

**Spring Garden Township
General Fund
2021 Budget Packet and Narrative**



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Budget Notes:

- The goal of the Township's 2021 budget:
 - Develop a meaningful budget based on our fiduciary responsibility as stewards of public funds to provide services throughout the Township.
- The Township has strived to maintain costs, as well as look for opportunities to create efficiencies and cut costs throughout the Township where appropriate.
- Significant changes to note:
 - The Township's Real Estate Tax millage rate remained the same for 2021 – no increase or decrease from the 2020 rate.
 - Public safety expenses continue to increase due to rising post-employment benefits, as well as contractual increases.
 - The Township is wrapping up its building project. Loan drawdowns are recorded on the General Fund as Proceeds from General Long-Term Debt and then transferred out to the Building Improvement fund, where expenses for the project are recorded. Interest payments started in 2020 and principal payments on the loan will commence in 2021. The Township draws down funds from the loan only when needed, which has helped to save on interest expenses.
 - The Township has and continues to be affected by the impact of COVID-19 on its residents.
 - The 2021 General Fund budget **includes a deficit** of \$638,784, which will be funded through use of the Township's Fund Balance on hand.

Spring Garden Township General Fund 2021 Budget Summary

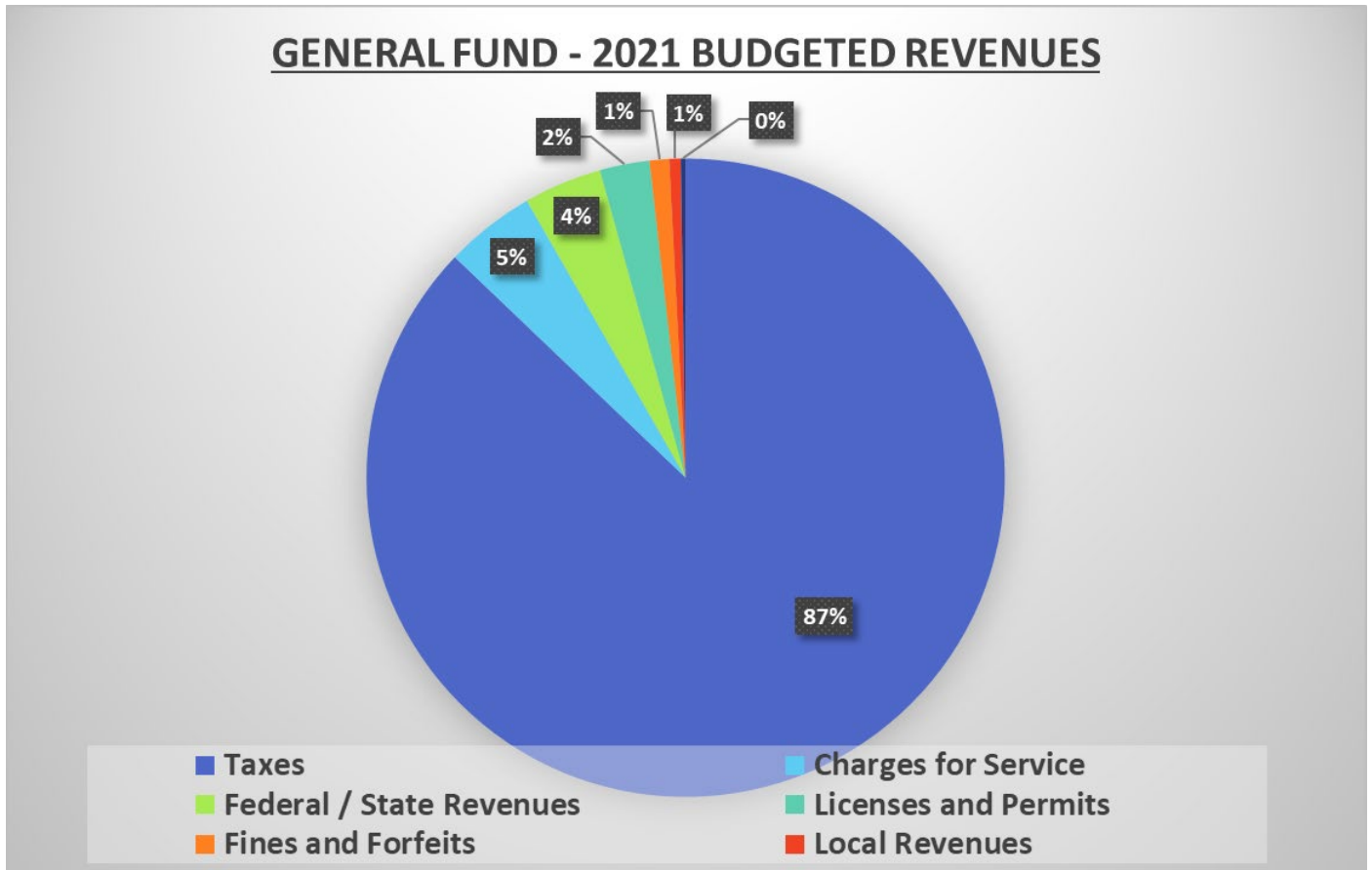
REVENUES	
Taxes	\$ 7,528,969
Licenses and Permits	217,600
Fines and Forfeits	85,500
Interest, Rents and Royalties	20,000
State Revenues	341,825
Local Revenues	50,000
Charges for Service	395,600
Unclassified Operating Revenues	1,000
TOTAL BUDGETED REVENUES	\$ 8,640,494
EXPENSES	
Legislative	\$ 6,997
Executive	156,684
Auditing Services/Financial Administration	97,241
Tax Collection	71,412
Solicitor/Legal Services	70,000
Administrative Operations	28,073
Other General Government Administration	46,699
IT and Networking Services	34,523
General Engineering Services	8,000
General Government Buildings and Plant	65,784
Police and Public Safety	3,866,550
Fire	2,072,163
Code Enforcement	142,984
Planning and Zoning	182,108
Emergency Management	480
Animal Control	10,000
Solid Waste Collection and Disposal	15,000
Wastewater Collection and Disposal	2,000
Public Works (Highways, Roads, Streets)	828,809
Winter Maintenance - Snow and Ice Removal	5,000
Traffic Control Devices	31,700
Street Lighting	135,000
Storm Sewers and Drains	169,500
Repairs of Tools and Machinery	40,000
Maintenance and Repairs of Roads/Bridges	25,000
Highway Construction and Rebuilding Projects	5,000
Stormwater Management and Flood Control	109,520
Participant Recreation	5,000
Parks	226,770
Debt	591,355
Unemployment Compensation	4,400
Workers' Compensation	85,000
Insurance, Casualty, Surety	77,937
Sick leave payout (estimate)	62,589
TOTAL BUDGETED EXPENSES	\$ 9,279,278
BUDGETED DEFICIT	\$ (638,784)

Spring Garden Township General Fund 2021 Budget – Revenue Analysis

Historical Analysis - Overall Township Revenues:

	2021 BUDGET	2020 BUDGET	2020 ACTUAL (preliminary)	2019 BUDGET	2019 ACTUAL
Taxes	\$ 7,528,969	\$ 7,475,819	\$ 7,550,766	\$ 7,081,148	\$ 6,962,387
Licenses and Permits	217,600	222,200	238,638	248,400	241,152
Fines and Forfeits	85,500	106,000	127,273	127,350	119,404
Interest, Rents and Royalties	20,000	20,000	22,440	19,000	24,578
Federal / State Revenues	341,825	376,230	345,154	338,916	448,443
Local Revenues	50,000	60,000	107,352	-	-
Charges for Service	395,600	386,570	405,001	381,550	400,625
Unclassified Operating Revenues	1,000	1,000	231,294	-	130,046
Other Financing Sources	-	-	5,079,111	82,013	2,771,629
TOTAL	\$ 8,640,494	\$ 8,647,819	\$ 14,107,029	\$ 8,278,377	\$ 11,098,264

2021 Budget Analysis - Township Revenues:



Spring Garden Township General Fund 2021 Budget – Revenue Analysis

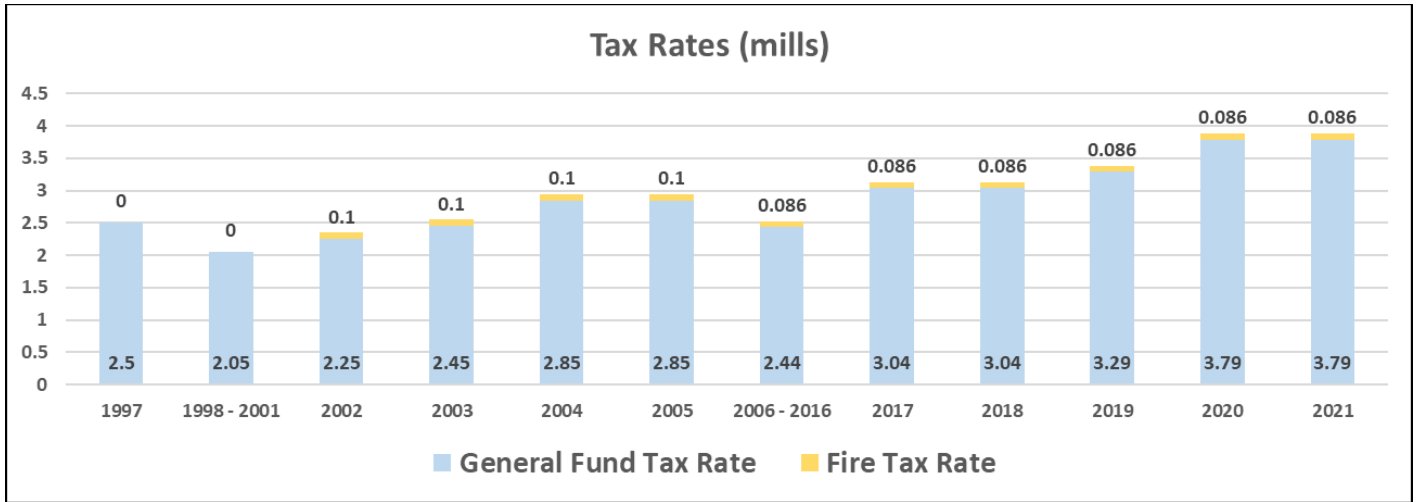
Historical Analysis – Tax Revenues:

	2021 BUDGET	2020 BUDGET	2020 ACTUAL (preliminary)	2019 BUDGET	2019 ACTUAL
Real Estate Taxes (includes Fire Tax)	\$ 3,790,819	\$ 3,790,819	\$ 3,746,153	\$ 3,192,762	\$ 3,317,077
Real Estate Transfer Taxes	410,000	300,000	468,166	371,386	444,679
Earned Income Taxes	2,275,000	2,275,000	2,264,198	2,350,000	2,232,195
Mercantile & Business Privilege Taxes	630,000	650,000	653,981	685,000	597,134
Local Services Taxes	423,150	460,000	418,268	482,000	454,302
TOTAL	\$ 7,528,969	\$ 7,475,819	\$ 7,550,766	\$ 7,081,148	\$ 7,045,387

Budget Narrative – Tax Revenues:

- Tax Revenues – Most tax revenues are based on property assessments within the Township, Township residents' activities related to their work and transactions related to the sale of real estate. The Township Board of Commissioners set the millage rate for real estate taxes each year.
 - Real Estate Taxes
 - No change in Real Estate Tax millage rate
 - Tax rate = 3.876 (includes .086 fire tax)
 - Real Estate Transfer Taxes
 - Dependent on sales of property in the Township
 - Township receives 1% of the value of real estate transactions
 - Earned Income Taxes
 - Dependent on income/net profits earned by the residents of the Township
 - Township receives 1% of income/net profits earned by its residents during the calendar year
 - Mercantile/Business Privilege Taxes
 - Every business located within the Township is required to obtain a mercantile license (cost of license varies by business)
 - Every business located within the Township is subject to a business privilege tax of 1.5 mills on gross receipts
 - Local Services Tax
 - Every individual engaging in an occupation within the Township are taxed \$52 per year

Spring Garden Township General Fund 2021 Budget – Real Estate Tax Analysis

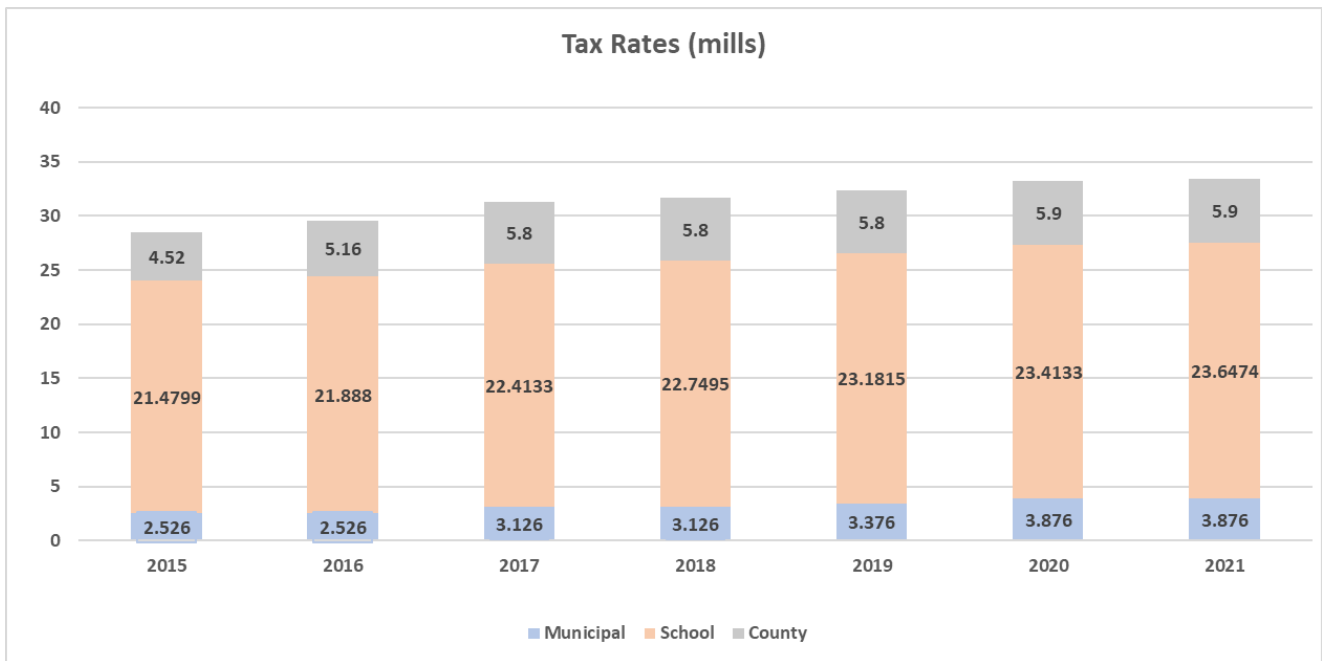


Municipal Real Estate Taxes:

The Real Estate Tax millage rate remains unchanged for 2021.
Total tax rate = 3.876 (includes .086 fire tax)

Total Real Estate Taxes:

Township residents pay real estate taxes to not only the Township, but also the County and School District. The chart below represents the past five years of tax rates in total:



For 2021, calculating the tax bill for a property assessed at \$200,000 is as follows:

Municipal: \$775.20, School: \$4,729.48, and County: \$1,180.00.

Spring Garden Township General Fund 2021 Budget – Revenue Analysis

Historical Analysis – Non-tax Revenues:

	2021 BUDGET	2020 BUDGET	2020 ACTUAL (preliminary)	2019 BUDGET	2019 ACTUAL
Licenses and Permits	\$ 217,600	\$ 222,200	\$ 238,638	\$ 248,400	\$ 158,152
Fines and Forfeits	85,500	106,000	127,273	127,350	119,404
Interest, Rents and Royalties	20,000	20,000	22,440	19,000	24,578
Federal / State Revenues	341,825	376,230	345,154	338,916	448,443
Local Revenues	50,000	60,000	107,352	-	-
Charges for Service	395,600	386,570	405,001	381,550	400,625
Unclassified Operating Revenues	1,000	1,000	231,294	-	130,046
Other Financing Sources	-	-	5,079,111	82,013	2,771,629
TOTAL	\$ 1,111,525	\$ 1,172,000	\$ 6,556,263	\$ 1,197,229	\$ 4,052,877

Budget Narrative – Non-tax Revenues:

- Licenses and Permits
 - Cable franchise fees
 - Permits related to plumbing, solicitation, dumpsters, yard sales and street openings
- Fine and Forfeits
 - Police fines – court and non-court related
 - Violation of codes/ordnance fines
- Interest
 - Earnings on the General Fund cash accounts
- State Revenues
 - Recycling grants
 - Based on the Township’s participation in recycling programs
 - Public Utility Realty Tax (PURTA)
 - The State imposes this tax on public utility realty in lieu of local real estate taxes and distributes the local realty tax equivalent to the Township
 - Foreign fire insurance premium tax
- Local Revenues
 - Payments in lieu of taxes (PILOT) from tax-exempt organizations
- Charges for Services
 - Building permits
 - Rental registrations fees
 - Contracted police services
 - Engineering/inspection fees
 - Solid waste charges
 - Sewage connection/tapping fees
 - Recreation fees
 - Other miscellaneous fees
- Unclassified Operating Revenues
 - Donations from the public
 - Miscellaneous revenue

**Spring Garden Township
General Fund
2021 Budget – Revenue Analysis**

Budget Narrative – Non-tax Revenues - continued:

- Other Financing Sources
 - Proceeds from the sale of any assets owned by the Township
 - Transfers in from other funds – the only budgeted transfer in the General Fund is money from the Fire Tax Fund
 - This amount is included in Real Estate Taxes (above)
 - Refunds of prior year expense
 - Examples include: Health insurance co-op payments, workers' compensation plan refunds
 - Proceeds from General Obligation Debt
 - With the construction of the new Township Building, all draws of the Township's General Obligation Note will be recorded on the General Fund in this account, but will then be transferred out of the General Fund to the Building Improvement Fund, which was set up to track all activity related to the new building, as well as pay the related invoices.
 - Draws from the note are deposited directly into the Building Improvement Fund bank account, but since the debt is General Fund debt, it must be shown as drawn down on the General Fund and then transferred to the Building Improvement Fund; therefore, a net zero effect on the General Fund.

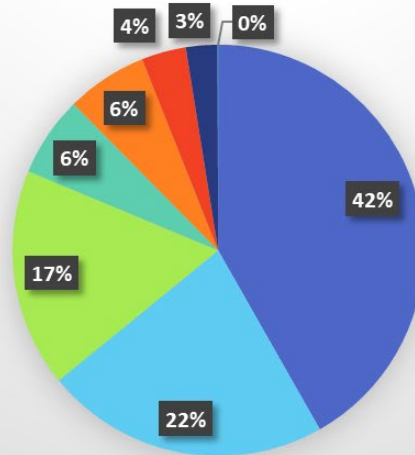
Spring Garden Township General Fund 2021 Budget – Expense Analysis

Historical Analysis – Overall Township Expenses:

	2021 BUDGET	2020 BUDGET	2020 ACTUAL (preliminary)	2019 BUDGET	2019 ACTUAL
Police and Public Safety	\$3,876,550	\$ 3,783,865	\$ 3,479,272	\$ 3,694,106	\$ 3,410,817
Fire and Emergency Management	2,072,643	2,013,925	2,024,152	1,861,267	1,943,229
Public Works	1,593,299	1,668,494	1,311,497	1,835,683	1,631,623
General Government	585,413	642,095	629,942	810,830	725,819
Debt service	591,355	370,000	64,816	-	45,967
Code Enforcement / Planning & Zoning	325,092	343,181	344,387	354,278	363,807
Other Expenses	229,926	169,200	194,335	29,516	45,104
Recreation	5,000	108,439	29,670	126,219	81,917
Transfers to other funds (bldg project)	-	-	5,134,111	-	2,080,684
TOTAL	\$9,279,278	\$ 9,099,199	\$ 13,212,182	\$ 8,711,899	\$10,328,967

2021 Budget Analysis - Township Expenses:

GENERAL FUND - 2021 BUDGETED EXPENSES



- Police and Public Safety
- Fire and Emergency Management
- Public Works
- General Government
- Debt Service
- Code Enforcement / Planning & Zoning
- Other Expenses
- Recreation

**Spring Garden Township
General Fund
2021 Budget – Expense Analysis**

Budget Narrative – Expenses:

- Police and Public Safety
 - Township police force
 - Animal control
- Fire and Emergency Management
 - Services provided by York Area United Fire and Rescue (YAUFR)
 - Emergency management expenses
 - Volunteer firefighter's relief association fund
- Public Works
 - Repairs and maintenance of buildings and equipment
 - Solid waste collection and disposal
 - Wastewater collection and disposal
 - Highways, roads and streets
 - Winter maintenance – snow and ice removal
 - Traffic control devices
 - Street lighting
 - Maintenance of roads and bridges
 - Highway construction projects
 - Stormwater management and flood control
 - Maintenance of parks
- General Government
 - Administrative and executive salaries
 - Auditing services / financial administration
 - Tax collection
 - IT services
 - General engineering services
 - Other general Township expenses
- Other Expenses
 - Interest payments on General Obligation Debt
 - Workers' compensation and unemployment expenses
 - Insurance
 - Transfers to other funds
 - Miscellaneous Township expenses
- Code Enforcement / Planning & Zoning
 - Expenses related to enforcement of codes and ordinances
 - Expenses related to building and zoning within the Township
- Recreation
 - Administration of the Township's recreation programs (only baseball expected for 2021)
 - Expenses related to providing recreation within the Township (only baseball expected for 2021)

APPENDIX - A

**Spring Garden Township
General Fund
2021 Budget (All Accounts)**

**SGT 2021 BUDGET
APPROVED**

	2021 BUDGET
REVENUES	
301 · Real Estate Taxes	
301.100 · Real Property Taxes- Current	\$ 3,669,819
301.300 · Real Property Taxes- Delinquent	40,000
Total 301 · Real Estate Taxes	3,709,819
310 · Local Taxes	
310.100 · Real Estate Transfer Tax	410,000
310.200 · Earned Income Tax	
310.210 · Earned Income Tax- Current	2,275,000
310.200 · Earned Income Tax - Other	-
Total 310.200 · Earned Income Tax	2,275,000
310.300 · Merchantile & Bus Privilege Tax	630,000
310.500 · Local Services Tax	423,150
Total 310 · Local Taxes	3,738,150
321 · Licenses and Permits	
321.600 · Registration & Licenses- Plumb	3,400
321.610 · Solicitation & Peddling License	500
321.800 · Cable Television Franchise Fee	200,000
322.400 · Dumpster & Pod Licenses	3,000
322.401 · Yard Sale Permits	700
322.500 · Street Opening Permits	10,000
Total 321 · Licenses and Permits	217,600
331 · Fines and Forfeits	
331.100 · Court Fines Received- Police	60,000
331.120 · Violations of Codes/Ord- Police	25,000
331.121 · Violations of Codes/Ord- Codes	500
Total 331 · Fines and Forfeits	85,500
341 · Interest	
341.000 · Interest Earnings	20,000
Total 341 · Interest	20,000
355 · State Revenue	
354.150 · Recycling/ Act 101	30,000
355.010 · Public Utility Realty Tax	7,000
355.050 · Gen Mun. Pension Sys State Aid	275,825
355.070 · Foreign Fire Insurance Premium	29,000
Total 355 · State Revenue	341,825
359 · Local Revenues	
359.000 · Payments in lieu of tax (pilot)	50,000
Total 359 · Local Revenues	50,000

**SGT 2021 BUDGET
APPROVED**

	2021 BUDGET
361 · Charges for Service	
361.310 · Sub/Land Development Fees	1,000
361.320 · Reimbursable fees for engineer	15,000
361.335 · Stormwater BMP Inspection fees	3,000
361.340 · Hearing Fees	3,000
Total 361 · Charges for Service	22,000
362 · Public Safety	
362.100 · Police contracted services	29,600
362.110 · Police Report- Copies	2,500
362.130 · Alarm Permit/ False Alarm fee	16,000
362.150 · Other Police Fees	500
362.410 · Building Permits	100,000
362.430 · Plumbing Permits	900
362.440 · On Lot Sewage Permits	2,000
362.450 · Use and Occupancy Permits	3,000
362.500 · Rental Registration fees	148,000
Total 362 · Public Safety	302,500
363 · Highway & Streets	
363.510 · Contract Snow Removal for PADOT	25,000
Total 363 · Highway & Streets	25,000
364 · Sanitation	
364.110 · Sewage Connection/ Tapping Fee	3,000
364.300 · Solid Waste Collection & Dispos	35,000
364.301 · Refuse -Liened	7,000
Total 364 · Sanitation	45,000
365.500 · Animal Control Fees	500
367 · Recreation	
367.140 · Park Rentals	500
367.210 · Other Rental and Event Fees	100
Total 367 · Recreation	600
387 · Donations & Contributions	
387.000 · Contribution & Donation- Privat	1,000
Total 387 · Donations & Contributions	1,000
392 · Interfund Transfers	
392.040 · Fire Tax Interfund Transfers	81,000
Total 392 · Interfund Transfers	81,000
TOTAL REVENUES	8,640,494

**SGT 2021 BUDGET
APPROVED**

	2021 BUDGET
EXPENSES	
400 · Commissioners	
400.105 · Salaries - Commissioners	6,500
400.192 · FICA- Employer Paid	497
Total 400 · Commissioners	6,997
401 · Executive	
401.110 · Salaries & Wages- Manager	102,500
401.192 · FICA- Employer Paid	7,841
401.196 · Health Insurance	23,275
401.197 · Pension	10,250
401.198 · Other Group Benefits	4,745
401.321 · Monthly telephone charges	418
401.324 · Wireless Telephone- Verizon	720
401.338 · Vehicle Operation	4,845
401.420 · Dues, Subscriptions, & Membersh	665
401.460 · Meetings and conferences	1,425
Total 401 · Executive	156,684
402 · Financial	
402.115 · Salaries-Accounting Coordinator	37,700
402.192 · FICA- Employer Paid	2,884
402.310 · Professional Services	5,000
402.311 · Accounting and Auditing service	11,100
402.312 · Management consulting services	30,000
402.317 · Professional Services- Payroll	8,935
402.321 · Monthly telephone charges	418
402.324 · Wireless Telephone- Verizon	264
402.390 · Bank Service charges/fees	250
402.420 · Staff Dues, memberships	190
402.460 · Meetings and conferences	500
Total 402 · Financial	97,241
403 · Tax Collection	
403.105 · Salaries & Wage - Tax Collector	5,500
403.192 · FICA- Employer paid	383
403.200 · Supplies	2,000
403.310 · Professional services	63,151
403.321 · Telephone monthly charges	378
Total 403 · Tax Collection	71,412
404 · Solicitor/ Legal Services	
404.310 · Professional Services	70,000
Total 404 · Solicitor/ Legal Services	70,000
405.00 · Administrative Operations	
405.115 · Salaries- Part-time staff	26,078
405.192 · FICA- Employer paid	1,995
Total 405.00 · Administrative Operations	28,073

**SGT 2021 BUDGET
APPROVED**

	2021 BUDGET
406.00 · Other General Government Admin	
406.200 · Supplies	3,000
406.213 · Computer/Copier supplies	4,110
406.215 · Postage	3,000
406.310 · Professional services	12,500
406.318 · Computer software	14,019
406.338 · Vehicle Operation	1,000
406.341 · Advertising	3,000
406.420 · Staff Dues, memberships	70
406.453 · Website	5,000
406.420 · Conferences and meetings	1,000
Total 406.00 · Other General Government Admin	46,699
407.000 · IT & Networking services	
407.452 · Contracted IT/ Networking Svcs	34,523
Total 407.000 · IT & Networking services	34,523
408.000 · General Engineering Services	
408.313 · Engineering and Architectural	8,000
Total 408.000 · General Engineering Services	8,000
409 · General Government	
409.226 · Cleaning supplies	2,500
409.321 · Telephone monthly charges	1,134
409.325 · Internet (Shentel)	1,242
409.361 · Electricity	8,750
409.362 · Gas	1,750
409.366 · Water	1,225
409.373 · Building- Maintenance/ Repairs	25,000
409.374 · Machine & Equip- Maint & Repair	5,000
409.440 · Sanitation Services	18,000
409.450 · Contracted services	1,183
Total 409 · General Government	65,784

**SGT 2021 BUDGET
APPROVED**

	2021 BUDGET
410 · Police	
410.110 · Salaries- Chief of Police	131,688
410.112 · Salaries- Police Officers	1,909,062
410.113 · Salaries- Police Dep. Full-time	165,194
410.115 · Police Dep. Part-time	14,753
410.180 · Overtime Pay	10,000
410.181 · Court Overtime Pay	5,000
410.183 · Contracted Overtime- Reimburs	10,000
410.191 · Uniform Maintenance Allowance	25,500
410.192 · FICA- Employer Paid	51,521
410.196 · Health Insurance	498,845
410.197 · Pension Program	551,480
410.198 · Other Group Benefits	89,558
410.199 · Other Benefits- OPEB	55,000
410.200 · Supplies	5,000
410.213 · Computer/Copier Supplies	15,996
410.238 · Uniforms and Equipment	18,000
410.242 · Expendable Police Supplies	7,000
410.310 · Professional Services	4,500
410.314 · Legal Fees	45,000
410.321 · Telephone monthly charges	5,670
410.324 · Wireless telephone- verizon	3,360
410.325 · Internet (Shentel)	4,440
410.329 · Fleet Network- verizon	1,800
410.338 · Vehicle Operation	85,498
410.361 · Electricity	18,750
410.362 · Gas	3,750
410.366 · Water	2,625
410.374 · Machinery & Equip- Maint/repair	13,650
410.400 · Court Costs & Investigations	1,500
410.420 · Staff Dues, Membership	2,250
410.450 · Contracted Services	43,833
410.452 · Contracted IT/Networking servic	47,827
410.453 · Website	2,500
410.460 · Meetings and conferences	15,000
410.900 · Unclassified Police expenses	1,000
Total 410 · Police	3,866,550

**SGT 2021 BUDGET
APPROVED**

	2021 BUDGET
411 · Fire	
411.450 · Contracted Services - YAUFAR	2,043,163
411.540 · Vol. Firefighter relief fund	29,000
Total 411 · Fire	2,072,163
413 · Codes	
413.112 · Salaries & Wages- full-time	58,683
413.192 · FICA- Employer paid	4,489
413.196 · Health Insurance	9,698
413.197 · Pension Program	2,390
413.198 · Other Group Benefits	3,161
413.200 · Supplies	1,100
413.238 · Clothing and Uniforms	300
413.314 · Legal Services	2,000
413.321 · Monthly telephone charges	756
413.324 · Wireless Telephone- Verizon	264
413.338 · Vehicle Operation	5,578
413.341 · Advertising	100
413.420 · Staff Dues, memberships	200
413.451 · Contracted Services (reimburs)	53,965
413.460 · Meetings, conferences	300
Total 413 · Codes	142,984
414 · Planning/Zoning	
414.110 · Salaries (Appointed Officials)	1,800
414.112 · Salaries & Wages- Full-time	73,440
414.192 · FICA- Employer Paid	5,618
414.196 · Health Insurance	23,275
414.197 · Pension Program	7,344
414.198 · Other Group Benefits	4,351
414.200 · Supplies	250
414.310 · Professional Services	27,500
414.313 · Engineering Services	5,000
414.314 · Legal Service	10,000
414.321 · Monthly telephone charges	378
414.324 · Wireless telephone- verizon	420
414.338 · Vehicle Operation	4,877
414.341 · Advertising	2,000
414.420 · Staff Dues, Memberships	455
414.451 · Contracted Services	15,000
414.460 · Meetings, Conferences	400
Total 414 · Planning/Zoning	182,108
415 · Emergency Management	
415 · Emergency Management - Other	480
Total 415 · Emergency Management	480
422.000 · Animal Control	
422.450 · Contracted Svcs- Animal Control	10,000
Total 422.000 · Animal Control	10,000
427 · Solid Waste	
427 · Solid Waste - Other	15,000
Total 427 · Solid Waste	15,000

**SGT 2021 BUDGET
APPROVED**

	2021 BUDGET
429 · Waste Water	
429.480 · On Lot System Inspection & Ref	2,000
Total 429 · Waste Water	2,000
430 · Highway Maintenance	
430.110 · Salaries- PW Superintendent	51,531
430.112 · Salaries- Full-time staff	395,139
430.180 · Overtime of Highway Crewpersons	28,000
430.186 · Uniform Allowance	1,750
430.191 · Uniform Maintenance Allowance	1,400
430.192 · FICA- Employer paid	34,170
430.196 · Health Insurance	177,158
430.197 · Pension Program	44,667
430.198 · Other Group Benefits	5,362
430.200 · Supplies	300
430.238 · Uniforms/Clothing	5,300
430.239 · Equipment Operating Supplies	10,000
430.245 · Highway Supplies	2,500
430.260 · Small Tools & Minor Equipment	2,500
430.313 · Engineering Services	2,500
430.314 · Legal Services	6,500
430.321 · Monthly Telephone charges	1,134
430.324 · Wireless Telephone	3,228
430.325 · Internet (Comcast - Ogontz)	1,416
430.327 · Radio Equipment Maintenance	2,000
430.338 · Vehicle Operation	29,949
430.361 · Electricity (Ogontz)	5,440
430.362 · Gas (Ogontz)	7,650
430.366 · Water (Ogontz)	2,465
430.384 · Rental of Machinery & Equipment	2,500
430.420 · Staff Dues, memberships	400
430.450 · Contracted services	1,750
430.460 · Meetings, conferences, cont. ed	500
430.470 · CDL, Drug & Alcohol Testing	1,600
Total 430 · Highway Maintenance	828,809
432 · Snow & Ice Removal	
432.245 · PW- Highway supplies	5,000
Total 432 · Snow & Ice Removal	5,000
433 · Traffic Signs/Signals	
433.245 · PW- Highway Supplies	13,000
433.361 · Traffic Signals-Electricity	8,700
433.374 · Traffic Signals-Maintenance	10,000
Total 433 · Traffic Signs/Signals	31,700
434 · Street Lighting	
434.361 · Street Lighting- Electricity	125,000
434.374 · Street Lighting- Maintenance	10,000
Total 434 · Street Lighting	135,000

**SGT 2021 BUDGET
APPROVED**

	2021 BUDGET
436 · Storm Sewers & Drains	
436.313 · Engineering Services	20,000
436.314 · Legal Services	5,000
436.341 · Advertising	500
436.342 · Printing	500
436.372 · Storm Sewer Maintenance	143,000
436.460 · Meetings, conferences	500
Total 436 · Storm Sewers & Drains	169,500
437 · Repairs - Tools & Machinery	
437.374 · Machinery & Equip.- R&M	40,000
Total 437 · Repairs - Tools & Machinery	40,000
438 · Highway Bridge Repairs	
438.260 · Small tools & minor equip	10,000
438.372 · Street and road- R&M	15,000
Total 438 · Highway Bridge Repairs	25,000
439 · Highway Construction	
439.245 · PW- Highway projects	5,000
Total 439 · Highway Construction	5,000
446 · Storm Water Management	
446.313 · Engineering services	1,000
446.314 · Legal services	1,000
446.420 · Staff Dues, memberships	103,420
446.451 · Contracted services	4,000
446.460 · Meetings, conferences	100
Total 446 · Storm Water Management	109,520
452 · Recreation Supplies & Services	
452.218 · Baseball supplies & expenses	5,000
Total 452 · Recreation Supplies & Services	5,000

**SGT 2021 BUDGET
APPROVED**

	2021 BUDGET
454 · Parks (Public Works)	
454.112 · Salary & Wages (full-time)	116,374
454.180 · Overtime of Parks Crewpersons	7,000
454.186 · Uniform Allowance	500
454.191 · Uniform Maintenance Allowance	400
454.192 · FICA- Employer paid	8,903
454.196 · Health Insurance	46,294
454.197 · Pension Program	11,637
454.198 · Other Group Benefits	738
454.239 · Equipment Operating Supplies	4,000
454.247 · Culture- recreation supplies	12,000
454.260 · Small tools & minor equipment	2,000
454.321 · Monthly phone charges	378
454.324 · Wireless telephone	696
454.338 · Vehicle Operation	9,850
454.374 · Machinery & Equipment- R&M	3,500
454.384 · Rent of Machinery & Equipment	500
454.420 · Staff Dues, memberships	500
454.460 · Meetings and conferences	1,500
Total 454 · Parks	226,770
471 · Debt Obligations	
471.000 · Debt Principal	340,000
472.000 · Debt Interest	251,355
Total 471 · Debt Obligations	591,355
481 · Unemployment Compensation	
481.000 · Unemployment compensation	4,400
Total 481 · Unemployment Compensation	4,400
484.000 · Workers Compensation	
484.354 · Workers' compensation	85,000
Total 484.000 · Workers Compensation	85,000
486 · Insurance	
486.351 · Property Insurance	77,939
Total 486 · Insurance	77,939
499 · Employee Health Contributions (netted against each dept exp above)	
SICK LEAVE PAYOUT **ESTIMATE	62,589
TOTAL EXPENSES	9,279,278
 EXCESS (DEFICIT)	 \$ (638,784)