

RESOLUTION NO. 2025-19

RESOLUTION ADOPTING REVISED 2025 GENERAL FUND BUDGET

WHEREAS, the City Council of the City of Goshen previously adopted the 2025 General Fund 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 2025 Budget, with its various revisions to the General Fund, 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 2025 General Fund Budget for the City of Goshen, with the revisions as noted thereon, and as attached hereto as Exhibit A, is hereby approved and adopted.

PASSES AND APPROVED THIS 10th day of June, 2025.

CITY OF GOSHEN



Russell Stroud, Mayor

ATTEST:



Gina Swanson, Recorder/Treasurer



GENERAL FUND

2025 Budget Amendment - Adopted June 10, 2025

REVENUE:



	2025 Budget <small>(Adopted Dec. 10, 2024)</small>	Y-T-D January - May 2025	2025 Budget <small>(Adopted June 10, 2025)</small>
BUILDING & PLANNING			
Permits and Inspections	\$50,000.00	\$19,756.00	\$50,000.00
Planning Commission Fees	\$4,000.00	\$800.00	\$2,000.00
	\$54,000.00	\$20,556.00	\$52,000.00
GENERAL & ADMIN			
City Sales and Use Tax Funds	\$495,000.00	\$218,215.63	\$515,000.00
Community Building	\$3,000.00	\$1,700.00	\$3,500.00
County Sales and Use Tax Funds	\$590,000.00	\$245,431.67	\$590,000.00
Donations		\$35.00	
Franchise Fees	\$100,000.00	\$58,925.19	\$115,000.00
Interest Income	\$4,000.00	\$789.01	\$3,200.00
Municipal Aid	\$30,500.00	\$12,860.07	\$30,500.00
Washington County Treasury	\$230,000.00	\$146,602.99	\$230,000.00
Certificates of Deposit Closure			
Miscellaneous Income		\$54.41	
	\$1,452,500.00	\$684,613.97	\$1,487,200.00
PARKS & RECREATION			
HUD Transfer Revenue		\$18,800.00	
Restoration Payment / Royal			
	\$0.00	\$18,800.00	\$0.00

REVENUE:

	2025 Budget <small>(Adopted Dec. 10, 2024)</small>	Y-T-D January - May 2025	2025 Budget <small>(Adopted June 10, 2025)</small>
POLICE DEPARTMENT			
ACT 988 Fine Transfer	\$5,000.00	\$1,552.50	\$4,500.00
Court Fines	\$29,000.00	\$11,123.68	\$29,000.00
Insurance Reimbursement		\$21,778.16	\$21,778.16
Miscellaneous Income	\$500.00	\$811.37	\$1,200.00
Step Grant Reimbursement	\$40,000.00	\$20,796.29	\$40,000.00
	\$74,500.00	\$56,062.00	\$96,478.16
<u>TOTAL REVENUE:</u>	\$1,581,000.00	\$780,031.97	\$1,635,678.16

EXPENSES:

	2025 Budget <small>(Adopted Dec. 10, 2024)</small>	Y-T-D January - May 2025	2025 Budget <small>(Adopted June 10, 2025)</small>
BUILDING & PLANNING:			
Compliance Materials	\$1,500.00		\$1,500.00
Payroc Processing Fees	\$1,700.00	\$249.32	\$1,700.00
Permit Management Software	\$5,000.00	\$5,000.00	\$5,000.00
Miscellaneous Expense	\$200.00	\$9.70	\$200.00
<u>Total Building / Planning</u>	\$8,400.00	\$5,259.02	\$8,400.00

EXPENSES:

	2025 Budget (Adopted Dec. 10, 2024)	Y-T-D January - May 2025	2025 Budget (Adopted June 10, 2025)
ADMIN OFFICE EXPENSES:			
Advertising & Public Notices	\$3,000.00	\$257.07	\$1,800.00
Building Maint. & Repair (Community Building)	\$7,500.00	\$9,582.19	\$13,500.00
Building Maint. & Repair (City Hall)	\$5,000.00	\$2,048.10	\$5,000.00
Building Insurance (Community Building)	\$500.00		\$500.00
Building Insurance (City Hall)	\$1,800.00	\$1,458.00	\$1,458.00
Contract Labor	\$18,000.00	\$8,282.26	\$18,000.00
Equipment & Supplies	\$17,000.00	\$9,231.52	\$18,600.00
Ordinance Codification	\$3,400.00		\$3,400.00
Subscription & Dues	\$3,200.00	\$3,235.03	\$6,000.00
Utilities - Electric	\$5,400.00	\$2,376.93	\$5,400.00
Utilities - Gas	\$3,000.00	\$1,737.52	\$3,000.00
Utilities - Phone & Internet	\$2,600.00	\$1,653.82	\$4,000.00
Utilities - Sanitation	\$2,100.00	\$1,036.49	\$2,100.00
Utilities - Water	\$1,500.00	\$94.63	\$1,500.00
Miscellaneous Expense	\$3,000.00	\$1,601.55	\$3,000.00
<u>Total Administrative Office</u>	\$77,000.00	\$42,595.11	\$87,258.00

EXPENSES:

	2025 Budget (Adopted Dec. 10, 2024)	Y-T-D January - May 2025	2025 Budget (Adopted June 10, 2025)
PROFESSIONAL & CONTRACT SERVICES:			
Animal Shelter	\$2,000.00	\$300.00	\$2,000.00
ARML AD&D Insurance	\$900.00		\$900.00
ARML Membership & Legal	\$3,172.00		\$3,172.00
Attorney	\$28,000.00	\$8,275.00	\$24,000.00
Central EMS	\$22,741.00	\$11,370.50	\$22,741.00
Copier Service Agreement	\$4,500.00	\$2,050.05	\$4,500.00
Election Expense			
Elkins Court Fees	\$50,000.00	\$29,728.77	\$60,000.00
Engineering Fees	\$10,000.00		\$10,000.00
Hazmat	\$798.76	\$798.76	\$798.76
HUD Transfer Expense		\$18,800.00	
IT Services / Website	\$15,000.00	\$5,701.11	\$15,000.00
Jail Exense 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	\$1,100.00	\$263.40	\$1,100.00
Software Licensing	\$2,900.00	\$1,410.00	\$2,900.00
Worker's Comp. Insurance	\$9,500.00	\$9,255.12	\$9,255.12
Total Prof. & Contract Services	\$154,633.60	\$91,974.55	\$160,388.72

EXPENSES:

	2025 Budget (Adopted Dec. 10, 2024)	Y-T-D January - May 2025	2025 Budget (Adopted June 10, 2025)
PAYROLL & BENEFITS			
Staff Wages	\$290,200.00	\$121,048.58	\$290,200.00
Payroll Taxes	\$24,500.00	\$10,293.64	\$24,500.00
Retirement (APERS)	\$41,000.00	\$17,542.52	\$41,000.00
Health & Dental	\$40,000.00	\$17,081.89	\$40,000.00
Continuing Education	\$10,000.00	\$6,159.99	\$10,000.00
Overtime	\$13,500.00	\$8,261.08	\$15,000.00
City Council/Commission Stipend	\$28,800.00	\$10,500.00	\$28,800.00
Mileage	\$2,500.00	\$1,152.72	\$2,500.00
<u>Total Payroll & Benefits</u>	\$450,500.00	\$192,040.42	\$452,000.00
MAINTENANCE DEPARTMENT			
Auto Insurance	\$3,000.00	\$3,939.63	\$3,939.63
Cell Phone / Data Plan	\$1,100.00	\$422.68	\$1,100.00
Equipment and Supplies	\$16,000.00	\$9,362.38	\$18,000.00
Fuel	\$7,000.00	\$1,562.71	\$7,000.00
Repairs & Maintenance	\$20,000.00	\$3,986.66	\$20,000.00
Miscellaneous Expense	\$1,000.00		\$1,000.00
<u>Total Maintenance Dept:</u>	\$48,100.00	\$19,274.06	\$51,039.63

EXPENSES:

	2025 Budget <small>(Adopted Dec. 10, 2024)</small>	Y-T-D January - May 2025	2025 Budget <small>(Adopted June 10, 2025)</small>
Parks & Recreation			
Forestry Grant			
Park Maintenance	\$4,000.00	\$923.60	\$4,000.00
Portable Toilet Rental	\$2,000.00	\$691.44	\$2,000.00
Tree Service Expense			
Miscellaneous Expense	\$1,000.00	\$975.00	\$1,000.00
<u>Total Parks & Recreation:</u>	\$7,000.00	\$2,590.04	\$7,000.00
COMMUNITY SERVICES:			
Arbor Board	\$5,000.00		\$5,000.00
Boston Mountain Recycling Qtr	\$1,320.00	\$525.50	\$1,320.00
Public Relations	\$10,000.00	\$6,240.52	\$15,000.00
<u>Total Community Services</u>	\$16,320.00	\$6,766.02	\$21,320.00

EXPENSES:

CAPITAL EXPENDITURES:

	2025 Budget <small>(Adopted Dec. 10, 2024)</small>	Y-T-D January - May 2025	2025 Budget <small>(Adopted June 10, 2025)</small>
Animal Control Equipment & Infrastructure	\$6,000.00	\$2,959.69	\$12,000.00
Computer, Phone & Equipment		\$5,926.49	\$5,926.49
Security Camera System - City Hall & Community Building	\$0.00		
Community Building Renovations	\$0.00		
City Hall & Mill Branch Park Irrigation	\$10,000.00	\$16,000.00	\$16,000.00
Enhanced Security/Safety	\$15,000.00		\$15,000.00
Police Dept. Building Sign	\$3,000.00		\$3,000.00
Fire Station #1 Upgrades	\$10,000.00	\$5,763.13	\$10,000.00
Park Improvements	\$50,000.00	\$53,034.46	\$65,000.00
Police Dept. Vehicle + Upfit	\$70,000.00	\$123,206.34	\$109,714.58
Engine for Goshen PD #3	\$20,000.00		\$0.00
<u>Total Capital Expenditures</u>	\$184,000.00	\$206,890.11	\$236,641.07

\$70,000 budgeted - \$59,408.30 actual cost = \$10,591.70 + \$21,778.16 (insurance reim.) = \$32,369.86 - \$18,878.10 (will reallocate from PD #3 engine) = \$13,491.76 used from capital (not 30,000 as approved)

EXPENSES: POLICE DEPARTMENT

	2025 Budget (Adopted Dec. 10, 2024)	Y-T-D January - May 2025	2025 Budget (Adopted June 10, 2025)
Ammunition	\$6,000.00	\$1,377.07	\$6,000.00
AR Crime Information Center	\$800.00	\$291.11	\$800.00
Auto Insurance	\$3,800.00	\$4,194.53	\$4,194.53
Auto Maintenance	\$17,000.00	\$11,003.31	\$21,000.00
Cell Phones / Data Plan	\$5,000.00	\$2,095.62	\$5,000.00
Equipment & Supplies	\$12,000.00	\$4,472.23	\$12,000.00
Motorola Cameras Annual Fee	\$13,500.00		\$13,500.00
Fuel	\$28,000.00	\$10,346.34	\$25,000.00
Memberships	\$5,000.00	\$1,500.00	\$5,000.00
Police Uniforms	\$6,000.00		\$6,000.00
Subscription & Dues	\$500.00	\$396.18	\$1,000.00
ACT 988 Expense	\$5,000.00	\$2,242.50	\$5,000.00
Miscellaneous Expense	\$1,200.00	\$22.00	\$1,200.00
Total PD Administrative	\$103,800.00	\$37,940.89	\$105,694.53
Payroll & Benefits			
Salaries	\$306,000.00	\$131,166.98	\$306,000.00
Payroll Taxes	\$28,000.00	\$13,185.53	\$28,000.00
Holidays Worked	\$6,000.00	\$3,690.56	\$6,000.00
Health & Dental	\$36,600.00	\$16,160.69	\$36,600.00
Retirement - LOPFI	\$57,000.00	\$37,715.37	\$57,000.00
Overtime	\$20,000.00	\$10,349.25	\$20,000.00
Step Grant Pay	\$40,000.00	\$11,940.56	\$40,000.00
Continuing Education	\$10,000.00	\$5,444.11	\$10,000.00
Total PD Payroll & Benefits	\$503,600.00	\$229,653.05	\$503,600.00
TOTAL POLICE DEPT. EXPENSES:	\$607,400.00	\$267,593.94	\$609,294.53

TOTALS:

	2025 Budget <small>(Adopted Dec. 10, 2024)</small>	Y-T-D January - May 2025	2025 Budget <small>(Adopted June 10, 2025)</small>
2025 Totals:	\$1,553,353.60	\$834,983.27	\$1,633,341.95
Total Revenue:	\$1,581,000.00	\$780,031.97	\$1,635,678.16
Total Expenses:	\$1,553,353.60	\$834,983.27	\$1,633,341.95
Revenue Less Expenditures:	\$27,646.40	-\$54,951.30	\$2,336.21
General Fund Current Balance:			
\$1,075,407.08			

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- 2022 Awarded ARDOT Grant Match Portion (City Obligation 20%)	\$63,000.00	
OE- Unforseen Capital Purchase of Police Department Vehicle Due to Accident	\$13,491.76	
OE- Metal Shop Building	\$415,437.22	
<u>Total Expenditures and Accruals:</u>	\$491,928.98	