

**Spring Garden Township  
General Fund  
2023 Budget Packet and Narrative**



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**Budget Notes:**

- The goal of the Township's 2023 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 2023 – no increase or decrease from the 2021 and 2022 rate.
  - Public safety expenses continue to increase due to rising post-employment benefits, as well as contractual increases.
  - The Township has and continues to be affected by the impact of COVID-19 on its residents.
  - The 2023 General Fund budget includes a deficit of \$809,671 which will be funded through use of the Township's Fund Balance on hand, including funds previously earmarked and not yet used due to timing constraints.

# Spring Garden Township General Fund 2023 Budget Summary

REVENUES	
Taxes	\$ 7,763,000
Licenses and Permits	231,597
Fines and Forfeits	106,875
Interest, Rents and Royalties	22,500
State Revenues	472,065
Local Revenues	60,000
Charges for Service	430,089
Unclassified Operating Revenues	142,187
<b>TOTAL BUDGETED REVENUES</b>	<b>\$ 9,228,313</b>

EXPENSES	
Legislative	\$ 17,493
Executive	149,901
Auditing Services/Financial Administration	138,831
Tax Collection	85,735
Solicitor/Legal Services	51,500
Administrative Operations	162,847
Other General Government Administration	28,340
IT and Networking Services	40,500
General Engineering Services	6,875
General Government Buildings and Plant	35,980
Police and Public Safety	4,244,194
Fire	2,034,426
Code Enforcement	98,639
Planning and Zoning	208,094
Animal Control	13,243
Solid Waste Collection and Disposal	12,000
Wastewater Collection and Disposal	6,000
Public Works (Highways, Roads, Streets)	898,906
Winter Maintenance - Snow and Ice Removal	5,000
Traffic Control Devices	140,775
Street Lighting	130,000
Storm Sewers and Drains	284,795
Repairs of Tools and Machinery	30,000
Highway Construction and Rebuilding Projects	5,000
Stormwater Management and Flood Control	17,450
Parks	267,787
Debt	706,558
Unemployment Compensation	4,600
Workers' Compensation	108,358
Insurance, Casualty, Surety	104,157

<b>TOTAL BUDGETED EXPENSES</b>	<b>10,037,984</b>
<b>BUDGETED DEFICIT</b>	<b>(809,671)</b>

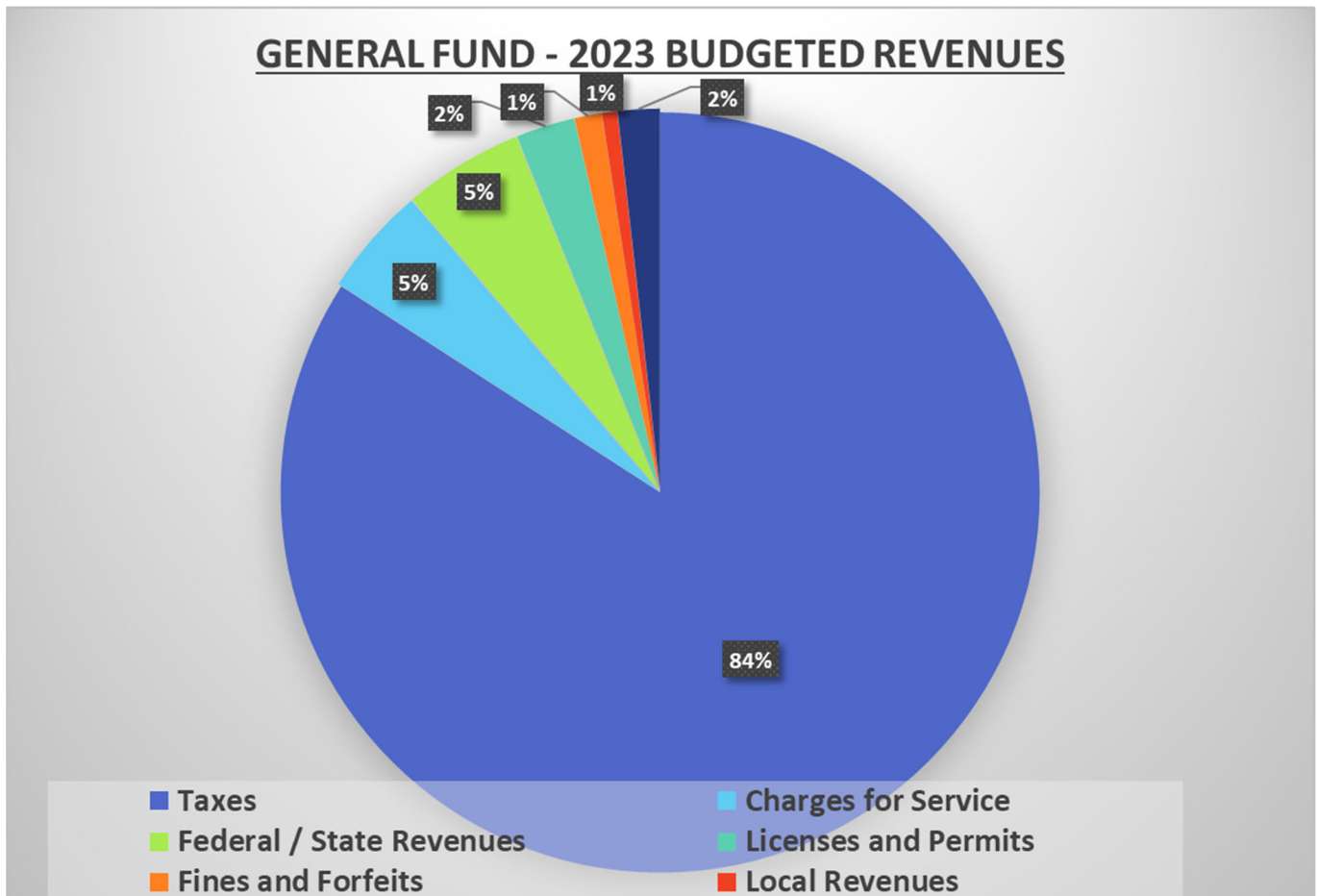
Amounts carried over from 2021 budget:	25,000
FY20 excess funds returned from YAUFR in FY21 - earmarked towards FY22 fire costs:	117,562
Insurance proceeds for signal light	11,500
<b>ADJUSTED BUDGETED DEFICIT</b>	<b>\$ (655,609)</b>

# Spring Garden Township General Fund 2023 Budget – Revenue Analysis

## Historical Analysis - Overall Township Revenues:

	2023 BUDGET	2022 BUDGET	2022 ACTUAL YTD 10/31/22	2021 BUDGET	2021 ACTUAL
Taxes	\$ 7,763,000	\$ 7,537,000	\$ 7,386,778	\$ 7,447,969	\$ 8,462,957
Licenses and Permits	231,597	228,500	192,040	217,600	244,098
Fines and Forfeits	106,875	120,400	81,231	85,500	125,858
Interest, Rents and Royalties	22,500	20,000	25,711	20,000	28,759
Federal / State Revenues	472,065	358,432	422,636	341,825	358,382
Local Revenues	60,000	60,000	54,669	50,000	2,447
Charges for Service	430,089	400,600	519,703	395,600	446,611
Unclassified Operating Revenues	57,187	65,000	186,078	1,000	144,912
Other Financing Sources	85,000	85,000	8	81,000	3,098,588
<b>TOTAL</b>	<b>\$ 9,228,313</b>	<b>\$ 8,874,932</b>	<b>\$ 8,868,854</b>	<b>\$ 8,640,494</b>	<b>\$ 12,912,612</b>

## 2023 Budget Analysis - Township Revenues:



# Spring Garden Township General Fund 2023 Budget – Revenue Analysis

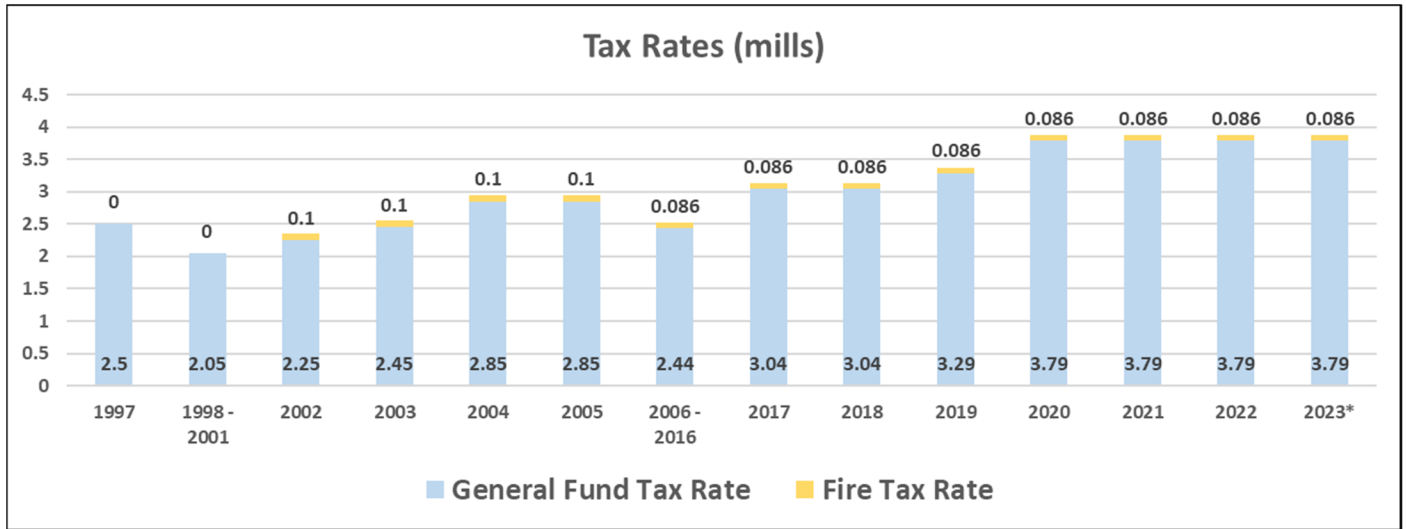
## Historical Analysis – Tax Revenues:

	2023 BUDGET	2022 BUDGET	2022 ACTUAL YTD 10/31/22	2021 BUDGET	2021 ACTUAL
Real Estate Taxes (excludes Fire Tax)	\$ 3,725,000	\$ 3,725,000	\$ 3,740,378	\$ 3,709,819	\$ 3,839,442
Real Estate Transfer Taxes	463,000	462,000	557,364	410,000	1,015,506
Earned Income Taxes	2,550,000	2,275,000	2,181,145	2,275,000	2,448,106
Mercantile & Business Privilege Taxes	675,000	675,000	621,167	630,000	772,965
Local Services Taxes	350,000	400,000	286,724	423,150	386,938
<b>TOTAL</b>	<b>\$ 7,763,000</b>	<b>\$ 7,537,000</b>	<b>\$ 7,386,778</b>	<b>\$ 7,447,969</b>	<b>\$ 8,462,957</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 2023 Budget – Real Estate Tax Analysis



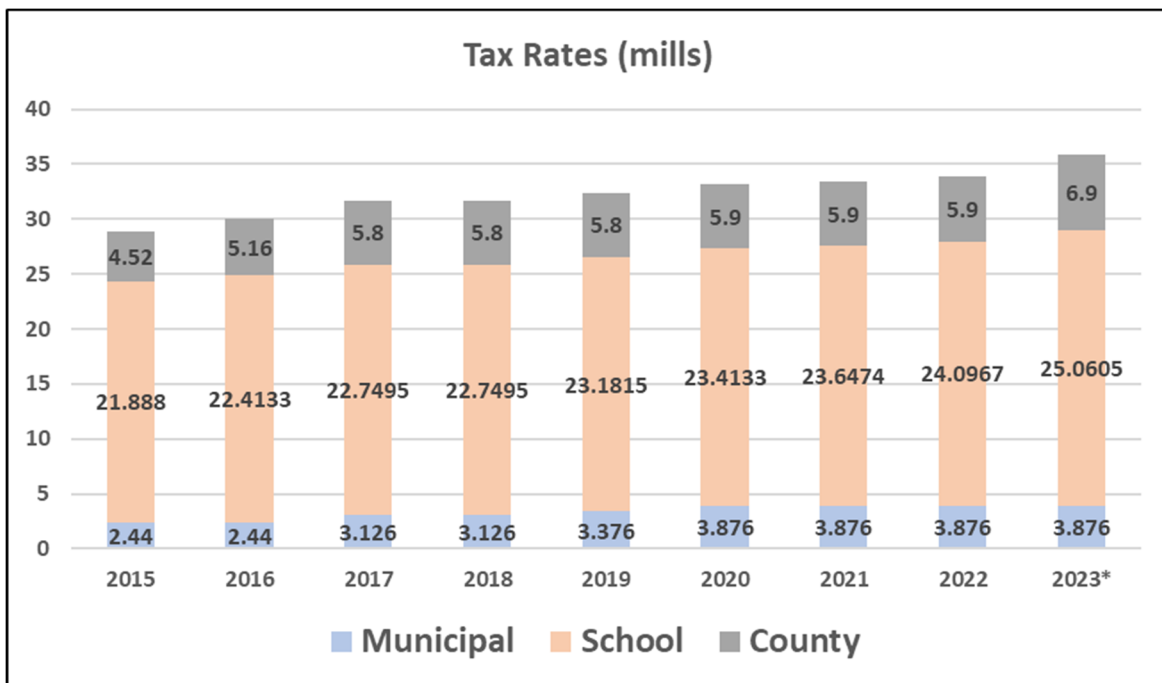
## Municipal Real Estate Taxes:

The Real Estate Tax millage rate remains unchanged for 2023.

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 2023, calculating the tax bill for a property assessed at \$200,000 is as follows:**

Municipal: \$775.20, School: \$5,012.10, and County: \$1,380.00.

# Spring Garden Township General Fund 2023 Budget – Revenue Analysis

## Historical Analysis – Non-tax Revenues:

	2023 BUDGET	2022 BUDGET	2022 ACTUAL YTD 10/31/22	2021 BUDGET	2021 ACTUAL
Licenses and Permits	\$ 231,597	\$ 228,500	\$ 192,040	\$ 217,600	\$ 244,098
Fines and Forfeits	106,875	120,400	81,231	85,500	125,858
Interest, Rents and Royalties	22,500	20,000	25,711	20,000	28,759
Federal / State Revenues	472,065	358,432	422,636	341,825	358,382
Local Revenues	60,000	60,000	54,669	50,000	2,447
Charges for Service	430,089	400,600	519,703	395,600	446,611
Unclassified Operating Revenues	57,187	65,000	186,078	1,000	144,912
Other Financing Sources	85,000	85,000	8	81,000	3,098,588
<b>TOTAL</b>	<b>\$ 1,465,313</b>	<b>\$ 1,337,932</b>	<b>\$ 1,482,076</b>	<b>\$ 1,192,525</b>	<b>\$ 4,449,655</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  
2023 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 were recorded on the General Fund in this account, but were then 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.

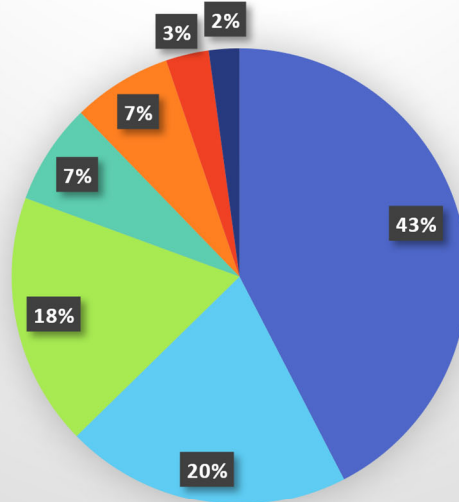
# Spring Garden Township General Fund 2023 Budget – Expense Analysis

## Historical Analysis – Overall Township Expenses:

	2023 BUDGET	2022 BUDGET	2022 ACTUAL YTD 10/31/22	2021 BUDGET	2021 ACTUAL
Police and Public Safety	\$ 4,257,437	\$ 3,939,430	\$ 3,411,622	\$ 3,876,550	\$ 3,810,882
Fire and Emergency Management	2,034,426	2,159,207	2,138,088	2,072,643	1,961,175
Public Works	1,797,713	1,485,528	1,172,460	1,593,299	1,395,428
General Government	718,002	685,427	940,834	585,413	593,024
Debt service	706,558	705,310	695,465	591,355	552,133
Code Enforcement / Planning & Zoning	306,733	289,716	304,348	325,092	264,637
Other Expenses	217,115	230,126	158,076	229,926	201,608
Recreation	-	-	-	5,000	153
Transfers to other funds (bldg project)	-	-	-	-	3,074,238
<b>TOTAL</b>	<b>\$ 10,037,984</b>	<b>\$ 9,494,744</b>	<b>\$ 8,820,893</b>	<b>\$ 9,279,278</b>	<b>\$ 11,853,278</b>

## 2023 Budget Analysis - Township Expenses:

### GENERAL FUND - 2023 BUDGETED EXPENSES



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



**Spring Garden Township  
General Fund  
2023 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
  - Expenses related to providing recreation within the Township

**APPENDIX - A**

**Spring Garden Township**  
**General Fund**  
**2023 Budget (All Accounts)**

## SGT 2023 PROPOSED BUDGET

			<b>PROPOSED</b>
			<b>2023 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		463,000
	310.200 · Earned Income Tax		2,550,000
	310.300 · Mercantile & Bus Privilege Tax		675,000
	310.500 · Local Services Tax		350,000
<b>Total 310 · Local Taxes</b>			<b>4,038,000</b>
<b>321 · Licenses and Permits</b>			
	321.800 · Cable Television Franchise Fee		210,000
	322.401 · Other Permits (Yard sale, parking, jiffy johns, solicitation, etc.)		5,400
	322.500 · Street Opening Permits		16,197
<b>Total 321 · Licenses and Permits</b>			<b>231,597</b>
<b>331 · Fines and Forfeits</b>			
	331.100 · Court Fines Received- Police		75,050
	331.120 · Violations of Codes/Ord- Police		31,425
	331.121 · Violations of Codes/Ord- Codes		400
<b>Total 331 · Fines and Forfeits</b>			<b>106,875</b>
<b>341 · Interest</b>			
	341.000 · Interest Earnings		22,500
<b>Total 341 · Interest</b>			<b>22,500</b>
<b>355 · State Revenue</b>			
	354.150 · Recycling/ Act 101		27,524
	355.010 · Public Utility Realty Tax		6,904
	355.040 · Alcoholic Beverage Licenses		3,000
	355.050 · Gen Mun. Pension Sys State Aid		324,616
	355.070 · Foreign Fire Insurance Premium		50,000
	355.100 Other State Revenues (Grants)		60,020
<b>Total 355 · State Revenue</b>			<b>472,065</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
	361.335 · Stormwater BMP Inspection fees		3,000
	361.340 · Hearing Fees		4,467
<b>Total 361 · Charges for Service</b>			<b>8,467</b>
<b>362 · Public Safety</b>			
	362.100 · Police contracted services		15,000
	362.110 · Police Report- Copies		3,000
	362.130 · Alarm Permit/ False Alarm fee		16,750
	362.150 · Other Police Fees		750
	362.410 · Building Permits		150,000

## SGT 2023 PROPOSED BUDGET

		<b>PROPOSED</b>
		<b>2023 BUDGET</b>
	362.440 · On Lot Sewage Permits	5,041
	362.450 · Use and Occupancy Permits	2,783
	362.500 · Rental Registration fees	148,000
<b>Total 362 · Public Safety</b>		<b>341,325</b>
<b>363 · Highway &amp; Streets</b>		
	363.510 · Contract Snow Removal for PADOT	27,750
<b>Total 363 · Highway &amp; Streets</b>		<b>27,750</b>
<b>364 · Sanitation</b>		
	364.110 · Sewage Connection/ Tapping Fee	5,110
	364.300 · Solid Waste Collection & Dispose	38,910
	364.301 · Refuse -Liened	4,468
<b>Total 364 · Sanitation</b>		<b>48,488</b>
<b>365.500 · Animal Control Fees</b>		<b>500</b>
<b>367 · Recreation</b>		
	367.140 · Park Rentals	2,775
	367.210 · Other Rental and Event Fees	785
<b>Total 367 · Recreation</b>		<b>3,560</b>
<b>387 · Donations &amp; Contributions</b>		
	387.000 · Contribution & Donation- Privat	7,187
<b>Total 387 · Donations &amp; Contributions</b>		<b>7,187</b>
<b>389 · Unclassified Operating Revenue</b>		
	389.000 · Unclassified Operating Revenue	1,900
<b>Total 387 · Donations &amp; Contributions</b>		<b>1,900</b>
<b>392 · Interfund Transfers</b>		
	392.040 · Fire Tax Interfund Transfers	85,000
<b>Total 392 · Interfund Transfers</b>		<b>85,000</b>
<b>395 · Refund of PY Expenses</b>		<b>50,000</b>
<b>TOTAL REVENUES</b>		<b>9,228,313</b>
<b>EXPENSES</b>		
<b>400 · Commissioners</b>		
	400.105 · Salaries - Commissioners	16,250
	400.192 · FICA- Employer Paid	1,243
<b>Total 400 · Commissioners</b>		<b>17,493</b>
<b>401 · Executive</b>		
	401.110 · Salaries & Wages- Manager	98,138
	401.192 · FICA- Employer Paid	7,508
	401.196 · Health Insurance	22,558
	401.197 · Pension	9,814
	401.198 · Other Group Benefits	3,914
	401.324 · Wireless Telephone- Verizon	720
	401.338 · Vehicle Operation	4,846
	401.420 · Dues, Subscriptions, & Membership	1,604
	401.460 · Meetings and conferences	800
<b>Total 401 · Executive</b>		<b>149,901</b>
<b>402 · Financial</b>		
	402.112 · Salaries-Fulltime -Accounting Coordinator	62,771

## SGT 2023 PROPOSED BUDGET

		<b>PROPOSED</b>
		<b>2023 BUDGET</b>
	<b>402.192 · FICA- Employer Paid</b>	4,802
	<b>402.196 · Health Insurance</b>	12,014
	<b>402.197 · Pension</b>	6,277
	<b>402.198 · Other Group Benefits</b>	2,302
	<b>402.310 · Professional Services</b>	150
	<b>402.311 · Accounting and Auditing service</b>	11,850
	<b>402.312 · Management consulting services</b>	25,000
	<b>402.317 · Professional Services- Payroll</b>	11,950
	<b>402.390 · Bank Service charges/fees</b>	50
	<b>402.420 · Staff Dues, memberships</b>	325
	<b>402.460 · Meetings and conferences</b>	1,340
<b>Total 402 · Financial</b>		<b>138,831</b>
<b>403 · Tax Collection</b>		
	<b>403.200 · Supplies</b>	1,200
	<b>403.310 · Professional services</b>	84,535
<b>Total 403 · Tax Collection</b>		<b>85,735</b>
<b>404 · Solicitor/ Legal Services</b>		
	<b>404.310 · Professional Services</b>	51,500
<b>Total 404 · Solicitor/ Legal Services</b>		<b>51,500</b>
<b>405.00 · Administrative Operations</b>		
	<b>405.112 · Salaries- Full-time staff</b>	83,070
	<b>405.115 · Salaries- Part-time staff</b>	16,710
	<b>405.192 · FICA- Employer paid</b>	7,633
	<b>405.196 · Health Insurance</b>	40,112
	<b>405.197 · Pension</b>	8,307
	<b>405.198 · Other Group Benefits</b>	6,365
	<b>405.460 · Meetings, Conferences, Training</b>	650
<b>Total 405.00 · Administrative Operations</b>		<b>162,847</b>
<b>406.00 · Other General Government Admin</b>		
	<b>406.200 · Supplies</b>	4,000
	<b>406.213 · Computer/Copier supplies</b>	2,500
	<b>406.215 · Postage</b>	3,000
	<b>406.310 · Professional services</b>	5,900
	<b>406.318 · Computer software</b>	6,855
	<b>406.338 · Vehicle Operation</b>	500
	<b>406.341 · Advertising</b>	3,000
	<b>406.420 · Staff Dues, memberships</b>	85
	<b>406.453 · Website</b>	1,500
	<b>406.420 · Conferences and meetings</b>	1,000
<b>Total 406.00 · Other General Government Admin</b>		<b>28,340</b>
<b>407.000 · IT &amp; Networking services</b>		
	<b>407.452 · Contracted IT/ Networking Svcs</b>	40,500
<b>Total 407.000 · IT &amp; Networking services</b>		<b>40,500</b>
<b>408.000 · General Engineering Services</b>		
	<b>408.313 · Engineering and Architectural</b>	6,875

## SGT 2023 PROPOSED BUDGET

			<b>PROPOSED</b>
			<b>2023 BUDGET</b>
<b>Total 408.000 · General Engineering Services</b>			6,875
<b>409 · General Government</b>			
	409.226 · Cleaning supplies		2,500
	409.321 · Telephone monthly charges		2,700
	409.325 · Internet (Shentel)		1,992
	409.361 · Electricity		8,000
	409.362 · Gas		5,775
	409.366 · Water		1,018
	409.373 · Building- Maintenance/ Repairs		8,444
	409.440 · Sanitation Services		5,551
<b>Total 409 · General Government</b>			35,980
<b>410 · Police</b>			
	410.110 · Salaries- Chief of Police		146,690
	410.112 · Salaries- Police Officers		2,106,597
	410.113 · Salaries- Police Dep. Full-time		176,276
	410.115 · Police Dep. Part-time		4,125
	410.180 · Overtime Pay		20,000
	410.181 · Court Overtime Pay		5,000
	410.183 · Contracted Overtime- Reimburse		7,500
	410.191 · Uniform Maintenance Allowance		27,300
	410.192 · FICA- Employer Paid		55,964
	410.194 · sick leave payout		48,348
	410.196 · Health Insurance		599,987
	410.197 · Pension Program		455,933
	410.198 · Other Group Benefits		89,530
	410.199 · Other Benefits- OPEB		55,000
	410.200 · Supplies		6,000
	410.213 · Computer/Copier Supplies		7,850
	410.238 · Uniforms and Equipment		24,500
	410.242 · Expendable Police Supplies		8,000
	410.310 · Professional Services		31,000
	410.314 · Legal Services		15,000
	410.321 · Telephone monthly charges		5,700
	410.324 · Wireless telephone- Verizon		3,500
	410.325 · Cable TV and Internet - Comcast		5,000
	410.329 · Fleet Network- Verizon		209
	410.338 · Vehicle Operation		119,868
	410.361 · Electricity		14,500
	410.362 · Gas		12,000
	410.366 · Water		1,650
	410.373 · Bldg repairs		18,209
	410.374 · Machinery & Equip- Maint/repair		11,700
	410.400 · Court Costs & Investigations		1,250
	410.420 · Staff Dues, Membership		2,250
	410.440 Sanitation		10,309
	410.450 · Contracted Services		70,476

## SGT 2023 PROPOSED BUDGET

			<b>PROPOSED</b>
			<b>2023 BUDGET</b>
	410.452 · Contracted IT/Networking service		54,112
	410.453 · Website		5,361
	410.460 · Meetings and conferences		15,000
	410.500 · Contributions/grants/subsidies		500
	410.900 · Unclassified Police expenses		2,000
<b>Total 410 · Police</b>			<b>4,244,194</b>
<b>411 · Fire</b>			
	411.450 · Contracted Services - YAUFAR		1,984,426
	411.540 · Vol. Firefighter relief fund		50,000
<b>Total 411 · Fire</b>			<b>2,034,426</b>
<b>413 · Codes</b>			
	413.112 · Salaries & Wages- full-time		44,850
	413.192 · FICA- Employer paid		3,431
	413.196 · Health Insurance		28,197
	413.197 · Pension Program		4,485
	413.198 · Other Group Benefits		4,211
	413.200 · Supplies		500
	413.215 Codes enforcement - postage		350
	413.238 · Clothing and Uniforms		500
	413.314 · Legal Services		2,000
	413.318 Computer software		2,000
	413.321 · Monthly telephone charges		432
	413.324 · Wireless Telephone- Verizon		300
	413.338 · Vehicle Operation		5,718
	413.341 · Advertising		100
	413.420 · Staff Dues, memberships		270
	413.451 · Contracted Services (reimburse)		500
	413.460 · Meetings, conferences, training		795
<b>Total 413 · Codes</b>			<b>98,639</b>
<b>414 · Planning/Zoning</b>			
	414.110 · Salaries (Appointed Officials)		2,400
	414.112 · Salaries & Wages- Full-time		46,644
	414.192 · FICA- Employer Paid		3,568
	414.196 · Health Insurance		28,197
	414.197 · Pension Program		4,664
	414.198 · Other Group Benefits		4,222
	414.200 · Supplies		284
	414.310 · Professional Services		78,960
	414.313 · Engineering Services		5,000
	414.314 · Legal Service		25,000
	414.318 · Computer Software		800
	414.321 · Monthly telephone charges		432
	414.324 · Wireless telephone- Verizon		624
	414.338 · Vehicle Operation		4,128
	414.341 · Advertising		2,500
	414.420 · Staff Dues, Memberships		270

## SGT 2023 PROPOSED BUDGET

		<b>PROPOSED</b>
		<b>2023 BUDGET</b>
	414.460 · Meetings, Conferences	400
<b>Total 414 · Planning/Zoning</b>		208,094
<b>422.000 · Animal Control</b>		
	422.450 · Contracted Svcs- Animal Control	13,243
<b>Total 422.000 · Animal Control</b>		13,243
<b>427 · Solid Waste</b>		
	427 · Solid Waste - Other	12,000
<b>Total 427 · Solid Waste</b>		12,000
<b>429 · Waste Water</b>		
	429.480 · On Lot System Inspection & Ref	6,000
<b>Total 429 · Waste Water</b>		6,000
<b>430 · Highway Maintenance</b>		
	430.110 · Salaries- PW Superintendent	44,385
	430.112 · Salaries- Full-time staff	413,462
	430.180 · Overtime of Highway Crewpersons	10,000
	430.186 · Uniform Allowance	2,700
	430.191 · Uniform Maintenance Allowance	2,250
	430.192 · FICA- Employer paid	35,790
	430.194 · sick leave payout	16,352
	430.196 · Health Insurance	187,492
	430.197 · Pension Program	45,785
	430.198 · Other Group Benefits	5,449
	430.200 · Supplies	460
	430.238 · Uniforms/Clothing	2,500
	430.239 · Equipment Operating Supplies	13,000
	430.245 · Highway Supplies	8,300
	430.260 · Small Tools & Minor Equipment	9,210
	430.313 · Engineering Services	1,500
	430.314 · Legal Services	2,000
	430.321 · Monthly Telephone charges	1,260
	430.324 · Wireless Telephone	2,640
	430.325 · Internet (Comcast - Ogontz)	2,064
	430.327 · Radio Equipment Maintenance	1,000
	430.338 · Vehicle Operation	36,436
	430.341 · Advertising	535
	430.361 · Electricity (Ogontz)	12,000
	430.362 · Gas (Ogontz)	13,300
	430.366 · Water / Sewer (Ogontz)	7,690
	430.373 · Building Maintenance/Repairs	6,420
	430.384 · Rental of Machinery & Equipment	500
	430.420 · Staff Dues, memberships, Training	2,590
	430.450 · Contracted services	2,706
	430.452 Contracted IT/Networking	7,700
	430.470 · CDL, Drug & Alcohol Testing	1,430
<b>Total 430 · Highway Maintenance</b>		898,906
<b>432 · Snow &amp; Ice Removal</b>		



## SGT 2023 PROPOSED BUDGET

		<b>PROPOSED</b>
		<b>2023 BUDGET</b>
	432.245 · PW- Highway supplies	5,000
<b>Total 432 · Snow &amp; Ice Removal</b>		5,000
<b>433 · Traffic Signs/Signals</b>		
	433.245 · PW- Highway Supplies	15,000
	433.361 · Traffic Signals-Electricity	9,000
	433.374 · Traffic Signals-Maintenance	116,775
<b>Total 433 · Traffic Signs/Signals</b>		140,775
<b>434 · Street Lighting</b>		
	434.361 · Street Lighting- Electricity	120,000
	434.374 · Street Lighting- Maintenance	10,000
<b>Total 434 · Street Lighting</b>		130,000
<b>436 · Storm Sewers &amp; Drains</b>		
	436.313 · Engineering Services	59,109
	436.314 · Legal Services	4,000
	436.341 · Advertising	250
	436.372 · Storm Sewer Maintenance/Repairs	221,436
<b>Total 436 · Storm Sewers &amp; Drains</b>		284,795
<b>437 · Repairs - Tools &amp; Machinery</b>		
	437.374 · Machinery & Equip.- R&M	30,000
<b>Total 437 · Repairs - Tools &amp; Machinery</b>		30,000
<b>438 · Highway Bridge Repairs</b>		
	438.372 · Street and road- R&M	5,000
<b>Total 438 · Highway Bridge Repairs</b>		5,000
<b>446 · Storm Water Management</b>		
	446.313 · Engineering services	4,500
	446.314 · Legal services	1,000
	446.420 · MS4 Related Expenses	11,950
<b>Total 446 · Storm Water Management</b>		17,450
<b>454 · Parks (Public Works)</b>		
	454.112 · Salary & Wages (full-time)	118,331
	454.180 · Overtime of Parks Crewpersons	2,500
	454.186 · Uniform Allowance	600
	454.191 · Uniform Maintenance Allowance	500
	454.192 · FICA- Employer paid	9,244
	454.196 · Health Insurance	48,332
	454.197 · Pension Program	11,833
	454.198 · Other Group Benefits	750
	454.238 · Uniforms/Clothing	625
	454.239 · Equipment Operating Supplies	500
	454.247 · Culture- recreation supplies	54,575
	454.260 · Small tools & minor equipment	1,549
	454.321 · Monthly phone charges	420
	454.324 · Wireless telephone	860
	454.325 · Park Security	2,400
	454.338 · Vehicle Operation	9,438
	454.360 · Utilities Park Shelter	2,700

## SGT 2023 PROPOSED BUDGET

			<b>PROPOSED</b>
			<b>2023 BUDGET</b>
	454.374	· Machinery & Equipment- R&M	1,130
	454.384	· Rent of Machinery & Equipment	500
	454.420	· Staff Dues, memberships, Training	1,000
<b>Total 454 · Parks</b>			<b>267,787</b>
<b>471 · Debt Obligations</b>			
	471.000	· Debt Principal	401,000
	472.000	· Debt Interest	305,558
<b>Total 471 · Debt Obligations</b>			<b>706,558</b>
<b>481 · Unemployment Compensation</b>			
	481.000	· Unemployment compensation	4,600
<b>Total 481 · Unemployment Compensation</b>			<b>4,600</b>
<b>484.000 · Workers Compensation</b>			
	484.354	· Workers' compensation	108,358
<b>Total 484.000 · Workers Compensation</b>			<b>108,358</b>
<b>486 · Insurance</b>			
	486.351	· Property Insurance	104,157
<b>Total 486 · Insurance</b>			<b>104,157</b>
<b>TOTAL EXPENSES</b>			<b>10,037,984</b>
<b>EXCESS (DEFICIT)</b>			<b>\$ (809,671)</b>