

RESOLUTION NO. 2025-02

RESOLUTION ADOPTING REVISED 2024 BUDGET

WHEREAS, the City Council of the City of Goshen previously 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 General Fund Budget (attached hereto as Exhibit A), and the
Revised 2024 Street Fund Budget (attached hereto as Exhibit B) for the City of Goshen, with
the revisions as noted thereon, is hereby approved and adopted.

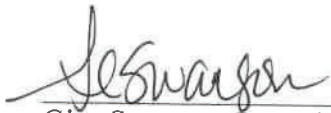
PASSES AND APPROVED THIS 14th day of January, 2025.

CITY OF GOSHEN



Russell Stroud, Mayor

ATTEST:



Gina Swanson, Recorder/Treasurer





GENERAL FUND

2024 Final Budget - Adopted January 14, 2025 (Resolution 2025-02)

REVENUE:

2024 Amended Budget (Adopted June 11, 2024) Final Y-T-D 2024 2024 Final Budget

BUILDING & PLANNING

Permits and Inspections	\$85,000.00	\$83,650.00	\$83,650.00
Planning Commission Fees	\$5,000.00	\$3,600.00	\$3,600.00
	\$90,000.00	\$87,250.00	\$87,250.00

GENERAL & ADMIN

Community Building	\$2,000.00	\$2,301.00	\$2,301.00
Franchise Fees	\$108,000.00	\$93,525.38	\$93,525.38
City Sales and Use Tax Funds	\$430,000.00	\$486,327.20	\$486,327.20
County Sales and Use Tax Funds	\$560,000.00	\$563,561.37	\$563,561.37
Washington County Treasury	\$194,000.00	\$230,794.44	\$230,794.44
Interest Income	\$5,500.00	\$3,215.49	\$3,215.49
Municipal Aid	\$34,000.00	\$31,259.70	\$31,259.70
Miscellaneous Income	\$3,500.00	\$53.41	\$53.41
Donations		\$10.00	\$10.00
	\$1,337,000.00	\$1,411,047.99	\$1,411,047.99

PARKS & RECREATION

Restoration Payment / Royal	\$2,000.00		
Miscellaneous Income	\$2,000.00	\$0.00	\$0.00

REVENUE:

2024 Amended Budget
(Adopted June 11, 2024)

Final Y-T-D 2024

2024 Final Budget

POLICE DEPARTMENT

Insurance Reimbursement			
Court Fines	\$25,000.00	\$27,159.00	\$27,159.00
ACT 988 Fine Transfer		\$4,457.50	\$4,457.50
Accident Report Requests	\$200.00	\$130.00	\$130.00
Miscellaneous Income	\$400.00	\$465.95	\$465.95
Step Grant Reimbursement	\$50,000.00	\$44,134.95	\$44,134.95
	\$75,600.00	\$76,347.40	\$76,347.40

Excess Funds Allocated from 2023	\$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		
	\$75,983.15		
	\$151,966.30	\$0.00	\$0.00

TOTAL REVENUE: **\$1,580,583.15** **\$1,574,645.39** **\$1,574,645.39**

EXPENSES:

2024 Amended Budget
(Adopted June 11, 2024)

Final Y-T-D 2024

2024 Final Budget

BUILDING & PLANNING:

Act 474 - Non Res. Construction			
Compliance Materials	\$2,500.00	\$1,824.03	\$1,824.03
Permit Management Software	\$5,000.00	\$5,000.00	\$5,000.00
Payroc Processing Fees			
Miscellaneous Expense	\$500.00	\$303.36	\$303.36
Total Building / Planning	\$8,000.00	\$7,127.39	\$7,127.39

ADMIN OFFICE EXPENSES:

Advertising & Public Notices	\$3,000.00	\$2,594.11	\$2,594.11
Building Maint. & Repair (Community Building)	\$7,000.00	\$7,431.50	\$7,431.50
Building Maint. & Repair (City Hall)	\$10,000.00	\$9,297.65	\$9,297.65
Building Insurance (Community Building)	\$500.00	\$405.00	\$405.00
Building Insurance (City Hall)	\$0.00		
Contract Labor	\$12,000.00	\$8,958.44	\$8,958.44
Equipment & Supplies	\$23,000.00	\$10,017.90	\$10,017.90
Ordinance Codification	\$10,000.00	\$6,618.00	\$6,618.00
Subscription & Dues	\$2,800.00	\$3,808.09	\$3,808.09
Utilities - Electric	\$4,700.00	\$5,366.23	\$5,366.23
Utilities - Gas	\$3,900.00	\$2,266.25	\$2,266.25
Utilities - Phone & Internet	\$3,000.00	\$2,272.24	\$2,272.24
Utilities - Sanitation	\$2,000.00	\$1,911.87	\$1,911.87
Utilities - Water	\$500.00	\$181.23	\$181.23
Miscellaneous Expense	\$4,900.00	\$3,587.24	\$3,587.24
Total Administrative Office	\$87,300.00	\$64,715.75	\$64,715.75

EXPENSES:

2024 Amended Budget
(Adopted June 11, 2024)

Final Y-T-D 2024

2024 Final Budget

PROFESSIONAL & CONTRACT SERVICES:

Animal Shelter	\$3,000.00	\$2,250.00	\$2,250.00
ARML AD&D Insurance	\$1,200.00	\$820.00	\$820.00
ARML Membership & Legal	\$3,172.00	\$3,171.98	\$3,171.98
Attorney	\$35,000.00	\$23,901.87	\$23,901.87
Central EMS	\$22,264.00	\$22,264.00	\$22,264.00
Copier Service Agreement	\$4,500.00	\$4,451.53	\$4,451.53
Election Expense	\$5,000.00	\$5,009.79	\$5,009.79
Elkins Court Fees	\$40,000.00	\$46,560.02	\$46,560.02
Engineering Fees	\$5,000.00	\$2,635.00	\$2,635.00
Hazmat	\$798.76	\$798.76	\$798.76
IT Services / Website	\$15,000.00	\$15,427.31	\$15,427.31
Jail Expense Per Capita	\$1,709.84	\$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	\$1,262.60	\$1,262.60
Software Licensing	\$5,000.00	\$2,308.99	\$2,308.99
Worker's Comp. Insurance	\$5,473.00	\$5,473.00	\$5,473.00
Total Prof. & Contract Services	\$150,429.60	\$140,356.69	\$140,356.69

EXPENSES:

2024 Amended Budget
(Adopted June 11, 2024)

Final Y-T-D 2024

2024 Final Budget

MAINTENANCE DEPARTMENT

Auto Insurance	\$2,862.35	\$2,862.35	\$2,862.35
CDL Training	\$3,500.00	\$2,012.80	\$2,012.80
Cell Phone / Data Plan	\$1,400.00	\$985.25	\$985.25
Equipment and Supplies	\$15,000.00	\$14,599.65	\$14,599.65
Fuel	\$6,000.00	\$6,322.00	\$6,322.00
Repairs & Maintenance	\$13,000.00	\$14,728.65	\$14,728.65
Miscellaneous Expense	\$1,500.00	\$1,514.56	\$1,514.56
Total Maintenance Dept:	\$43,262.35	\$43,025.26	\$43,025.26

PAYROLL & BENEFITS

Salaries	\$250,552.00	\$236,024.82	\$236,024.82
Payroll Taxes	\$20,045.00	\$24,071.96	\$24,071.96
Retirement (APERS)	\$29,500.00	\$34,217.54	\$34,217.54
Health & Dental	\$31,900.00	\$30,535.08	\$30,535.08
Continuing Education	\$10,000.00	\$10,273.88	\$10,273.88
Overtime	\$12,000.00	\$14,806.93	\$14,806.93
City Council/Commission Stipend	\$28,800.00	\$16,800.00	\$16,800.00
Mileage	\$3,000.00	\$2,820.97	\$2,820.97
Bonus		\$7,196.46	\$7,196.46
Total Payroll & Benefits	\$385,797.00	\$376,747.64	\$376,747.64

EXPENSES:

2024 Amended Budget
(Adopted June 11, 2024)

Final Y-T-D 2024

2024 Final Budget

Parks & Recreation

Forestry Grant			
Lease of Land	\$5,000.00	\$6,249.03	\$6,249.03
Park Fixtures	\$12,000.00	\$18,930.94	\$18,930.94
Park Maintenance	\$6,000.00	\$2,842.62	\$2,842.62
Roads & Parking Lots	\$20,000.00	\$23,356.56	\$23,356.56
Portable Toilet Rental	\$2,000.00	\$1,613.36	\$1,613.36
Tree Service Expense	\$0.00		
Park Property Adjacent Owner Screening	\$15,000.00	\$13,056.82	\$13,056.82
Park Water Service	\$10,000.00	\$12,643.45	\$12,643.45
Restoration Payment / Royal	\$2,000.00		
Miscellaneous Expense	\$1,000.00	\$977.61	\$977.61
Total Parks & Recreation:	\$73,000.00	\$79,670.39	\$79,670.39

COMMUNITY SERVICES:

Public Relations	\$7,000.00	\$5,416.65	\$5,416.65
Boston Mountain Recycling Ctr	\$1,320.00	\$1,051.00	\$1,051.00
Arbor Board	\$5,000.00	\$4,995.39	\$4,995.39
Total Community Services	\$13,320.00	\$11,463.04	\$11,463.04

EXPENSES:

2024 Amended Budget
(Adopted June 11, 2024)

Final Y-T-D 2024

2024 Final Budget

CAPITAL EXPENDITURES:

ATV Plus Upfit	\$40,000.00	\$39,260.23	\$39,260.23
Animal Control Equipment and Infrastructure	\$10,000.00	\$3,230.73	\$3,230.73
Computer and Phone Equipment	\$7,000.00	\$6,909.48	\$6,909.48
Extraordinary Expense - City Septic System	\$7,000.00	\$7,083.41	\$7,083.41
City Hall / Fire House Asphalt Repairs	\$0.00		
City Hall Repairs and Remaining Renovations	\$70,000.00	\$69,816.06	\$69,816.06
Security Camera System - City Hall & Community Building	\$7,000.00	\$7,336.01	\$7,336.01
Community Building Remaining Renovations	\$50,000.00	\$52,143.11	\$52,143.11
Police Department Body and Dash Cameras	\$25,089.38	\$25,089.38	\$25,089.38
City Hall and Mill Branch Park Irrigation			
<u>Total Capital Expenditures</u>	<u>\$216,089.38</u>	<u>\$210,868.41</u>	<u>\$210,868.41</u>

EXPENSES: POLICE DEPARTMENT

	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	Final Y-T-D 2024	2024 Final Budget
Ammunition	\$8,100.00	\$8,089.70	\$8,089.70
AR Crime Information Center	\$700.00	\$764.51	\$764.51
Auto Insurance	\$3,150.59	\$3,150.59	\$3,150.59
Auto Maintenance	\$15,000.00	\$17,694.60	\$17,694.60
Cell Phones / Data Plan	\$6,000.00	\$5,052.52	\$5,052.52
Equipment & Supplies	\$13,000.00	\$12,675.15	\$12,675.15
Fuel	\$30,000.00	\$24,816.85	\$24,816.85
Memberships	\$6,000.00	\$1,625.00	\$1,625.00
Police Uniforms	\$10,000.00	\$9,155.68	\$9,155.68
Subscription & Dues	\$500.00	\$457.91	\$457.91
ACT 988 Expense	\$4,200.00	\$4,133.97	\$4,133.97
Miscellaneous Expense	\$1,200.00	\$860.59	\$860.59
Total PD Administrative	\$97,850.59	\$88,477.07	\$88,477.07
Payroll & Benefits			
Salaries	\$288,320.00	\$288,615.38	\$288,615.38
Payroll Taxes	\$23,100.00	\$30,591.32	\$30,591.32
Holidays Worked	\$6,000.00	\$7,886.81	\$7,886.81
Health & Dental	\$35,000.00	\$31,760.34	\$31,760.34
Retirement - LOPFI	\$69,300.00	\$58,682.93	\$58,682.93
Overtime	\$25,000.00	\$18,545.53	\$18,545.53
Step Grant Pay	\$50,000.00	\$36,280.90	\$36,280.90
Continuing Education	\$6,000.00	\$7,565.21	\$7,565.21
Holiday Payout Ord. 182		\$8,005.59	\$8,005.59
Bonus		\$5,980.97	\$5,980.97
Total PD Payroll & Benefits	\$502,720.00	\$493,914.98	\$493,914.98
TOTAL POLICE DEPT. EXPENSES:	\$600,570.59	\$582,392.05	\$582,392.05

TOTALS:

	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	Final Y-T-D 2024	2024 Final Budget
2024 Totals:	\$1,577,768.92	\$1,516,366.62	\$1,516,366.62
Total Revenue:	\$1,580,583.15	\$1,574,645.39	\$1,574,645.39
Total Expenses:	\$1,577,768.92	\$1,516,366.62	\$1,516,366.62
Revenue Less Expenditures:	\$2,814.23	\$58,278.77	\$58,278.77

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 End of Year 2024
Total Expenditures and Accruals:	\$134,050.30	\$11,000.00	



STREET FUND
2024 Final Budget - Adopted January 14, 2025 (Resolution 2025-02)

REVENUE:

	2024 Initial Budget (Adopted Jan. 11, 2024)	2024 Amended Budget (Adopted June 11, 2024)	Final Y-T-D 2024	2024 Final Budget
Interest Income	\$1,500.00	\$1,500.00	\$1,179.48	\$1,179.48
Municipal Aid	\$172,800.00	\$172,800.00	\$159,249.06	\$159,249.06
Municipal Aid - Wholesale Fuel	\$15,500.00	\$15,500.00	\$13,599.97	\$13,599.97
Road Tax - Washington Co.	\$43,200.00	\$43,200.00	\$39,941.81	\$39,941.81
Excess Revenue From 2023		\$41,544.10		
2023 Accrual - Asphalt Repairs				
Total Revenue:	\$233,000.00	\$274,544.10	\$213,970.32	\$213,970.32

EXPENSES:

	2024 Initial Budget (Adopted Jan. 11, 2024)	2024 Amended Budget (Adopted June 11, 2024)	Y-T-D 2024	2024 Final Budget
IMPROVEMENTS & MAINTENANCE				
Roadway Maintenance	\$40,000.00	\$90,000.00	\$85,737.28	\$85,737.28
Road Resurfacing	\$80,000.00	\$70,000.00	\$39,110.00	\$39,110.00
2023 Accrual - Drainage Repairs Hwy 45/Goshen Tuttle	\$40,000.00	\$40,000.00	\$35,550.00	\$35,550.00
Total Improvements:	\$160,000.00	\$200,000.00	\$160,397.28	\$160,397.28

EXPENSES:

	2024 Initial Budget <small>(Adopted Jan. 11, 2024)</small>	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	Y-T-D 2024	2024 Final Budget
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SUPPLIES & SERVICES

Bridge Inspections/Repairs	\$5,000.00	\$5,000.00	\$5,068.33	\$5,068.33
Street Lights	\$1,000.00	\$1,000.00	\$811.21	\$811.21
Street Signs	\$10,000.00	\$18,000.00	\$17,697.44	\$17,697.44
Chip Spreader				
Storage				
Bucket Truck Purchase		\$29,800.00	\$29,800.00	\$29,800.00
Tree Services	\$45,000.00	\$15,200.00	\$12,000.00	\$12,000.00
Engineering Fees	\$5,000.00	\$5,000.00	\$677.50	\$677.50
Total Supplies & Services:	\$66,000.00	\$74,000.00	\$66,054.48	\$66,054.48

TOTALS:

	2024 Initial Budget <small>(Adopted Jan. 11, 2024)</small>	2024 Amended Budget <small>(Adopted June 11, 2024)</small>	Y-T-D 2024	2024 Final Budget
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2024 Totals:	\$226,000.00	\$274,000.00	\$226,451.76	\$226,451.76
Total Revenue:	\$233,000.00	\$274,544.10	\$213,970.32	\$213,970.32
Total Expenses:	\$226,000.00	\$274,000.00	\$226,451.76	\$226,451.76
Revenue Less Expenditures:	\$7,000.00	\$544.10	-\$12,481.44	-\$12,481.44
Street Fund Current Balance:				\$247,643.48