

**Spring Garden Township
General Fund
2024 Budget Packet and Narrative**



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Budget Notes:

- The goal of the Township's 2024 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 is proposed to increase by 0.5, this is the first tax rate increase for the Township since the 2020 budget.
 - The 2024 General Fund budget includes a deficit of \$667,914 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 2024 Budget Summary

REVENUES	
Taxes	\$ 8,277,314
Licenses and Permits	238,000
Fines and Forfeits	101,000
Interest, Rents and Royalties	29,740
State Revenues	1,388,885
Local Revenues	60,000
Charges for Service	458,970
Unclassified / Other financing sources	749,899
TOTAL BUDGETED REVENUES	\$ 11,303,808

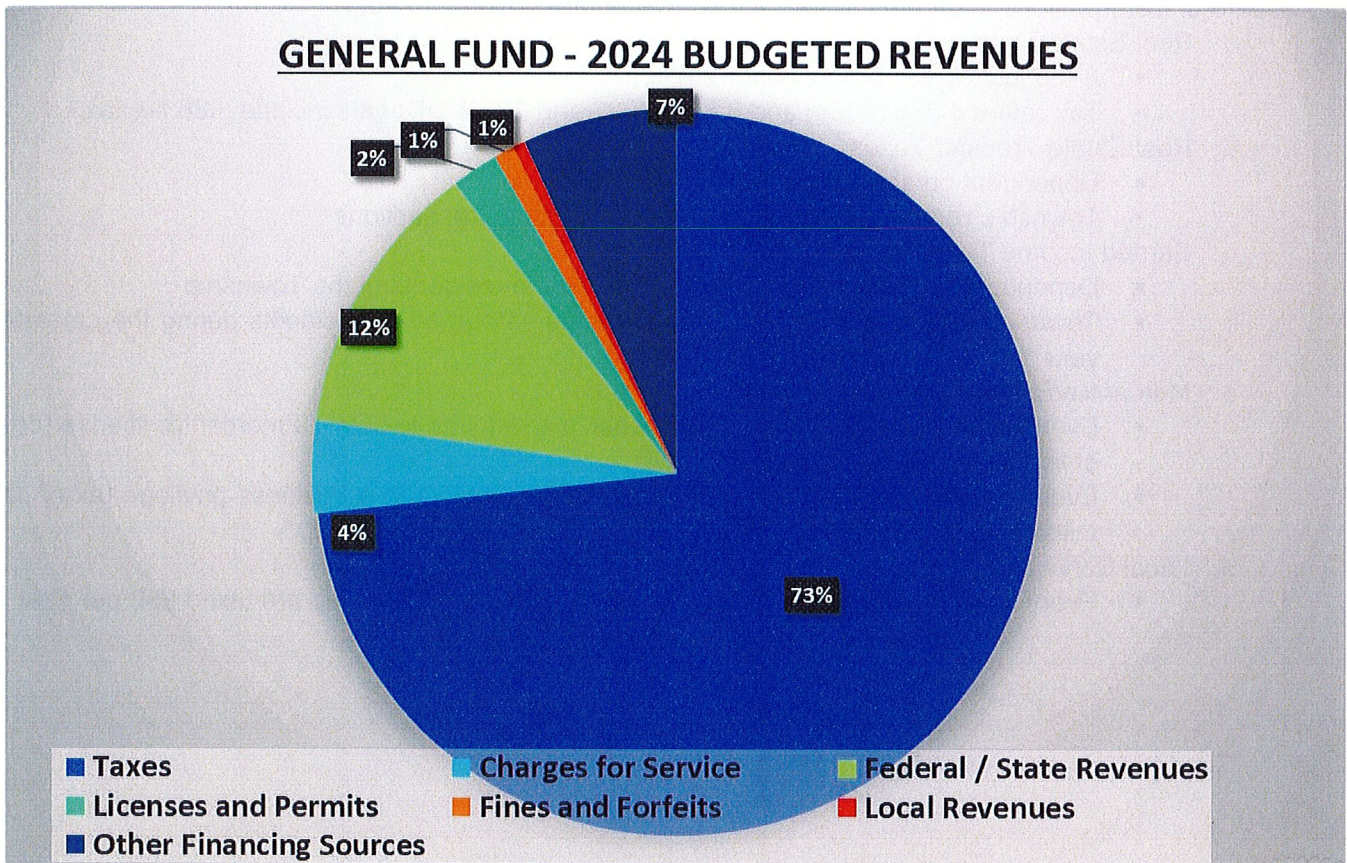
EXPENSES	
Legislative	\$ 24,598
Executive	160,871
Financial Administration	146,992
Tax Collection	84,166
Solicitor/Legal Services	53,560
Administrative Operations	175,174
Other General Government Administration	39,770
IT and Networking Services	43,700
General Engineering Services	10,000
General Government Buildings and Plant	38,513
Police and Public Safety	4,136,918
Fire	2,293,805
Code Enforcement	110,553
Planning and Zoning	217,114
Animal Control	14,200
Solid Waste Collection and Disposal	12,330
Wastewater Collection and Disposal	3,000
Public Works (Highways, Roads, Streets)	1,037,657
Winter Maintenance - Snow and Ice Removal	5,000
Traffic Control Devices	117,225
Street Lighting	130,000
Storm Sewers and Drains	1,624,050
Repairs of Tools and Machinery	30,000
Highway Construction and Rebuilding Projects	5,000
Stormwater Management and Flood Control	161,950
Grounds maintenance	268,050
Debt	709,146
Unemployment Compensation	5,888
Workers' Compensation	125,292
Insurance, Casualty, Surety	107,200
Transfer to Capital Projects	80,000
TOTAL BUDGETED EXPENSES	11,971,722
BUDGETED DEFICIT	\$ (667,914)

Spring Garden Township General Fund 2024 Budget – Revenue Analysis

Historical Analysis - Overall Township Revenues:

	2024 BUDGET	2023 BUDGET	2023 ACTUAL YTD 10/31/23	2022 BUDGET	2022 ACTUAL
Taxes	\$ 8,277,314	\$ 7,763,000	\$ 7,321,157	\$ 7,537,000	\$ 8,127,419
Licenses and Permits	238,000	231,597	201,116	228,500	235,440
Fines and Forfeits	101,000	106,875	83,459	120,400	107,204
Interest, Rents and Royalties	29,740	22,500	26,884	20,000	30,943
Federal / State Revenues	1,388,885	472,065	577,639	358,432	422,636
Local Revenues	60,000	60,000	60,707	60,000	54,669
Charges for Service	458,970	430,089	635,151	400,600	597,779
Unclassified Operating Revenues	-	57,187	10,963	65,000	72,880
Other Financing Sources	749,899	85,000	150,661	85,000	500,136
TOTAL	\$ 11,303,808	\$ 9,228,313	\$ 9,067,737	\$ 8,874,932	\$ 10,149,106

2024 Budget Analysis - Township Revenues:



**Spring Garden Township
General Fund
2024 Budget – Revenue Analysis**

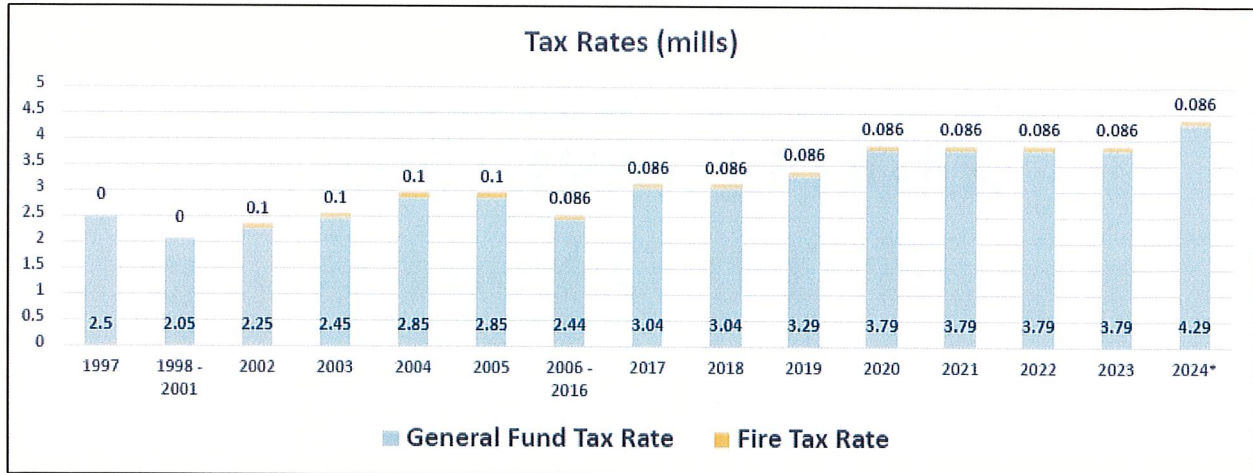
Historical Analysis – Tax Revenues:

	2024 BUDGET	2023 BUDGET	2023 ACTUAL YTD 10/31/23	2022 BUDGET	2022 ACTUAL
Real Estate Taxes (excludes Fire Tax)	\$ 4,210,000	\$ 3,725,000	\$ 3,676,276	\$ 3,725,000	\$ 3,751,882
Real Estate Transfer Taxes	463,000	463,000	441,543	462,000	637,797
Earned Income Taxes	2,542,299	2,550,000	2,196,722	2,275,000	2,723,722
Mercantile & Business Privilege Taxes	712,015	675,000	676,479	675,000	676,568
Local Services Taxes	350,000	350,000	330,137	400,000	337,450
TOTAL	\$ 8,277,314	\$ 7,763,000	\$ 7,321,157	\$ 7,537,000	\$ 8,127,419

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
 - A 0.5 increase is proposed for 2024.
 - Tax rate = 4.376 (2024) and 3.876 (2022 and 2023), all years include .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 2024 Budget – Real Estate Tax Analysis

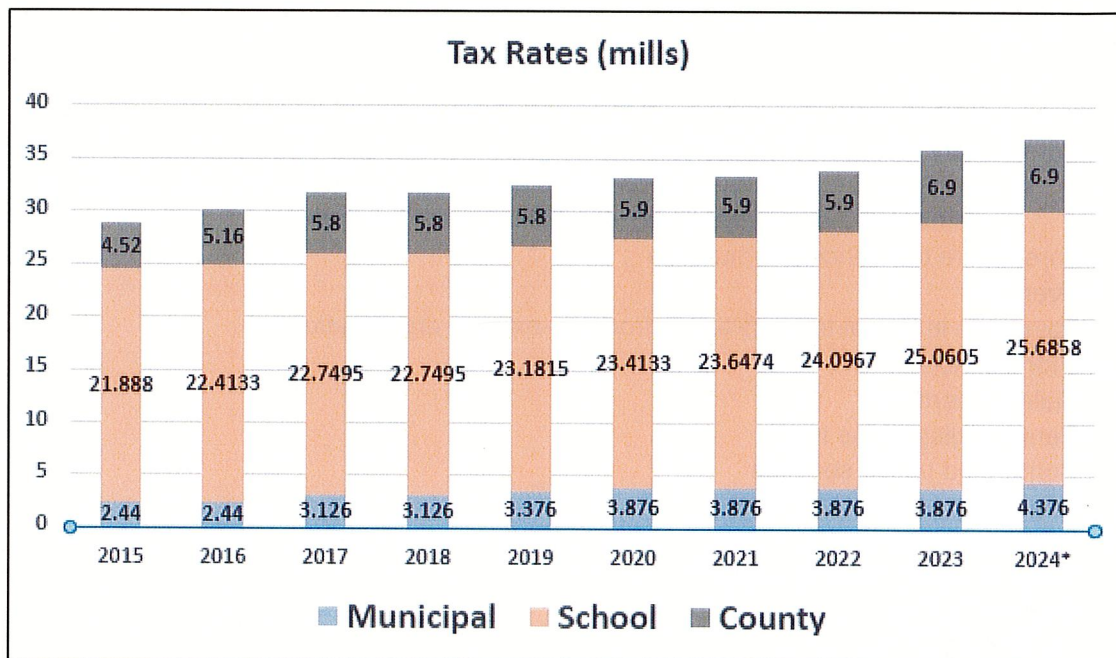


Municipal Real Estate Taxes:

The Real Estate Tax millage rate is proposed to increase by 0.5 for 2024.
Total tax rate = 4.376 (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 2024, calculating the tax bill for a property assessed at \$200,000 is as follows:

Municipal: \$875.20, School: \$5,137.16, and County: \$1,380.00.

Spring Garden Township General Fund 2024 Budget – Revenue Analysis

Historical Analysis – Non-tax Revenues:

	2024 BUDGET	2023 BUDGET	2023 ACTUAL YTD 10/31/23	2022 BUDGET	2022 ACTUAL
Licenses and Permits	\$ 238,000	\$ 231,597	\$ 201,116	\$ 228,500	\$ 235,440
Fines and Forfeits	101,000	106,875	83,459	120,400	107,204
Interest, Rents and Royalties	29,740	22,500	26,884	20,000	30,943
Federal / State Revenues	1,388,885	472,065	577,639	358,432	422,636
Local Revenues	60,000	60,000	60,707	60,000	54,669
Charges for Service	458,970	430,089	635,151	400,600	597,779
Unclassified Operating Revenues	-	57,187	10,963	65,000	72,880
Other Financing Sources	749,899	85,000	150,661	85,000	500,136
TOTAL	\$ 3,026,494	\$ 1,465,313	\$ 1,746,580	\$ 1,337,932	\$ 2,021,687

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
2024 Budget – Revenue Analysis**

Budget Narrative – Non-tax Revenues - continued:

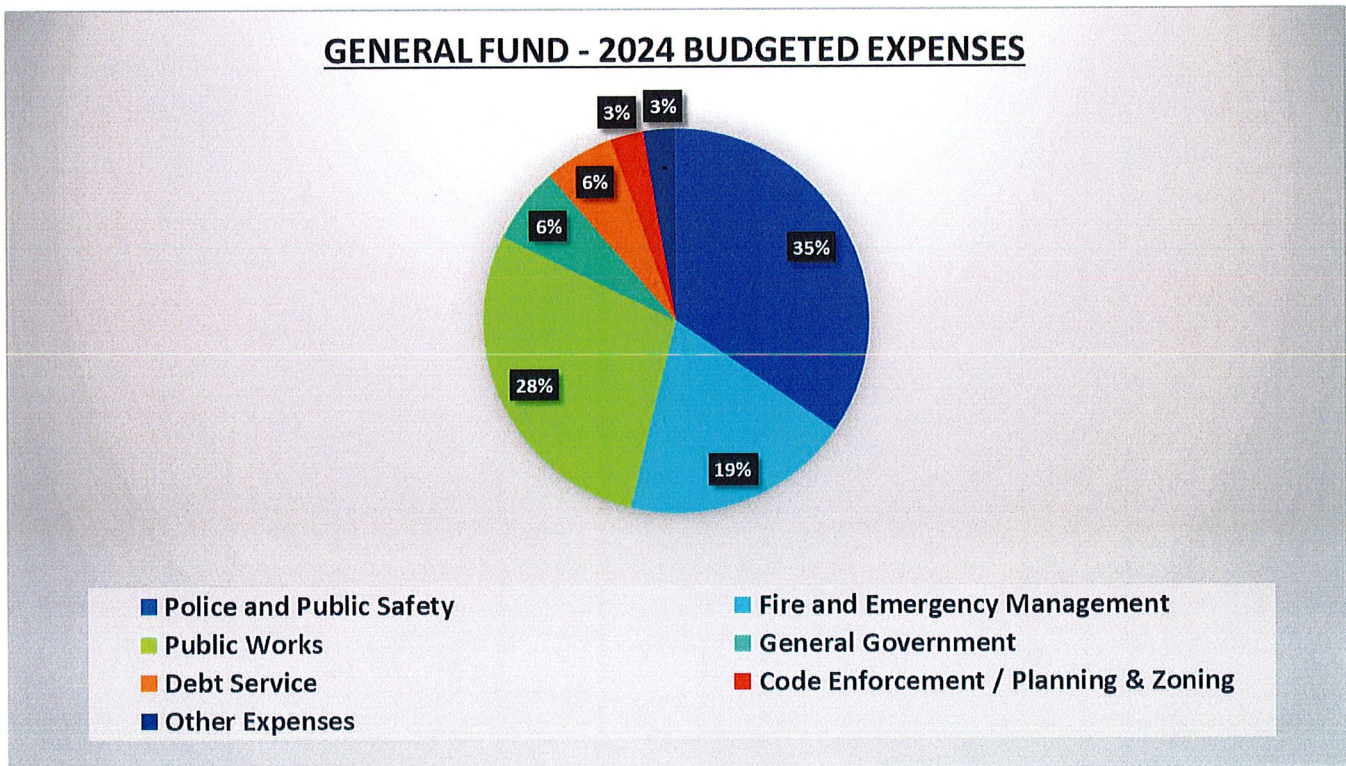
- Other Financing Sources
 - Proceeds from the sale of any assets owned by the Township
 - Transfers in from other funds – the only budgeted transfer in the General Fund is money from the Fire Tax Fund
 - This amount is included in Real Estate Taxes (above)
 - Refunds of prior year expense
 - Examples include: Health insurance co-op payments, workers' compensation plan refunds

Spring Garden Township General Fund 2024 Budget – Expense Analysis

Historical Analysis – Overall Township Expenses:

	2024 BUDGET	2023 BUDGET	2023 ACTUAL YTD 10/31/23	2022 BUDGET	2022 ACTUAL
Police and Public Safety	\$ 4,151,118	\$ 4,257,437	\$ 3,442,537	\$ 3,939,430	\$ 3,928,841
Fire and Emergency Management	2,293,805	2,034,426	2,213,000	2,159,207	2,138,088
Public Works	3,394,262	1,797,713	1,275,920	1,485,528	1,573,402
General Government	777,344	718,002	574,692	685,427	1,018,994
Debt service	709,146	706,558	702,268	705,310	695,465
Code Enforcement / Planning & Zoning	327,667	306,733	174,546	289,716	329,563
Other Expenses	318,380	217,115	581,125	230,126	197,664
TOTAL	\$ 11,971,722	\$ 10,037,984	\$ 8,964,088	\$ 9,494,744	\$ 9,882,017

2024 Budget Analysis - Township Expenses:



**Spring Garden Township
General Fund
2024 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
- Grounds Maintenance
 - Administration of the Township properties, including its parks

APPENDIX - A

**Spring Garden Township
General Fund
2024 Budget (All Accounts)**

PROPOSED 2024 BUDGET

	PROPOSED 2024 BUDGET
REVENUES	
301 · Real Estate Taxes	
301.100 · Real Property Taxes- Current	\$ 4,160,000
301.300 · Real Property Taxes- Delinquent	50,000
Total 301 · Real Estate Taxes	4,210,000
310 · Local Taxes	
310.100 · Real Estate Transfer Tax	463,000
310.200 · Earned Income Tax	2,542,299
310.300 · Mercantile & Bus Privilege Tax	712,015
310.500 · Local Services Tax	350,000
Total 310 · Local Taxes	4,067,314
321 · Licenses and Permits	
321.800 · Cable Television Franchise Fee	210,000
322.401 · Other Permits	12,000
322.500 · Street Opening Permits	16,000
Total 321 · Licenses and Permits	238,000
331 · Fines and Forfeits	
331.100 · Court Fines Received- Police	70,000
331.120 · Violations of Codes/Ord- Police	30,000
331.121 · Violations of Codes/Ord- Codes	1,000
Total 331 · Fines and Forfeits	101,000
341 · Interest	
341.000 · Interest Earnings	29,740
Total 341 · Interest	29,740
355 · State Revenue	
354.150 · Recycling/ Act 101	27,524
355.010 · Public Utility Realty Tax	7,774
355.040 · Alcoholic Beverage Licenses	3,000
355.050 · Gen Mun. Pension Sys State Aid	315,980
355.070 · Foreign Fire Insurance Premium	40,113
355.100 Other State Revenues (Grants)	994,495
Total 355 · State Revenue	1,388,885
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
361.335 · Stormwater BMP Inspection fees	3,000
361.340 · Hearing Fees	2,000
Total 361 · Charges for Service	6,000
362 · Public Safety	
362.100 · Police contracted services	20,500
362.110 · Police Report- Copies	2,750
362.130 · Alarm Permit/ False Alarm fee	16,750
362.150 · Other Police Fees	750

PROPOSED 2024 BUDGET

	PROPOSED 2024 BUDGET
362.410 · Building/Plumbing Permits	200,000
362.440 · On Lot Sewage Permits	2,000
362.450 · Use and Occupancy Permits	2,000
362.500 · Rental Registration fees	135,000
Total 362 · Public Safety	379,750
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	
364.300 · Solid Waste Collection & Disposal	40,959
364.301 · Prop. Maintenance & Refuse Lien	1,000
Total 364 · Sanitation	41,959
365.500 · Animal Control Fees	
365.500 · Animal Control Fees	500
Total 365 · Animal Control Fees	500
367 · Recreation	
367.140 · Park Rentals	1,895
367.210 · Other Rental and Event Fees	1,116
Total 367 · Recreation	3,011
387 · Donations & Contributions	
387.000 · Contribution & Donation- Privat	4,597
Total 387 · Donations & Contributions	4,597
389 · Unclassified Operating Revenue	
389.000 · Unclassified Operating Revenue	40,000
Total 389 · Unclassified Operating Revenue	40,000
392 · Interfund Transfers	
392.032 · From Stormwater fund	198,858
392.040 · Fire Tax Interfund Transfers	85,000
392.000 · From Other Funds	371,444
Total 392 · Interfund Transfers	655,302
395 · Refund of PY Expenses	50,000
Total 395 · Refund of PY Expenses	50,000
TOTAL REVENUES	11,303,808

EXPENSES

400 · Commissioners	
400.105 · Salaries - Commissioners	22,850
400.192 · FICA- Employer Paid	1,748
Total 400 · Commissioners	24,598
401 · Executive	
401.110 · Salaries & Wages- Manager	104,026
401.192 · FICA- Employer Paid	7,958
401.196 · Health Insurance	23,252
401.197 · Pension	10,403

PROPOSED 2024 BUDGET

	PROPOSED 2024 BUDGET
401.198 · Other Group Benefits	4,122
401.321 · Telephone	720
401.338 · Vehicle Operation	6,790
401.420 · Dues & Trainings	3,600
Total 401 · Executive	160,871
402 · Financial	
402.112 · Salaries-Fulltime -Finance Administrator	68,420
402.192 · FICA- Employer Paid	5,234
402.196 · Health Insurance	12,134
402.197 · Pension	6,842
402.198 · Other Group Benefits	2,437
402.310 · Professional Services	150
402.311 · Accounting and Auditing service	12,250
402.312 · Management consulting services	25,000
402.317 · Professional Services- Payroll	12,550
402.390 · Bank Service charges/fees	50
402.420 · Dues & Trainings	1,925
Total 402 · Financial	146,992
403 · Tax Collection	
403.200 · Supplies	1,575
403.310 · Professional services	82,591
Total 403 · Tax Collection	84,166
404 · Solicitor/ Legal Services	
404.310 · Professional Services	53,560
Total 404 · Solicitor/ Legal Services	53,560
405.00 · Administrative Operations	
405.112 · Salaries- Full-time staff	85,147
405.115 · Salaries- Part-time staff	24,393
405.192 · FICA- Employer paid	8,380
405.196 · Health Insurance	41,199
405.197 · Pension	8,515
405.198 · Other Group Benefits	6,720
405.420 · Dues & Trainings	820
Total 405.00 · Administrative Operations	175,174
406.00 · Other General Government Admin	
406.200 · Supplies	4,000
406.213 · Computer/Copier supplies	2,500
406.215 · Postage	2,320
406.310 · Professional services	14,340
406.318 · Computer software	7,096
406.338 · Vehicle Operation	500
406.341 · Advertising	3,000
406.420 · Dues & Trainings	4,514
406.453 · Website	1,500
Total 406.00 · Other General Government Admin	39,770
407.000 · IT & Networking services	

PROPOSED 2024 BUDGET

	PROPOSED
	2024 BUDGET
407.452 · Contracted IT/ Networking Svcs	43,700
Total 407.000 · IT & Networking services	43,700
408.000 · General Engineering Services	
408.313 · Engineering and Architectural	10,000
Total 408.000 · General Engineering Services	10,000
409 · General Government	
409.226 · Cleaning supplies	2,500
409.321 · Telephone	2,700
409.325 · Internet (Shentel)	2,040
409.361 · Electricity	8,000
409.362 · Gas	6,930
409.366 · Water	1,018
409.373 · Building- Maintenance/ Repairs	9,910
409.440 · Sanitation Services	5,415
Total 409 · General Government	38,513
410 · Police	
410.110 · Salaries- Chief of Police	120,424
410.112 · Salaries- Police Officers	2,101,694
410.113 · Salaries- Police Admin Full-time	186,592
410.180 · Overtime Pay	15,000
410.181 · Court Overtime Pay	2,500
410.183 · Contracted Overtime- Reimburse	9,000
410.191 · Uniform Maintenance Allowance	26,000
410.192 · FICA- Employer Paid	53,962
410.194 · sick leave payout	64,267
410.196 · Health Insurance	590,033
410.197 · Pension Program	415,200
410.198 · Other Group Benefits	88,832
410.199 · Other Benefits- OPEB	55,000
410.200 · Supplies	6,120
410.213 · Computer/Copier Supplies	10,000
410.238 · Uniforms and Equipment	12,750
410.242 · Expendable Police Supplies	6,000
410.310 · Professional Services	20,500
410.314 · Legal Services	33,000
410.321 · Telephone	9,680
410.325 · CableTV and Internet - Comcast	5,000
410.338 · Vehicle Operation	100,000
410.361 · Electricity	15,000
410.362 · Gas	13,500
410.366 · Water	2,000
410.373 · Bldg repairs	11,620
410.374 · Machinery & Equip- Maint/repair	8,500
410.400 · Court Costs & Investigations	1,250
410.420 · Staff Dues, Membership	2,500
410.440 Sanitation	9,667

PROPOSED 2024 BUDGET

	PROPOSED
	2024 BUDGET
410.450 · Contracted Services	54,316
410.452 · Contracted IT/Networking servic	60,389
410.453 · Website	7,722
410.460 · Meetings and conferences	15,000
410.900 · Unclassified Police expenses	3,899
Total 410 · Police	4,136,917
411 · Fire	
411.450 · Contracted Services - YAUFAR	2,253,693
411.540 · Vol. Firefighter relief fund	40,113
Total 411 · Fire	2,293,805
413 · Codes	
413.112 · Salaries & Wages- full-time	47,970
413.192 · FICA- Employer paid	3,670
413.196 · Health Insurance	12,134
413.197 · Pension Program	4,789
413.198 · Other Group Benefits	3,070
413.200 · Supplies	200
413.215 Codes enforcement - postage	320
413.238 · Clothing and Uniforms	300
413.314 · Legal Services	1,000
413.318 Computer software	29,250
413.321 · Monthly telephone charges	800
413.338 · Vehicle Operation	6,500
413.341 · Advertising	100
413.420 · Dues & Trainings	450
Total 413 · Codes	110,553
414 · Planning/Zoning	
414.110 · Salaries (Appointed Officials)	2,400
414.112 · Salaries & Wages- Full-time	48,750
414.192 · FICA- Employer Paid	3,729
414.196 · Health Insurance	29,065
414.197 · Pension Program	4,875
414.198 · Other Group Benefits	4,435
414.200 · Supplies	360
414.310 · Professional Services	53,960
414.313 · Engineering Services	5,000
414.314 · Legal Service	25,000
414.318 · Computer Software	29,250
414.321 · Monthly telephone charges	500
414.338 · Vehicle Operation	5,500
414.341 · Advertising	2,500
414.420 · Dues & Trainings	1,790
Total 414 · Planning/Zoning	217,114
422.000 · Animal Control	
422.450 · Contracted Svcs- Animal Control	14,200
Total 422.000 · Animal Control	14,200

PROPOSED 2024 BUDGET

	PROPOSED 2024 BUDGET
427 · Solid Waste	
427 · Solid Waste - Other	12,330
Total 427 · Solid Waste	12,330
429 · Waste Water	
429.480 · On Lot System Inspection	3,000
Total 429 · Waste Water	3,000
430 · Highway Maintenance	
430.110 · Salaries- PW Superintendent	45,494
430.112 · Salaries- Full-time staff	483,030
430.180 · Overtime of Highway Crewpersons	10,000
430.186 · Uniform Allowance	3,000
430.191 · Uniform Maintenance Allowance	2,500
430.192 · FICA- Employer paid	41,197
430.194 · sick leave payout	6,631
430.196 · Health Insurance	215,454
430.197 · Pension Program	52,852
430.198 · Other Group Benefits	6,032
430.200 · Supplies	540
430.238 · Uniforms/Clothing	2,640
430.239 · Equipment Operating Supplies	15,000
430.245 · Highway Supplies	10,400
430.260 · Small Tools & Minor Equipment	9,400
430.313 · Engineering Services	20,000
430.314 · Legal Services	2,000
430.318 · Computer Software	9,800
430.321 · Monthly Telephone charges	3,900
430.325 · Internet (Comcast - Ogontz)	2,150
430.327 · Radio Equipment & Maintenance	4,500
430.338 · Vehicle Operation	37,712
430.341 · Advertising	750
430.361 · Electricity (Ogontz)	10,000
430.362 · Gas (Ogontz)	14,100
430.366 · Water / Sewer (Ogontz)	5,800
430.373 · Building Maintenance/Repairs	8,990
430.384 · Rental of Machinery & Equipment	500
430.420 · Dues & Trainings	3,515
430.452 Contracted IT/Networking	8,570
430.470 · CDL, Drug & Alcohol Testing	1,200
Total 430 · Highway Maintenance	1,037,657
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	15,500
433.361 · Traffic Signals-Electricity	10,000
433.374 · Traffic Signals-Maintenance	91,725

PROPOSED 2024 BUDGET

	PROPOSED 2024 BUDGET
Total 433 · Traffic Signs/Signals	117,225
434 · Street Lighting	
434.361 · Street Lighting- Electricity	120,000
434.374 · Street Lighting- Maintenance	10,000
Total 434 · Street Lighting	130,000
436 · Storm Sewers & Drains	
436.313 · Engineering Services	15,000
436.314 · Legal Services	1,000
436.341 · Advertising	250
436.372 · Storm Sewer Maintenance/Repairs	1,607,800
Total 436 · Storm Sewers & Drains	1,624,050
437 · Repairs - Tools & Machinery	
437.374 · Machinery & Equip.- R&M	30,000
Total 437 · Repairs - Tools & Machinery	30,000
438 · Highway Bridge Repairs	
438.372 · Street and road- R&M	5,000
Total 438 · Highway Bridge Repairs	5,000
446 · Storm Water Management	
446.313 · Engineering services	100,000
446.314 · Legal services	50,000
446.420 · MS4 Related Expenses	11,950
Total 446 · Storm Water Management	161,950
454 · Grounds Maintenance (Public Works)	
454.112 · Salary & Wages (full-time)	121,300
454.180 · Overtime of Parks Crewpersons	2,500
454.186 · Uniform Allowance	600
454.191 · Uniform Maintenance Allowance	500
454.192 · FICA- Employer paid	9,471
454.196 · Health Insurance	49,140
454.197 · Pension Program	12,130
454.198 · Other Group Benefits	770
454.238 · Uniforms/Clothing	640
454.239 · Equipment R&M	2,130
454.247 · Park Maintenance	29,379
454.260 · Small tools & minor equipment	1,000
454.318 · Computer Software	6,190
454.321 · Monthly phone charges	1,280
454.325 · Park Security	3,250
454.338 · Vehicle Operation	24,470
454.360 · Utilities Park Shelter	1,800
454.384 · Rent of Machinery & Equipment	500
454.420 · Staff Dues, memberships, Training	1,000
Total 454 · Grounds Maintenance	268,050
471 · Debt Obligations	
471.000 · Debt Principal	416,000
472.000 · Debt Interest	293,146

PROPOSED 2024 BUDGET

	<u>PROPOSED</u> <u>2024 BUDGET</u>
Total 471 · Debt Obligations	709,146
481 · Unemployment Compensation	
481.000 · Unemployment compensation	5,890
Total 481 · Unemployment Compensation	5,890
484.000 · Workers Compensation	
484.354 · Workers' compensation	125,292
Total 484.000 · Workers Compensation	125,292
486 · Insurance	
486.351 · Property Insurance	107,200
Total 486 · Insurance	107,200
492 · Transfer to Other Funds	
492 · Transfer to Cap Projects Fund	80,000
Total 486 · Transfer to Other Funds	80,000
TOTAL EXPENSES	11,971,722
EXCESS (DEFICIT)	\$ (667,914)