annual Wage	47,700	51,975
Nathan Snipes	Taxes	3,816	4,650
2024: 21.13/hr	Overtime	5,000	5,000
2025: 23.24/hr	Retirement	11,500	14,000
	Insurance	5,898	6,400
	Holiday Pay	1,500	1,375
		75,414	83,400
Patrolman	Annual Wage	46,640	50,358
Raul Manzo	Taxes	3,731	4,550
2024: 20.66/hr	Overtime	5,000	5,000
2025: 22.52/hr	Retirement	11,200	13,600
	Insurance	5,898	6,150
	Holiday Pay	1,500	1,375
		73,969	81,033

GENERAL FUND

Individual Salary & Liability Appendix

POLICE DEPT. TOTALS:	2024 BUDGET <small>(Adopted Jan. 11, 2024)</small>	2025 BUDGET <small>(Adopted Dec. 10, 2024)</small>
Annual Wage	288,320	305,955
Taxes	23,066	26,550
Overtime	20,000	20,000
Retirement	69,300	79,600
Insurance	33,560	36,600
Holiday Pay	6,000	6,000
Bonus <small>(Approved Dec. 10, 2024)</small>	5,000	
TOTAL:	445,246	474,705

TOTAL - ALL DEPTS.	2024 BUDGET <small>(Adopted Jan. 11, 2024)</small>	2025 BUDGET <small>(Adopted Dec. 10, 2024)</small>
Annual Wage	538,872	596,085
Taxes	43,111	51,050
Overtime	32,000	33,300
Retirement	98,720	120,600
Insurance	65,436	76,250
Holiday Pay	6,000	6,000
Bonus <small>(Approved Dec. 10, 2024)</small>	11,000	
TOTAL:	795,139	883,285