

**Spring Garden Township
General Fund
2022 Budget Packet and Narrative**



Table of Contents:
Budget Summary: Page 2
Revenue Analysis: Pages 3 - 7
Expense Analysis: Pages 8 - 9
2022 Approved Budget (All Accounts): Page 10 (Appendix A)

Proposed

Budget Notes:

- The goal of the Township's 2022 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 2022 – no increase or decrease from the 2021 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 2022 General Fund budget includes a deficit of \$629,793 which will be funded through use of the Township's Fund Balance on hand, including funds earmarked for fire protection costs and stormwater projects.

Spring Garden Township General Fund 2022 Budget Summary

REVENUES	
Taxes	\$ 7,622,000
Licenses and Permits	228,500
Fines and Forfeits	120,400
Interest, Rents and Royalties	20,000
State Revenues	358,432
Local Revenues	60,000
Charges for Service	400,600
Unclassified Operating Revenues	65,000
TOTAL BUDGETED REVENUES	\$ 8,874,932

EXPENSES	
Legislative	\$ 17,493
Executive	147,675
Auditing Services/Financial Administration	149,418
Tax Collection	71,508
Solicitor/Legal Services	50,000
Administrative Operations	151,652
Other General Government Administration	31,875
IT and Networking Services	33,645
General Engineering Services	6,250
General Government Buildings and Plant	35,892
Police and Public Safety	3,939,430
Fire	2,158,727
Code Enforcement	98,026
Planning and Zoning	191,690
Emergency Management	480
Animal Control	10,000
Solid Waste Collection and Disposal	12,000
Wastewater Collection and Disposal	2,000
Public Works (Highways, Roads, Streets)	818,396
Winter Maintenance - Snow and Ice Removal	5,000
Traffic Control Devices	40,700
Street Lighting	120,000
Storm Sewers and Drains	88,000
Repairs of Tools and Machinery	30,000
Maintenance and Repairs of Roads/Bridges	12,000
Highway Construction and Rebuilding Projects	2,500
Stormwater Management and Flood Control	119,970
Parks	224,962
Debt	705,310
Unemployment Compensation	4,600
Workers' Compensation	85,000
Insurance, Casualty, Surety	77,937
Sick leave payout (estimate)	62,589
TOTAL BUDGETED EXPENSES	9,504,725

BUDGETED DEFICIT	(629,793)
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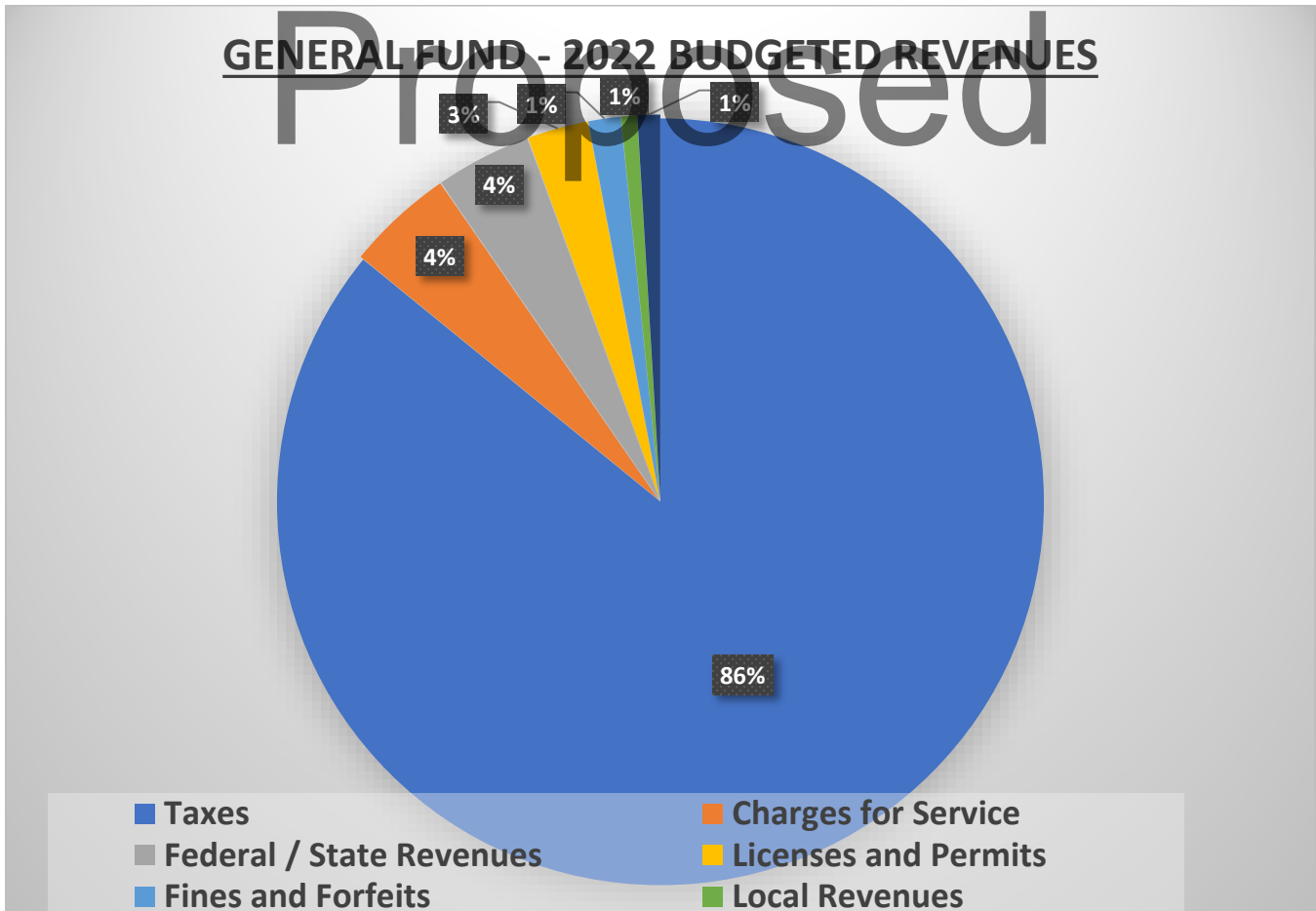
Amounts carried over from 2021 budget:	100,000
FY20 excess funds returned from YAUF in FY21 - earmarked towards FY22 fire costs:	110,317
ADJUSTED BUDGETED DEFICIT	\$ (419,476)

Spring Garden Township General Fund 2022 Budget – Revenue Analysis

Historical Analysis - Overall Township Revenues:

	2022 BUDGET	2021 BUDGET	2021 ACTUAL YTD 10/31/21	2020 BUDGET	2020 ACTUAL
Taxes	\$ 7,622,000	\$ 7,528,969	\$ 7,651,703	\$ 7,475,819	\$ 7,615,170
Licenses and Permits	228,500	217,600	182,340	222,200	238,638
Fines and Forfeits	120,400	85,500	103,210	106,000	127,273
Interest, Rents and Royalties	20,000	20,000	12,689	20,000	28,889
Federal / State Revenues	358,432	341,825	330,075	376,230	345,154
Local Revenues	60,000	50,000	2,447	60,000	107,352
Charges for Service	400,600	395,600	389,277	386,570	405,001
Unclassified Operating Revenues	65,000	1,000	106,896	1,000	231,294
Other Financing Sources	-	-	1,303,442	-	5,079,111
TOTAL	\$ 8,874,932	\$ 8,640,494	\$ 10,082,079	\$ 8,647,819	\$ 14,177,882

2022 Budget Analysis - Township Revenues:



Spring Garden Township General Fund 2022 Budget – Revenue Analysis

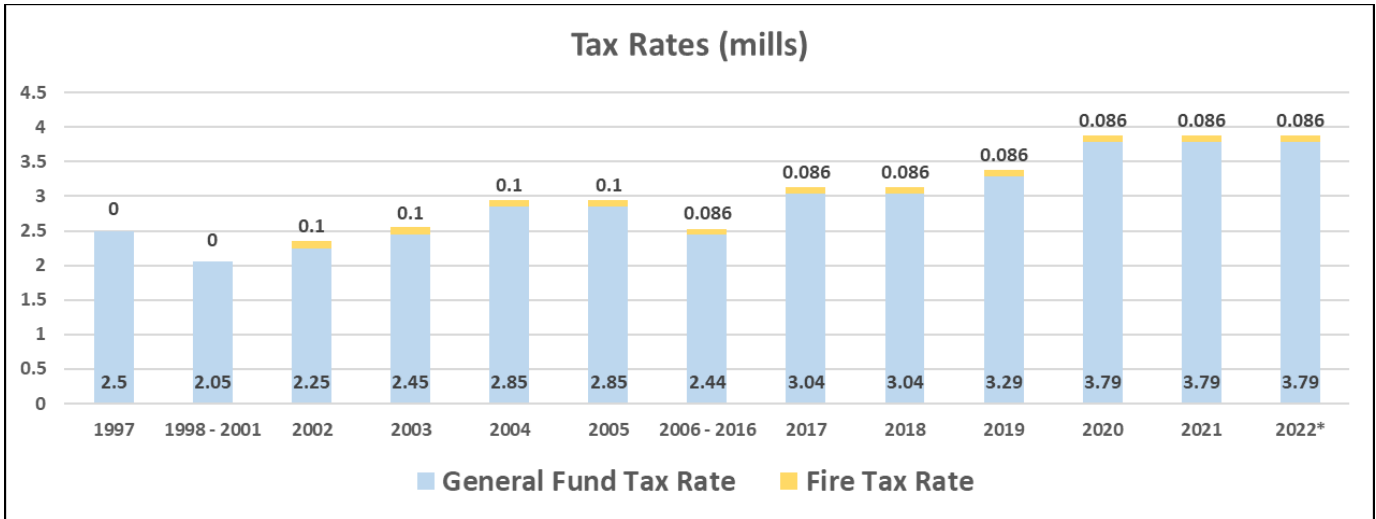
Historical Analysis – Tax Revenues:

	2022 BUDGET	2021 BUDGET	2021 ACTUAL YTD 10/31/21	2020 BUDGET	2020 ACTUAL
Real Estate Taxes (includes Fire Tax)	\$ 3,810,000	\$ 3,790,819	\$ 3,748,903	\$ 3,790,819	\$ 3,746,153
Real Estate Transfer Taxes	462,000	410,000	885,336	300,000	532,570
Earned Income Taxes	2,275,000	2,275,000	1,968,183	2,275,000	2,264,198
Mercantile & Business Privilege Taxes	675,000	630,000	748,753	650,000	653,981
Local Services Taxes	400,000	423,150	300,528	460,000	418,268
TOTAL	\$ 7,622,000	\$ 7,528,969	\$ 7,651,703	\$ 7,475,819	\$ 7,615,170

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 2022 Budget – Real Estate Tax Analysis

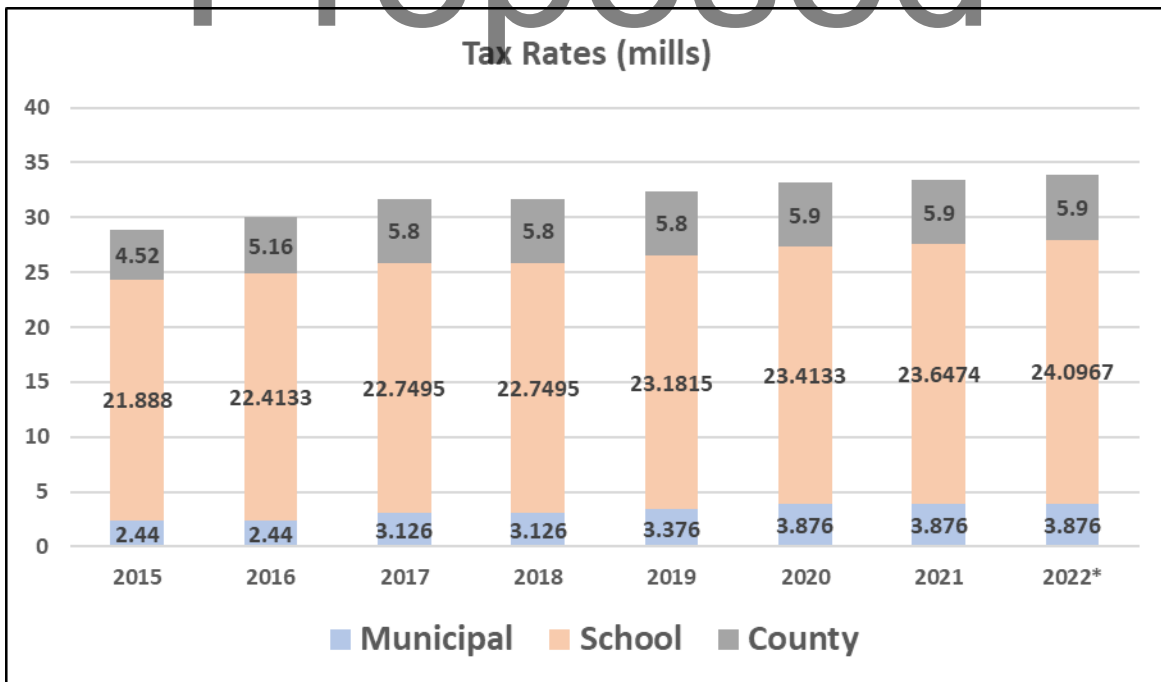


Municipal Real Estate Taxes:

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 2022, calculating the tax bill for a property assessed at \$200,000 is as follows:

Municipal: \$775.20, School: \$4,819.34, and County: \$1,180.00.

**Spring Garden Township
General Fund
2022 Budget – Revenue Analysis**

Historical Analysis – Non-tax Revenues:

	2022 BUDGET	2021 BUDGET	2021 ACTUAL YTD 10/31/21	2020 BUDGET	2020 ACTUAL
Licenses and Permits	\$ 228,500	\$ 217,600	\$ 182,340	\$ 222,200	\$ 238,638
Fines and Forfeits	120,400	85,500	103,210	106,000	127,273
Interest, Rents and Royalties	20,000	20,000	12,689	20,000	28,889
Federal / State Revenues	358,432	341,825	330,075	376,230	345,154
Local Revenues	60,000	50,000	2,447	60,000	107,352
Charges for Service	400,600	395,600	389,277	386,570	405,001
Unclassified Operating Revenues	65,000	1,000	106,896	1,000	231,294
Other Financing Sources	-	-	1,303,442	-	5,079,111
TOTAL	\$ 1,252,932	\$ 1,111,525	\$ 2,430,376	\$ 1,172,000	\$ 6,562,712

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
2022 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.

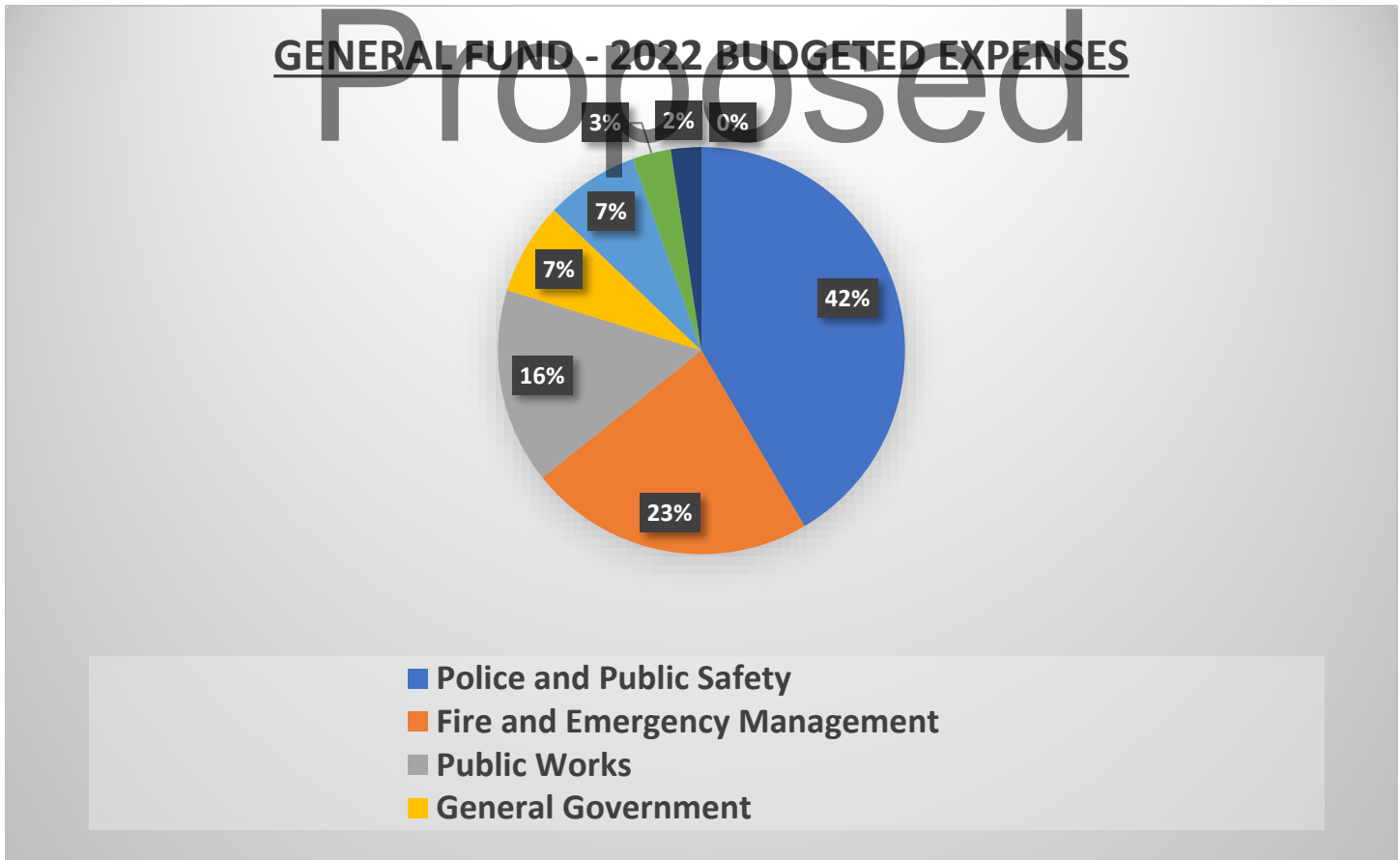
Proposed

Spring Garden Township General Fund 2022 Budget – Expense Analysis

Historical Analysis – Overall Township Expenses:

	2022 BUDGET	2021 BUDGET	2021 ACTUAL YTD 10/31/21	2020 BUDGET	2020 ACTUAL
Police and Public Safety	\$3,949,430	\$ 3,876,550	\$ 3,047,468	\$ 3,783,865	\$ 3,479,846
Fire and Emergency Management	2,159,207	2,072,643	1,565,016	2,013,925	2,024,152
Public Works	1,475,528	1,593,299	1,116,413	1,668,494	1,306,073
General Government	695,408	585,413	482,725	642,185	602,099
Debt service	705,310	591,355	552,133	370,000	64,816
Code Enforcement / Planning & Zoning	289,716	325,092	227,921	343,181	344,466
Other Expenses	230,126	229,926	144,120	169,200	194,335
Recreation	-	5,000	-	108,439	29,670
Transfers to other funds (bldg project)	-	-	1,358,412	-	5,134,111
TOTAL	\$9,504,725	\$ 9,279,278	\$ 8,494,208	\$ 9,099,289	\$13,179,568

2022 Budget Analysis - Township Expenses:



**Spring Garden Township
General Fund
2022 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
2022 Budget (All Accounts)**

**SGT 2022 BUDGET
(PROPOSED)**

		Preliminary
		2022 BUDGET
REVENUES		
301 · Real Estate Taxes		
301.100 · Real Property Taxes- Current		\$ 3,675,000
301.300 · Real Property Taxes- Delinquent		50,000
Total 301 · Real Estate Taxes		3,725,000
310 · Local Taxes		
310.100 · Real Estate Transfer Tax		462,000
310.200 · Earned Income Tax		2,275,000
310.300 · Merchantile & Bus Privilege Tax		675,000
310.500 · Local Services Tax		400,000
Total 310 · Local Taxes		3,812,000
321 · Licenses and Permits		
321.600 · Registration & Licenses- Plumb		2,000
321.610 · Solicitation & Peddling License		500
321.800 · Cable Television Franchise Fee		210,000
322.400 · Dumpster & Pod Licenses		3,000
322.401 · Yard Sale Permits		500
322.500 · Street Opening Permits		12,500
Total 321 · Licenses and Permits		228,500
331 · Fines and Forfeits		
331.100 · Court Fines Received- Police		85,000
331.120 · Violations of Codes/Ord- Police		35,000
331.121 · Violations of Codes/Ord- Codes		400
Total 331 · Fines and Forfeits		120,400
341 · Interest		
341.000 · Interest Earnings		20,000
Total 341 · Interest		20,000
355 · State Revenue		
354.150 · Recycling/ Act 101		25,000
355.010 · Public Utility Realty Tax		7,000
355.050 · Gen Mun. Pension Sys State Aid		297,432
355.070 · Foreign Fire Insurance Premium		29,000
Total 355 · State Revenue		358,432
359 · Local Revenues		
359.000 · Payments in lieu of tax (pilot)		60,000
Total 359 · Local Revenues		60,000
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		2,000
Total 361 · Charges for Service		21,000
362 · Public Safety		
362.100 · Police contracted services		25,000

**SGT 2022 BUDGET
(PROPOSED)**

		Preliminary
		2022 BUDGET
	362.110 · Police Report- Copies	2,500
	362.130 · Alarm Permit/ False Alarm fee	16,750
	362.150 · Other Police Fees	500
	362.410 · Building Permits	100,000
	362.430 · Plumbing Permits	500
	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		298,250
363 · Highway & Streets		
	363.510 · Contract Snow Removal for PADOT	27,750
Total 363 · Highway & Streets		27,750
364 · Sanitation		
	364.110 · Sewage Connection/ Tapping Fee	7,500
	364.300 · Solid Waste Collection & Dispos	38,500
	364.301 · Refuse -Liened	6,500
Total 364 · Sanitation		52,500
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
380 · Miscellaneous		
	380.000 · Miscellaneous Revenues	10,000
Total 380 · Miscellaneous		10,000
387 · Donations & Contributions		
	387.000 · Contribution & Donation- Privat	5,000
Total 387 · Donations & Contributions		5,000
392 · Interfund Transfers		
	392.040 · Fire Tax Interfund Transfers	85,000
Total 392 · Interfund Transfers		85,000
395 · Refunds		50,000
TOTAL REVENUES		8,874,932
EXPENSES		
400 · Commissioners		
	400.105 · Salaries - Commissioners	16,250
	400.192 · FICA- Employer Paid	1,243
Total 400 · Commissioners		17,493
401 · Executive		
	401.110 · Salaries & Wages- Manager	93,464
	401.192 · FICA- Employer Paid	7,150
	401.196 · Health Insurance	27,710
	401.197 · Pension	9,346
	401.198 · Other Group Benefits	1,924
	401.321 · Monthly telephone charges	420
	401.324 · Wireless Telephone- Verizon	720

**SGT 2022 BUDGET
(PROPOSED)**

		Preliminary
		2022 BUDGET
	401.338 · Vehicle Operation	4,850
	401.420 · Dues, Subscriptions, & Membersh	665
	401.460 · Meetings and conferences	1,425
Total 401 · Executive		147,675
402 · Financial		
	402.115 · Salaries-Accounting Coordinator	56,550
	402.192 · FICA- Employer Paid	4,326
	402.196 · Health Insurance	30,025
	402.197 · Pension	5,655
	402.198 · Other Group Benefits	1,128
	402.310 · Professional Services	5,000
	402.311 · Accounting and Auditing service	11,500
	402.312 · Management consulting services	25,000
	402.317 · Professional Services- Payroll	8,610
	401.321 · Monthly telephone charges	420
	401.324 · 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		149,418
403 · Tax Collection		
	403.105 · Salaries & Wage - Tax Collector	5,500
	403.192 · FICA- Employer paid	421
	403.200 · Supplies	2,000
	403.310 · Professional services	63,588
Total 403 · Tax Collection		71,508
404 · Solicitor/ Legal Services		
	404.310 · Professional Services	50,000
Total 404 · Solicitor/ Legal Services		50,000
405.00 · Administrative Operations		
	405.110 · Salaries- Full-time staff	85,800
	405.115 · Salaries- Part-time staff	16,302
	405.192 · FICA- Employer paid	7,811
	405.196 · Health Insurance	31,385
	405.197 · Pension	8,580
	405.198 · Other Group Benefits	1,774
Total 405.00 · Administrative Operations		151,652
406.00 · Other General Government Admin		
	406.200 · Supplies	3,000
	406.213 · Computer/Copier supplies	2,610
	406.215 · Postage	3,000
	406.310 · Professional services	7,395
	406.318 · Computer software	5,800

**SGT 2022 BUDGET
(PROPOSED)**

	Preliminary
	2022 BUDGET
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	31,875
407.000 · IT & Networking services	
407.452 · Contracted IT/ Networking Svcs	33,645
Total 407.000 · IT & Networking services	33,645
408.000 · General Engineering Services	
408.313 · Engineering and Architectural	6,250
Total 408.000 · General Engineering Services	6,250
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	9,000
409.362 · Gas	5,250
409.366 · Water	1,000
409.373 · Building- Maintenance/ Repairs	6,500
409.374 · Machine & Equip- Maint & Repair	1,000
409.440 · Sanitation Services	5,551
409.450 · Contracted services	2,715
Total 409 · General Government	35,892
410 · Police	
410.110 · Salaries- Chief of Police	143,112
410.112 · Salaries- Police Officers	1,912,654
410.113 · Salaries- Police Dep. Full-time	171,013
410.115 · Police Dep. Part-time	16,498
410.180 · Overtime Pay	15,000
410.181 · Court Overtime Pay	3,750
410.183 · Contracted Overtime- Reimburs	10,000
410.191 · Uniform Maintenance Allowance	26,500
410.192 · FICA- Employer Paid	52,922
410.196 · Health Insurance	616,989
410.197 · Pension Program	551,276
410.198 · Other Group Benefits	34,520
410.199 · Other Benefits- OPEB	55,000
410.200 · Supplies	5,000
410.213 · Computer/Copier Supplies	7,850

**SGT 2022 BUDGET
(PROPOSED)**

		Preliminary
		2022 BUDGET
	410.238 · Uniforms and Equipment	10,000
	410.242 · Expendable Police Supplies	7,000
	410.310 · Professional Services	7,500
	410.314 · Legal Services	15,000
	410.321 · Telephone monthly charges	6,000
	410.324 · Wireless telephone- verizon	3,600
	410.325 · CableTV and Internet - Comcast	5,500
	410.329 · Fleet Network- verizon	1,750
	410.338 · Vehicle Operation	102,517
	410.361 · Electricity	14,500
	410.362 · Gas	8,000
	410.366 · Water	2,000
	410.374 · Machinery & Equip- Maint/repair	5,400
	410.400 · Court Costs & Investigations	1,250
	410.420 · Staff Dues, Membership	2,250
	410.440 Sanitation	5,100
	410.450 · Contracted Services	58,589
	410.452 · Contracted IT/Networking servic	44,389
	410.453 · Website	2,500
	410.460 · Meetings and conferences	12,000
	410.500 · Contributions/grants/subsidies	500
	410.700 Capital purchases	-
	410.900 · Unclassified Police expenses	2,000
	Total 410 · Police	3,939,430
	411 · Fire	
	411.450 · Contracted Services - YAUFAR	2,129,727
	411.540 · Vol. Firefighter relief fund	29,000
	Total 411 · Fire	2,158,727
	413 · Codes	
	413.112 · Salaries & Wages- full-time	44,850
	413.192 · FICA- Employer paid	3,431
	413.196 · Health Insurance	30,025
	413.197 · Pension Program	4,485
	413.198 · Other Group Benefits	911
	413.200 · Supplies	1,100
	413.215 Codes enforcement - postage	350
	413.238 · Clothing and Uniforms	300
	413.314 · Legal Services	2,000

**SGT 2022 BUDGET
(PROPOSED)**

		Preliminary
		2022 BUDGET
	413.318 Computer software	2,600
	413.321 · Monthly telephone charges	756
	413.324 · Wireless Telephone- Verizon	540
	413.338 · Vehicle Operation	5,508
	413.341 · Advertising	100
	413.420 · Staff Dues, memberships	270
	413.451 · Contracted Services (reimburs)	500
	413.460 · Meetings, conferences	300
Total 413 · Codes		98,026
414 · Planning/Zoning		
	414.110 · Salaries (Appointed Officials)	1,800
	414.112 · Salaries & Wages- Full-time	76,032
	414.192 · FICA- Employer Paid	5,816
	414.196 · Health Insurance	30,025
	414.197 · Pension Program	7,603
	414.198 · Other Group Benefits	1,488
	414.200 · Supplies	200
	414.310 · Professional Services	27,500
	414.313 · Engineering Services	5,000
	414.314 · Legal Service	15,000
	414.321 · Monthly telephone charges	378
	414.324 · Wireless telephone- verizon	420
	414.338 · Vehicle Operation	3,828
	414.341 · Advertising	1,000
	414.420 · Staff Dues, Memberships	200
	414.451 · Contracted Services	15,000
	414.460 · Meetings, Conferences	400
Total 414 · Planning/Zoning		191,690
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	12,000
Total 427 · Solid Waste		12,000
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	43,302
	430.112 · Salaries- Full-time staff	390,471

**SGT 2022 BUDGET
(PROPOSED)**

		Preliminary
		2022 BUDGET
	430.180 · Overtime of Highway Crewpersons	10,000
	430.186 · Uniform Allowance	1,750
	430.191 · Uniform Maintenance Allowance	1,400
	430.192 · FICA- Employer paid	33,949
	430.196 · Health Insurance	185,913
	430.197 · Pension Program	43,377
	430.198 · Other Group Benefits	8,218
	430.200 · Supplies	460
	430.238 · Uniforms/Clothing	6,500
	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	4,000
	430.321 · Monthly Telephone charges	1,200
	430.324 · Wireless Telephone	3,360
	430.325 · Internet (Comcast - Ogontz)	1,500
	430.327 · Radio Equipment Maintenance	1,000
	430.338 · Vehicle Operation	38,480
	430.361 · Electricity (Ogontz)	1,000
	430.362 · Gas (Ogontz)	7,500
	430.366 · Water / Sewer (Ogontz)	5,000
	430.384 · Rental of Machinery & Equipment	1,000
	430.420 · Staff Dues, memberships	1,090
	430.450 · Contracted services	1,235
	430.452 Contracted IT/Networking	7,921
	430.470 · CDL, Drug & Alcohol Testing	1,270
	430.700 Capital Purchases	-
	Total 430 · Highway Maintenance	818,396
	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	12,000
	433.361 · Traffic Signals-Electricity	8,700
	433.374 · Traffic Signals-Maintenance	20,000
	Total 433 · Traffic Signs/Signals	40,700
	434 · Street Lighting	
	434.361 · Street Lighting- Electricity	110,000
	434.374 · Street Lighting- Maintenance	10,000
	Total 434 · Street Lighting	120,000
	436 · Storm Sewers & Drains	
	436.313 · Engineering Services	10,000
	436.314 · Legal Services	3,000
	436.372 · Storm Sewer Maintenance	75,000

**SGT 2022 BUDGET
(PROPOSED)**

		Preliminary
		2022 BUDGET
Total 436 · Storm Sewers & Drains		88,000
437 · Repairs - Tools & Machinery		
	437.374 · Machinery & Equip.- R&M	30,000
Total 437 · Repairs - Tools & Machinery		30,000
438 · Highway Bridge Repairs		
	438.260 · Small tools & minor equip	7,000
	438.372 · Street and road- R&M	5,000
Total 438 · Highway Bridge Repairs		12,000
439 · Highway Construction		
	439.245 · PW- Highway projects	2,500
Total 439 · Highway Construction		2,500
446 · Storm Water Management		
	446.313 · Engineering services	11,350
	446.314 · Legal services	1,000
	446.420 · Staff Dues, memberships	103,520
	446.451 · Contracted services	4,000
	446.460 · Meetings, conferences	100
Total 446 · Storm Water Management		119,970
454 · Parks (Public Works)		
	454.112 · Salary & Wages (full-time)	115,710
	454.180 · Overtime of Parks Crewpersons	5,000
	454.186 · Uniform Allowance	500
	454.191 · Uniform Maintenance Allowance	400
	454.192 · FICA- Employer paid	9,234
	454.196 · Health Insurance	47,542
	454.197 · Pension Program	11,571
	454.198 · Other Group Benefits	2,181
	454.239 · Equipment Operating Supplies	1,000
	454.247 · Culture- recreation supplies	8,000
	454.260 · Small tools & minor equipment	3,350
	454.338 · Vehicle Operation	17,474
	454.374 · Machinery & Equipment- R&M	2,000
	454.384 · Rent of Machinery & Equipment	500
	454.420 · Staff Dues, memberships	500
	454.700 Capital Purchases	-
Total 454 · Parks		224,962
471 · Debt Obligations		
	471.000 · Debt Principal	387,000
	472.000 · Debt Interest	318,310
Total 471 · Debt Obligations		705,310
481 · Unemployment Compensation		
	481.000 · Unemployment compensation	4,600
Total 481 · Unemployment Compensation		4,600
484.000 · Workers Compensation		

**SGT 2022 BUDGET
(PROPOSED)**

		Preliminary
		2022 BUDGET
	484.354 · Workers' compensation	85,000
	Total 484.000 · Workers Compensation	85,000
	486 · Insurance	
	486.351 · Property Insurance	77,937
	Total 486 · Insurance	77,937
	SICK LEAVE PAYOUT ESTIMATE **to be allocated	62,589
	TOTAL EXPENSES	9,504,725
	EXCESS (DEFICIT)	(629,793)

Proposed