



June 4, 2024

Honorable Mayor Robert Williams

Board of Commissioners:

Mayor Pro-Tem David Pride

Commissioner Wilbur Etheridge

Commissioner Beverly Davis

Commissioner Michael Hughes

Commissioner Linda Virgil

Dear Mayor and Board of Commissioners:

Pursuant to Section 159-11 of the North Carolina General Statutes, I am pleased to present the Fiscal Year 2025 (FY 2024-2025) Proposed Budget for your consideration. The budget is balanced, meets the requirements of the North Carolina Local Government Budget and Fiscal Control Act, and adheres to the Town's financial management guidelines. This budget will cover from July 1, 2024 through June 30, 2025.

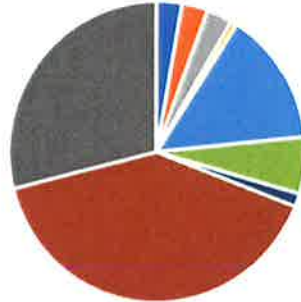
This budget reflects some key elements of the Town of Sharpsburg

- *Sustainability*
- *Accountability*
- *Quality of Life*
- *Innovation*
- *Partnership*

Like most municipalities, while spared from dramatic impacts, there continues to be uncertainty regarding the sustainability of growth in revenues driven by economic conditions and consumer spending. In addition, high inflation impacts the cost to provide service and presents some unknowns. With conservative budgeting and careful financial planning, the General Fund Balance at the end of this fiscal year is expected to remain at or above 8% of expenditures after fund balance appropriations. While fiscal uncertainty is one of those challenges, we are proud that the Town of Sharpsburg remains in a strong financial position.

Your financial stewardship and commitment to maintaining a strong financial position results in favorable independent fiscal ratings. Financial planning and management are essential for providing quality services to our community. It supports and enhances our economic development activities focused on growth and opportunities for Sharpsburg. Rate adjustments are necessary to cover inflationary and market cost increases. Cost is contained to the extent possible; however, rising cost of essential goods and services are unavoidable. The FY 2025 budget proposed is \$8,481,687 for the upcoming FY.

Departmental Budget



- | | | |
|------------------|-----------------|------------------------|
| ■ Governing Body | ■ Senior Center | ■ Administration |
| ■ Parks & Rec | ■ Police | ■ Streets & Sanitation |
| ■ Powell Bill | ■ Electric | ■ Water/Sewer |

Budget Summary

Department	Budget
Governing Body	\$ 232,920.00
Administration	\$ 238,863.00
Parks and Recreation	\$ 54,500.00
Senior Center	\$ 234,578.00
Streets and Sanitation	\$ 520,030.00
Police	\$ 1,215,358.00
Power Bill	\$ 117,373.00
Electric	\$ 3,408,228.00
Water and Sewer	\$ 2,459,837.00
Total Proposed Budget	\$8,481,687.00

Increased partnership is critical in the next fiscal year. With rising inflation and with available federal assistance we will continue to collaborate with our local partners to seek out funding that will provide supplemental resources for needed areas. Furthermore, we will continue to collaborate with agencies to bring resources to our citizens through education and other services.

Revenue Neutral Property Tax Rate

NCGS 159-11(e) defines the Revenue Neutral Tax Rate and requires that it be included in the proposed budget submitted to the governing board “for comparison purposes” in reappraisal years. The revenue neutral tax rate is calculated to generate the same amount of revenue after allowing for normal growth. The revenue neutral tax rate is 0.8291 which is 0.0709 lower than the current tax rate of .90, as property values in general have increased due to Nash, Edgecombe and Wilson’s re-evaluation. This budget is based on the tax rate of 0.83 per \$100 of valuation.

Electric Rate

There is a proposed 5% reduction to the residential electric rates. As we purchase power, cost of power with any type of global and or regionalized crisis can quickly exasperate those cost. This FY25 we will continue working with UTEC, Electric Consultants to provide the Town with the necessary expertise to ensure the best rates that are equitable for our consumers.

Water & Sewer Rates

This FY we will continue to follow a study completed and presented to the Board of Commissioners and the public about our water and sewer fund viability. In order to remain viable, it was recommended that we increase both our water and sewer fees for economic viability of this fund. The budget also includes water and sewer base rate increases.

Water – 6%

In Town base rate 18.73 to 19.86

Per gallon .0791 to .0838

Out Town base rate 34.57 to 36.64

Per gallon .1394 to .1477

Sewer – 10%

In town base rate 27.75 to 30.52

Per gallon .1034 to .1137

Out Town base rate 52.27 to 57.49

Per gallon .1863 to .2049

The water and sewer base rate changes are proportionate adjustments that will be made to other rate classes. The budget continues to meet and exceed our service benchmarks in a fiscally responsible manner. Technology, resourceful employees, proper equipment, adequate staffing levels and a commitment to excellent customer service will allow us to serve our citizens well while efficiencies and conservative budgeting remain our top priority.

BUDGET PRIORITIES

Growth has been slow for the Town of Sharpsburg. The need of new affordable housing opportunities, new business and available space has been a challenge. FY25, the Board of Commissioners are committed to ensuring the revitalization and focus creation on the main street area that will not only enhance our community but also draw new businesses. We will seek out assistance through the state and federal agencies, private investment and funding sources for this development, as we want our transformation to be apparent and transformative. This includes seeking funding for new projects around economic development, a future town managed community center and other viable projects. Making real investments into our community and other projects recently discussed at the annual Board Retreat with the Board of Commissioners.

Administration

In FY24 the Town was directly granted 1.2 million from the State for the purchase and construction of the Town Hall and Meeting Facility. Town Hall will be moving into its new location at 3938 S. Hathaway Blvd. in FY25. The Town also purchased the property adjacent for the construction of a new Meeting Facility. The presence of Town Hall and the Meeting Facility on the main thoroughfare in town will enhance curb appeal and promote economic growth.

Senior Center

Our senior center will continue to provide a much-needed resource for seniors in Wilson, Edgecombe and Nash counties. Providing continued support for healthy meals, exercise opportunities and special senior programming on an on-going basis. This is a valued service that provides not only a needed resource but an essential service. We will continue to look for ways through grants and other opportunities to further enhance our operations and our programming for seniors. In FY23, the Senior Center spearheaded the Senior Community Garden that will continue to serve our community for the next fiscal year. In FY 2025, \$234,578 will be allocated for programming and operations for the senior center; this includes a full-time position for the senior center director, a part-time assistant and a passenger vehicle.

Planning and Code Enforcement

FY 2025 will continue to provide on-going support of our planning needs and code enforcement activities through the Town of Sharpsburg. Planning staff will continue to support review of our zoning applications, mapping/GIS needs, complex planning questions, supporting our Planning Board and providing code enforcement activities.

Parks and Recreation

As parks and recreation are a quality-of-life component to our community, we will continue to seek ways to bring our community together through park and recreation programming. In FY23, the Town of Sharpsburg received a recreational planning grant from the NC Department of Commerce and in FY24, that grant will be kicked off, offering real planning for future parks and recreational needs for the community. Our FY25 budget allots \$54,500.00 in funding for continued support of events and beautification and enhancement of our existing parks.

Investment into Workforce

The proposed budget recognizes the challenges our workforce is facing and continues the pursuit of investing in our greatest asset, our employees. The need for increase in wages is a pressing issue. Employees need and deserve pay that is competitive with the market. Inflation has outpaced the

traditional merit increase. This year has been challenging with the retention of our police personnel, with less people overall entering into this profession and all agencies making base salary adjustments, it's imperative that recruitment and retention remain a top priority. In the FY25 budget no new positions have been requested and or existing positions removed. Our priority will be to continue to work with the level of staff that we have throughout the next FY, fill current vacant roles, while continuing accessing any future needs for human resources.

In FY 2025, funding is included for a 6% cost of living adjustment (COLA). As we have done for many years, funding is also included for an up to 5% average merit increase, reviewed annually, subject to an acceptable performance by the employee. The merit increase will continue to provide pay increases for employees based on their performance. The COLA and merit should help to retain our valued employees.

The proposed budget also maintains our highly competitive employee benefits package. General employees will begin receiving a 5% contribution to 401K. Employee insurances are estimated to increase by 3.5%, the Town will continue to absorb the expected cost. The Town of Sharpsburg participates in the NC League of Municipalities Insurance Pool, that offers the Town the most competitive package for price for insurance needs. All regular full-time employees are covered under the North Carolina Local Governmental Employees' Retirement System (NCLGERS). Employees contribute 6% of their annual salary on a tax-deferred basis. The LGRS Board of Trustees sets the rate for employer contributions each year.

This FY we have a renewed focus on the retention of our employees. To continue to improve employee morale, we will also implement in the upcoming FY an employee of the month program, that will highlight and offer incentive for the selected employee. The employee will be selected from among their peers, highlighting teamwork and exceptional work ethic. The budget, as in previous years includes a bonus incentive paid in November of each year to Board Members and staff based on their position classification.

Solid Waste

The FY 2025 budget includes a garbage and recycling rate increase. Garbage rates will go up by \$1.36 and recycling by \$0.68. Prior years, the Town has continued to absorb increases, due to rising cost from the contracted service, costs are required to be increased and the cost will be absorbed by the end consumer as the town will continue to absorb additional operational cost. The Board of Commissioners have been very clear on ensuring that citizens have and are receiving appropriate services that reflect our payments to vendors and we will continue to seek out service providers that meet our expectations for service.

Revenue and Expenditure Outlook

Our last adopted budget proved effective in operating during the continuation of inflation uncertainty. While revenue performance can never be fully estimated with complete accuracy, it remains uncertain if current levels are sustainable with the added impact of inflation. Careful consideration has been given to grow revenues conservatively in areas that have demonstrated solid growth trends and other areas where programs are resuming.

General Fund

The FY 2025 budget recommends a change to the Town's tax rate of 0.83 cents per \$100 of taxable valuation. Municipal budgets include a great deal of estimates on an annual basis. These estimates are based on the best knowledge we have at the time. Sharpsburg's record of accomplishment for budget

estimates, as proven by audit reports, has been impressive. The primary revenue source for the General Fund is property tax. With a tax rate at 0.83 per 100 property tax revenue is projected at \$551,000 and motor vehicle tax revenue is projected at \$101,000. Our current tax collection rate is approximately 97%.

Enterprise Funds

Capital purchases for future needs for our electric department are being included in the budget as we anticipate future needs for capital improvements for our substation. Included in our budget is the customary equipment and electric system components typically funded each year. Capital outlay payments for our pole truck, the purchase of a mini excavator and on-going required substation maintenance are appropriated in the FY25 budget with no increase to rates. Inflationary cost of supplies overall impact all departments especially water and sewer.

Capital items include customary equipment to maintain the water and sewer systems. The replacement and or repair of manholes, sewer caps and on-going maintenance of lines have all been considered in this FY budget as well as through grant funding. On-going maintenance will be completed through many years to come.

Digitizing our infrastructure is critically important. In FY25 we sought out grant funding for advance metering; should we receive that money; we can re-allocate that funding to other needed items within our electric and water/sewer departments. In FY23 we received a sewer grant that would provide needed pump station repairs that would allow for remote access to alarms and more digital management of our pump stations.

We currently have an AIA Sewer grant which is further accessing our public infrastructure. To comply with notices from the U.S Department of Environmental Protection, in our next FY we will be seeking out grant funding to access lead lines throughout the town as mandated by the EPA.

As we continue to grow as an organization, our digital infrastructure needs to grow with us. The proposed budget includes continuing funding to modernize our operations. We're also updating and adding systems – all to work more efficiently across our organization, through website upgrades, mapping and other measures to enhance our customer service. In this budget, we're also investing in tools to expand and improve the ways we use data. By making raw data easier to find, trust and export, it becomes easier to make data-driven decisions across the organization.

The Board of Commissioner elected not to implement in FY25 a new storm water fee that would be added to customers in order to fiscally manage storm water needs, recognizing the existing strain on our resources. We will first seek out grant funding to help support some of our storm water needs and have additional assessment throughout the year on how best to move forward with fiscal management of storm water issues. We understand and have accessed that storm water infiltration is an ongoing issue and although the proposed budget will not fully mitigate issues around infiltration, it does speak to the Town's commitment to begin strategically addressing the issues.

To continue to reduce crime and provide a safer community, our Public Safety Department budget includes on-going capital outlay funding for street cameras and funding for the continued purchase and payments for required police vehicles.

Revenues

As with all budget planning we anticipate a certain amount of revenues to support operations.

Tax Distribution

Overview of NC Sales Tax Distribution Sales and use taxes make up the largest amount of tax revenue that the state distributes to local governments in North Carolina and make up approximately a quarter of a median NC municipality's revenues, excluding utilities. Local sales taxes are authorized as different "Articles" in the statute. Not all Articles are levied by every county. For an overview of every sales tax article and how it is distributed, see our Basis of Distribution Memo. In addition to the state's distribution calculations, distribution methods can vary by county as well. Every April, counties can change the method of distributing local option sales tax revenues to their municipalities, either from per capita to proportion of ad valorem tax levies, or vice versa. The method chosen by the county board of commissioners determines the division of funding among county and municipal governments. Population or tax levy changes might cause some counties to take a close look at the current distribution method to determine if it is still advantageous to them. Changes in distribution method do not take effect until the start of the subsequent fiscal year; for example, a county submitting a change to their distribution method in April 2024 would see it take effect in July 2025.

Powell Bill Funding

Our Powell Bill fund is estimated at \$117,373.00 in which the key priority for the use of the funds will be to provide needed resurfacing for streets throughout town. As paving costs have increased significantly, we will be strategic in utilizing funds to ensure that we are addressing as much as we can with the funding, as it will not provide and or cover cost for all streets in town. Capital outlay costs are included in this fund which include lease payments for our street sweeper as well as our existing dump truck utilized by our Public Works Department.

Conclusion

At this time, I'd like to thank the departmental heads and our finance officer for their hard work and dedication over many months to help develop this budget. They have reviewed, questioned and evaluated every single request, and their diligence has made sure this process is data driven and fair.

*Tracy Sullivan, Town Clerk/Administrative Services Director
Town of Sharpsburg, NC*

TOWN OF SHARPSBURG
BUDGET ORDINANCE O-2024-03
FISCAL YEAR 2024-2025

NOW THEREFORE, BE IT ORDAINED by the Board of Commissioners of the Town of Sharpsburg, North Carolina, meeting in regular session this, the 4th day of June 2024 that the following Fund revenues and Department expenditures and expenses, together with certain restrictions and authorizations, are adopted:

SECTION 1: FY 2024 - 2025 BUDGET SUMMARY

The following amounts are hereby appropriated in the General Fund for the operation of the Town Government and its activities for the Fiscal Year beginning July 1, 2024, and ending June 30, 2025:

GENERAL FUND

REVENUES BY SOURCE	AMOUNT
Ad Valorem Taxes	\$555,500
Other Taxes	111,000
Unrestricted Intergovernmental Revenues	445,000
Restricted Intergovernmental Revenues	0
Permits & Fees	11,770
Service Charges - Sanitation	327,484
Investment Earnings	1,800
Miscellaneous Revenues	5,000
Appropriated Fund Balance	912,805
PILOT from Electric Fund	24,490
PILOT from Water & Sewer Fund	100,400
TOTAL GENERAL FUND REVENUES	\$2,496,249

EXPENDITURES BY DEPARTMENT

Governing Board	\$232,920
Administration	238,863
Police Department	1,215,358
Parks & Recreation	54,500
Public Works	520,500
Senior Center	234,578
TOTAL GENERAL FUND EXPENDITURES	\$2,496,249

The following amounts are hereby appropriated in the Powell Bill Fund for the operation of Powell Bill activities for the Fiscal Year beginning July 1, 2024, and ending June 30, 2025:

POWELL BILL FUND

REVENUES BY SOURCE	AMOUNT
Restricted Intergovernmental Revenues	\$59,996
Transfer from Powell Bill Fund Balance	57,377
TOTAL POWELL BILL FUND REVENUES	\$117,373

DEPARTMENT EXPENDITURES

Resurfacing Program	\$75,000
Other Street Repairs	5,000
Moore Street Railroad Crossing	2,300
Street Sweeping Contract	
Capital Leases	35,073
TOTAL POWELL BILL FUND EXPENDITURES	\$117,373

The following amounts are hereby appropriated in the Electric Fund for the operation of the electric utility for the Fiscal Year beginning July 1, 2024, and ending June 30, 2025:

ELECTRIC FUND

REVENUES BY SOURCE	AMOUNT
Investment Earnings	\$6,500
Miscellaneous Revenue	1,500
Electric Charges	2,650,000
Electric Sales Tax	185,500
Connection Fees	2,100
Penalty Fees	35,000
Appropriated Fund Balance	527,628
TOTAL ELECTRIC FUND REVENUES	\$3,408,228

DEPARTMENT EXPENSES

Electric Operations	\$3,369,608
PILOT to the General Fund	24,490
Debt Service	14,130
TOTAL ELECTRIC FUND EXPENSES	\$3,408,228

WATER & SEWER FUND

The following amounts are hereby appropriated in the Water & Sewer Fund for the operation of the water and sewer utility for the Fiscal Year beginning July 1, 2024, and ending June 30, 2025:

REVENUES BY SOURCE	AMOUNT
Water/Sewer Charges	\$1,770,900
Investment Earnings	7,500
Miscellaneous Revenue	4,000
Taps & Hook Up Fees	3,000
Penalty Fees	35,000
Appropriation from Fund Balance	639,437
TOTAL WATER/SEWER FUND REVENUES	\$2,438,337

DEPARTMENT EXPENSES

Water & Sewer Operations	\$2,160,928
Debt Service	177,009
PILOT to General Fund	100,400
TOTAL WATER/SEWER FUND EXPENSES	\$2,459,837

TOTAL BUDGETED REVENUES **\$8,481,687**

TOTAL BUDGETED EXPENDITURES & EXPENSES **\$8,481,687**

SECTION 2: MUNICIPAL TAX RATE ESTABLISHED

An Ad Valorem Tax Rate of \$0.83 per \$100.00 full valuation is hereby established as the Official Tax Rate for the Town of Sharpsburg for the Fiscal Year 2024 - 2025.

SECTION 3: SPECIAL AUTHORIZATION – BUDGET OFFICER

1. The Budget Officer shall be authorized to transfer line-item expenditures within a department without limitation and without a report being required. These changes should not result in increasing recurring obligations such as salaries. The Budget Officer shall make budget amendments as deemed appropriate no less than once per fiscal year.
2. The Budget Officer shall be authorized to execute inter-departmental transfers in the General Fund, not to exceed ten percent (10%) of the appropriated moneys of the department whose budgeted allocation is reduced. An official report on such transfers shall be given at the next regular meeting of the Board of Commissioners.

3. The Budget Officer may make inter-fund loans for a period of not more than sixty (60) days. The Board of Commissioners shall be informed of such inter-fund loans at their next regularly scheduled meeting. The Board of Commissioners shall also be informed when such loan is repaid.
4. Inter-fund Transfers established in the budget document may be accomplished without recourse to the Board of Commissioners.

SECTION 4: RESTRICTIONS – BUDGET OFFICER

1. The inter-fund transfer of monies, except as noted in paragraph 3 above, shall be accomplished only by authorization of the Board of Commissioners.
2. No salary increase or bonus may be paid without prior authorization of the Board of Commissioners.
3. No contributions to any agencies shall be made without approval of the Board of Commissioners.

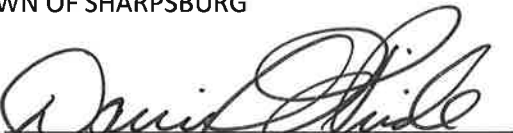
SECTION 5: UTILIZATION OF THE BUDGET ORDINANCE

This ordinance and the budget information herein contained shall be the basis of the Fiscal Year 2024-2025 budget. The Budget Officer shall administer this budget and shall ensure that department heads are provided guidance in sufficient detail to implement their appropriate portion of the budget. The Finance Department shall establish records which are in agreement with this budget and this ordinance, and with the appropriate statutes of the State of North Carolina.

This Budget Ordinance and accompanying schedules are hereby adopted by the Town of Sharpsburg Board of Commissioners this, the 4th day of June 2024.

TOWN OF SHARPSBURG

By: _____


David Pride, Mayor Pro Tem

ATTEST:


Tracy Sullivan, Town Clerk

Town of Sharpsburg
Budget Revenue Worksheet
Fiscal Year 2024-2025

Account Number	Account Description	Admin Recmnd	Anticipated	2024 Antic	2024 Actual	2023 Actual	2022 Actual
10-296-9700	TAXES-1997 AND PRIOR YRS	0.00	0.00	0.00	0.00	0.00	0.00
10-296-9800	TAXES 1999 & PRIOR YEARS	0.00	0.00	0.00	0.00	0.00	0.00
10-301-0000	TAXES-CURRENT YEAR 2002	0.00	0.00	0.00	0.00	0.00	0.00
10-301-2000	TAXES 2000	0.00	0.00	0.00	0.00	0.00	0.00
10-301-2001	TAXES-2001	0.00	0.00	0.00	0.00	0.00	0.00
10-301-2002	TAXES-2002	0.00	0.00	0.00	0.00	0.00	0.00
10-301-2003	TAXES-CURRENT YEAR 2003	0.00	0.00	0.00	0.00	0.00	0.00
10-301-2004	TAXES-2004	0.00	0.00	0.00	0.00	0.00	0.00
10-301-2005	TAXES-CURRENT YEAR 2005	0.00	0.00	0.00	0.00	0.00	0.00
10-301-2006	2006 TAXES	0.00	0.00	0.00	0.00	0.00	0.00
10-301-2007	2007 TAXES	0.00	0.00	0.00	0.00	0.00	0.00
10-301-2008	2008 TAXES	0.00	0.00	0.00	0.00	0.00	0.00
10-301-2009	2009 TAXES	0.00	0.00	0.00	0.00	0.00	0.00
10-301-2010	2010 TAXES	0.00	0.00	0.00	0.00	0.00	0.00
10-301-2011	2011 TAXES	0.00	0.00	0.00	0.00	0.00	0.00
10-301-2012	2012 TAXES	0.00	0.00	0.00	0.00	1,017.57	13.74
10-301-2013	2013 TAXES	0.00	0.00	0.00	0.00	553.56	40.93
10-301-2014	2014 TAXES	0.00	0.00	0.00	0.00	794.55	2.13
10-301-2015	2015 TAXES	0.00	0.00	0.00	0.00	774.49	0.00
10-301-2016	2016 TAXES	0.00	0.00	0.00	0.00	316.77	48.59
10-301-2017	2017 TAXES	0.00	0.00	0.00	0.00	113.61	394.98
10-301-2018	2018 TAXES	0.00	0.00	0.00	0.00	195.15	704.83
10-301-2019	2019 TAXES	0.00	0.00	0.00	0.00	498.76	1,345.93
10-301-2020	2020 TAXES	0.00	0.00	0.00	0.00	184.92	689.99
10-301-2021	2021 TAXES	500.00	0.00	0.00	500.00	280.42	2,398.96
10-301-2022	2022 TAXES	1,000.00	0.00	1,000.00	1,444.73	4,954.25	352,485.16
10-301-2023	TAXES 2023	3,000.00	0.00	3,000.00	4,947.74	374,681.52	929.92
10-301-2024	TAXES 2024	551,000.00	0.00	536,204.00	473,701.46	531.31	0.00
10-301-9900	TAXES-1999	0.00	0.00	0.00	90.00	0.00	0.00
10-317-0000	INTEREST & PENALTIES ON TAXES	5,000.00	0.00	0.00	0.00	0.00	0.00
10-319-0000	TOWN VEHICLE TAX	5,000.00	0.00	4,000.00	4,911.92	6,769.65	3,879.32
10-320-0000	SALES TAX REFUND	0.00	0.00	5,100.00	2,905.00	4,972.22	4,958.86
10-325-0000	BUSINESS REGISTRATION FEES	850.00	0.00	0.00	0.00	0.00	0.00
10-326-0000	TOWN CITATION	0.00	0.00	850.00	520.00	1,120.00	865.00
10-328-0000	INTEREST ON CHK ACCT	1,800.00	0.00	0.00	50.00	0.00	0.00
10-329-0000	INTEREST ON INVESTMENTS	0.00	0.00	2,000.00	1,344.94	1,328.47	221.88
10-330-0000	PROCEEDS FROM CAPITAL LEASE	0.00	0.00	0.00	0.00	0.00	0.00
10-331-0000	LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00
10-332-0000	COURT COSTS, FACILITY FEE	0.00	0.00	0.00	0.00	0.00	0.00
10-334-0000	BLDG INSP FEES & PERMITS	3,500.00	0.00	3,000.00	2,800.00	3,200.00	4,200.00

Town of Sharpsburg
Budget Revenue Worksheet
Fiscal Year 2024-2025

Account Number	Account Description	Admin Recmd	Anticipated	2024 Antc	2024 Actual	2023 Actual	2022 Actual
10-335-0000	MISCELLANEOUS REVENUE	5,000.00	0.00	8,000.00	2,582.25	4,839.57	13,598.73
10-336-0000	CABLE TV FRANCHISE TAX	0.00	0.00	0.00	0.00	0.00	0.00
10-337-0000	UTILITY FRANCHISE TAX	85,000.00	0.00	85,000.00	38,660.46	84,772.98	80,933.58
10-338-0000	SALE PROCEEDS FRM TIMBER ACREAG	0.00	0.00	0.00	0.00	0.00	0.00
10-339-0000	INTANGIBLE PERSONAL PROP TAX	0.00	0.00	0.00	0.00	0.00	0.00
10-340-0000	SOLID WASTE DISPOSAL TAX	1,000.00	0.00	1,200.00	1,020.89	1,317.12	1,345.20
10-341-0000	BEER & WINE TAX	0.00	0.00	0.00	0.00	0.00	0.00
10-343-0000	POWELL BILL ALLOCATION	0.00	0.00	0.00	0.00	0.00	0.00
10-343-0100	POWELL BILL FUND BALANCE	0.00	0.00	0.00	0.00	7,641.51	6,731.10
10-345-0000	LOCAL OPTION SALES TAX	360,000.00	0.00	345,000.00	319,803.05	415,583.34	458,281.61
10-346-0000	GASOLINE TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00
10-347-0000	ABC PROFITS	0.00	0.00	0.00	0.00	0.00	6,189.00
10-348-0000	GARBAGE COLLECTION	218,384.00	0.00	205,248.00	153,858.48	217,927.76	205,454.71
10-349-0000	RECYCLING FEE COLLECTIONS	109,100.00	0.00	102,528.00	74,515.75	103,914.62	100,093.42
10-351-0000	MOTOR VEHICLE TAX	101,000.00	0.00	100,747.00	55,241.90	73,845.51	85,251.76
10-352-0000	SALE PROCEEDS FRM REAL PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
10-353-0000	PILOT - ELECTRIC FUND	24,490.00	0.00	0.00	0.00	0.00	0.00
10-354-0000	PILOT - WATER/SEWER FUND	100,400.00	0.00	0.00	0.00	0.00	0.00
10-355-0000	SENIOR CITIZEN EXCLUSIONS	0.00	0.00	0.00	0.00	0.00	0.00
10-356-0000	ATTACHMENT FEES	7,420.00	0.00	7,420.00	7,420.00	7,420.00	7,420.00
10-360-0000	POLICE DEPT GRANT INCOME	0.00	0.00	0.00	0.00	0.00	0.00
10-360-0100	GHSP - GRANT	0.00	0.00	0.00	0.00	0.00	0.00
10-360-0200	COPS - GRANT	0.00	0.00	0.00	0.00	0.00	0.00
10-360-0300	ASSET FORFEITURE RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00
10-360-0400	USDA - GRANT/FINANCING 2017 VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00
10-360-0500	BLUE CHRISTMAS DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00
10-360-0700	SENIOR CENTER DONATIONS	0.00	0.00	0.00	0.00	20.00	800.00
10-360-0900	SALE OF SURPLUS PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
10-360-0999	LOCAL MATCH	0.00	0.00	0.00	0.00	0.00	0.00
10-362-0000	RENTS AND ROYALTIES	0.00	0.00	0.00	50.00	50.00	50.00
10-365-0000	CAPITAL LEASE PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00
10-365-0100	COVID-19 RELIEF FUND (CRF) GRANT	0.00	0.00	0.00	0.00	12,000.00	0.00
10-374-0100	REIMBURSEMENT FOR DAMAGES	0.00	0.00	0.00	0.00	0.00	0.00
10-376-0000	PENALTIES	0.00	0.00	0.00	0.00	0.00	0.00
10-380-0000	FEMA	0.00	0.00	0.00	0.00	0.00	0.00
10-381-0000	USDA LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00
10-382-0000	MOTOROLA LEASE PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00
10-385-1010	USDA GRANT POLICE CAR	0.00	0.00	0.00	0.00	0.00	0.00
10-397-2000	APPROP UNDESIGNATED FUND BAL	912,805.00	0.00	520,332.00	0.00	0.00	0.00
10-397-3000	APPROPRIATION FROM UTILITY	0.00	0.00	400,000.00	0.00	80,000.00	0.00

Town of Sharpsburg
Budget Revenue Worksheet
Fiscal Year 2024-2025

Account Number	Account Description	Admin Recmnd	Anticipated	2024 Antic	2024 Actual	2023 Actual	2022 Actual
10-397-6000	APPROPRIATION FROM WATER/SEWER	0.00	0.00	0.00	0.00	0.00	0.00
10-397-6500	TRANSFER FROM ARPA FUND	0.00	0.00	0.00	0.00	350,850.00	0.00
10-397-7000	FOOD STAMP TAX DISTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00
10-397-8000	INVENTORY TAX REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
10-397-9000	APPROPRIATION FROM CD	0.00	0.00	0.00	0.00	0.00	0.00
10-397-9500	GOVERNOR CRIME COMM GRANT	0.00	0.00	0.00	0.00	21,347.38	0.00
		2,496,249.00		2,331,129.00			

**Town of Sharpsburg
Budget Revenue Worksheet
Fiscal Year 2024-2025**

Account Number	Account Description	Admin Recrmd	Anticipated	2024 Antic	2024 Actual	2023 Actual	2022 Actual
20-335-0000	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
20-343-0000	ANNUAL POWELL BILL ALLOCATION	59,996.00	0.00	54,500.00	59,995.54	54,306.69	55,122.98
20-344-0000	CAPITAL LEASE PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00
20-386-0000	TRANSFER FROM FUND BALANCE	57,377.00	0.00	78,873.00	0.00	0.00	0.00
		117,373.00		133,373.00			

Town of Sharpsburg
Budget Revenue Worksheet
Fiscal Year 2024-2025

Account Number	Account Description	Admin Recmnd	Anticipated	2024 Antic	2024 Actual	2023 Actual	2022 Actual
30-328-0000	INTEREST ON CD'S/CHECKING	6,500.00	0.00	2,000.00	6,468.88	5,402.63	590.24
30-335-0000	MISCELLANEOUS REVENUE	1,500.00	0.00	500.00	3,495.00	67.50	450.00
30-335-0001	INTEREST REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
30-335-0100	ELECTRIC SALES TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00
30-340-0000	ELECT SALES TAX	185,500.00	0.00	190,400.00	133,535.34	189,061.36	153,040.01
30-340-0100	DUKE COAL ASH COST RECOVERY	0.00	0.00	0.00	0.00	0.00	31,702.56
30-345-0000	BUILDING AND ZONING PERMITS	0.00	0.00	0.00	0.00	0.00	0.00
30-350-0000	INSPECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00
30-355-0000	APPROP UNDESIGNATED FUND BAL	0.00	0.00	0.00	0.00	0.00	0.00
30-360-0000	APPROP. UNDESIG FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
30-360-0900	SALE OF SURPLUS PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
30-371-0000	ELECTRICAL CHARGES INCOME	2,650,000.00	0.00	2,720,000.00	1,948,561.14	2,779,684.83	2,235,208.67
30-372-0000	TEMPORARY SERVICE FEES	0.00	0.00	0.00	0.00	0.00	70.00
30-373-0000	CONNECTION FEES	2,100.00	0.00	2,500.00	1,300.00	1,820.00	1,850.00
30-374-0000	transfer from rate stab. fund	0.00	0.00	0.00	0.00	0.00	0.00
30-374-0100	REIMBURSEMENT FOR DAMAGES	0.00	0.00	0.00	1,000.00	1,000.00	0.00
30-375-0000	FUND BALANCE APPROP	527,628.00	0.00	723,750.00	0.00	0.00	0.00
30-376-0000	PENALTY FEES	35,000.00	0.00	35,000.00	20,318.66	38,906.56	33,128.82
30-377-0000	USDA GRANT/FINANCING 2017 POLE TRUCK	0.00	0.00	0.00	0.00	0.00	0.00
30-380-0000	FEMA	0.00	0.00	0.00	0.00	0.00	0.00
30-381-0100	USDA GRANT	0.00	0.00	0.00	0.00	0.00	0.00
30-399-0000	FUND BALANCE APPROPRIATED	0.00	0.00	0.00	0.00	0.00	0.00
		3,408,228.00		3,674,150.00			

**Town of Sharpsburg
Budget Revenue Worksheet
Fiscal Year 2024-2025**

Account Number	Account Description	Admin Recmnd	Anticipated	2024 Antic	2024 Actual	2023 Actual	2022 Actual
31-320-0000	SALES TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00
31-328-0000	INTEREST EARNED ON CDs/CHECKING	4,500.00	0.00	2,000.00	4,346.16	3,021.78	492.80
31-335-0000	MISCELLANEOUS REVENUE	4,000.00	0.00	4,000.00	4,126.80	4,430.02	5,376.00
31-336-0000	GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
31-340-0000	INTEREST ON INVESTMENTS	3,000.00	0.00	500.00	3,228.72	3,678.96	163.75
31-345-0000	APPROP UNDESIGNATED FUND BAL	0.00	0.00	0.00	0.00	0.00	0.00
31-350-0000	INSPECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00
31-355-0000	BUILDING & ZONING PERMITS	0.00	0.00	0.00	0.00	0.00	0.00
31-360-0000	APPROP FROM UTILITY	0.00	0.00	0.00	0.00	0.00	0.00
31-365-0000	FUND BALANCE APPROPRIATED	639,437.00	0.00	383,013.00	0.00	0.00	0.00
31-367-0000	TRANSFER FROM ARPA FUND	0.00	0.00	0.00	0.00	290,687.95	0.00
31-370-0000	FEMA	0.00	0.00	0.00	0.00	0.00	0.00
31-371-0000	CHARGES FOR WATER & SEWER	1,770,900.00	0.00	1,720,900.00	1,180,535.61	1,640,300.81	1,564,948.25
31-373-0000	TAPS & HOOK UP FEES	3,000.00	0.00	2,000.00	6,690.00	1,800.00	0.00
31-374-0100	REIMBURSEMENT FOR DAMAGES	0.00	0.00	0.00	250.00	0.00	176.18
31-374-0200	REIMBURSEMENT 2020 CWSRF WASTEWATER PROJ	0.00	0.00	0.00	0.00	25,590.20	0.00
31-375-0000	CONNECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00
31-376-0000	PENALTY FEES	35,000.00	0.00	30,000.00	23,404.89	41,733.44	35,926.81
31-380-0000	APPROP FROM CD	0.00	0.00	0.00	0.00	0.00	0.00
		2,459,837.00	0.00	2,142,413.00			
	Difference						
GF Revenue		2,496,249.00					
Expenses		\$0.00					
Governing Body							
Senior Center							
Administration							
Parks & Rec							
Police							
Streets & Sanitation				8,481,687.00			
PB Revenue							
Expenses		\$0.00					
EL Revenue							
Expenses		\$0.00					
Wa/Sw Revenue							
Expenses		\$0.00					

**Town of Sharpsburg
Governing Body
Budget Expenditure Worksheet
Fiscal Year 2024-2025**

Account Number	Account Description	Requested	Admin Recmnd	Adopted Budget	2024 Approp	2024 Actual	2023 Actual	2022 Actual
10-410-0000	GOVERNING BODY:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-0100	BD FEES/TRV STIPEND	18,500.00	0.00	0.00	13,600.00	9,339.90	17,970.91	12,320.00
10-410-0101	CLASSIFICATION & PAY STUDY	0.00	0.00	0.00	4,500.00	0.00	0.00	0.00
10-410-0200	BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-0201	INTERIM DIRECTOR - SENIOR CENTER	0.00	0.00	0.00	0.00	0.00	17,158.50	18,425.33
10-410-0209	LONGEVITY PAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-0300	TAX COLLECTION FEES	12,000.00	0.00	0.00	11,614.00	11,094.94	13,590.20	9,249.68
10-410-0400	LEGAL AND ACCOUNTING	45,000.00	0.00	0.00	20,600.00	15,454.81	20,264.46	22,160.93
10-410-0401	CODIFICATION OF THE TOWN CODE	3,000.00	0.00	0.00	3,000.00	495.00	495.00	990.00
10-410-0500	FICA TAX EXPENSE	1,420.00	0.00	0.00	1,050.00	714.31	2,687.57	2,351.93
10-410-1200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-1201	COMPUTER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-1250	WEBSITE	22,000.00	0.00	0.00	21,000.00	18,696.01	743.78	6,000.00
10-410-4500	OUTSIDE ADMIN SERV	24,500.00	0.00	0.00	18,500.00	17,088.88	20,638.17	15,637.17
10-410-5100	ENGINEERING FEES	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00
10-410-5400	GENERAL INSURANCE	32,000.00	0.00	0.00	25,400.00	23,754.70	25,362.98	20,957.87
10-410-5700	MISCELLANEOUS	5,500.00	0.00	0.00	5,000.00	1,943.07	2,249.35	5,220.04
10-410-5900	Non Profit Funding	1,000.00	0.00	0.00	500.00	0.00	0.00	0.00
10-410-6200	TOWN SIGNAGE	5,000.00	0.00	0.00	3,500.00	0.00	1,306.44	-2,165.32
10-410-6210	SENIOR CENTER OPERATIONS	0.00	0.00	0.00	0.00	0.00	21,284.25	28,545.99
10-410-6220	SENIOR COMMUNITY GARDEN	0.00	0.00	0.00	0.00	0.00	5,225.20	0.00
10-410-7500	TRAVEL & TRAINING	3,000.00	0.00	0.00	3,000.00	1,897.86	4,719.93	2,111.60
10-410-7550	BOARD RETREAT	5,000.00	0.00	0.00	9,500.00	1,067.50	11,500.00	2,168.86
10-410-8500	CAPITAL OUTLAY-TOWN HALL	45,000.00	0.00	0.00	31,442.00	0.00	0.00	10,309.35
	Totals	232,920.00	0.00	0.00	182,206.00	101,546.98	165,196.74	154,283.43
	Grand Totals	232,920.00	0.00	0.00	182,206.00	101,546.98	165,196.74	154,283.43
	New and/or increased							

**Town of Sharpsburg
Senior Center**

**Budget Expenditure Worksheet
Fiscal Year 2024-2025**

Account Number	Account Description	Requested	Admin Recmnd	Adopted Budget	2024 Approp	2024 Actual	2023 Actual	2022 Actual
10-415-0000	SENIOR CENTER:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-415-0201	INTERIM DIRECTOR - SENIOR CENTER	68,850.00	0.00	0.00	0.00	0.00	0.00	0.00
10-415-0202	Assistant-Part time	15,000.00				16,651.20		
10-415-0500	FICA TAX EXPENSE	5,800.00	0.00	0.00	0.00	1,273.82		0.00
10-415-0505	401K CONTRIBUTION	3,500.00						
10-415-0600	EMPLOYEE INSURANCE	9,528.00						
10-415-3200	SUPPLIES	18,000.00	0.00	0.00	0.00	6,004.63		0.00
10-415-5200	PROGRAMS & EVENTS	10,000.00	0.00	0.00	0.00	-6,890.73		0.00
10-415-5400	GENERAL INSURANCE	2,000.00						
10-415-6000	RETIREMENT	9,400.00						
10-415-6200	SENIOR COMMUNITY GARDEN	5,000.00	0.00	0.00	0.00	0.00		0.00
10-415-6210	SENIOR CENTER OPERATIONS	6,000.00	0.00	0.00	0.00	2,487.10		0.00
10-415-6900	BUILDING MAINTENANCE	12,000.00	0.00	0.00	0.00	0.00		0.00
10-415-7400	TRANSPORTATION - 15 PASSENGER	65,000.00						
10-415-7500	TRAVEL & TRAINING	4,500.00	0.00	0.00	0.00	-495.00		0.00
	Totals	234,578.00	0.00	0.00	0.00	19,031.02	0.00	0.00
	Grand Totals	234,578.00	0.00	0.00	0.00	19,031.02	0.00	0.00

Town of Sharpsburg

Administration

Budget Expenditure Worksheet

Fiscal Year 2024-2025

Account Number	Account Description	Requested	Admin Recmnd	Adopted Budget	2024 Approp	2024 Actual	2023 Actual	2022 Actual
10-420-0000	ADMINISTRATION:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-0200	ADMINISTRATOR WAGES	16,883.00	0.00	0.00	16,900.00	13,156.47	12,609.54	15,444.25
10-420-0201	CLERK WAGES	22,000.00	0.00	0.00	26,000.00	15,821.28	22,931.78	21,785.91
10-420-0202	FINANCE OFFICER WAGES	7,640.00	0.00	0.00	11,500.00	6,509.06	9,969.78	8,593.31
10-420-0203	POLICE WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-0206	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-0208	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-0209	LONGEVITY PAY	1,080.00	0.00	0.00	886.00	885.48	669.03	589.99
10-420-0500	FICA TAX EXPENSE	3,610.00	0.00	0.00	4,700.00	2,486.14	3,440.43	3,413.70
10-420-0505	401K CONTRIBUTION	2,400.00	0.00	0.00	6,400.00	3,401.94	5,964.12	5,397.51
10-420-0600	EMPLOYEE INSURANCE	5,250.00	0.00	0.00	2,000.00	0.00	0.00	289.68
10-420-0601	UNEMPLOYMENT INSURANCE	4,000.00	0.00	0.00	3,500.00	1,833.60	2,225.45	2,604.84
10-420-1100	POSTAGE	2,500.00	0.00	0.00	1,500.00	1,335.30	1,282.50	1,199.04
10-420-1200	TELEPHONE	10,500.00	0.00	0.00	6,000.00	3,202.35	6,894.08	4,505.79
10-420-3200	OFFICE SUPPLIES	1,500.00	0.00	0.00	1,500.00	647.28	1,047.20	1,151.25
10-420-3400	FUEL OIL	4,000.00	0.00	0.00	3,000.00	2,819.23	3,489.80	2,276.22
10-420-3550	BANK SERVICE CHARGES/FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-4498	CASH SHORT/OVER	3,000.00	0.00	0.00	3,000.00	1,931.33	2,830.16	2,142.20
10-420-5300	DUES & SUBSCRIPTIONS	2,500.00	0.00	0.00	1,800.00	663.98	762.77	789.87
10-420-5700	MISCELLANEOUS	6,500.00	0.00	0.00	5,800.00	3,427.29	5,665.35	3,884.72
10-420-6000	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-6300	FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-6700	CONTINGENCY	45,000.00	0.00	0.00	42,000.00	24,044.32	37,232.86	31,210.86
10-420-6800	PLANNING/CODE ENFORCEMENT	32,000.00	0.00	0.00	25,000.00	3,658.27	4,287.81	6,274.25
10-420-6900	BUILDING MAINTENANCE	20,000.00	0.00	0.00	20,000.00	17,512.00	5,234.50	1,613.17
10-420-7000	ECONOMIC & COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-7001	AR/AP SALES TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-7100	FINANCIAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-7150	MANAGER CAR ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	1,750.00
10-420-7200	COMPUTER EQUIPMENT	5,000.00	0.00	0.00	10,000.00	748.56	1,536.57	0.00
10-420-7300	OFFICE EQUIPMENT	10,000.00	0.00	0.00	8,000.00	552.93	661.95	1,674.85
10-420-7500	TRAVEL & TRAINING	6,500.00	0.00	0.00	6,500.00	3,017.08	3,538.19	2,483.10
10-420-7600	REIMBURSEMENT FOR ADMIN COST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-7700	COVID-19 RELIEF FUND (CRF) GRANT	0.00	0.00	0.00	0.00	0.00	0.00	2,109.90
10-420-7900	CAPITAL OUTLAY - MOVING COMPANY	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-8600	CAPITAL OUTLAY - PHONE SYSTEM	5,000.00	0.00	0.00	5,000.00	0.00	0.00	0.00
10-420-9500	DEBT SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-9800	CAPITAL OUTLAY - COMPUTER	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals		238,863.00	0.00	0.00	210,986.00	107,653.89	132,273.87	121,184.41

**Town of Sharpsburg
Administration
Budget Expenditure Worksheet
Fiscal Year 2024-2025**

Account Number	Account Description	Requested	Admin Recmnd	Adopted Budget	2024 Approp	2024 Actual	2023 Actual	2022 Actual
	Grand Totals	238,863.00	0.00	0.00	210,986.00	107,653.89	132,273.87	121,184.41

Town of Sharpsburg
Police Department
Budget Expenditure Worksheet
Fiscal Year 2024-2025

Account Number	Account Description	Requested	Admin Recmnd	Adopted Budget	2024 Approp	2024 Actual	2023 Actual	2022 Actual
10-510-0000	POLICE:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-0202	PART TIME POLICE WAGES	7,000.00	0.00	0.00	7,000.00	3,075.00	2,587.50	900.00
10-510-0203	POLICE WAGES	564,000.00	0.00	0.00	517,500.00	247,934.27	316,490.02	354,670.03
10-510-0204	SECRETARY WAGES	43,170.00	0.00	0.00	38,882.00	23,342.02	9,927.41	3,388.03
10-510-0205	AUXILIARY WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-0206	401K	26,500.00	0.00	0.00	21,700.00	13,643.66	15,530.03	17,346.83
10-510-0208	OVERTIME	25,000.00	0.00	0.00	25,800.00	26,932.19	27,938.38	14,938.54
10-510-0209	LONGEVITY PAY	5,000.00	0.00	0.00	2,100.00	2,067.88	1,058.88	0.00
10-510-0500	FICA TAX EXPENSE	54,500.00	0.00	0.00	47,300.00	22,813.04	26,107.10	26,819.38
10-510-0600	EMPLOYEE INSURANCE	93,000.00	0.00	0.00	88,400.00	44,340.42	46,868.44	75,259.90
10-510-0601	UNEMPLOYMENT INSURANCE	5,000.00	0.00	0.00	5,000.00	0.00	0.00	0.00
10-510-1200	TELEPHONE	7,000.00	0.00	0.00	7,000.00	3,137.67	6,614.58	7,160.00
10-510-1600	VEHICLE MAINTENANCE	24,000.00	0.00	0.00	24,000.00	21,432.08	7,401.91	10,843.86
10-510-1801	PROF SERV CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-1900	RADIO MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-3100	GAS AND OIL	24,000.00	0.00	0.00	24,000.00	13,711.94	21,497.11	24,495.59
10-510-3300	SUPPLIES AND MATERIALS	7,000.00	0.00	0.00	7,000.00	5,969.04	7,744.74	3,928.23
10-510-3400	FUEL OIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-5200	UNIFORMS	5,000.00	0.00	0.00	5,000.00	2,561.78	3,693.46	4,982.39
10-510-5201	CLOTHING ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-5400	FIREARMS	2,000.00	0.00	0.00	2,000.00	0.00	1,274.97	1,119.87
10-510-5700	MISCELLANEOUS	5,000.00	0.00	0.00	5,000.00	1,062.35	5,287.34	2,973.60
10-510-5800	RECRUITMENT	5,000.00	0.00	0.00	5,000.00	1,743.75	2,975.00	1,649.00
10-510-6000	RETIREMENT	89,000.00	0.00	0.00	77,100.00	41,680.50	41,726.53	42,167.66
10-510-6300	FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-6400	EQUIPMENT	11,000.00	0.00	0.00	10,500.00	7,375.17	11,515.63	8,014.07
10-510-6600	COMPUTER	11,000.00	0.00	0.00	11,000.00	10,151.84	9,680.06	8,236.42
10-510-6700	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-6900	BUILDING MAINTENANCE	12,000.00	0.00	0.00	12,000.00	5,382.03	3,288.47	4,870.87
10-510-7100	VEHICLE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-7200	CAP OUTLAY-COMPUTER	3,000.00	0.00	0.00	2,500.00	0.00	3,395.10	4,238.10
10-510-7300	LEASE PURCHASE - BODY CAMS	9,500.00	0.00	0.00	8,630.00	8,569.32	6,906.00	6,906.00
10-510-7400	DEBT SERVICE - RADIO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-7500	TRAVEL & TRAINING	10,000.00	0.00	0.00	10,000.00	1,127.73	198.00	2,555.00
10-510-7600	SPECIAL WORKS PROJECT	4,000.00	0.00	0.00	3,000.00	1,008.75	464.99	1,666.12
10-510-7700	CAP OUTLY-VEHICLES	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-7800	CAP OUTLAY-RADAR/VIDEO	4,000.00	0.00	0.00	4,000.00	0.00	0.00	0.00
10-510-7900	CAPITAL OUTLAY-GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-8000	GHSP - OTHER DIRECT COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Town of Sharpsburg
Police Department
Budget Expenditure Worksheet
Fiscal Year 2024-2025

Account Number	Account Description	Requested	Admin Recmnd	Adopted Budget	2024 Approp	2024 Actual	2023 Actual	2022 Actual
10-510-8001	CAPITAL OUTLAY - POLICE CAD	1,000.00	0.00	0.00	1,000.00	703.26	669.77	0.00
10-510-8002	CAPITAL OUTLAY 2017 USDA VEHICLES	6,500.00	0.00	0.00	6,500.00	6,482.00	6,482.00	6,482.00
10-510-8010	LAWSUIT SETTLEMENT LEO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-8050	ASSET FORFEITURE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-8100	GENERATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-8125	CAPITAL OUTLAY - POLICE VEHICLE USDA 23	10,188.00	0.00	0.00	54,000.00	623.83	0.00	0.00
10-510-8150	CAPITAL OUTLAY - PAY OFF 2019 USDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-8200	CAPITAL OUTLAY - RADIO	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-8300	CAPITAL OUTLAY COPIER	2,500.00	0.00	0.00	2,500.00	0.00	0.00	1,628.17
10-510-8600	CAPITAL OUTLAY - PHONE SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-9500	PRINCIPAL & INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-9600	ENTERPRISE PROGRAM - DEBT SERVICE	30,500.00	0.00	0.00	30,500.00	23,622.02	31,994.28	32,072.04
10-510-9650	CAPITAL OUTLAY - STREET CAMERAS	20,000.00	0.00	0.00	20,000.00	12,793.49	94,941.83	8,550.00
10-510-9700	CAPITAL OUTLAY - CONCESSION TRAILER	4,000.00	0.00	0.00	0.00	0.00	19,974.24	0.00
Totals		1,215,358.00	0.00	0.00	1,085,912.00	553,287.03	734,233.77	677,861.70
Grand Totals		1,215,358.00	0.00	0.00	1,085,912.00	553,287.03	734,233.77	677,861.70

**Town of Sharpsburg
Parks & Recreation
Budget Expenditure Worksheet
Fiscal Year 2024-2025**

Account Number	Account Description	Requested	Admin Recmnd	Adopted Budget	2024 Approp	2024 Actual	2023 Actual	2022 Actual
10-540-0000	PARKS & RECREATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-540-0207	PART TIME WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-540-0500	FICA TAX EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-540-1400	CHRISTMAS COMMITTEE	12,000.00	0.00	0.00	12,412.00	13,128.27	10,906.16	13,644.87
10-540-1500	MATERIALS & REPAIRS	6,000.00	0.00	0.00	5,500.00	5,148.68	11,035.26	1,533.15
10-540-1800	TOWN BEAUTIFICATION	5,000.00	0.00	0.00	0.00	0.00	0.00	1,498.00
10-540-2000	IMPROVEMENTS BEASLEY PARK	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
10-540-2200	COMMUNITY ACTIVITIES	25,000.00	0.00	0.00	8,088.00	4,915.25	11,982.59	7,903.59
10-540-2300	LEASE/RENT SIGN SPACE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-540-3000	SHARPSBURG COMMUNITY PARK	5,000.00	0.00	0.00	0.00	0.00	0.00	601.37
Totals		54,500.00	0.00	0.00	26,000.00	23,192.20	33,924.01	25,180.98
Grand Totals		54,500.00	0.00	0.00	26,000.00	23,192.20	33,924.01	25,180.98

Town of Sharpsburg

Public Works

Budget Expenditure Worksheet
Fiscal Year 2024-2025

Account Number	Account Description	Requested	Admin Recmnd	Adopted Budget	2024 Approp	2024 Actual	2023 Actual	2022 Actual
10-560-0000	DEPARTMENT OF PUBLIC WORKS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-0203	POLICE WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-0205	OVERTIME WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-0206	FOREMAN WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-0207	LABOR WAGES	98,500.00	0.00	0.00	148,479.00	52,323.85	102,296.75	76,570.82
10-560-0208	OVERTIME	5,000.00	0.00	0.00	5,000.00	2,526.47	1,360.60	1,080.98
10-560-0209	LONGEVITY PAY	530.00	0.00	0.00	546.00	545.77	519.78	377.22
10-560-0500	FICA TAX EXPENSE	7,600.00	0.00	0.00	9,800.00	4,214.15	8,122.92	5,501.09
10-560-0505	401K CONTRIBUTION	5,000.00						
10-560-0600	EMPLOYEE INSURANCE	19,000.00	0.00	0.00	22,000.00	10,932.18	22,905.27	17,829.28
10-560-0601	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-1200	TELEPHONE	2,500.00	0.00	0.00	2,500.00	738.82	1,197.53	2,745.57
10-560-1600	VEHICLE MAINTENANCE	20,000.00	0.00	0.00	15,000.00	12,398.91	7,668.63	7,404.18
10-560-2070	LABOR WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-3100	GAS AND OIL	10,000.00	0.00	0.00	10,000.00	5,301.86	10,551.55	11,310.14
10-560-3300	SUPPLIES,CLOTHS,MAT	20,000.00	0.00	0.00	16,000.00	9,409.92	6,664.15	7,379.44
10-560-3400	FUEL OIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-3500	STREET REPAIR-POWELL BILL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-3501	MOORE ST RR PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-3600	UNIFORMS	4,500.00	0.00	0.00	4,500.00	2,618.91	4,147.06	4,352.70
10-560-4900	GARBAGE DISP/RECY	169,800.00	0.00	0.00	159,500.00	101,387.63	170,018.20	162,830.04
10-560-5000	RECYCLING	74,500.00	0.00	0.00	69,500.00	34,518.14	57,120.56	50,115.99
10-560-5600	STORM RELATED EXPENSES	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
10-560-5700	MISCELLANEOUS	3,000.00	0.00	0.00	3,000.00	897.10	891.53	647.45
10-560-6000	RETIREMENT	14,000.00	0.00	0.00	16,500.00	7,112.53	11,590.43	8,370.92
10-560-6300	FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-6700	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-6800	MOSQUITO CONTROL	9,000.00	0.00	0.00	9,000.00	0.00	0.00	0.00
10-560-7000	CP&L-STREET LIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-7500	TRAVEL & TRAINING	2,500.00	0.00	0.00	2,500.00	0.00	198.00	805.60
10-560-7600	LAND FILL FEES	500.00	0.00	0.00	500.00	0.00	199.55	318.86
10-560-7700	YARD WASTE DISPOSAL	6,000.00	0.00	0.00	3,600.00	3,800.00	3,935.00	3,600.00
10-560-7800	FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-8200	OUTSIDE CONTRACTOR SERVICES	8,500.00	0.00	0.00	8,500.00	0.00	7,198.94	6,800.00
10-560-8250	STREET SWEEPING CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-8500	CAP OUTLAY-STREET SWEEPER	0.00	0.00	0.00	0.00	0.00	0.00	798.55
10-560-8600	CAPITAL OUTLAY-MOWER/TRAILER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-8700	CAP OUTLAY - DUMP TRUCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-8701	CAPITAL LEASE FORD F150 (16-20)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Town of Sharpsburg

Public Works

Budget Expenditure Worksheet

Fiscal Year 2024-2025

Account Number	Account Description	Requested	Admin Recmnd	Adopted Budget	2024 Approp	2024 Actual	2023 Actual	2022 Actual
10-560-8800	CAPITAL OUTLAY-TRANSFR STATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-8801	DEBT PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-8810	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-8900	CAP OUTLY-STORM WATER/DRAINAGE	25,000.00	0.00	0.00	25,000.00	300.00	8,930.00	22,619.47
10-560-9000	CAP OUTLAY- SIGN GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-9100	ENTERPRISE PROGRAM - DEBT SERVICE	13,600.00	0.00	0.00	13,600.00	9,034.24	13,551.35	13,520.82
10-560-9200	CAPITAL OUTLAY - KNUCKLE BOOM	0.00	0.00	0.00	228,400.00	215,071.03	0.00	0.00
Totals		520,030.00	0.00	0.00	774,425.00	473,131.51	439,067.80	404,979.12
Grand Totals		520,030.00	0.00	0.00	774,425.00	473,131.51	439,067.80	404,979.12

Town of Sharpsburg

Powell Bill

Budget Expenditure Worksheet
Fiscal Year 2024-2025

Account Number	Account Description	Requested	Admin Recmnd	Adopted Budget	2024 Approp	2024 Actual	2023 Actual	2022 Actual
20-560-0000	POWELL BILL FUND:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-560-3500	RESURFACING PROGRAM	75,000.00	0.00	0.00	91,000.00	61,000.00	0.00	0.00
20-560-3501	MOORE ST RR CROSSING	2,300.00	0.00	0.00	2,300.00	2,298.00	2,298.00	2,298.00
20-560-3502	OTHER STREET REPAIRS	5,000.00	0.00	0.00	5,000.00	0.00	1,000.00	0.00
20-560-8250	CAPITAL OUTLAY - STREET SWEEPER	20,900.00	0.00	0.00	20,900.00	20,867.00	20,867.00	0.00
20-560-8701	CAPITAL LEASE FORD F150 (16-20)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-560-8702	CAPITAL LEASE - DUMP TRUCK (18-24)	14,173.00	0.00	0.00	14,173.00	14,172.02	14,172.02	14,172.02
20-560-8703	CAPITAL LEASE XXXX (-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals		117,373.00	0.00	0.00	133,373.00	98,337.02	38,337.02	16,470.02
Grand Totals		117,373.00	0.00	0.00	133,373.00	98,337.02	38,337.02	16,470.02

Town of Sharpsburg
Electric Department
Budget Expenditure Worksheet
Fiscal Year 2024-2025

Account Number	Account Description	Requested	Admin Recmnd	Adopted Budget	2024 Approp	2024 Actual	2023 Actual	2022 Actual
30-832-0000	UTILITY:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-0100	BD FEES/TRV STIPEND	18,500.00	0.00	0.00	13,500.00	9,339.90	17,970.91	12,320.00
30-832-0110	BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-0200	ADMINISTRATOR WAGES	50,650.00	0.00	0.00	44,500.00	34,768.60	48,489.92	40,894.24
30-832-0201	CLERK WAGES	108,500.00	0.00	0.00	100,700.00	62,782.27	91,295.65	86,217.23
30-832-0202	FINANCE OFFICER WAGES	44,000.00	0.00	0.00	41,200.00	23,866.34	36,555.62	31,508.40
30-832-0203	POLICE WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-0205	OVERTIME WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-0206	FOREMAN WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-0207	LABOR WAGES	439,562.00	0.00	0.00	281,000.00	114,299.47	203,610.11	162,622.03
30-832-0208	OVERTIME	20,000.00	0.00	0.00	20,000.00	14,210.33	13,408.70	12,570.00
30-832-0209	LONGEVITY PAY	6,500.00	0.00	0.00	5,000.00	4,546.31	3,724.90	3,379.02
30-832-0400	LEGAL AND ACCOUNTING	60,000.00	0.00	0.00	32,000.00	14,428.19	25,877.37	24,785.85
30-832-0500	FICA TAX EXPENSE	43,000.00	0.00	0.00	44,000.00	19,541.96	30,371.75	25,463.89
30-832-0505	401K CONTRIBUTIONS	27,500.00						
30-832-0600	EMPLOYEE INSURANCE	66,500.00	0.00	0.00	64,000.00	29,483.79	48,782.19	44,537.51
30-832-0601	UNEMPLOYMENT INSURANCE	2,000.00	0.00	0.00	2,000.00	0.00	0.00	220.69
30-832-0800	APPROP TO WATER/SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-1000	APPROP TO GEN FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-1010	APPROP TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-1100	POSTAGE	7,000.00	0.00	0.00	7,000.00	3,687.08	3,851.82	4,500.69
30-832-1200	TELEPHONE	6,000.00	0.00	0.00	4,000.00	3,212.09	2,620.57	4,071.05
30-832-1600	VEHICLE MAINTENANCE	50,000.00	0.00	0.00	50,000.00	42,913.21	7,413.72	6,042.82
30-832-3100	GAS AND OIL	12,000.00	0.00	0.00	15,000.00	5,346.24	10,415.59	13,304.97
30-832-3200	OFFICE SUPPLIES	5,200.00	0.00	0.00	5,200.00	2,669.45	5,386.90	3,254.48
30-832-3300	SUPPLIES AND MATERIALS	75,000.00	0.00	0.00	65,000.00	38,985.17	36,174.13	76,797.15
30-832-3400	FUEL OIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-3550	BANK SERVICE CHARGES/FEES	7,000.00	0.00	0.00	6,500.00	5,638.47	6,979.63	4,552.47
30-832-3600	UNIFORMS	5,000.00	0.00	0.00	5,000.00	2,329.44	4,130.27	4,279.87
30-832-4500	OUTSIDE ADMIN SERV	60,000.00	0.00	0.00	45,000.00	45,299.13	40,731.64	31,924.49
30-832-4800	PURCHASE OF POWER	1,334,596.00	0.00	0.00	1,825,000.00	898,044.43	1,588,718.02	1,497,474.88
30-832-5300	DUES & SUBSCRIPTIONS	6,500.00	0.00	0.00	4,000.00	4,536.33	3,960.34	3,442.85
30-832-5400	GENERAL INSURANCE	67,000.00	0.00	0.00	47,200.00	47,166.69	43,089.42	34,673.84
30-832-5600	STORM RELATED EXPENSES	4,000.00	0.00	0.00	4,000.00	0.00	0.00	0.00
30-832-5700	MISCELLANEOUS	3,500.00	0.00	0.00	3,000.00	2,144.85	1,927.87	686.45
30-832-6000	RETIREMENT	71,500.00	0.00	0.00	62,100.00	28,489.19	44,221.54	33,634.93
30-832-6700	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-6900	BUILDING MAINTENANCE	35,000.00	0.00	0.00	40,000.00	24,598.43	5,820.30	7,846.63
30-832-7000	PAYMENT IN LIEU-GF	24,490.00	0.00	0.00	0.00	0.00	0.00	0.00

Town of Sharpsburg
Electric Department
Budget Expenditure Worksheet
Fiscal Year 2024-2025

Account Number	Account Description	Requested	Admin Recrmd	Adopted Budget	2024 Approp	2024 Actual	2023 Actual	2022 Actual
30-832-7100	FINANCIAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-7200	METER CHANGEOUT PROGRAM	108,000.00	0.00	0.00	75,000.00	0.00	0.00	34,066.40
30-832-7300	OFFICE EQUIPMENT	12,000.00	0.00	0.00	7,000.00	921.98	2,456.76	1,679.16
30-832-7400	UNKNOWN ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-7500	TRAVEL & TRAINING	5,000.00	0.00	0.00	5,000.00	1,000.00	1,611.00	1,791.62
30-832-7600	FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-7695	REIMBURSEMENT GF ADMIN COST	0.00	0.00	0.00	400,000.00	0.00	80,000.00	0.00
30-832-7700	DUKE COAL ASH COST RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-7750	METERING TO NTE	5,000.00	0.00	0.00	5,000.00	1,200.00	1,500.00	1,350.00
30-832-7800	ELECTRIC FUND BAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-8000	ELECT SALES TAX	100,100.00	0.00	0.00	143,200.00	135,266.65	191,280.90	156,275.47
30-832-8100	RATE STABILIZATION FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-8200	OUTSIDE CONTRACTOR SERVICE	65,000.00	0.00	0.00	65,000.00	48,960.43	69,927.38	16,322.20
30-832-8300	CAPITAL OUTLAY-LAWN MOWER	0.00	0.00	0.00	0.00	0.00	0.00	9,495.00
30-832-8500	CAPITAL OUTLAY EQUIPMENT - SQUIRT BOOM	77,000.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-8600	CAPITAL OUTLAY - PHONE SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-8700	CAPITAL OUTLAY-USDA VEHICLES	4,630.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-8800	CAPITAL OUTLAY USDA POLE TRUCK	9,500.00	0.00	0.00	10,050.00	0.00	9,114.00	9,114.00
30-832-8900	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-9300	BLDG FEE TO STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-9400	CAPITAL OUTLAY-NEW TOWN HALL	100,000.00	0.00	0.00	10,000.00	50,209.44	0.00	0.00
30-832-9500	BOND/PRINCIPAL/INTRT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-9600	SUBSTATION MAINTENANCE	40,000.00	0.00	0.00	25,000.00	6,701.27	13,748.05	40,948.49
30-832-9700	CAP OUTLAY-SUBSTATION TRANSFORMER REPL	100,000.00	0.00	0.00	75,000.00	0.00	0.00	0.00
30-832-9800	CAP OUTLAY-COMPUTER	6,500.00	0.00	0.00	3,000.00	0.00	0.00	0.00
30-832-9900	CAP OUTLAY- MINI EXCAVATOR	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-9901	ENTERPRISE PROGRAM - DEBT SERVICE	15,000.00	0.00	0.00	15,000.00	9,094.16	13,626.25	13,640.83
	Totals	3,408,228.00	0.00	0.00	3,674,150.00	1,735,681.29	2,708,793.22	2,455,639.60
30-840-0000	TRANSFER TO GF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-841-0000	TRANSFER TO WA&SW	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Grand Totals	3,408,228.00	0.00	0.00	3,674,150.00	1,735,681.29	2,708,793.22	2,455,639.60

Town of Sharpsburg
Water and Sewer Department
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Account Number	Account Description	Requested	Admin Recmnd	Adopted Budget	2024 Approp	2024 Actual	2023 Actual	2022 Actual
31-832-0000	UTILITY:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-0100	BD FEES/TRV STIPEND	18,500.00	0.00	0.00	13,550.00	9,368.20	18,024.88	12,357.24
31-832-0200	ADMINISTRATOR WAGES	45,020.00	0.00	0.00	39,820.00	30,905.41	43,232.72	46,622.77
31-832-0201	CLERK WAGES	85,500.00	0.00	0.00	73,500.00	45,955.73	67,501.06	62,578.47
31-832-0202	FINANCE OFFICER WAGES	27,948.00	0.00	0.00	21,900.00	13,018.05	19,939.35	17,186.26
31-832-0203	POLICE WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-0205	OVERTIME WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-0206	FOREMAN WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-0207	LABOR WAGES	255,250.00	0.00	0.00	165,100.00	63,449.14	98,884.83	134,152.05
31-832-0208	OVERTIME	10,000.00	0.00	0.00	10,000.00	5,804.73	3,610.95	14,429.40
31-832-0209	LONGEVITY PAY	3,980.00	0.00	0.00	2,000.00	3,149.14	2,681.17	2,275.86
31-832-0400	LEGAL AND ACCOUNTING	55,000.00	0.00	0.00	35,000.00	14,428.22	27,191.02	17,824.83
31-832-0500	FICA TAX EXPENSE	32,900.00	0.00	0.00	25,500.00	12,661.77	18,662.44	21,758.18
31-832-0505	401K CONTRIBUTIONS	21,500.00	0.00	0.00	44,500.00	21,647.76	35,445.31	49,958.79
31-832-0600	EMPLOYEE INSURANCE	53,000.00	0.00	0.00	0.00	0.00	0.00	220.67
31-832-0601	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-1000	APPROP TO GEN FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-1100	POSTAGE	5,000.00	0.00	0.00	5,000.00	3,417.08	3,842.28	3,854.31
31-832-1200	TELEPHONE	10,000.00	0.00	0.00	10,000.00	3,127.64	2,532.80	3,975.66
31-832-1600	VEHICLE MAINTENANCE	15,000.00	0.00	0.00	10,000.00	2,973.71	7,467.81	2,816.12
31-832-3100	GAS AND OIL	10,000.00	0.00	0.00	10,000.00	5,302.13	10,393.72	9,315.36
31-832-3200	OFFICE SUPPLIES	5,000.00	0.00	0.00	5,000.00	2,133.06	3,198.02	3,210.75
31-832-3300	SUPPLIES AND MATERIALS	50,000.00	0.00	0.00	41,250.00	27,268.72	25,816.46	36,512.84
31-832-3400	FUEL OIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-3550	BANK SERVICE CHARGES/FEES	6,500.00	0.00	0.00	6,500.00	5,638.46	6,979.63	4,552.39
31-832-3600	UNIFORMS	5,000.00	0.00	0.00	5,000.00	2,732.97	4,225.78	4,224.19
31-832-3800	METER CHANGE OUT PROGRAM	50,000.00	0.00	0.00	15,000.00	0.00	0.00	39,732.00
31-832-4500	OUTSIDE ADMIN SERVICE	45,000.00	0.00	0.00	45,000.00	46,305.50	45,159.51	20,971.06
31-832-4600	PURCH POWER-BOOSTER	7,000.00	0.00	0.00	7,000.00	3,596.54	4,505.92	3,794.20
31-832-4700	PUMP STATIONS MISC	6,500.00	0.00	0.00	6,500.00	0.00	4,118.00	6,069.36
31-832-4701	PUMP STATION TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-4702	PUMP STATION POWER	9,000.00	0.00	0.00	9,000.00	3,161.84	11,048.61	6,153.10
31-832-4704	PUMP STATION REPAIRS	75,000.00	0.00	0.00	58,000.00	32,066.44	62,435.10	7,017.67
31-832-4810	PURCHASE WATER	285,000.00	0.00	0.00	300,000.00	178,596.76	282,281.90	218,390.80
31-832-4811	PURCHASE SEWER	495,000.00	0.00	0.00	555,000.00	377,248.99	460,024.44	508,203.40
31-832-5100	ENGINEERING FEES	30,000.00	0.00	0.00	30,000.00	0.00	15,930.00	607.50

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Account Number	Account Description	Requested	Admin Recrmd	Adopted Budget	2024 Approp	2024 Actual	2023 Actual	2022 Actual
31-832-5200	ASSET MANAGEMENT PLAN	0.00	0.00	0.00	0.00	0.00	6,000.00	11,220.00
31-832-5300	DUES & SUBSCRIPTIONS	4,300.00	0.00	0.00	4,300.00	3,155.34	3,521.33	4,285.85
31-832-5400	GENERAL INSURANCE	52,000.00	0.00	0.00	46,500.00	47,166.71	35,772.20	33,004.85
31-832-5700	MISCELLANEOUS	2,000.00	0.00	0.00	2,000.00	999.13	1,267.37	1,484.95
31-832-5701	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-5900	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-6000	RETIREMENT	55,900.00	0.00	0.00	44,500.00	18,066.71	26,404.42	25,670.64
31-832-6100	AMORTIZATION OF CONT CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-6700	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-6900	BUILDING MAINTENANCE	35,000.00	0.00	0.00	55,000.00	14,072.41	5,568.04	5,257.33
31-832-7100	FINANCIAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-7300	OFFICE EQUIPMENT	3,000.00	0.00	0.00	2,500.00	922.24	1,766.63	1,616.71
31-832-7400	WATER TOWER MAINTENANCE	18,000.00	0.00	0.00	17,500.00	17,371.96	16,752.13	15,468.26
31-832-7450	GENERATOR MAINTENANCE	10,000.00	0.00	0.00	6,000.00	0.00	559.76	0.00
31-832-7500	TRAVEL & TRAINING	5,500.00	0.00	0.00	5,000.00	2,525.59	2,034.91	789.67
31-832-7600	FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-7695	PILOT TO GF	100,400.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-7696	TRANSFER TO GRANT PROJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-7697	SEWER I&I PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-7698	CIP PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-7701	PAYMENT TO ELECTRIC FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-7800	ELECTRIC FUND BAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-8000	CAPITAL OUTLAY - SEWER CAMERA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-8100	CAPITAL OUTLAY - FIRE HYDRANTS	8,500.00	0.00	0.00	7,000.00	0.00	2,750.00	14,500.00
31-832-8200	OUTSIDE CONTRACTOR SERVICES	60,000.00	0.00	0.00	60,000.00	17,945.00	25,190.00	3,245.18
31-832-8300	DEBT SERVICE USDA VEHICLES	4,630.00	0.00	0.00	10,000.00	61,998.92	7,654.00	0.00
31-832-8600	CAPITAL OUTLAY - MINI EXCAVATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-9000	WATER SAMPLING FEES	6,000.00	0.00	0.00	6,000.00	3,488.00	4,784.00	4,848.00
31-832-9100	CAPITAL OUTLAY - BACKHOE LEASE	16,009.00	0.00	0.00	16,009.00	16,008.15	16,008.15	16,008.15
31-832-9500	BOND/PRINCIPAL/INTRT	111,000.00	0.00	0.00	111,000.00	0.00	110,878.75	111,716.25
31-832-9600	DEPRECIATION	100,000.00	0.00	0.00	150,000.00	0.00	0.00	0.00
31-832-9700	PHASE 1 WATER DEBT SERVICE	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	25,000.00
31-832-9725	PHASE 2 WATER DEBT SERVICE	25,000.00	0.00	0.00	24,984.00	0.00	22,746.05	24,983.60
31-832-9800	CAPITAL OUTLAY - TOWN HALL	100,000.00	0.00	0.00	0.00	0.00	77,428.65	0.00
	Totals	2,459,837.00	0.00	0.00	2,142,413.00	1,117,678.15	1,677,220.10	1,557,864.67
31-840-0000	TRANSFERS TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Town of Sharpsburg
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Budget Expenditure Worksheet
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Account Number	Account Description	Requested	Admin Recmnd	Adopted Budget	2024 Approp	2024 Actual	2023 Actual	2022 Actual
	Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-841-0000	TRANSFER FROM ELECTRIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-842-0000	TRANSFER TO CAPITAL PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Grand Totals	2,459,837.00	0.00	0.00	2,142,413.00	1,117,678.15	1,677,220.10	1,557,864.67