

**RESOLUTION NO. 2024-13**

**RESOLUTION ADOPTING REVISED 2024 BUDGET**

WHEREAS, on January 11, 2024, the City Council of the City of Goshen adopted the 2024 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 2024 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 2024 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 11<sup>th</sup> day of June, 2024.

CITY OF GOSHEN



Russell Stroud, Mayor

ATTEST:



Marjorie Vallancourt, Recorder/Treasurer

**GENERAL FUND**

2024 Amended Budget Adopted June 11, 2024

**REVENUE:**

	2024 Initial Budget	2024 Amended Budget
<b>BUILDING &amp; PLANNING</b>		
Permits & Inspections	\$60,000.00	\$85,000.00
Planning Commission Fees	\$5,000.00	\$5,000.00
Act 474 - Nonres. Construction		
	<b>\$65,000.00</b>	<b>\$90,000.00</b>
<b>GENERAL &amp; ADMIN</b>		
Community Building	\$1,200.00	\$2,000.00
Franchise Fees	\$108,000.00	\$108,000.00
Goshen Sales Tax	\$430,000.00	\$430,000.00
Interest Income	\$5,500.00	\$5,500.00
Municipal Aid	\$34,000.00	\$34,000.00
Sales & Use Tax Revenue	\$560,000.00	\$560,000.00
Washington County Treasury	\$194,000.00	\$194,000.00
State Property Tax Relief		
Miscellaneous Income	\$3,500.00	\$3,500.00
Donations		
	<b>\$1,336,200.00</b>	<b>\$1,337,000.00</b>
<b>POLICE</b>		
Insurance Reimbursement		
Court Fines	\$18,000.00	\$25,000.00
Accident Reports	\$200.00	\$200.00
ACT 988 Fine Income		
Miscellaneous Income	\$400.00	\$400.00
Step Grant Reimbursement	\$50,000.00	\$50,000.00
	<b>\$68,600.00</b>	<b>\$75,600.00</b>
<b>PARKS &amp; REC / ARBOR BOARD</b>		
Arbor Board		
Park Restoration Payment/Royal	\$2,000.00	\$2,000.00
Urban & Comm. Forestry Project		
Miscellaneous Income		
	<b>\$2,000.00</b>	<b>\$2,000.00</b>

**REVENUE:**

	2024 Initial Budget	2024 Amended Budget
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%)	-\$63,000.00	-\$63,000.00
NET Available Carryover From Excess From Council Approved Accruals	\$37,000.00	\$75,983.15
<b><u>TOTAL REVENUE:</u></b>	<b>\$1,508,800.00</b>	<b>\$1,580,583.15</b>

**EXPENSES:**

	2024 Initial Budget	2024 Amended Budget
<b>BUILDING &amp; PLANNING:</b>		
Act 474 - Non Residential Const.		
Compliance Materials	\$4,000.00	\$2,500.00
Continuing Education	\$2,000.00	\$0.00
iWorQs	\$5,000.00	\$5,000.00
NWA Regional Planning		
Miscellaneous Expense	\$1,000.00	\$500.00
<b><u>Total Building / Planning</u></b>	<b>\$12,000.00</b>	<b>\$8,000.00</b>

**EXPENSES:**

	2024 Initial Budget	2024 Amended Budget
<b>ADMIN OFFICE EXPENSES:</b>		
Advertising & Public Notices	\$3,000.00	\$3,000.00
Bldg. Maint. & Repair (Community Building)	\$5,000.00	\$7,000.00
Bldg. Maint. & Repair (City Hall)	\$5,000.00	\$10,000.00
Building Insurance (Community Building)	\$500.00	\$500.00
Building Insurance (City Hall)	\$1,500.00	\$0.00
Contract Labor	\$12,000.00	\$12,000.00
Equipment & Supplies	\$20,000.00	\$23,000.00
Ordinance Codification	\$10,000.00	\$10,000.00
Subscription & Dues	\$2,500.00	\$2,800.00
Utilities - Phone & Internet	\$3,000.00	\$3,000.00
Utilities - Electric	\$4,700.00	\$4,700.00
Utilities - Gas	\$3,900.00	\$3,900.00
Utilities - Sanitation	\$3,000.00	\$2,000.00
Utilities - Water	\$1,000.00	\$500.00
Miscellaneous Expense	\$4,900.00	\$4,900.00
<b><u>Total Administrative Office</u></b>	<b>\$80,000.00</b>	<b>\$87,300.00</b>
<b>MAINTENANCE DEPT.</b>		
CDL Traning		\$3,500.00
Cell Phone / Data Plan		\$1,400.00
Equipment and Supplies	\$8,000.00	\$15,000.00
Fuel	\$6,000.00	\$6,000.00
Vehicle Insurance	\$2,500.00	\$2,862.35
Repairs & Maintenance	\$22,000.00	\$13,000.00
Miscellaneous Expense	\$1,500.00	\$1,500.00
<b><u>Total Maintenance Dept:</u></b>	<b>\$40,000.00</b>	<b>\$43,262.35</b>

**EXPENSES:**

	2024 Initial Budget	2024 Amended Budget
<b>SERVICES:</b>		
Animal Shelter	\$3,000.00	\$3,000.00
ARML AD&D Insurance	\$1,200.00	\$1,200.00
ARML Membership & Legal	\$3,172.00	\$3,172.00
Attorney	\$35,000.00	\$35,000.00
Central EMS	\$22,264.00	\$22,264.00
Copier Service Agreement	\$4,500.00	\$4,500.00
Election Expense	\$5,000.00	\$5,000.00
Elkins District Court	\$50,000.00	\$40,000.00
Engineering Fees	\$7,000.00	\$5,000.00
Hazmat	\$2,000.00	\$798.76
IT Services / Website	\$15,000.00	\$15,000.00
Jail Exense Per Capita	\$1,800.00	\$1,709.84
NWA Economic Development	\$210.00	\$210.00
NWA Reg. Plan. (Membership)	\$2,102.00	\$2,102.00
Pest Control	\$1,000.00	\$1,000.00
Software Licensing	\$5,000.00	\$5,000.00
Worker's Comp. Insurance	\$5,473.00	\$5,473.00
<b>Total Prof. &amp; Contract Services</b>	<b>\$163,721.00</b>	<b>\$150,429.60</b>
<b>PAYROLL &amp; BENEFITS</b>		
Salaries	\$250,552.00	\$250,552.00
Payroll Taxes	\$20,045.00	\$20,045.00
Retirement (APERS)	\$29,500.00	\$29,500.00
Health & Dental	\$31,900.00	\$31,900.00
Continuing Education	\$6,000.00	\$10,000.00
Overtime	\$12,000.00	\$12,000.00
City Council/Commission Stipend	\$28,800.00	\$28,800.00
Mileage	\$3,000.00	\$3,000.00
<b>Total Payroll &amp; Benefits</b>	<b>\$381,797.00</b>	<b>\$385,797.00</b>

**EXPENSES:**

	2024 Initial Budget	2024 Amended Budget
<b>Parks &amp; Recreation</b>		
Forestry Grant		
Roads & Parking Lots	\$20,000.00	\$20,000.00
Park Equipment	\$12,000.00	\$12,000.00
Park Maintenance	\$6,000.00	\$6,000.00
Portable Toilet Rental	\$2,000.00	\$2,000.00
Tree Service Expense	\$3,000.00	\$0.00
Screening for Adjacent Park Property Owners		\$15,000.00
Water Into Park		\$10,000.00
Lease of Land	\$10,000.00	\$5,000.00
Park Restoration Payment /Royal	\$2,000.00	\$2,000.00
Miscellaneous Expense	\$1,000.00	\$1,000.00
<b><u>Total Parks &amp; Recreation:</u></b>	<b>\$56,000.00</b>	<b>\$73,000.00</b>
<b>COMMUNITY SERVICES:</b>		
Public Relations	\$7,000.00	\$7,000.00
Recycling Project - Boston Mtn.	\$1,320.00	\$1,320.00
Arbor Board		\$5,000.00
<b><u>Total Community Services</u></b>	<b>\$8,320.00</b>	<b>\$13,320.00</b>
<b>CAPITAL EXPENDITURES:</b>		
ATV Plus Upfit	\$40,000.00	\$40,000.00
Animal Control Equipment and Infrastructure		\$10,000.00
Computer & Phone Equipment		\$7,000.00
Extraordinary Expense - City Septic System		\$7,000.00
City Hall Security System - Camera Equipment Only		\$7,000.00
City Hall/Fire House Asphalt Repairs	\$35,000.00	\$0.00
City Hall Repairs / Remodel	\$35,000.00	\$70,000.00
Community Building Remaining Renovations	\$40,000.00	\$50,000.00
Police Department Body and Dash Cameras	\$20,000.00	\$25,089.38
<b><u>Total Capital Expenditures</u></b>	<b>\$170,000.00</b>	<b>\$216,089.38</b>

**EXPENSES:**

	2024 Initial Budget	2024 Amended Budget
<b>POLICE DEPARTMENT:</b>		
<b>Administrative Expenses</b>		
AR Crime Information Center	\$1,500.00	\$700.00
Equipment & Supplies	\$11,000.00	\$13,000.00
Equipment Repair	\$2,000.00	\$0.00
Membership	\$8,000.00	\$6,000.00
Ammunition	\$8,000.00	\$8,100.00
Continuing Education	\$6,000.00	\$6,000.00
Police Uniforms	\$6,000.00	\$10,000.00
Subscription & Dues	\$500.00	\$500.00
Cell Phones / Data Plan	\$6,000.00	\$6,000.00
Miscellaneous Expense	\$1,000.00	\$1,200.00
<b><u>Total PD Administrative</u></b>	<b>\$50,000.00</b>	<b>\$51,500.00</b>
<b>Vehicle Maintenance &amp; Repair</b>		
Auto Insurance	\$4,000.00	\$3,150.59
Auto Maintenance	\$15,000.00	\$15,000.00
Fuel	\$30,000.00	\$30,000.00
Vehicle Purchase/Equipment		\$4,200.00
<b><u>PD Vehicle Maint. &amp; Repair</u></b>	<b>\$49,000.00</b>	<b>\$52,350.59</b>
<b>Payroll &amp; Benefits</b>		
Salaries	\$288,320.00	\$288,320.00
Payroll Taxes	\$23,100.00	\$23,100.00
Holidays Worked	\$6,000.00	\$6,000.00
Health & Dental	\$35,000.00	\$35,000.00
LOPFI - Retirement	\$69,300.00	\$69,300.00
Overtime	\$20,000.00	\$25,000.00
Step Grant Pay	\$50,000.00	\$50,000.00
Continuing Education Pay	\$5,000.00	
<b><u>Total PD Payroll &amp; Benefits</u></b>	<b>\$496,720.00</b>	<b>\$496,720.00</b>
<b>TOTAL POLICE DEPT. EXPENSES</b>	<b>\$595,720.00</b>	<b>\$600,570.59</b>

**TOTALS:**

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	2024 Initial Budget	2024 Amended Budget
<b>2024 Totals:</b>	<b>\$1,507,558.00</b>	<b>\$1,577,768.92</b>
<b>Total Revenue:</b>	<b>\$1,508,800.00</b>	<b>\$1,580,583.15</b>
<b>Total Expenses:</b>	<b>\$1,507,558.00</b>	<b>\$1,577,768.92</b>
<b>Revenue Less Expenditures:</b>	<b>\$1,242.00</b>	<b>\$2,814.23</b>

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**STREET FUND****2024 Amended Budget Adopted June 11, 2024****REVENUE:**

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

**EXPENSES:**

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

**EXPENSES:**

	<b>2024 Initial Budget</b> <small>(Adopted Jan. 11, 2024)</small>	<b>2024 Amended Budget</b> <small>(Adopted June 11, 2024)</small>
<b>SUPPLIES &amp; SERVICES</b>		
Bridge Inspections/Repairs	\$5,000.00	\$5,000.00
Street Lights	\$1,000.00	\$1,000.00
Street Signs	\$10,000.00	\$18,000.00
Chip Spreader		
Storage		
Bucket Truck Purchase		\$29,800.00
Tree Services	\$45,000.00	\$15,200.00
Engineering Fees	\$5,000.00	\$5,000.00
<b><u>Total Supplies &amp; Services:</u></b>	<b><u>\$66,000.00</u></b>	<b><u>\$74,000.00</u></b>

**TOTALS:**

	<b>2024 Initial Budget</b> <small>(Adopted Jan. 11, 2024)</small>	<b>2024 Amended Budget</b> <small>(Adopted June 11, 2024)</small>
<b>2024 Totals:</b>	<b><u>\$226,000.00</u></b>	<b><u>\$274,000.00</u></b>
<b>Total Revenue:</b>	<b>\$233,000.00</b>	<b>\$274,544.10</b>
<b>Total Expenses:</b>	<b><u>\$226,000.00</u></b>	<b><u>\$274,000.00</u></b>
<b>Revenue Less Expenditures:</b>	<b>\$7,000.00</b>	<b>\$544.10</b>

# GENERAL FUND

## INDIVIDUAL SALARY & LIABILITY

APPENDIX - January 11, 2024

		0.0765		0.08
<b>GENERAL &amp; ADMIN</b>		<b>2023 BUDGET</b>	<b>2023 PROJECTED END OF YEAR</b>	<b>2024 BUDGET</b>
MAYOR (Russell Stroud)	SALARY	<b>14,000</b>	<b>14,000</b>	<b>20,000</b>
	TAXES	1,200	1,100	1,600
	RETIREMENT	2,500	1,900	3,100
	TOTAL	<b>17,700</b>	<b>17,000</b>	<b>24,700</b>
RECORDER/TREASURER (Marjorie Vaillancourt)	SALARY	<b>8,400</b>	<b>8,950</b>	<b>11,400</b>
	TAXES	693	685	912
	TOTAL	<b>9,093</b>	<b>9,635</b>	<b>12,312</b>
OFFICE/FINANCE MANAGER (KaSeana Williams)	SALARY	<b>45,000</b>	<b>42,000</b>	<b>47,700</b>
	OVERTIME	10,000	7,800	6,000
	TAXES	4,125	3,300	3,816
	RETIREMENT	7,660	6,000	7,200
	INSURANCE	7,500	4,100	5,500
TOTAL	<b>74,285</b>	<b>63,200</b>	<b>70,216</b>	
HR DIRECTOR/ZONING (Alisha Willis - 2023 \$30/hr) ADMIN ASSISTANT - 2024 (Max. \$20/hr - TBD)	HOURLY	<b>54,600</b>	<b>24,300</b>	<b>16,640</b>
	OVERTIME	0	0	0
	TAXES	4,200	1,815	1,331
	RETIREMENT	4,505	3,100	0
	INSURANCE	0	0	0
TOTAL	<b>63,305</b>	<b>29,215</b>	<b>17,971</b>	
ZONING/GRANT OFFICIAL (Lacie Lawson)	HOURLY \$20	<b>19,760</b>	<b>27,700</b>	<b>44,100</b>
	OVERTIME	0	1,200	6,000
	TAXES	1,500	2,119	3,528
	RETIREMENT	1,630	2,200	6,500
	INSURANCE	0	0	6,800
TOTAL	<b>22,890</b>	<b>33,219</b>	<b>66,928</b>	
BUILDING INSPECTOR (J.D. Demotte)	SALARY	<b>22,000</b>	<b>21,831</b>	<b>23,320</b>
	TAXES	1,680	1,867	1,866
	TOTAL	<b>23,680</b>	<b>23,698</b>	<b>25,186</b>

<b>MAINTENANCE DEPARTMENT</b>		<b>2023 BUDGET</b>	<b>2023 PROJECTED END OF YEAR</b>	<b>2024 BUDGET</b>
INFRA/FACILITIES (David Gatlin)	SALARY	<u>42,000</u>	<u>41,997</u>	<u>44,520</u>
	TAXES	<u>3,200</u>	<u>3,213</u>	<u>3,562</u>
	RETIREMENT	<u>3,465</u>	<u>6,435</u>	<u>6,820</u>
	INSURANCE	<u>6,434</u>	<u>13,229</u>	<u>13,576</u>
	<b>TOTAL</b>	<b><u>55,099</u></b>	<b><u>64,874</u></b>	<b><u>68,478</u></b>
INFRA/FACILITIES (TBD)	SALARY	<u>16,850</u>	<u>9,940</u>	<u>41,600</u>
	TAXES	<u>1,289</u>	<u>760</u>	<u>3,328</u>
	RETIREMENT			<u>5,800</u>
	INSURANCE			<u>6,000</u>
	<b>TOTAL</b>	<b><u>18,139</u></b>	<b><u>10,700</u></b>	<b><u>56,728</u></b>
SEASONAL PARK EMP. (TBD)	HOURLY \$17.50			
	TAXES			
	<b>TOTAL</b>	<b><u>0</u></b>	<b><u>0</u></b>	
RECYCLING (Alan Barber)	SALARY	<u>1,200</u>	<u>2,700</u>	<u>1,272</u>
	TAXES	<u>90</u>	<u>205</u>	<u>102</u>
	<b>TOTAL</b>	<b><u>1,290</u></b>	<b><u>2,905</u></b>	<b><u>1,374</u></b>
<b>ADMINISTRATIVE TOTALS</b>				
	SALARY	<u>223,810</u>	<u>193,418</u>	<u>250,552</u>
			<u>0</u>	<u>0</u>
	TAXES	<u>17,977</u>	<u>15,064</u>	<u>20,045</u>
	RETIREMENT	<u>19,760</u>	<u>19,635</u>	<u>29,420</u>
	OVERTIME	<u>10,000</u>	<u>9,000</u>	<u>12,000</u>
	INSURANCE	<u>13,934</u>	<u>17,329</u>	<u>31,876</u>
	<b>TOTAL</b>	<b><u>285,481</u></b>	<b><u>254,446</u></b>	<b><u>343,893</u></b>

**POLICE DEPARTMENT**

		<b>2023 BUDGET</b>	<b>2023 PROJECTED END OF YEAR</b>	<b>2024 BUDGET</b>
CHIEF OF POLICE	SALARY (EXEMPT)	<b>75,000</b>	<b>69,900</b>	<b>79,500</b>
(Jason Travis)	TAXES	6,188	5,400	6,360
	LOPFI	18,000	17,000	19,100
	INSURANCE	7,476	8,500	7,900
	HOLIDAY PAY	2,683	500	0
	OVERTIME	0	11,200	0
	TOTAL	<b>109,347</b>	<b>112,500</b>	<b>112,860</b>
CAPTAIN	SALARY	<b>57,000</b>	<b>53,000</b>	<b>60,420</b>
(Doug Stewart)	TAXES	4,703	4,100	4,834
	LOPFI	13,680	13,000	14,500
	INSURANCE	6,506	7,800	7,200
	HOLIDAY PAY	2,039	1,400	1,500
	OVERTIME	10,000	14,200	5,000
	TOTAL	<b>93,928</b>	<b>93,500</b>	<b>93,454</b>
SERGEANT	SALARY	<b>51,000</b>	<b>49,000</b>	<b>54,060</b>
(Jessie Sorrell)	TAXES	4,208	3,700	4,325
	LOPFI	12,240	12,000	13,000
	INSURANCE	7,050	7,200	6,664
	HOLIDAY PAY	1,825	1,500	1,500
	OVERTIME	10,000	19,100	5,000
	TOTAL	<b>86,323</b>	<b>92,500</b>	<b>84,549</b>
CORPORAL	SALARY	<b>45,000</b>	<b>47,400</b>	<b>47,700</b>
(Nathan Snipes)	TAXES	3,713	3,600	3,816
	LOPFI	10,800	11,300	11,500
	INSURANCE	5,728	4,000	5,898
	HOLIDAY PAY	1,610	1,000	1,500
	OVERTIME	10,000	10,400	5,000
	TOTAL	<b>76,851</b>	<b>77,700</b>	<b>75,414</b>
PATROLMAN	SALARY	<b>44,000</b>	<b>25,700</b>	<b>46,640</b>
(Raul Manzo)	TAXES	3,630	1,900	3,731
	LOPFI	10,560	6,200	11,200
	INSURANCE	7,000	2,700	5,898
	HOLIDAY PAY	1,574	450	1,500
	OVERTIME	10,000	2,300	5,000
	TOTAL	<b>76,764</b>	<b>39,250</b>	<b>73,969</b>

<b>POLICE DEPT. TOTALS</b>	<b>2023 BUDGET</b>	<b>2023 PROJECTED END OF YEAR</b>	<b>2024 BUDGET</b>
SALARY	<u>272,000</u>	<u>245,000</u>	<u>288,320</u>
TAXES	<u>22,442</u>	<u>18,700</u>	<u>23,066</u>
LOPFI	<u>65,280</u>	<u>59,500</u>	<u>69,300</u>
INSURANCE	<u>33,760</u>	<u>30,200</u>	<u>33,560</u>
HOLIDAY PAY	<u>9,731</u>	<u>4,850</u>	<u>6,000</u>
OVERTIME	<u>40,000</u>	<u>57,200</u>	<u>20,000</u>
<b>TOTAL</b>	<b><u>443,213</u></b>	<b><u>415,450</u></b>	<b><u>440,246</u></b>
<b>TOTAL - ALL DEPARTMENTS</b>			
SALARY	<u>495,810</u>	<u>438,418</u>	<u>538,872</u>
TAXES	<u>40,419</u>	<u>33,764</u>	<u>43,111</u>
RETIREMENT	<u>85,040</u>	<u>79,135</u>	<u>98,720</u>
INSURANCE	<u>47,694</u>	<u>47,529</u>	<u>65,436</u>
HOLIDAY WORKED	<u>9,731</u>	<u>4,850</u>	<u>6,000</u>
OVERTIME	<u>50,000</u>	<u>66,200</u>	<u>32,000</u>
BONUS	<u></u>	<u></u>	<u></u>
<b>TOTAL:</b>	<b>728,694</b>	<b>669,896</b>	<b>784,139</b>