

RESOLUTION NO. 2024-06

RESOLUTION ADOPTING REVISED 2023 BUDGET

WHEREAS, on December 13, 2022, the City Council of the City of Goshen adopted the 2023 budget; and

WHEREAS, certain matters have arisen which make it appropriate for the City Council to consider certain revisions to the budget as originally adopted; and

WHEREAS, the Mayor has prepared the Revised 2023 Budget, with its various revisions, all of 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 Revised 2023 Budget for the City of Goshen, with the revisions as noted thereon, and as attached hereto, is hereby approved and adopted.

PASSES AND APPROVED THIS 13th day of February, 2024.

CITY OF GOSHEN



RUSSELL STROUD, MAYOR

ATTEST:



MARJORIE VAILLANCOURT, RECORDER/TREASURER

GENERAL FUND

2023 End of Year Final Budget Adopted February 13, 2024

REVENUE:

	2023 Budget	Final Y-T-D 2023	2023 End of Year Revised Final Budget
BUILDING & PLANNING			
Building Permits & Inspections	\$60,000.00	\$115,629.58	\$115,629.58
Planning Commission Fees	\$5,000.00	\$3,600.00	\$3,600.00
Act 474 - Nonres. Const. Sur.			
	\$65,000.00	\$119,229.58	\$119,229.58
GENERAL & ADMIN			
Community Building Rental	\$800.00	\$610.00	\$610.00
Franchise Fees	\$100,000.00	\$100,229.86	\$100,229.86
Goshen Sales Tax	\$425,000.00	\$446,530.51	\$446,530.51
Interest Income	\$5,500.00	\$6,401.40	\$6,401.40
Municipal Aid	\$31,500.00	\$31,959.33	\$31,959.33
Sales & Use Tax Revenue	\$520,000.00	\$546,404.70	\$546,404.70
Washington County Treasury	\$180,000.00	\$221,485.27	\$221,485.27
State Property Tax Relief			
Miscellaneous Income	\$3,500.00	\$3,939.97	\$3,939.97
ARPA Stimulus Funds			
Forestry Program/Arbor Day			
Donations		\$1,500.00	\$1,500.00
	\$1,266,300.00	\$1,359,061.04	\$1,359,061.04

REVENUE:	2023 Budget	Final Y-T-D 2023	2023 End of Year Revised Final Budget
POLICE			
Insurance Reimbursement - Police	\$2,000.00		
Court Fines	\$15,000.00	\$20,956.50	\$20,956.50
Police Dept. Income - Acc. Reports	\$200.00	\$140.00	\$140.00
ACT 988 Fine Income			
Law Enforcement Stipend Grant		\$5,382.50	\$5,382.50
Miscellaneous Income	\$400.00	\$248.20	\$248.20
Step Grant Reimbursement	\$35,000.00	\$25,820.46	\$25,820.46
	\$52,600.00	\$52,547.66	\$52,547.66
PARKS & RECREATION			
Park Restoration Payment / Royal	\$2,000.00	\$2,000.00	\$2,000.00
Urban & Comm. Forestry Project	\$8,741.54	\$8,741.54	\$8,741.54
Miscellaneous Income			
	\$10,741.54	\$10,741.54	\$10,741.54
Excess Funds Allocated from 2022	\$349,033.00		
Total 2022 Council Approved Accruals not included in 2023 approved Budget			
Police Vehicle Purchase	-\$115,713.31		
ARDOT Grant Match Portion	-\$63,000.00	\$63,000.00	\$63,000.00
Mill Branch 22.18 Acre Parcel Actual Expense		Actual expenses of purchase = \$267,110.25 minus reimbursement from State Parks of \$120,800.00	
Total expected accrual of 22.18 Acres	-\$146,310.25		
NET Available Carryover from excess from Council approved Accruals	\$24,009.44	\$24,009.44	\$24,009.44
TOTAL REVENUE:	\$1,418,650.98	\$1,628,589.26	\$1,628,589.26

EXPENSES:

	2023 Budget	Final Y-T-D 2023	2023 End of Year Revised Final Budget
BUILDING & PLANNING:			
Payroll Taxes	\$1,700.00	\$1,749.44	\$1,749.44
Salaries	\$22,000.00	\$20,984.01	\$20,984.01
NWA Reg. Plan. (Hourly Rev. Rate)	\$3,000.00		
Fuel Reimbursement	\$1,080.00		
Garver (Richey) Zone	\$3,000.00		
iWorqs Purchase	\$9,000.00	\$8,864.23	\$8,864.23
Mileage			
Continuing Education	\$200.00	\$109.74	\$109.74
Permit Boxes	\$500.00	\$473.38	\$473.38
Bonus Pay		\$1,243.76	\$1,243.76
Misc. Supplies	\$300.00	\$286.50	\$286.50
Act 474 - Non Res. Const.			
<u>Total Building / Planning</u>	\$40,780.00	\$33,711.06	\$33,711.06
CITY HALL:			
Bldg. Maint. & Repair	\$5,000.00	\$5,748.39	\$5,748.39
Building Insurance	\$1,400.00	\$1,458.00	\$1,458.00
Contract Labor / Janitorial	\$3,025.00	\$2,501.13	\$2,501.13
Equipment & Supply	\$2,500.00	\$3,502.55	\$3,502.55
Janitorial Supplies	\$400.00	\$623.23	\$623.23
Utilities - Cable & Internet	\$2,000.00	\$1,960.57	\$1,960.57
Utilities - Electric	\$3,200.00	\$2,710.11	\$2,710.11

	2023 Budget	Final Y-T-D 2023	2023 End of Year Revised Final Budget
City Hall (cont.)			
Utilities - Gas	\$1,400.00	\$812.95	\$812.95
Utilities - Sanitation	\$3,200.00	\$2,692.55	\$2,692.55
Utilities - Telephone	\$1,200.00		
Generac Mtnc. & Repair	\$1,000.00		
Miscellaneous	\$500.00	\$655.08	\$655.08
Pest Control	\$800.00	\$225.50	\$225.50
Total City Hall Expenses	\$25,625.00	\$22,890.06	\$22,890.06

COMMUNITY BUILDING:

Bldg. Maint. & Repair	\$40,000.00	\$39,512.92	\$39,512.92
Equipment & Supplies	\$2,500.00	\$2,560.87	\$2,560.87
Contract Labor - Janitorial	\$2,000.00	\$720.00	\$720.00
Building Insurance	\$400.00	\$337.50	\$337.50
Utilities - Cable & Internet	\$750.00	\$658.80	\$658.80
Utilities - Electric	\$1,500.00	\$789.35	\$789.35
Utilities - Gas	\$2,500.00	\$1,272.70	\$1,272.70
Utilities - Water	\$250.00	\$158.25	\$158.25
HVAC System			
Pest Control	\$1,000.00	\$726.00	\$726.00
Miscellaneous Expense	\$300.00	\$367.92	\$367.92
Total Community Building	\$51,200.00	\$47,104.31	\$47,104.31

	2023 Budget	Final Y-T-D 2023	2023 End of Year Revised Final Budget
COMMUNITY SERVICES:			
Community Day Expense	\$1,000.00		
Election Expense	\$3,500.00	\$2,103.33	\$2,103.33
Arbor Board	\$7,000.00	\$6,995.22	\$6,995.22
GVFD Contribution	\$0.00		
Public Relations	\$2,500.00	\$1,648.53	\$1,648.53
Recycling Project - Boston Mtn.	\$1,320.00	\$525.50	\$525.50
Recycling Project - Payroll	\$1,500.00	\$1,083.50	\$1,083.50
<u>Total Comm. Services</u>	\$16,820.00	\$12,356.08	\$12,356.08
ADMIN OFFICE EXPENSES:			
Advertising & Public Notices	\$2,500.00	\$1,211.34	\$1,211.34
Equipment & Supplies	\$3,000.00	\$3,321.12	\$3,321.12
Office Supplies	\$4,000.00	\$5,621.06	\$5,621.06
Subscription & Dues	\$2,000.00	\$1,420.74	\$1,420.74
Ordinance Codification	\$500.00		
Miscellaneous Expense	\$3,000.00	\$1,953.22	\$1,953.22
<u>Total Administrative Office</u>	\$15,000.00	\$13,527.48	\$13,527.48

	2023 Budget	Final Y-T-D 2023	2023 End of Year Revised Final Budget
PROFESSIONAL & CONTRACT SERVICES:			
Accounting	\$4,500.00	\$3,875.09	\$3,875.09
AML AD&D Insurance	\$1,200.00	\$860.00	\$860.00
Animal Shelter	\$3,000.00	\$2,400.00	\$2,400.00
ARML Membership and Legal	\$3,700.00	\$3,679.98	\$3,679.98
Attorney	\$30,000.00	\$28,920.00	\$28,920.00
Central EMS	\$29,000.00	\$21,798.00	\$21,798.00
Copier Service Agreement	\$3,000.00	\$3,122.67	\$3,122.67
Elkins District Court	\$40,500.00	\$41,385.03	\$41,385.03
Survey Fees			
Engineering Fees	\$20,000.00	\$34,146.60	\$34,146.60
Hazmat	\$2,000.00	\$798.76	\$798.76
IT Services / Website	\$20,000.00	\$38,706.39	\$38,706.39
Jail Exense Per Capita	\$1,710.00	\$1,709.84	\$1,709.84
NWA Economic Dev.	\$210.00	\$210.00	\$210.00
NWA Reg. Plan. (Membership)	\$2,102.00	\$2,102.00	\$2,102.00
Worker's Comp.	\$7,230.00	\$7,230.00	\$7,230.00
Total Prof. & Contract Services	\$168,152.00	\$190,944.36	\$190,944.36

	2023 Budget	Final Y-T-D 2023	2023 End of Year Revised Final Budget
PAYROLL & BENEFITS			
Salaries	\$140,000.00	\$120,128.26	\$120,128.26
Payroll Taxes	\$12,750.00	\$12,478.21	\$12,478.21
Retirement (APERS)	\$22,000.00	\$19,523.30	\$19,523.30
Health & Dental	\$5,500.00	\$5,930.97	\$5,930.97
Unfunded Sick Pay	\$0.00		
Continuing Education	\$6,000.00	\$4,934.03	\$4,934.03
Overtime	\$10,000.00	\$8,574.60	\$8,574.60
Bonus Pay		\$10,248.38	\$10,248.38
Mileage	\$3,000.00	\$2,144.54	\$2,144.54
Total Payroll & Benefits	\$199,250.00	\$183,962.29	\$183,962.29

MAINTENANCE DEPARTMENT:

Salaries	\$67,480.00	\$52,665.88	\$52,665.88
Payroll Taxes	\$5,567.00	\$5,342.02	\$5,342.02
Retirement (APERS)	\$6,434.00	\$6,292.78	\$6,292.78
Health & Dental	\$14,000.00	\$14,950.23	\$14,950.23
Lawn Mower Maintenance	\$1,500.00	\$418.15	\$418.15
Lawn Mower Fuel	\$1,500.00	\$1,245.78	\$1,245.78
Fuel for F350	\$2,000.00	\$1,902.36	\$1,902.36
Fuel for New Holland Tractor	\$1,500.00	\$1,452.58	\$1,452.58
Equipment and Supplies	\$3,000.00	\$3,829.24	\$3,829.24
Miscellaneous	\$1,500.00	\$2,086.87	\$2,086.87
Vehicle Insurance	\$2,497.70	\$2,497.70	\$2,497.70
Tree Service Expense	\$2,000.00		
Repairs & Maintenance	\$15,000.00	\$15,319.57	\$15,319.57
Total Maintenance Dept:	\$123,978.70	\$108,003.16	\$108,003.16

	2023 Budget	Final Y-T-D 2023	2023 End of Year Revised Final Budget
Parks & Recreation			
Forestry Grant	\$8,742.00		
Roads & Parking Lots	\$20,000.00	\$4,926.58	\$4,926.58
Park Equipment	\$16,000.00	\$16,041.22	\$16,041.22
Park Maintenance	\$4,000.00	\$3,980.13	\$3,980.13
Portable Toilet Rental	\$2,500.00	\$1,657.26	\$1,657.26
Tree Service Expense			
Playground Equipment			
Land Surveys	\$6,000.00	\$5,850.00	\$5,850.00
Lease of Land	\$10,000.00	\$10,000.00	\$10,000.00
Rock Benches / Park Restoration	\$2,000.00		
Miscellaneous	\$500.00	\$335.19	\$335.19
Total Comm. Services	\$69,742.00	\$42,790.38	\$42,790.38
Capital Expenditures			
City Hall Repairs / Remodel	\$35,000.00	\$39,364.88	\$39,364.88
Settlement EEOC Extraordinary Item	\$15,000.00	\$15,000.00	\$15,000.00
Fun Park Playground Equipment	\$0.00		
<i>Improvements to Community Building (Not able to complete in 2023 unless we utilize capital resources from General Fund)</i>			
City Hall Computer and Phone Equipment	\$10,000.00	\$9,076.33	\$9,076.33
Purchase of 4.9 Acre Parcel	\$246,406.70	\$246,406.70	\$246,406.70
Mill Branch Park Land Purchase	\$0.00		
Accrual add back to 2024 Budget	-\$63,000.00		
Total Capital Expenditures	\$243,406.70	\$309,847.91	\$309,847.91

	2023 Budget	Final Y-T-D 2023	2023 End of Year Revised Final Budget
Police Department			
Administrative Expenses			
AR Crime Information Center	\$1,500.00	\$325.00	\$325.00
Data Plan - Vehicle Computers	\$0.00		
Equipment & Supplies	\$8,000.00	\$6,347.11	\$6,347.11
Equipment Repair	\$2,000.00	\$1,657.38	\$1,657.38
Membership Drug Task Force (and others)	\$4,000.00	\$3,000.00	\$3,000.00
Miscellaneous Expense	\$500.00	\$260.71	\$260.71
Ammunition	\$4,000.00	\$3,880.00	\$3,880.00
Supplies	\$1,500.00	\$211.91	\$211.91
Police Uniforms	\$4,000.00	\$3,256.42	\$3,256.42
Subscription & Dues	\$500.00	\$324.99	\$324.99
Cell Phones/Data Plan	\$6,000.00	\$4,937.58	\$4,937.58
<u>Total PD Administrative</u>	\$32,000.00	\$24,201.10	\$24,201.10
Vehicle Maintenance & Repair			
Fuel	\$30,000.00	\$26,127.29	\$26,127.29
Auto Insurance	\$3,602.19	\$3,602.19	\$3,602.19
Auto Maintenance	\$10,000.00	\$9,796.67	\$9,796.67
Vehicle Purchase/Equipment			
Vehicle Collision Repair	\$2,000.00		
<u>PD Vehicle Mntnc. & Repair</u>	\$45,602.19	\$39,526.15	\$39,526.15

	2023 Budget	Final Y-T-D 2023	2023 End of Year Revised Final Budget
Payroll & Benefits			
Salaries	\$242,000.00	\$246,016.10	\$246,016.10
Payroll Taxes	\$22,442.00	\$25,523.78	\$25,523.78
LOPFI - Retirement	\$65,280.00	\$48,381.67	\$48,381.67
Holiday Pay	\$9,731.00	\$8,194.88	\$8,194.88
Holidays Worked	\$3,236.00	\$5,081.35	\$5,081.35
Health & Dental	\$33,760.00	\$27,661.83	\$27,661.83
Overtime	\$40,000.00	\$53,418.03	\$53,418.03
Overtime Taxes	\$0.00		
Overtime Retirement - LOPFI	\$0.00		
Bonus Pay		\$12,728.41	\$12,728.41
Premium Pay			
PD Stipend		\$5,000.00	\$5,000.00
Continuing Education	\$5,000.00	\$3,559.34	\$3,559.34
Total PD Payroll & Benefits	\$421,449.00	\$435,565.39	\$435,565.39
TOTAL POLICE DEPT. EXPENSES	\$499,051.19	\$499,292.64	\$499,292.64
2023 Totals:	\$ 1,453,005.59	\$1,464,429.73	\$1,464,429.73
Total Revenue:	\$1,418,651.00	\$1,628,589.26	\$1,628,589.26
Total Expenses:	\$1,453,005.59	\$1,464,429.73	\$1,464,429.73
Revenue Less Expenditures:	-\$34,354.59	\$164,159.53	\$164,159.53

STREET FUND

2023 End of Year Final Budget Adopted February 13, 2024

REVENUE:

	2023 Budget	Final Y-T-D 2023	2023 End of Year Revised Final Budget
Interest Income	\$1,500.00	\$1,764.19	\$1,764.19
Municipal Aid	\$160,000.00	\$163,701.75	\$163,701.75
Municipal Aid - Wholesale Fuel	\$15,500.00	\$13,615.74	\$13,615.74
Washington Cty. Road Tax Income	\$40,000.00	\$40,542.71	\$40,542.71
Excess Revenue From 2022	\$210,000.00	\$210,000.00	\$210,000.00
TOTAL REVENUE:	\$427,000.00	\$429,624.39	\$429,624.39

EXPENSES:

	2023 Budget	Final Y-T-D 2023	2023 End of Year Revised Final Budget
Administrative Expense			
Miscellaneous Expense	\$0.00		
Contract Labor	\$7,000.00	\$0.00	\$0.00
Tree Service Expense	\$45,000.00	\$43,753.25	\$43,753.25
Engineering Fees	\$8,000.00	\$5,830.93	\$5,830.93
Total Administrative Expense	\$60,000.00	\$49,584.18	\$49,584.18
Vehicle Repair & Maintenance Expense			
Repairs & Maintenance	\$10,000.00	\$6,925.04	\$6,925.04
Fuel	\$0.00		
Insurance	\$0.00		
Total Vehicle Repair & Maintenance	\$10,000.00	\$6,925.04	\$6,925.04

STREET FUND

2023 End of Year Final Budget Adopted February 13, 2024

EXPENSES:

	2023 Budget	Final Y-T-D 2023	2023 End of Year Revised Final Budget
Supplies, Service & Maintenance			
Bridge Inspection / Repairs	\$1,000.00		
Supplies / Equipment	\$2,000.00	\$786.98	\$786.98
Street Lights	\$1,000.00	\$791.08	\$791.08
Street Signs	\$6,000.00	\$411.46	\$411.46
Chip Spreader	\$3,000.00		
Improvements to Salt/Grit Storage	\$20,000.00	\$20,000.00	\$20,000.00
Total Supplies, Service & Maintenance	\$33,000.00	\$21,989.52	\$21,989.52

Street Improvements			
Roadway Maintenance (GRAVEL, DOZER, CULVERTS, ETC.)	\$60,000.00	\$46,659.06	\$46,659.06
Road Resurfacing	\$260,000.00	\$185,449.49	\$185,449.49
Clearing of Right-of-Ways	\$0.00		
		\$77,473.00	\$77,473.00
Total Street Improvements	\$320,000.00	\$309,581.55	\$309,581.55

Total Expenses	\$423,000.00	\$388,080.29	\$388,080.29
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Revenue	\$427,000.00	\$429,624.39	\$429,624.39
Expenses	-423,000.00	\$388,080.29	\$388,080.29
Net Income	\$4,000.00	\$41,544.10	\$41,544.10