

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



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**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
<b>TOTAL BUDGETED REVENUES</b>	<b>\$ 8,874,932</b>

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
<b>TOTAL BUDGETED EXPENSES</b>	<b>9,504,725</b>
<b>BUDGETED DEFICIT</b>	<b>(629,793)</b>

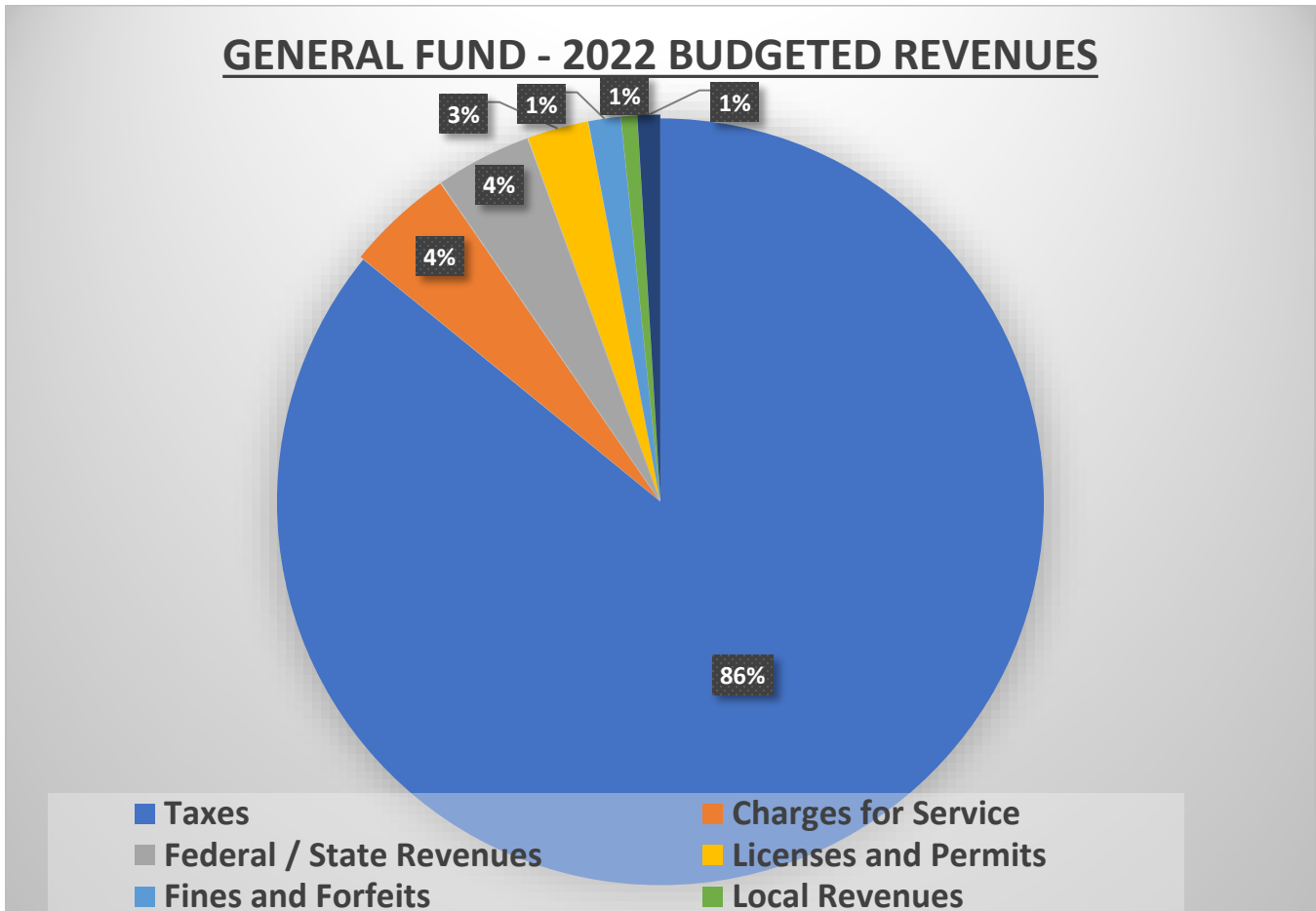
Amounts carried over from 2021 budget:	100,000
FY20 excess funds returned from YAUF in FY21 - earmarked towards FY22 fire costs:	110,317
<b>ADJUSTED BUDGETED DEFICIT</b>	<b>\$ (419,476)</b>

## 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
<b>TOTAL</b>	<b>\$ 8,874,932</b>	<b>\$ 8,640,494</b>	<b>\$ 10,082,079</b>	<b>\$ 8,647,819</b>	<b>\$14,177,882</b>

### 2022 Budget Analysis - Township Revenues:



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

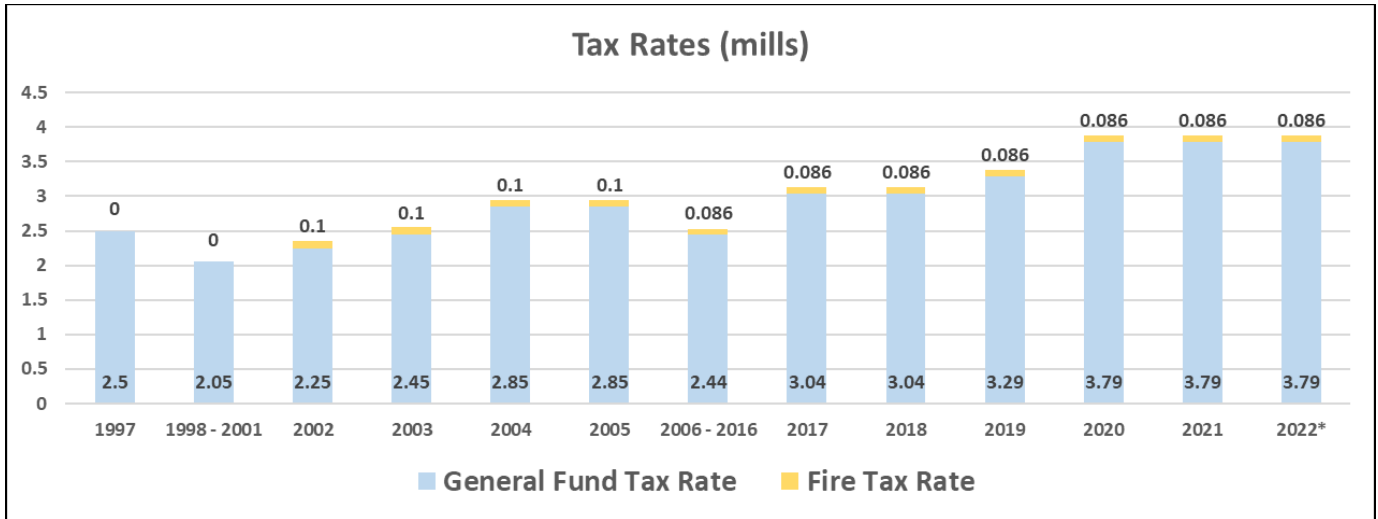
**Historical Analysis – Tax Revenues:**

	<b>2022 BUDGET</b>	<b>2021 BUDGET</b>	<b>2021 ACTUAL YTD 10/31/21</b>	<b>2020 BUDGET</b>	<b>2020 ACTUAL</b>
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
<b>TOTAL</b>	<b>\$ 7,622,000</b>	<b>\$ 7,528,969</b>	<b>\$ 7,651,703</b>	<b>\$ 7,475,819</b>	<b>\$ 7,615,170</b>

**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

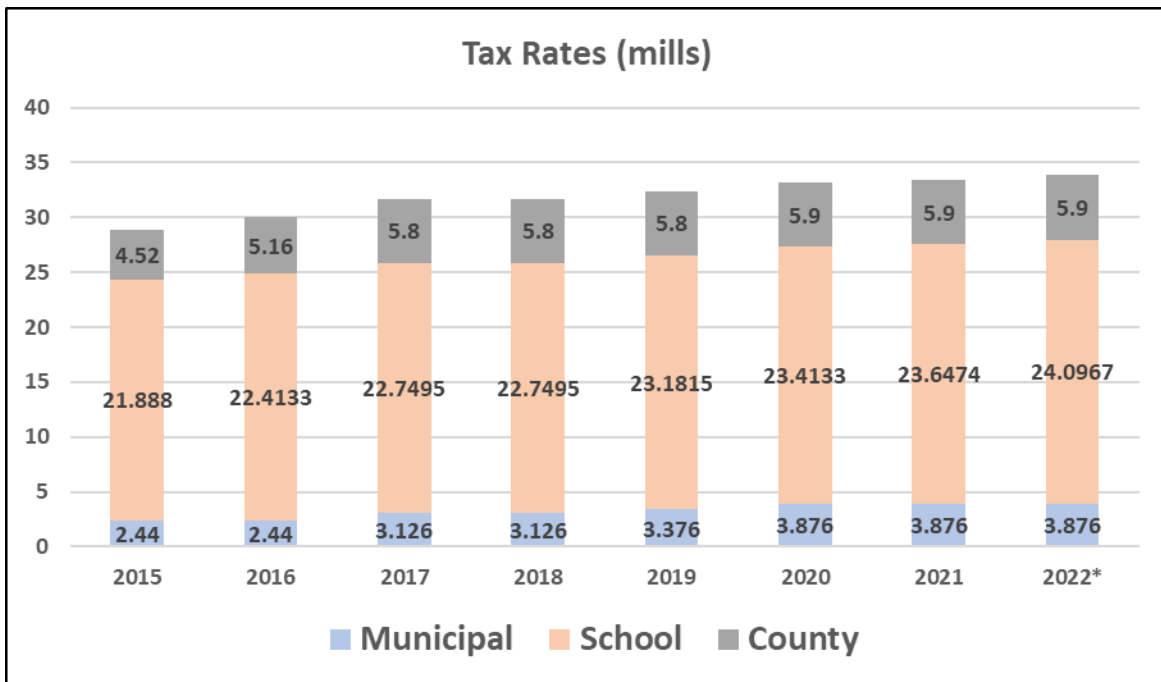


### Municipal Real Estate Taxes:

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:**

	<b>2022 BUDGET</b>	<b>2021 BUDGET</b>	<b>2021 ACTUAL YTD 10/31/21</b>	<b>2020 BUDGET</b>	<b>2020 ACTUAL</b>
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
<b>TOTAL</b>	<b>\$ 1,252,932</b>	<b>\$ 1,111,525</b>	<b>\$ 2,430,376</b>	<b>\$ 1,172,000</b>	<b>\$ 6,562,712</b>

**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.

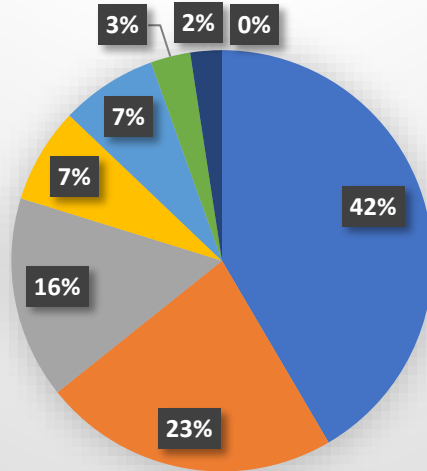
## Spring Garden Township General Fund 2022 Budget – Expense Analysis

### 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
<b>TOTAL</b>	<b>\$9,504,725</b>	<b>\$ 9,279,278</b>	<b>\$ 8,494,208</b>	<b>\$ 9,099,289</b>	<b>\$13,179,568</b>

### 2022 Budget Analysis - Township Expenses:

#### GENERAL FUND - 2022 BUDGETED EXPENSES



- Police and Public Safety
- Fire and Emergency Management
- Public Works
- General Government



**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
		<b>2022 BUDGET</b>
<b>REVENUES</b>		
<b>301 · Real Estate Taxes</b>		
301.100 · Real Property Taxes- Current		\$ 3,675,000
301.300 · Real Property Taxes- Delinquent		50,000
<b>Total 301 · Real Estate Taxes</b>		<b>3,725,000</b>
<b>310 · Local Taxes</b>		
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
<b>Total 310 · Local Taxes</b>		<b>3,812,000</b>
<b>321 · Licenses and Permits</b>		
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
<b>Total 321 · Licenses and Permits</b>		<b>228,500</b>
<b>331 · Fines and Forfeits</b>		
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
<b>Total 331 · Fines and Forfeits</b>		<b>120,400</b>
<b>341 · Interest</b>		
341.000 · Interest Earnings		20,000
<b>Total 341 · Interest</b>		<b>20,000</b>
<b>355 · State Revenue</b>		
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
<b>Total 355 · State Revenue</b>		<b>358,432</b>
<b>359 · Local Revenues</b>		
359.000 · Payments in lieu of tax (pilot)		60,000
<b>Total 359 · Local Revenues</b>		<b>60,000</b>
<b>361 · Charges for Service</b>		
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
<b>Total 361 · Charges for Service</b>		<b>21,000</b>
<b>362 · Public Safety</b>		
362.100 · Police contracted services		25,000

**SGT 2022 BUDGET  
(PROPOSED)**

		Preliminary
		<b>2022 BUDGET</b>
	<b>362.110 · Police Report- Copies</b>	2,500
	<b>362.130 · Alarm Permit/ False Alarm fee</b>	16,750
	<b>362.150 · Other Police Fees</b>	500
	<b>362.410 · Building Permits</b>	100,000
	<b>362.430 · Plumbing Permits</b>	500
	<b>362.440 · On Lot Sewage Permits</b>	2,000
	<b>362.450 · Use and Occupancy Permits</b>	3,000
	<b>362.500 · Rental Registration fees</b>	148,000
<b>Total 362 · Public Safety</b>		<b>298,250</b>
<b>363 · Highway &amp; Streets</b>		
	<b>363.510 · Contract Snow Removal for PADOT</b>	27,750
<b>Total 363 · Highway &amp; Streets</b>		<b>27,750</b>
<b>364 · Sanitation</b>		
	<b>364.110 · Sewage Connection/ Tapping Fee</b>	7,500
	<b>364.300 · Solid Waste Collection &amp; Dispos</b>	38,500
	<b>364.301 · Refuse -Liened</b>	6,500
<b>Total 364 · Sanitation</b>		<b>52,500</b>
	<b>365.500 · Animal Control Fees</b>	500
<b>367 · Recreation</b>		
	<b>367.140 · Park Rentals</b>	500
	<b>367.210 · Other Rental and Event Fees</b>	100
<b>Total 367 · Recreation</b>		<b>600</b>
<b>380 · Miscellaneous</b>		
	<b>380.000 · Miscellaneous Revenues</b>	10,000
<b>Total 380 · Miscellaneous</b>		<b>10,000</b>
<b>387 · Donations &amp; Contributions</b>		
	<b>387.000 · Contribution &amp; Donation- Privat</b>	5,000
<b>Total 387 · Donations &amp; Contributions</b>		<b>5,000</b>
<b>392 · Interfund Transfers</b>		
	<b>392.040 · Fire Tax Interfund Transfers</b>	85,000
<b>Total 392 · Interfund Transfers</b>		<b>85,000</b>
<b>395 · Refunds</b>		50,000
<b>TOTAL REVENUES</b>		<b>8,874,932</b>
<b>EXPENSES</b>		
<b>400 · Commissioners</b>		
	<b>400.105 · Salaries - Commissioners</b>	16,250
	<b>400.192 · FICA- Employer Paid</b>	1,243
<b>Total 400 · Commissioners</b>		<b>17,493</b>
<b>401 · Executive</b>		
	<b>401.110 · Salaries &amp; Wages- Manager</b>	93,464
	<b>401.192 · FICA- Employer Paid</b>	7,150
	<b>401.196 · Health Insurance</b>	27,710
	<b>401.197 · Pension</b>	9,346
	<b>401.198 · Other Group Benefits</b>	1,924
	<b>401.321 · Monthly telephone charges</b>	420
	<b>401.324 · Wireless Telephone- Verizon</b>	720

**SGT 2022 BUDGET  
(PROPOSED)**

		<b>Preliminary</b>
		<b>2022 BUDGET</b>
	<b>401.338 · Vehicle Operation</b>	4,850
	<b>401.420 · Dues, Subscriptions, &amp; Membersh</b>	665
	<b>401.460 · Meetings and conferences</b>	1,425
<b>Total 401 · Executive</b>		<b>147,675</b>
<b>402 · Financial</b>		
	<b>402.115 · Salaries-Accounting Coordinator</b>	56,550
	<b>402.192 · FICA- Employer Paid</b>	4,326
	<b>402.196 · Health Insurance</b>	30,025
	<b>402.197 · Pension</b>	5,655
	<b>402.198 · Other Group Benefits</b>	1,128
	<b>402.310 · Professional Services</b>	5,000
	<b>402.311 · Accounting and Auditing service</b>	11,500
	<b>402.312 · Management consulting services</b>	25,000
	<b>402.317 · Professional Services- Payroll</b>	8,610
	<b>401.321 · Monthly telephone charges</b>	420
	<b>401.324 · Wireless Telephone- Verizon</b>	264
	<b>402.390 · Bank Service charges/fees</b>	250
	<b>402.420 · Staff Dues, memberships</b>	190
	<b>402.460 · Meetings and conferences</b>	500
<b>Total 402 · Financial</b>		<b>149,418</b>
<b>403 · Tax Collection</b>		
	<b>403.105 · Salaries &amp; Wage - Tax Collector</b>	5,500
	<b>403.192 · FICA- Employer paid</b>	421
	<b>403.200 · Supplies</b>	2,000
	<b>403.310 · Professional services</b>	63,588
<b>Total 403 · Tax Collection</b>		<b>71,508</b>
<b>404 · Solicitor/ Legal Services</b>		
	<b>404.310 · Professional Services</b>	50,000
<b>Total 404 · Solicitor/ Legal Services</b>		<b>50,000</b>
<b>405.00 · Administrative Operations</b>		
	<b>405.110 · Salaries- Full-time staff</b>	85,800
	<b>405.115 · Salaries- Part-time staff</b>	16,302
	<b>405.192 · FICA- Employer paid</b>	7,811
	<b>405.196 · Health Insurance</b>	31,385
	<b>405.197 · Pension</b>	8,580
	<b>405.198 · Other Group Benefits</b>	1,774
<b>Total 405.00 · Administrative Operations</b>		<b>151,652</b>
<b>406.00 · Other General Government Admin</b>		
	<b>406.200 · Supplies</b>	3,000
	<b>406.213 · Computer/Copier supplies</b>	2,610
	<b>406.215 · Postage</b>	3,000
	<b>406.310 · Professional services</b>	7,395
	<b>406.318 · Computer software</b>	5,800

**SGT 2022 BUDGET  
(PROPOSED)**

	<b>Preliminary</b>
	<b>2022 BUDGET</b>
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
<b>Total 406.00 · Other General Government Admin</b>	<b>31,875</b>
<b>407.000 · IT &amp; Networking services</b>	
407.452 · Contracted IT/ Networking Svcs	33,645
<b>Total 407.000 · IT &amp; Networking services</b>	<b>33,645</b>
<b>408.000 · General Engineering Services</b>	
408.313 · Engineering and Architectural	6,250
<b>Total 408.000 · General Engineering Services</b>	<b>6,250</b>
<b>409 · General Government</b>	
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
<b>Total 409 · General Government</b>	<b>35,892</b>
<b>410 · Police</b>	
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)**

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

**SGT 2022 BUDGET  
(PROPOSED)**

		<b>Preliminary</b>
		<b>2022 BUDGET</b>
	<b>413.318 Computer software</b>	2,600
	<b>413.321 · Monthly telephone charges</b>	756
	<b>413.324 · Wireless Telephone- Verizon</b>	540
	<b>413.338 · Vehicle Operation</b>	5,508
	<b>413.341 · Advertising</b>	100
	<b>413.420 · Staff Dues, memberships</b>	270
	<b>413.451 · Contracted Services (reimburs)</b>	500
	<b>413.460 · Meetings, conferences</b>	300
<b>Total 413 · Codes</b>		<b>98,026</b>
<b>414 · Planning/Zoning</b>		
	<b>414.110 · Salaries (Appointed Officials)</b>	1,800
	<b>414.112 · Salaries &amp; Wages- Full-time</b>	76,032
	<b>414.192 · FICA- Employer Paid</b>	5,816
	<b>414.196 · Health Insurance</b>	30,025
	<b>414.197 · Pension Program</b>	7,603
	<b>414.198 · Other Group Benefits</b>	1,488
	<b>414.200 · Supplies</b>	200
	<b>414.310 · Professional Services</b>	27,500
	<b>414.313 · Engineering Services</b>	5,000
	<b>414.314 · Legal Service</b>	15,000
	<b>414.321 · Monthly telephone charges</b>	378
	<b>414.324 · Wireless telephone- verizon</b>	420
	<b>414.338 · Vehicle Operation</b>	3,828
	<b>414.341 · Advertising</b>	1,000
	<b>414.420 · Staff Dues, Memberships</b>	200
	<b>414.451 · Contracted Services</b>	15,000
	<b>414.460 · Meetings, Conferences</b>	400
<b>Total 414 · Planning/Zoning</b>		<b>191,690</b>
<b>415 · Emergency Management</b>		
	<b>415 · Emergency Management - Other</b>	480
<b>Total 415 · Emergency Management</b>		<b>480</b>
<b>422.000 · Animal Control</b>		
	<b>422.450 · Contracted Svcs- Animal Control</b>	10,000
<b>Total 422.000 · Animal Control</b>		<b>10,000</b>
<b>427 · Solid Waste</b>		
	<b>427 · Solid Waste - Other</b>	12,000
<b>Total 427 · Solid Waste</b>		<b>12,000</b>
<b>429 · Waste Water</b>		
	<b>429.480 · On Lot System Inspection &amp; Ref</b>	2,000
<b>Total 429 · Waste Water</b>		<b>2,000</b>
<b>430 · Highway Maintenance</b>		
	<b>430.110 · Salaries- PW Superintendent</b>	43,302
	<b>430.112 · Salaries- Full-time staff</b>	390,471



**SGT 2022 BUDGET  
(PROPOSED)**

		Preliminary
		<b>2022 BUDGET</b>
	<b>430.180 · Overtime of Highway Crewpersons</b>	10,000
	<b>430.186 · Uniform Allowance</b>	1,750
	<b>430.191 · Uniform Maintenance Allowance</b>	1,400
	<b>430.192 · FICA- Employer paid</b>	33,949
	<b>430.196 · Health Insurance</b>	185,913
	<b>430.197 · Pension Program</b>	43,377
	<b>430.198 · Other Group Benefits</b>	8,218
	<b>430.200 · Supplies</b>	460
	<b>430.238 · Uniforms/Clothing</b>	6,500
	<b>430.239 · Equipment Operating Supplies</b>	10,000
	<b>430.245 · Highway Supplies</b>	2,500
	<b>430.260 · Small Tools &amp; Minor Equipment</b>	2,500
	<b>430.313 · Engineering Services</b>	2,500
	<b>430.314 · Legal Services</b>	4,000
	<b>430.321 · Monthly Telephone charges</b>	1,200
	<b>430.324 · Wireless Telephone</b>	3,360
	<b>430.325 · Internet (Comcast - Ogontz)</b>	1,500
	<b>430.327 · Radio Equipment Maintenance</b>	1,000
	<b>430.338 · Vehicle Operation</b>	38,480
	<b>430.361 · Electricity (Ogontz)</b>	1,000
	<b>430.362 · Gas (Ogontz)</b>	7,500
	<b>430.366 · Water / Sewer (Ogontz)</b>	5,000
	<b>430.384 · Rental of Machinery &amp; Equipment</b>	1,000
	<b>430.420 · Staff Dues, memberships</b>	1,090
	<b>430.450 · Contracted services</b>	1,235
	<b>430.452 Contracted IT/Networking</b>	7,921
	<b>430.470 · CDL, Drug &amp; Alcohol Testing</b>	1,270
	<b>430.700 Capital Purchases</b>	-
	<b>Total 430 · Highway Maintenance</b>	<b>818,396</b>
	<b>432 · Snow &amp; Ice Removal</b>	
	<b>432.245 · PW- Highway supplies</b>	5,000
	<b>Total 432 · Snow &amp; Ice Removal</b>	5,000
	<b>433 · Traffic Signs/Signals</b>	
	<b>433.245 · PW- Highway Supplies</b>	12,000
	<b>433.361 · Traffic Signals-Electricity</b>	8,700
	<b>433.374 · Traffic Signals-Maintenance</b>	20,000
	<b>Total 433 · Traffic Signs/Signals</b>	<b>40,700</b>
	<b>434 · Street Lighting</b>	
	<b>434.361 · Street Lighting- Electricity</b>	110,000
	<b>434.374 · Street Lighting- Maintenance</b>	10,000
	<b>Total 434 · Street Lighting</b>	<b>120,000</b>
	<b>436 · Storm Sewers &amp; Drains</b>	
	<b>436.313 · Engineering Services</b>	10,000
	<b>436.314 · Legal Services</b>	3,000
	<b>436.372 · Storm Sewer Maintenance</b>	75,000

**SGT 2022 BUDGET  
(PROPOSED)**

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

**SGT 2022 BUDGET  
(PROPOSED)**

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