Town of Sharpsburg, North Carolina

Fiscal Year 2026 -2027 Budget Message

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 2027 (FY 2026–2027) Proposed Budget for your consideration. This budget is balanced in accordance with the North Carolina Local Government Budget and Fiscal Control Act and reflects the Town's continued commitment to sound financial management, accountability, and service delivery.

The proposed FY 2026-2027 budget totals $8,792,182 and will govern the fiscal period from July 1, 2026 through June 30, 2027.

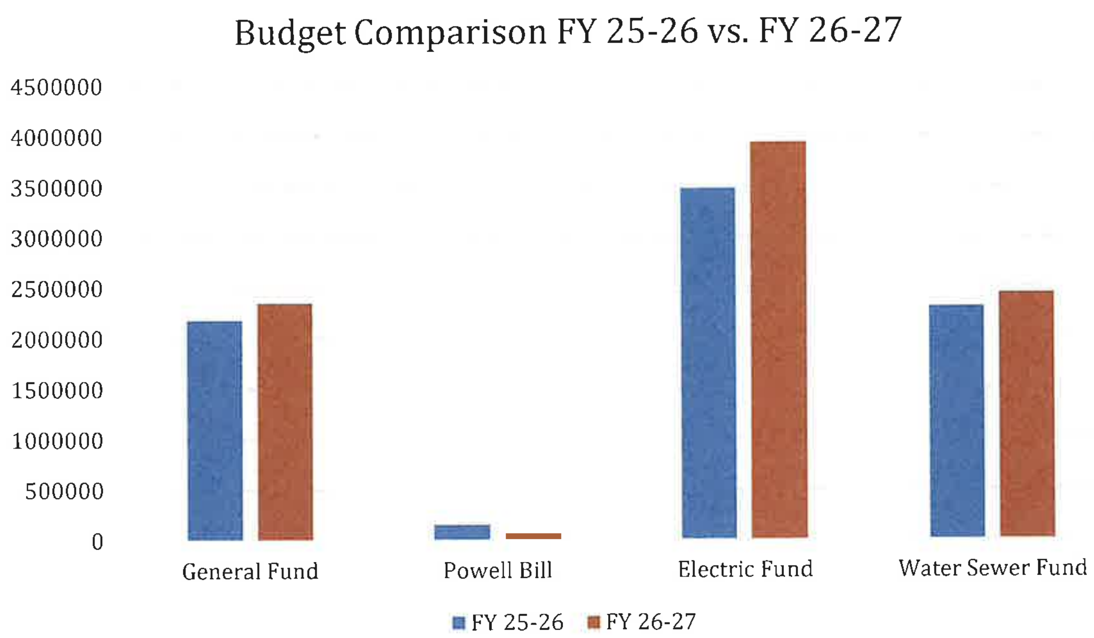
Budget Overview

The FY 2026-2027 budget reflects a disciplined and strategic approach to maintaining core service levels while addressing significant external cost pressures and ongoing infrastructure needs. Like many municipalities, the Town continues to experience the impacts of inflation, increased vendor costs, and rising wholesale service rates.

This year's budget reflects the following guiding principles:

- Sustainability – Ensuring long-term financial and infrastructure stability
- Accountability – Responsible stewardship of public funds
- Quality of Life – Maintaining and enhancing services for residents
- Operational Efficiency – Maximizing available resources
- Strategic Investment – Targeting critical infrastructure and workforce needs

Despite financial challenges, the Town remains committed to maintaining service levels while positioning itself for future growth and stability.



Budget Summary

Department	Budget
Governing Body	$167,700.00
Administration	$164,200.00
Parks and Recreation	$30,000.00
Senior Center	$182,620.00
Streets and Sanitation	$486,560.00
Police	$1,317,388.00
Powell Bill	$66,500.00
Electric	$3,935,034.00
Water and Sewer	$2,442,180.00
Total Proposed Budget	$8,792,182.00

The FY 2026–2027 budget reflects an overall increase of $670,496 compared to the previous fiscal year. This increase is primarily driven by rising personnel-related expenses, including higher health insurance and benefit costs, as well as inflationary increases in operational expenditures across multiple departments. In addition, significant increases in wholesale water and sewer costs, along with higher contracted service and utility expenses, have contributed to the overall growth in the budget.

Despite these increases, the Town has continued to prioritize responsible financial management while maintaining core service levels and operational effectiveness. The proposed budget includes strategic investments in personnel, infrastructure, and essential public services to ensure the Town can continue meeting the needs of residents efficiently and effectively. Careful consideration was given throughout the budget development process to balance rising costs with available revenues while preserving the Town's long-term financial stability and sustainability.

Revenue and Rate Adjustments

The FY 2026-2027 budget reflects the convergence of multiple external cost increases and operational demands. Rather than relying on a single funding source, the Town has taken a balanced and measured approach to revenue adjustments to ensure continued service delivery and financial sustainability.

Property Tax Rate

The proposed tax rate is $0.85 per $100 of valuation, representing an increase of $0.02 over the prior year.

Solid Waste Services

Garbage and recycling costs increased by 3.7% due to vendor rate adjustments.

Stormwater Utility Fee

A new stormwater fee has been implemented:
- Residential: $2.50/month
- Small Commercial: $5.00/month
- Large Commercial: $8.00/month

This provides a dedicated funding source for stormwater infrastructure.

Water and Sewer Rates

The City of Rocky Mount implemented a 15% wholesale increase as of June 1, 2026. Combined with the Town's rate study adjustments, total increases are:
- Water: 17.75%
- Sewer: 18.00%

General Fund

Total: $2,348,468. Supports core services including public safety, public works, and administration.

Powell Bill Fund

Total: $66,500. Prior reserves were used for the Creekside Drainage Ditch Project, further supporting the need to implement a stormwater fee for future drainage projects.

Electric Fund

Total: $3,935,034. Supports electric system operations with no rate increase.

Water and Sewer Fund

Total: $2,442,180. Reflects increased wholesale costs and infrastructure needs.

Investment in Workforce

The FY 2026-2027 budget includes a 5% cost-of-living adjustment (COLA) for Board members and staff to address inflation and support retention.

Financial Outlook

The Town continues to face rising costs and infrastructure demands. Conservative budgeting and strategic planning remain priorities.

Conclusion

This budget reflects a collaborative effort to responsibly manage resources while maintaining essential services.

Respectfully submitted,

Tracy H. Sullivan, CMC/NCCMC
Administrative Services Director / Town Clerk
Town of Sharpsburg, North Carolina

TOWN OF SHARPSBURG

BUDGET ORDINANCE O-2026-03

FISCAL YEAR 2026-2027

NOW THEREFORE, BE IT ORDAINED by the Board of Commissioners of the Town of Sharpsburg, North Carolina, meeting in regular session this, the 2nd day of June 2026 that the following Fund revenues and Department expenditures and expenses, together with certain restrictions and authorizations, are adopted:

SECTION 1: FY 2026 - 2027 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, 2026, and ending June 30, 2027:

GENERAL FUND

REVENUES BY SOURCE	AMOUNT
Ad Valorem Taxes	$717,374
Other Taxes	96,884
Unrestricted Intergovernmental Revenues	493,000
Restricted Intergovernmental Revenues	30,000
Permits & Fees	26,520
Service Charges - Sanitation	362,000
Investment Earnings	1,000
Miscellaneous Revenues	5,000
Appropriated Fund Balance	309,986
Transfer from Electric Fund	306,704
TOTAL GENERAL FUND REVENUES	**$2,348,468**

EXPENDITURES BY DEPARTMENT	
Governing Board	$167,700
Administration	164,200
Police Department	1,317,388
Parks & Recreation	30,000
Public Works	486,560
Senior Center	182,620
TOTAL GENERAL FUND EXPENDITURES	**$2,348,468**

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, 2026, and ending June 30, 2027:

POWELL BILL FUND

REVENUES BY SOURCE	AMOUNT
Restricted Intergovernmental Revenues	$66,500
Transfer from Powell Bill Fund Balance	0
TOTAL POWELL BILL FUND REVENUES	**$ 66,500**

DEPARTMENT EXPENDITURES	
Resurfacing Program	$40,800
Other Street Repairs	2,300
Moore Street Railroad Crossing	2,500
Capital Leases	20,900
TOTAL POWELL BILL FUND EXPENDITURES	**$ 66,500**

The following amounts are hereby appropriated in the Electric Fund for the operation of the electric utility for the Fiscal Year beginning July 1, 2026, and ending June 30, 2027:

ELECTRIC FUND

REVENUES BY SOURCE	AMOUNT
Investment Earnings	$10,000
Miscellaneous Revenue	5,500
Electric Charges	2,863,794
Electric Sales Tax	199,800
Connection Fees	2,000
Penalty Fees	30,000
Appropriated Fund Balance	799,240
TOTAL ELECTRIC FUND REVENUES	**$3,935,034**

DEPARTMENT EXPENSES	
Electric Operations	$3,409,200
Transfer to the General Fund	306,704
Debt Service	14,130
Capital Outlay	205,000
TOTAL ELECTRIC FUND EXPENSES	**$3,935,034**

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, 2026, and ending June 30, 2027:

REVENUES BY SOURCE	AMOUNT
Water/Sewer Charges	$2,125,900
Investment Earnings	8,200
Miscellaneous Revenue	3,000
Taps & Hook Up Fees	3,000
Penalty Fees	30,000
Appropriation from Fund Balance	272,080
TOTAL WATER/SEWER FUND REVENUES	**$2,442,180**

DEPARTMENT EXPENSES	
Water & Sewer Operations	$2,266,550
Debt Service	165,630
Capital Outlay	10,000
TOTAL WATER/SEWER FUND EXPENSES	**$2,442,180**

TOTAL BUDGETED REVENUES	**$8,792,182**
TOTAL BUDGETED EXPENDITURES & EXPENSES	**$8,792,182**

SECTION 2: MUNICIPAL TAX RATE ESTABLISHED

An Ad Valorem Tax Rate of $0.85 per $100.00 full valuation is hereby established as the Official Tax Rate for the Town of Sharpsburg for the Fiscal Year 2026 - 2027.

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 2026-2027 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 2nd day of June 2026.

TOWN OF SHARPSBURG

By: ___________________________________

David Pride, Mayor

ATTEST:

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Tracy Sullivan, Town Clerk/Administrative Services Director

General Fund Revenue

Account Number	Account Description	Admin Recmnd	2026 Antic	2026 Actual	2025 Actual	2024 Actual
10-296-9700	TAXES-1997 AND PRIOR YRS	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
10-301-0000	TAXES-CURRENT YEAR 2002	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
10-301-2001	TAXES-2001	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
10-301-2003	TAXES-CURRENT YEAR 2003	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
10-301-2005	TAXES-CURRENT YEAR 2005	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
10-301-2007	2007 TAXES	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
10-301-2009	2009 TAXES	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
10-301-2011	2011 TAXES	0.00	0.00	0.00	0.00	0.00
10-301-2012	2012 TAXES	0.00	0.00	0.00	0.00	589.94
10-301-2013	2013 TAXES	0.00	0.00	0.00	4.58	804.12
10-301-2014	2014 TAXES	0.00	0.00	0.00	10.19	774.49
10-301-2015	2015 TAXES	0.00	0.00	432.16	28.55	779.01
10-301-2016	2016 TAXES	0.00	0.00	143.56	770.18	125.24
10-301-2017	2017 TAXES	0.00	0.00	1,802.63	628.01	195.15
10-301-2018	2018 TAXES	0.00	0.00	2,225.28	500.74	830.41
10-301-2019	2019 TAXES	0.00	0.00	1,198.37	1,067.94	547.72
10-301-2020	2020 TAXES	0.00	0.00	1,168.63	190.87	380.82
10-301-2021	2021 TAXES	0.00	0.00	387.91	591.56	2,006.40
10-301-2022	2022 TAXES	0.00	500.00	760.02	477.32	5,296.24
10-301-2023	TAXES 2023	500.00	1,000.00	2,524.23	4,175.05	506,698.43
10-301-2024	TAXES 2024	1,000.00	3,000.00	17,540.40	720,163.22	90.00
10-301-2025	TAXES 2025	3,000.00	649,000.00	731,092.34	0.00	0.00
10-301-2026	TAXES 2026	712,874.00				
10-301-9900	TAXES-1999	0.00	0.00	0.00	0.00	0.00
10-317-0000	INTEREST & PENALTIES ON TAXES	10,000.00	5,000.00	11,936.74	12,524.46	8,916.06
10-319-0000	TOWN VEHICLE TAX	5,000.00	5,000.00	3,225.00	5,175.00	4,825.00

General Fund Revenue

Account Number	Account Description	Admin Recmnd	2026 Antic	2026 Actual	2025 Actual	2024 Actual
10-320-0000	SALES TAX REFUND	0.00	0.00	0.00	0.00	0.00
10-325-0000	BUSINESS REGISTRATION FEES	500.00	850.00	320.00	920.00	900.00
10-326-0000	TOWN CITATION	0.00	0.00	0.00	0.00	50.00
10-328-0000	INTEREST ON CHK ACCT	1,000.00	1,800.00	516.71	1,544.48	2,361.00
10-329-0000	INTEREST ON INVESTMENTS	0.00	0.00	0.00	0.00	0.00
10-330-0000	PROCEEDS FROM CAPITAL LEASE	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
10-332-0000	COURT COSTS, FACILITY FEE	0.00	0.00	0.00	0.00	0.00
10-334-0000	BLDG INSP FEES & PERMITS	3,500.00	3,500.00	4,275.00	4,200.00	4,430.00
10-335-0000	MISCELLANEOUS REVENUE	5,000.00	5,000.00	4,099.83	7,831.75	9,988.87
10-336-0000	CABLE TV FRANCHISE TAX	0.00	0.00	0.00	0.00	0.00
10-337-0000	UTILITY FRANCHISE TAX	85,000.00	85,000.00	69,675.61	95,703.81	86,686.80
10-338-0000	SALE PROCEDS FRM TIMBER ACREAG	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
10-340-0000	SOLID WASTE DISPOSAL TAX	1,000.00	1,000.00	1,053.79	1,328.86	1,343.12
10-341-0000	BEER & WINE TAX	7,000.00	8,000.00	0.00	6,883.88	8,261.73
10-343-0000	POWELL BILL ALLOCATION	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	0.00
10-343-0200	STORMWATER FEES (Reserved)	30,000.00				
10-345-0000	LOCAL OPTION SALES TAX	400,000.00	360,000.00	445,863.02	499,735.68	475,464.47
10-346-0000	GASOLINE TAX REFUND	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
10-348-0000	GARBAGE COLLECTION	243,700.00	235,000.00	210,412.82	246,253.43	233,309.05
10-349-0000	RECYCLING FEE COLLECTIONS	118,300.00	114,000.00	102,088.25	118,869.79	111,810.68
10-351-0000	MOTOR VEHICLE TAX	96,884.00	78,000.00	76,544.81	104,268.53	99,840.53
10-352-0000	SALE PROCEDS FRM REAL PROPERTY	0.00	0.00	0.00	0.00	0.00
10-353-0000	PILOT - ELECTRIC FUND	0.00	30,065.00	0.00	24,490.00	0.00
10-354-0000	PILOT - WATER/SEWER FUND	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
10-356-0000	ATTACHMENT FEES	7,420.00	7,420.00	14,840.00	7,420.00	7,420.00
10-360-0000	POLICE DEPT GRANT INCOME	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
10-360-0200	COPS - GRANT	0.00	0.00	0.00	0.00	0.00

General Fund Revenue

Account Number	Account Description	Admin Recmnd	2026 Antic	2026 Actual	2025 Actual	2024 Actual
10-360-0300	ASSET FORFEITURE RECEIPTS	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
10-360-0500	BLUE CHRISTMAS DONATIONS	0.00	0.00	0.00	0.00	0.00
10-360-0700	SENIOR CENTER DONATIONS	0.00	0.00	0.00	0.00	0.00
10-360-0900	SALE OF SURPLUS PROPERTY	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
10-362-0000	RENTS AND ROYALTIES	0.00	0.00	0.00	0.00	50.00
10-365-0000	CAPITAL LEASE PROCEEDS	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	0.00
10-374-0100	REIMBURSEMENT FOR DAMAGES	0.00	0.00	0.00	0.00	0.00
10-376-0000	PENALTIES/FINES	100.00	0.00	25.00	1,300.00	0.00
10-380-0000	FEMA	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
10-382-0000	MOTOROLA LEASE PROCEEDS	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
10-397-2000	APPROP UNDESIGNATED FUND BAL	309,986.00	399,093.00	0.00	0.00	0.00
10-397-3000	TRANSFER FROM ELECTRIC	306,704.00	189,000.00	0.00	0.00	250,000.00
10-397-6000	APPROPRIATION FROM WATER/SEWER	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	0.00
10-397-7000	FOOD STAMP TAX DISTRIBUTION	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
10-397-9000	APPROPRIATION FROM CD	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	0.00
	Grand Totals	***2,348,468.00***	***2,181,228.00***	***1,704,152.11***	***1,867,057.88***	***1,824,775.28***
	GOVERNING BODY	167,700.00		Fund Balance available for appropriation as of 06/30/2025 $690,000		
	SENIOR CENTER	182,620.00				
	ADMINISTRATION	164,200.00				
	POLICE	1,317,388.00				
	PARKS & RECREATION	30,000.00				
	PUBLIC WORKS	486,560.00				
	Total General Fund Budget	2,348,468.00				
	Difference	$ -				

Town of Sharpsburg
Budget Worksheet FY 2026-2027
Governing Body 10-410

Account Number	Account Description	Requested	Adopted Budget	2026 Approp	2026 Actual	2025 Actual
10-410-0000	GOVERNING BODY:	0.00	0.00	0.00	0.00	0.00
10-410-0100	BD FEES/TRV STIPEND	18,000.00	0.00	18,500.00	9,303.54	12,966.04
10-410-0101	CLASSIFICATION & PAY STUDY	0.00	0.00	0.00	0.00	0.00
10-410-0200	BAD DEBT EXPENSE	0.00	0.00	0.00	31.72	0.00
10-410-0201	INTERIM DIRECTOR - SENIOR CENTER	0.00	0.00	0.00	0.00	0.00
10-410-0209	LONGEVITY PAY	0.00	0.00	0.00	0.00	0.00
10-410-0300	TAX COLLECTION FEES	14,000.00	0.00	12,000.00	12,876.28	14,309.03
10-410-0400	LEGAL AND ACCOUNTING	18,000.00	0.00	28,780.00	7,188.04	41,740.47
10-410-0401	CODIFICATION OF THE TOWN CODE	1,000.00	0.00	2,000.00	913.39	1,650.00
10-410-0500	FICA TAX EXPENSE	1,400.00	0.00	1,450.00	711.79	513.83
10-410-1200	TELEPHONE	0.00	0.00	0.00	0.00	0.00
10-410-1201	COMPUTER EQUIPMENT	600.00	0.00	0.00	0.00	0.00
10-410-1250	WEBSITE	18,000.00	0.00	22,000.00	0.00	20,700.16
10-410-4500	OUTSIDE ADMIN SERV	32,000.00	0.00	25,000.00	22,022.07	20,572.77
10-410-5100	ENGINEERING FEES	5,000.00	0.00	5,000.00	1,297.50	0.00
10-410-5400	GENERAL INSURANCE	43,000.00	0.00	36,220.00	36,219.77	27,941.75
10-410-5700	MISCELLANEOUS	6,000.00	0.00	5,500.00	2,505.80	2,800.14
10-410-5900	Non Profit Funding	500.00	0.00	0.00	0.00	0.00
10-410-6200	TOWN SIGNAGE	0.00	0.00	0.00	0.00	0.00
10-410-6210	SENIOR CENTER OPERATIONS	0.00	0.00	0.00	0.00	0.00
10-410-6220	SENIOR COMMUNIY GARDEN	0.00	0.00	0.00	0.00	0.00
10-410-6900	BUILDING MAINTENANCE & OPERATIONS	10,000.00				
10-410-7500	TRAVEL & TRAINING	1,200.00	0.00	1,000.00	1,108.34	443.34
10-410-7550	BOARD RETREAT	4,000.00	0.00	4,000.00	-49.14	2,934.82
10-410-8500	CAPITAL OUTLAY-TOWN HALL	5,000.00	0.00	0.00	0.00	6,382.93
	Totals	**167,700.00**	**0.00**	**161,450.00**	**94,129.10**	**152,955.28**
	Grand Totals	***167,700.00***	***0.00***	***161,450.00***	***94,129.10***	***152,955.28***

Town of Sharpsburg
Budget Worksheet FY 2026-2027
Senior Center 10-415

Account Number	Account Description	Requested	Admin Recmnd	2026 Approp	2026 Actual	2025 Actual
10-415-0000	SENIOR CENTER:	0.00	0.00	0.00	0.00	0.00
10-415-0201	DIRECTOR - SENIOR CENTER	84,620.00	0.00	76,900.00	45,907.51	71,768.29
10-415-0202	OUTSIDE CONTRACTORS	10,000.00	0.00	12,000.00	482.92	300.00
10-415-0500	FICA TAX EXPENSE	6,500.00	0.00	5,900.00	3,452.82	5,391.55
10-415-0505	401K CONTRIBUTION	4,300.00	0.00	3,850.00	2,222.56	3,474.20
10-415-0600	EMPLOYEE INSURANCE	12,000.00	0.00	10,500.00	6,638.48	9,713.82
10-415-1600	VEHICLE MAINTENANCE	1,200.00	0.00	1,201.00	1,200.37	0.00
10-415-3100	FUEL	1,200.00	0.00	1,299.00	0.00	0.00
10-415-3200	SUPPLIES	13,000.00	0.00	13,000.00	8,349.36	18,723.03
10-415-5000	MEALS ON WHEELS PROGRAM	0.00	0.00	0.00	-6,283.00	-3,585.79
10-415-5100	ADMIN MEALS ON WHEELS	0.00	0.00	0.00	-470.00	-1,251.27
10-415-5200	PROGRAMS & EVENTS	8,000.00	0.00	7,000.00	5,103.60	9,122.26
10-415-5400	GENERAL INSURANCE	2,000.00	0.00	2,000.00	0.00	0.00
10-415-6000	RETIREMENT	12,800.00	0.00	7,200.00	6,378.72	9,455.99
10-415-6200	SENIOR COMMUNITY GARDEN	4,000.00	0.00	3,000.00	512.06	1,924.13
10-415-6210	SENIOR CENTER OPERATIONS	12,000.00	0.00	12,000.00	7,221.52	12,137.88
10-415-6900	BUILDING MAINTENANCE	9,000.00	0.00	3,000.00	1,791.59	16,946.64
10-415-7400	TRANSPORTATION 15 PASSENGER VAN	0.00	0.00	0.00	0.00	55,940.65
10-415-7500	TRAVEL & TRAINING	2,000.00	0.00	1,000.00	0.00	0.00
	Totals	**182,620.00**	**0.00**	**159,850.00**	**82,508.51**	**210,061.38**
	Grand Totals	***182,620.00***	***0.00***	***159,850.00***	***82,508.51***	***210,061.38***

Town of Sharpsburg
Budget Worksheet FY 2026-2027
Administration 10-420

Account Number	Account Description	Requested	Adopted Budget	2026 Approp	2026 Actual	2025 Actual
10-420-0000	ADMINISTRATION:	0.00	0.00	0.00	0.00	0.00
10-420-0200	ADMINISTRATOR WAGES	0.00	0.00	0.00	0.00	-36.80
10-420-0201	CLERK WAGES	26,500.00	0.00	23,025.00	13,808.70	21,527.36
10-420-0202	FINANCE OFFICER WAGES	8,500.00	0.00	8,200.00	4,958.72	7,438.46
10-420-0203	POLICE WAGES	0.00	0.00	0.00	0.00	0.00
10-420-0206	OVERTIME	0.00	0.00	0.00	0.00	0.00
10-420-0208	OVERTIME	0.00	0.00	0.00	0.00	0.00
10-420-0209	LONGEVITY PAY	1,000.00	0.00	1,200.00	834.97	742.71
10-420-0500	FICA TAX EXPENSE	2,550.00	0.00	2,500.00	1,448.17	2,080.80
10-420-0505	401K CONTRIBUTION	1,650.00	0.00	1,700.00	964.68	1,506.98
10-420-0600	EMPLOYEE INSURANCE	7,000.00	0.00	5,300.00	2,655.45	3,907.94
10-420-0601	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	233.83	0.00
10-420-1100	POSTAGE	3,500.00	0.00	3,500.00	1,574.66	2,592.40
10-420-1200	TELEPHONE	3,500.00	0.00	3,500.00	2,895.30	5,177.77
10-420-3200	OFFICE SUPPLIES	8,000.00	0.00	8,500.00	2,860.55	5,998.98
10-420-3400	FUEL OIL	0.00	0.00	0.00	0.00	75.27
10-420-3550	BANK SERVICE CHARGES/FEES	5,500.00	0.00	4,500.00	4,625.42	5,994.64
10-420-4498	CASH SHORT/OVER	0.00	0.00	0.00	0.00	0.00
10-420-5300	DUES & SUBSCRIPTIONS	3,500.00	0.00	3,000.00	2,162.70	2,885.57
10-420-5700	MISCELLANEOUS	2,500.00	0.00	2,500.00	876.37	1,955.24
10-420-6000	RETIREMENT	5,000.00	0.00	4,700.00	2,768.17	4,085.16
10-420-6300	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
10-420-6700	CONTINGENCY	0.00	0.00	0.00	0.00	0.00
10-420-6800	PLANNING/CODE ENFORCEMENT	52,000.00	0.00	52,000.00	32,586.49	49,067.99
10-420-6900	BUILDING MAINTENANCE	8,000.00	0.00	15,000.00	6,547.50	15,632.84
10-420-7000	ECONOMIC & COMMUNITY DEVELOPMENT	10,000.00	0.00	10,000.00	-74.00	17,164.50
10-420-7001	AR/AP SALES TAX	0.00	0.00	0.00	0.00	0.00

Town of Sharpsburg
Budget Worksheet FY 2026-2027
Administration 10-420

Account Number	Account Description	Requested	Adopted Budget	2026 Approp	2026 Actual	2025 Actual
10-420-7100	FINANCIAL SERVICES	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
10-420-7200	COMPUTER EQUIPMENT	3,500.00	0.00	5,000.00	2,998.99	3,745.58
10-420-7300	OFFICE EQUIPMENT	7,000.00	0.00	10,000.00	5,362.85	4,085.72
10-420-7500	TRAVEL & TRAINING	5,000.00	0.00	9,000.00	735.63	5,079.70
10-420-7600	REIMBURSEMENT FOR ADMIN COST	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	-74.00
10-420-7900	CAPITAL OUTLAY - MOVING COMPANY	0.00	0.00	0.00	0.00	4,823.46
10-420-8600	CAPITAL OUTLAY - PHONE SYSTEM	0.00	0.00	0.00	0.00	0.00
10-420-9500	DEBT SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00
10-420-9800	CAPITAL OUTLAY - COMPUTER	0.00	0.00	0.00	0.00	925.00
	Totals	**164,200.00**	**0.00**	**173,125.00**	**90,825.15**	**166,383.27**
	Grand Totals	***164,200.00***	***0.00***	***173,125.00***	***90,825.15***	***166,383.27***

Town of Sharpsburg

Budget Worksheet FY 2026-2027

Police Department 10-510

Account Number	Account Description	Requested	2026 Approp	2026 Actual	2025 Approp	2025 Actual
10-510-0000	POLICE:	0.00	0.00	0.00	0.00	0.00
10-510-0202	PART TIME POLICE WAGES	3,000.00	3,000.00	420.00	2,000.00	536.90
10-510-0203	POLICE WAGES	603,500.00	554,500.00	330,377.16	550,000.00	514,661.40
10-510-0204	SECRETARY WAGES	48,500.00	43,800.00	27,966.96	43,170.00	40,293.85
10-510-0205	AUXILIARY WAGES	0.00	0.00	0.00	0.00	0.00
10-510-0206	401K	30,200.00	28,200.00	19,328.38	33,500.00	29,635.18
10-510-0208	OVERTIME	45,000.00	28,400.00	29,280.12	47,677.00	46,953.98
10-510-0209	LONGEVITY PAY	3,500.00	3,320.00	3,300.50	2,323.00	2,322.58
10-510-0500	FICA TAX EXPENSE	60,200.00	55,800.00	29,639.93	51,500.00	45,402.41
10-510-0600	EMPLOYEE INSURANCE	113,200.00	95,000.00	59,746.32	89,000.00	83,992.92
10-510-0601	UNEMPLOYMENT INSURANCE	2,500.00	2,500.00	0.00	5,000.00	2,678.84
10-510-1200	TELEPHONE	4,500.00	6,000.00	2,050.99	7,000.00	3,584.30
10-510-1600	VEHICLE MAINTENANCE	41,500.00	41,500.00	34,397.82	33,000.00	27,039.11
10-510-1801	PROF SERV CONSULANT	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
10-510-3100	GAS AND OIL	35,000.00	29,000.00	16,770.84	29,000.00	26,395.15
10-510-3300	SUPPLIES AND MATERIALS	9,000.00	9,000.00	2,520.23	7,000.00	6,527.16
10-510-3400	FUEL OIL	0.00	0.00	0.00	0.00	0.00
10-510-5200	UNIFORMS	6,000.00	10,000.00	1,874.62	9,000.00	6,890.41
10-510-5201	CLOTHING ALLOWANCE	0.00	0.00	0.00	0.00	0.00
10-510-5400	FIREARMS	1,500.00	1,500.00	0.00	0.00	0.00
10-510-5700	MISCELLANEOUS	5,000.00	5,000.00	3,623.53	5,000.00	4,809.11
10-510-5800	RECRUITMENT	3,000.00	3,000.00	2,250.00	8,000.00	6,050.00
10-510-6000	RETIREMENT	110,100.00	97,000.00	61,685.14	92,500.00	88,296.27
10-510-6300	FUND BALANCE	0.00	0.00	0.00	0.00	0.00

Account Number	Account Description	Requested	2026 Approp	2026 Actual	2025 Approp	2025 Actual
10-510-6400	EQUIPMENT	9,000.00	18,000.00	15,525.98	11,000.00	9,003.10
10-510-6600	COMPUTER	11,000.00	11,000.00	8,054.38	11,000.00	10,588.70
10-510-6700	CONTINGENCY	0.00	0.00	0.00	0.00	0.00
10-510-6900	BUILDING MAINTENANCE	6,000.00	6,000.00	2,542.50	19,000.00	17,293.83
10-510-7100	VEHICLE ALLOWANCE	0.00	0.00	0.00	0.00	0.00
10-510-7200	CAP OUTLAY-COMPUTER	4,000.00	3,000.00	2,028.00	0.00	0.00
10-510-7300	LEASE PURCHASE - BODY CAMS	10,000.00	10,000.00	9,268.58	9,500.00	8,912.09
10-510-7400	DEBT SERVICE - RADIO	0.00	0.00	0.00	0.00	0.00
10-510-7500	TRAVEL & TRAINING	5,000.00	3,000.00	43.33	3,000.00	2,565.46
10-510-7600	SPECIAL WORKS PROJECT	9,000.00	9,000.00	8,429.54	6,050.00	5,086.48
10-510-7700	CAP OUTLY-VEHICLES	67,000.00	66,500.00	0.00	56,000.00	51,510.83
10-510-7800	CAP OUTLAY-RADAR/VIDEO	6,500.00	5,000.00	5,000.00	2,500.00	0.00
10-510-7900	CAPITAL OUTLAY-GRANT	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
10-510-8001	CAPITAL OUTLAY- POLICE CAD	1,000.00	1,000.00	775.34	1,000.00	890.01
10-510-8002	CAPITAL OUTLAY 2017 USDA VEHI(	0.00	0.00	0.00	6,500.00	6,482.00
10-510-8010	LAWSUIT SETTLEMENT LEO	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
10-510-8100	GENERATOR	0.00	0.00	0.00	0.00	0.00
10-510-8125	CAPITAL OUTLAY - POLICE VEHICLE	10,188.00	10,188.00	10,188.00	10,188.00	10,188.00
10-510-8150	TASER	25,000.00	0.00	0.00	0.00	0.00
10-510-8200	CAPITAL OUTLAY - RADIO	6,000.00	6,000.00	0.00	20,500.00	20,422.32

Account Number	Account Description	Requested	2026 Approp	2026 Actual	2025 Approp	2025 Actual
10-510-8300	CAPITAL OUTLAY COPIER	0.00	0.00	0.00	7,500.00	5,795.00
10-510-8600	CAPITAL OUTLAY - PHONE SYSTEM	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
10-510-9600	ENTERPRISE PROGRAM - DEBT SER	0.00	0.00	0.00	30,500.00	30,500.00
10-510-9650	STREET CAMERAS	20,000.00	20,000.00	14,066.88	20,000.00	17,604.86
10-510-9700	CAPITAL OUTLAY - CONCESSION TF	2,500.00	4,000.00	489.95	4,000.00	280.74
	Totals	**1,317,388.00**	**1,189,208.00**	**701,645.02**	**1,232,908.00**	**1,133,192.99**
	Grand Totals	***1,317,388.00***	***1,189,208.00***	***701,645.02***	***1,232,908.00***	***1,133,192.99***

Town of Sharpsburg
Budget Worksheet FY 2026-2027
Parks & Recreation 10-540

Account Number	Account Description	Requested	Adopted Budget	2026 Approp	2026 Actual	2025 Actual	2024 Actual
10-540-0000	PARKS & RECREATION	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
10-540-0500	FICA TAX EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
10-540-1400	CHRISTMAS COMMITTEE	12,000.00	0.00	12,000.00	11,623.85	11,050.27	13,128.27
10-540-1500	MATERIALS & REPAIRS	4,000.00	0.00	4,000.00	0.00	2,325.82	5,615.44
10-540-1800	TOWN BEAUTIFICATION	2,500.00	0.00	2,500.00	0.00	4,817.07	0.00
10-540-2000	IMPROVEMENTS BEASLEY PARK	1,500.00	0.00	1,500.00	0.00	1,500.00	11,000.00
10-540-2200	COMMUNITY ACTIVITIES	5,000.00	0.00	5,000.00	-100.00	19,452.10	7,726.67
10-540-2300	LEASE/RENT SIGN SPACE	0.00	0.00	0.00	0.00	0.00	0.00
10-540-3000	SHARPSBURG COMMUNITY PARK	5,000.00	0.00	5,000.00	0.00	4,126.00	0.00
	Totals	**30,000.00**	**0.00**	**30,000.00**	**11,523.85**	**43,271.26**	**37,470.38**
	Grand Totals	***30,000.00***	***0.00***	***30,000.00***	***11,523.85***	***43,271.26***	***37,470.38***

Town of Sharpsburg
Budget Worksheet FY 2026-2027
Public Works Department 10-560

Account Number	Account Description	Requested	Admin Recmnd	2026 Approp	2026 Actual	2025 Actual
10-560-0000	DEPARTMENT OF PUBLIC WORKS:	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
10-560-0205	OVERTIME WAGES	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
10-560-0207	LABOR WAGES	94,600.00	0.00	92,600.00	57,467.36	84,261.22
10-560-0208	OVERTIME	5,000.00	0.00	5,000.00	1,670.76	2,527.18
10-560-0209	LONGEVITY PAY	360.00	0.00	425.00	359.18	232.99
10-560-0500	FICA TAX EXPENSE	7,300.00	0.00	6,700.00	4,520.29	6,598.26
10-560-0505	401K CONTRIBUTION	4,800.00	0.00	4,350.00	2,921.88	4,333.38
10-560-0600	EMPLOYEE INSURANCE	23,000.00	0.00	18,560.00	10,289.83	14,212.51
10-560-0601	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	3,131.96
10-560-1200	TELEPHONE	1,500.00	0.00	1,500.00	330.56	647.00
10-560-1600	VEHICLE MAINTENANCE	15,000.00	0.00	15,000.00	7,788.12	14,959.14
10-560-2070	LABOR WAGES	0.00	0.00	0.00	0.00	0.00
10-560-3100	GAS AND OIL	10,000.00	0.00	10,000.00	6,229.10	9,942.51
10-560-3300	SUPPLIES,CLOTHS,MAT	15,000.00	0.00	20,000.00	9,528.34	17,350.20
10-560-3400	FUEL OIL	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
10-560-3501	MOORE ST RR PROJECT	0.00	0.00	0.00	0.00	0.00
10-560-3600	UNIFORMS	6,000.00	0.00	5,000.00	3,012.96	5,167.36
10-560-4900	GARBAGE DISP/RECY	189,000.00	0.00	178,460.00	91,923.47	189,553.54
10-560-5000	RECYCLING	77,500.00	0.00	72,500.00	33,281.82	54,112.87
10-560-5600	STORM RELATED EXPENSES	1,000.00	0.00	1,000.00	0.00	0.00
10-560-5700	MISCELLANEOUS	1,500.00	0.00	1,500.00	273.32	1,715.59
10-560-6000	RETIREMENT	14,500.00	0.00	12,500.00	8,385.71	11,722.65
10-560-6300	FUND BALANCE	0.00	0.00	0.00	0.00	0.00

Account Number	Account Description	Requested	Admin Recmnd	2026 Approp	2026 Actual	2025 Actual
10-560-6700	CONTINGENCY	0.00	0.00	0.00	0.00	0.00
10-560-6800	MOSQUITO CONTROL	0.00	0.00	0.00	0.00	0.00
10-560-7000	CP&L-STREET LIGHTS	0.00	0.00	0.00	0.00	0.00
10-560-7500	TRAVEL & TRAINING	2,500.00	0.00	2,500.00	43.33	1,947.58
10-560-7600	LAND FILL FEES	500.00	0.00	500.00	0.00	0.00
10-560-7700	YARD WASTE DISPOSAL	9,000.00	0.00	6,000.00	4,050.00	6,050.00
10-560-7800	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
10-560-8200	OUTSIDE CONTRACTOR SERVICES	8,500.00	0.00	8,500.00	6,060.00	7,500.00
10-560-8250	STREET SWEEPING CONTRACT	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
10-560-8600	CAPITAL OUTLAY-MOWER/TRAILER	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
10-560-8701	CAPITAL LEASE FORD F150 (16-20)	0.00	0.00	0.00	0.00	0.00
10-560-8800	CAPITAL OUTLAY-TRANSFR STATION	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
10-560-8810	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00	0.00
10-560-8900	RESERVED - STORMWATER	0.00	0.00	15,000.00	15,000.00	21,100.00
10-560-9000	CAP OUTLAY- SIGN GRANT	0.00	0.00	0.00	0.00	0.00
10-560-9100	ENTERPRISE PROGRAM - DEBT SERVICE	0.00	0.00	0.00	0.00	14,100.00
10-560-9200	CAPITAL OUTLAY - KNUCKLE BOOM	0.00	0.00	0.00	0.00	0.00
	Totals	**486,560.00**	**0.00**	**477,595.00**	**263,136.03**	**471,165.94**
	Grand Totals	***486,560.00***	***0.00***	***477,595.00***	***263,136.03***	***471,165.94***

Powell Bill Revenue

Account Number	Account Description	Admin Recmnd	2026 Antic	2026 Actual	2025 Actual	2024 Actual
20-335-0000	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
20-343-0000	ANNUAL POWELL BILL ALLOCATION	66,500.00	61,400.00	66,561.72	66,125.01	59,995.54
20-344-0000	CAPITAL LEASE PROCEEDS	0.00	0.00	0.00	0.00	0.00
20-386-0000	TRANSFER FROM FUND BALANCE	0.00	90,000.00	0.00	0.00	0.00
	Grand Totals	***66,500.00***	***151,400.00***	***66,561.72***	***66,125.01***	***59,995.54***
	Powell Bill Revenues	$ 66,500.00				
	Powell Bill Expenditures	$ 66,500.00				

Town of Sharpsburg
Budget Worksheet FY 2026-2027
Powell Bill 20-560

Account Number	Account Description	Requested	Admin Recmnd	2026 Approp	2026 Actual	2025 Actual
20-560-0000	POWELL BILL FUND:	0.00	0.00	0.00	0.00	0.00
20-560-3500	RESURFACING PROGRAM	40,800.00	0.00	35,150.00	13,634.50	0.00
20-560-3501	MOORE ST RR CROSSING	2,300.00	0.00	2,300.00	2,298.00	2,298.00
20-560-3502	OTHER STREET REPAIRS	2,500.00	0.00	2,500.00	0.00	1,000.00
20-560-8250	CAPITAL OUTLAY - STREET SWEEPER	20,900.00	0.00	20,900.00	20,867.00	20,867.00
20-560-8701	CAPITAL LEASE FORD F150 (16-20)	0.00	0.00	0.00	0.00	0.00
20-560-8702	CAPITAL LEASE - DUMP TRUCK (18-24)	0.00	0.00	0.00	0.00	14,172.02
20-560-8703	CAPITAL OUTLAY - CREEKSIDE DITCH	0.00	0.00	90,550.00	90,550.00	0.00
	Totals	**66,500.00**	**0.00**	**151,400.00**	**127,349.50**	**38,337.02**
	Grand Totals	***66,500.00***	***0.00***	***151,400.00***	***127,349.50***	***38,337.02***

Electric Fund Revenue

Account Number	Account Description	Admin Recmnd	2026 Antic	2026 Actual	2025 Actual	2024 Actual
30-328-0000	INTEREST ON CD'S/CHECKING	10,000.00	6,500.00	11,471.72	13,686.66	12,806.07
30-335-0000	MISCELLANEOUS REVENUE	5,000.00	1,500.00	6,352.26	12,094.02	3,495.00
30-335-0001	INTEREST REVENUE	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
30-340-0000	ELECT SALES TAX	225,000.00	196,200.00	172,604.77	210,310.47	197,947.25
30-340-0100	DUKE COAL ASH COST RECOVERY	0.00	0.00	0.00	0.00	0.00
30-345-0000	BUILDING AND ZONING PERMITS	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
30-355-0000	APPROP UNDESIGNATED FUND BAL	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
30-360-0900	SALE OF SURPLUS PROPERTY	0.00	0.00	0.00	0.00	0.00
30-371-0000	ELECTRICAL CHARGES INCOME	2,863,794.00	2,738,825.00	2,525,509.88	3,062,415.44	2,898,690.97
30-372-0000	TEMPORARY SERVICE FEES	0.00	0.00	0.00	0.00	0.00
30-373-0000	CONNECTION FEES	2,000.00	2,500.00	1,090.00	1,670.00	1,960.00
30-374-0000	transfer from rate stab. fund	0.00	0.00	0.00	0.00	0.00
30-374-0100	REIMBURSEMENT FOR DAMAGES	0.00	0.00	1,000.00	1,000.00	1,000.00
30-375-0000	FUND BALANCE APPROP	799,240.00	689,485.00	0.00	0.00	0.00
30-376-0000	PENALTY FEES	30,000.00	35,000.00	20,874.43	33,253.42	34,059.79
30-377-0000	USDA GRANT/FINANCING 2017 POLE TRUCK	0.00	0.00	0.00	0.00	0.00
30-380-0000	FEMA	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
30-399-0000	FUND BALANCE APPROPRIATED	0.00	0.00	0.00	0.00	0.00
	Grand Totals	***3,935,034.00***	***3,670,010.00***	***2,738,903.06***	***3,334,430.01***	***3,149,959.08***
	Total Electric Fund Revenues	3,935,034.00		Fund Balance available for appropriation as of 06/30/2025 $3,570,853		
	Total Electric Fund Expenditures	3,935,034.00				
		$ -				

Town of Sharpsburg
Budget Worksheet FY 2026-2027
Electric Department 30-832

Account Number	Account Description	Requested	Admin Recmnd	2026 Approp	2026 Actual	2025 Actual
30-832-0000	UTILITY:	0.00	0.00	0.00	0.00	0.00
30-832-0100	BD FEES/TRV STIPEND	19,425.00	0.00	18,500.00	9,303.54	12,966.04
30-832-0110	BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00
30-832-0200	ADMINISTRATOR WAGES	0.00	0.00	0.00	0.00	0.00
30-832-0201	CLERK WAGES	129,000.00	0.00	116,500.00	69,711.28	111,753.50
30-832-0202	FINANCE OFFICER WAGES	46,600.00	0.00	44,900.00	27,272.55	42,716.75
30-832-0203	POLICE WAGES	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
30-832-0206	FOREMAN WAGES	0.00	0.00	0.00	0.00	0.00
30-832-0207	LABOR WAGES	438,000.00	0.00	381,000.00	211,483.58	306,219.10
30-832-0208	OVERTIME	25,000.00	0.00	25,000.00	7,036.24	11,984.64
30-832-0209	LONGEVITY PAY	4,900.00	0.00	6,700.00	5,616.53	4,300.24
30-832-0400	LEGAL AND ACCOUNTING	30,000.00	0.00	40,000.00	7,484.72	21,382.96
30-832-0500	FICA TAX EXPENSE	51,000.00	0.00	40,300.00	24,850.82	36,018.75
30-832-0505	401K CONTRIBUTION	25,000.00	0.00	20,900.00	15,778.84	23,182.27
30-832-0600	EMPLOYEE INSURANCE	85,300.00	0.00	75,600.00	44,477.80	63,260.74
30-832-0601	UNEMPLOYMENT INSURANCE	2,000.00	0.00	2,000.00	233.83	0.00
30-832-0800	APPROP TO WATER/SEWER	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
30-832-1010	APPROP TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00
30-832-1100	POSTAGE	7,000.00	0.00	7,000.00	3,049.70	4,907.57
30-832-1200	TELEPHONE	6,000.00	0.00	6,000.00	3,629.76	6,595.87
30-832-1600	VEHICLE MAINTENANCE	25,000.00	0.00	26,600.00	10,847.80	36,472.57
30-832-3100	GAS AND OIL	15,000.00	0.00	10,000.00	6,187.16	9,923.68
30-832-3200	OFFICE SUPPLIES	5,000.00	0.00	5,000.00	2,899.03	6,204.06
30-832-3300	SUPPLIES AND MATERIALS	100,000.00	0.00	100,000.00	87,601.66	84,880.86
30-832-3400	FUEL OIL	0.00	0.00	0.00	0.00	0.00
30-832-3550	BANK SERVICE CHARGES/FEES	12,000.00	0.00	12,000.00	9,250.84	11,989.28
30-832-3600	UNIFORMS	8,000.00	0.00	6,500.00	3,569.07	5,086.51
30-832-4500	OUTSIDE ADMIN SERV	65,000.00	0.00	65,000.00	54,673.70	62,358.44

Account Number	Account Description	Requested	Admin Recmnd	2026 Approp	2026 Actual	2025 Actual
30-832-4800	PURCHASE OF POWER	1,622,475.00	0.00	1,529,915.00	741,485.36	1,430,411.94
30-832-5300	DUES & SUBSCRIPTIONS	7,000.00	0.00	6,700.00	8,507.00	6,364.00
30-832-5400	GENERAL INSURANCE	65,000.00	0.00	65,000.00	46,320.34	47,976.21
30-832-5600	STORM RELATED EXPENSES	4,000.00	0.00	4,000.00	0.00	625.22
30-832-5700	MISCELLANEOUS	3,500.00	0.00	3,500.00	590.54	2,557.41
30-832-6000	RETIREMENT	73,000.00	0.00	57,200.00	45,285.53	62,671.92
30-832-6700	CONTINGENCY	0.00	0.00	0.00	0.00	0.00
30-832-6900	BUILDING MAINTENANCE	20,000.00	0.00	31,000.00	27,383.65	30,796.35
30-832-7000	PAYMENT IN LIEU-GF	0.00	0.00	30,065.00	0.00	24,490.00
30-832-7100	FINANCIAL SERVICES	0.00	0.00	0.00	0.00	0.00
30-832-7200	METER CHANGEOUT PROGRAM	108,000.00	0.00	108,000.00	0.00	0.00
30-832-7300	OFFICE EQUIPMENT	12,000.00	0.00	12,000.00	10,156.82	2,025.87
30-832-7400	UNKNOWN ACCOUNT	0.00	0.00	0.00	0.00	0.00
30-832-7500	TRAVEL & TRAINING	5,000.00	0.00	5,000.00	1,156.33	4,103.96
30-832-7600	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
30-832-7695	TRANSFER TO GENERAL FUND	306,704.00	0.00	189,000.00	0.00	0.00
30-832-7700	DUKE COAL ASH COST RECOVERY	0.00	0.00	0.00	0.00	0.00
30-832-7750	METERING TO NTE	5,000.00	0.00	5,000.00	750.00	663.86
30-832-7800	ELECTRIC FUND BAL	0.00	0.00	0.00	0.00	0.00
30-832-8000	ELECT SALES TAX	210,000.00	0.00	210,000.00	113,649.15	212,298.71
30-832-8100	RATE STABILIZATION FUND	0.00	0.00	0.00	0.00	0.00
30-832-8200	OUTSIDE CONTRACTOR SERVICE	45,000.00	0.00	35,000.00	23,767.05	59,975.66
30-832-8300	CAPITAL OUTLAY-LAWN MOWER	0.00	0.00	0.00	0.00	0.00
30-832-8500	CAPITAL OUTLAY EQUIPMENT - SQUIRT BOOM	77,000.00	0.00	77,000.00	0.00	0.00
30-832-8600	CAPITAL OUTLAY - PHONE SYSTEM	0.00	0.00	0.00	0.00	0.00
30-832-8700	CAPITAL OUTLAY-USDA VEHICLES	4,630.00	0.00	4,630.00	0.00	4,622.50
30-832-8750	CAPITAL OUTLAY-LEASED VEHICLES	0.00	0.00	0.00	0.00	0.00
30-832-8800	CAPITAL OUTLAY USDA POLE TRUCK	9,500.00	0.00	9,500.00	0.00	9,114.00
30-832-8900	DEPRECIATION	0.00	0.00	0.00	0.00	0.00
30-832-9000	LEASE PURCHASE PROCEEDS	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
30-832-9400	CAPITAL OUTLAY - NEW TOWN HALL	50,000.00	0.00	145,000.00	115,414.25	1,767.00
30-832-9500	BOND/PRINCIPAL/INTRT	0.00	0.00	0.00	0.00	0.00
30-832-9600	SUBSTATION MAINTENANCE	130,000.00	0.00	55,000.00	49,306.63	45,226.53
30-832-9700	CAP OUTLAY-SUBSTATION TRANSFORMER REPL	75,000.00	0.00	75,000.00	0.00	0.00

Account Number	Account Description	Requested	Admin Recmnd	2026 Approp	2026 Actual	2025 Actual
30-832-9800	CAP OUTLAY-COMPUTER	3,000.00	0.00	3,000.00	0.00	0.00
30-832-9900	CAP OUTLAY - MINI EXAVATOR	0.00	0.00	0.00	0.00	99,912.03
30-832-9901	ENTERPRISE PROGRAM - DEBT SERVICE	0.00	0.00	0.00	0.00	36,421.15
	Totals	**3,935,034.00**	**0.00**	**3,670,010.00**	**1,788,731.10**	**2,944,228.15**
	Grand Totals	***3,935,034.00***	***0.00***	***3,670,010.00***	***1,788,731.10***	***2,944,228.15***

Water/Sewer Fund Revenue

Account Number	Account Description	Admin Recmnd	2026 Antic	2026 Actual	2025 Actual	2024 Actual
31-320-0000	SALES TAX REFUND	0.00	0.00	0.00	0.00	0.00
31-328-0000	INTEREST EARNED ON CDs/CHECKING	5,200.00	4,500.00	5,644.45	10,325.66	10,502.39
31-335-0000	MISCELLANEOUS REVENUE	3,000.00	4,000.00	2,951.76	33,823.76	15,876.80
31-336-0000	GRANTS	0.00	0.00	0.00	0.00	0.00
31-340-0000	INTEREST ON INVESTMENTS	3,000.00	3,000.00	3,258.49	5,044.95	5,688.74
31-345-0000	APPROP UNDESIGNATED FUND BAL	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
31-355-0000	BUILDING & ZONING PERMITS	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
31-365-0000	FUND BALANCE APPROPRIATED	272,080.00	408,730.00	0.00	0.00	0.00
31-367-0000	TRANSFER FROM ARPA FUND	0.00	0.00	0.00	0.00	0.00
31-370-0000	FEMA	0.00	0.00	0.00	0.00	0.00
31-371-0000	CHARGES FOR WATER & SEWER	2,125,900.00	1,850,000.00	1,644,666.20	1,722,011.89	1,728,252.14
31-373-0000	TAPS & HOOK UP FEES	3,000.00	3,000.00	2,700.00	2,500.00	6,690.00
31-374-0100	REIMBURSEMENT FOR DAMAGES	0.00	0.00	0.00	588.43	280.00
31-374-0200	REIMBURSEMENT 2020 CWSRF WASTEWATER PI	0.00	0.00	0.00	0.00	0.00
31-375-0000	CONNECTION FEES	0.00	0.00	10.00	0.00	0.00
31-376-0000	PENALTY FEES	30,000.00	35,000.00	24,365.59	37,785.44	39,745.73
31-380-0000	APPROP FROM CD	0.00	0.00	0.00	0.00	0.00
	Grand Totals	***2,442,180.00***	***2,308,230.00***	***1,683,596.49***	***1,812,080.13***	***1,807,035.80***
	Total Water-Sewer Revenues	2,442,180.00		Fund Balance available for appropriation as of 06/30/2025 $505,828		
	Total Water-SewerExpenditures	2,442,180.00				
	Difference	$ -				

Town of Sharpsburg
Budget Worksheet FY 2026-2027
Water/Sewer Department 31-832

Account Number	Account Description	Requested	Admin Recmnd	2026 Approp	2026 Actual	2025 Actual
31-832-0000	UTILITY:	0.00	0.00	0.00	0.00	0.00
31-832-0100	BD FEES/TRV STIPEND	18,000.00	0.00	18,500.00	9,331.85	13,005.53
31-832-0200	ADMINISTRATOR WAGES	0.00	0.00	0.00	0.00	0.00
31-832-0201	CLERK WAGES	80,000.00	0.00	101,200.00	54,566.02	88,248.22
31-832-0202	FINANCE OFFICER WAGES	29,800.00	0.00	30,800.00	17,355.28	27,502.71
31-832-0207	LABOR WAGES	193,000.00	0.00	182,237.00	108,690.85	190,951.69
31-832-0208	OVERTIME	18,000.00	0.00	18,000.00	5,899.80	13,152.39
31-832-0209	LONGEVITY PAY	3,000.00	0.00	3,506.00	3,505.05	3,003.96
31-832-0400	LEGAL AND ACCOUNTING	25,000.00	0.00	40,000.00	6,877.21	14,844.52
31-832-0500	FICA TAX EXPENSE	24,600.00	0.00	24,000.00	14,965.48	24,930.22
31-832-0505	401K CONTRIBUTION	14,200.00	0.00	14,100.00	9,335.47	15,895.82
31-832-0600	EMPLOYEE INSURANCE	50,100.00	0.00	44,200.00	28,047.35	43,643.14
31-832-0601	UNEMPLOYMENT INSURANCE	1,000.00	0.00	234.00	233.82	0.00
31-832-1000	APPROP TO GEN FUND	0.00	0.00	0.00	0.00	0.00
31-832-1100	POSTAGE	5,000.00	0.00	5,000.00	3,049.88	4,907.77
31-832-1200	TELEPHONE	8,000.00	0.00	8,000.00	3,486.89	6,531.01
31-832-1600	VEHICLE MAINTENANCE	17,000.00	0.00	16,500.00	14,889.34	12,306.65
31-832-3100	GAS AND OIL	10,000.00	0.00	10,000.00	6,175.17	9,898.34
31-832-3200	OFFICE SUPPLIES	5,000.00	0.00	5,000.00	3,070.54	4,975.14
31-832-3300	SUPPLIES AND MATERIALS	60,000.00	0.00	50,000.00	23,171.62	46,229.62
31-832-3400	FUEL OIL	0.00	0.00	0.00	0.00	0.00
31-832-3550	BANK SERVICE CHARGES/FEES	12,000.00	0.00	10,000.00	9,250.84	11,989.25
31-832-3600	UNIFORMS	6,000.00	0.00	5,000.00	3,533.80	5,136.60
31-832-3800	METER CHANGE OUT PROGRAM	0.00	0.00	30,000.00	0.00	49,237.47
31-832-4500	OUTSIDE ADMIN SERVICE	65,000.00	0.00	45,000.00	47,401.45	80,223.23
31-832-4600	PURCH POWER-BOOSTER	7,000.00	0.00	7,000.00	3,142.78	4,896.12
31-832-4700	PUMP STATIONS MISC	6,500.00	0.00	6,500.00	-927.92	497.54
31-832-4701	PUMP STATION TELEPHONE	0.00	0.00	0.00	0.00	0.00
31-832-4702	PUMP STATION POWER	9,000.00	0.00	9,000.00	2,572.43	5,373.64

Account Number	Account Description	Requested	Admin Recmnd	2026 Approp	2026 Actual	2025 Actual
31-832-4704	PUMP STATION REPAIRS	75,000.00	0.00	75,000.00	25,744.97	42,151.27
31-832-4810	PURCHASE WATER	290,000.00	0.00	298,000.00	147,998.05	206,652.20
31-832-4811	PURCHASE SEWER	902,150.00	0.00	620,000.00	457,227.16	786,974.80
31-832-5100	ENGINEERING FEES	5,000.00	0.00	15,000.00	4,000.00	30,000.00
31-832-5200	ASSET MANAGEMENT PLAN	0.00	0.00	0.00	0.00	0.00
31-832-5300	DUES & SUBSCRIPTIONS	7,000.00	0.00	5,500.00	5,805.10	6,211.63
31-832-5400	GENERAL INSURANCE	52,000.00	0.00	52,000.00	46,320.32	45,821.03
31-832-5700	MISCELLANEOUS	2,000.00	0.00	2,000.00	795.55	1,749.26
31-832-5701	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00
31-832-5900	DEPRECIATION	0.00	0.00	0.00	0.00	0.00
31-832-6000	RETIREMENT	45,700.00	0.00	42,500.00	26,792.87	42,902.55
31-832-6100	AMORTIZATION OF CONT CAPITAL	0.00	0.00	0.00	0.00	0.00
31-832-6700	CONTINGENCY	0.00	0.00	0.00	0.00	0.00
31-832-6900	BUILDING MAINTENANCE	15,000.00	0.00	20,000.00	7,903.97	30,948.44
31-832-7100	FINANCIAL SERVICES	0.00	0.00	0.00	0.00	0.00
31-832-7300	OFFICE EQUIPMENT	10,000.00	0.00	10,000.00	9,440.86	1,852.27
31-832-7400	WATER TOWER MAINTENANCE	20,000.00	0.00	18,323.00	18,322.64	17,806.26
31-832-7450	GENERATOR MAINTENANCE	10,000.00	0.00	10,000.00	1,148.47	4,004.15
31-832-7500	TRAVEL & TRAINING	5,500.00	0.00	5,500.00	3,771.60	4,196.16
31-832-7600	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
31-832-7695	PAYMENT IN LIEU - GENERAL FUND	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
31-832-7697	SEWER I&I PROJECT	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
31-832-7701	PAYMENT TO ELECTRIC FUND	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
31-832-8000	CAPITAL OUTLAY - SEWER CAMERA	0.00	0.00	0.00	0.00	0.00
31-832-8100	CAPITAL OUTLAY - FIRE HYDRANTS	10,000.00	0.00	10,000.00	0.00	0.00
31-832-8200	OUTSIDE CONTRACTOR SERVICES	50,000.00	0.00	45,000.00	26,612.79	24,855.67
31-832-8300	CAPITAL OUTLAY - USDA VEHICLE	4,630.00	0.00	4,630.00	0.00	4,622.50
31-832-8600	CAPITAL OUTLAY - MINI EXCAVATOR	0.00	0.00	0.00	0.00	0.00
31-832-9000	WATER SAMPLING FEES	10,000.00	0.00	10,000.00	2,566.68	3,678.00
31-832-9100	CAPITAL OUTLAY - BACKHOE LEASE	0.00	0.00	0.00	0.00	16,008.15

Account Number	Account Description	Requested	Admin Recmnd	2026 Approp	2026 Actual	2025 Actual
31-832-9500	BOND/PRINCIPAL/INTRT	111,000.00	0.00	111,000.00	0.00	111,033.75
31-832-9600	DEPRECIATION	100,000.00	0.00	100,000.00	0.00	0.00
31-832-9700	PHASE 1 WATER DEBT SERVICE	25,000.00	0.00	25,000.00	0.00	25,745.85
31-832-9725	PHASE 2 WATER DEBT SERVICE	25,000.00	0.00	25,000.00	0.00	24,237.75
31-832-9800	CAPITAL OUTLAY - TOWN HALL	0.00	0.00	120,000.00	115,414.25	0.00
	Totals	**2,442,180.00**	**0.00**	**2,308,230.00**	**1,277,490.28**	**2,108,832.27**
	Grand Totals	***2,442,180.00***	***0.00***	***2,308,230.00***	***1,277,490.28***	***2,108,832.27***

Town of Sharpsburg
Water, Sewer, Electric and Garbage/Recycling Rate Structure
Effective July 1, 2026

In-Town Water Services

Quantity	
Basic Charge	$24.52
All Usage per Gallon	$0.01049283

Out of Town Water Services

Quantity	
Basic Charge	$46.48
All Usage per Gallon	$0.069388125

In-Town Sewer Services

Quantity	
Basic Charge	$37.86
All Usage per Gallon	$0.014107395

Out of Town Sewer Services

Quantity	
Basic Charge	$73.47
All Usage per Gallon	$0.026189295

Town of Sharpsburg
Water, Sewer, Electric and Garbage/Recycling Rate Structure
Effective July 1, 2026

Quantity

Area Lights Code A01 & A04		$17.63
Area Lights Code A02		8.81
Area Lights Code A03		6.10
Area Lights Code A05		48.76
Area Lights Code A06		88.14

Residential Electric Basic Charge	$	16.04
First 1,000 Kwh		0.14432
Over 1,000 Kwh		0.13840
Commercial Electric Basic Charge		32.38
First 1,000 Kwh		0.15433
Over 1,000 Kwh		0.14841
Demand Electric Basic Charge		32.38
First 1,000 Kwh		0.15433
Over 1,000 Kwh		0.14630
Electric 3 Phase Basic Charge		40.73
First 1,000 Kwh		0.15433
Over 1,000 Kwh		0.14630
Electric MAN 3 Phase Demand		40.73
First 1,000 Kwh		0.15433
Over 1,000 Kwh		0.14630

Town of Sharpsburg
Water, Sewer, Electric and Garbage/Recycling Rate Structure
Effective July 1, 2026

Purchase Power Adjustment Factor

Electric - All Customers per KWh	0.0

Renewable Generation Rate (Solar)

Monthly Meter Charge & Bill Prep	12.21
Monthly Payment for Solar Output	0.024381

Garbage Services

$24.77 per month

Recycling Services

$12.38 per month

These rates were adopted by the Board of Commissioners on June 2, 2026 and are effective July 1, 2026. I, Tracy H. Sullivan, certify and attest as of ______________ that the rates contained within this schedule are accurate.

Attest: ________________________________

Tracy H. Sullivan, Town Clerk

Town of Sharpsburg - Fee Schedule 2026-2027

NEW/CHANGED FEES ARE HIGHLIGHTED	Approved Fees FY 26-27
DEPARTMENT/SERVICE	
ADMINISTRATIVE	
COPIES B&W	$0.75
COLOR	$0.75
FAXES SENT	$5.00
FAXES RECEIVED - up to 10 pages $7.00, 1.00 per page over 10	$7.00
CERTIFIED COPY	5.00 per page
AGENDA PACKET - Hard copy	$10.00
NOTARY FEE - Each document	
One Signature	$8.00
Two Signatures	$9.00
Three or more Signatures	$10.00
RETURNED CHECK FEE	$25.00
BUSINESS REGISTRATION FEE	$20.00
UTILITY APPLICATION FEE	$25.00
PENALTY ON UTILITY BILLS	Minium $45 penalty up to a bill amount of $450 anything over $450 will be $45 plus 10%
CLEANING FEE FOR MEETING ROOM USE	$225.00
POLICE	
FINGERPRINTING	$10.00
False Alarm Fee ($25 per false alarm after 3 false alarm calls per 30 calendar days)	$25.00

GARBAGE COLLECTION	
Mattress pick up - per mattress	$10.00
Tire Disposal (per tire) (no rims)	$5.00
Commerical Residential Dumpster in Lieu of Individual Carts	$500.00
Residential Nusiance Trash Pick Up Fee	$75.00 per hour, plus 25%, plus required equipment fee usage
Commerical Residential Dumpster : Town Trash Pick Up Fee	$75.00 per hour, plus 25%
Sharpsburg Code of Ordinances 96.06 Placement Of Garbage & Refuse For Collection	
Garbage/Recycle Cart Roll Back Violation	
First - Written Warning	
Second and subsequent violations	$25.00 per day
STREETS	
DRIVEWAY - ROCK	$450.00
Stormwater Fee - Residential	$2.50
Stormwater Fee - Small Commercial, less than 5 employees	$5.00
Stormwater Fee - Large Commercial, more than 5 employees	$8.00
ELECTRIC	
REREAD CHARGE (1 FREE PER YEAR)	$20.00
METER TESTING (IF INCORRECT NO CHARGE)	$25.00
NEW SERVICE CONNECTION FEE	$10.00
METER TAMPERING FEE	$500.00
METER SETTING FEE (NEW SITE)	$300.00
DEPOSIT - RENTER	$300.00
DEPOSIT - OWNER	$100.00
TEMPORARY SERVICE FEE	$25.00
ELECTRIC WIRE BEYOND POINT OF DELIVERY - 30 ft	$10.00 per ft
ELECTRIC WIRE BEYOND POINT OF DELIVERY 30 ft - Area Lights	5.00 per ft
DIP POLE	$75.00
POLE ATTACHMENT FEE (PER POLE, PER YEAR)	$10.00
AREA LIGHT INSTALL - NEW POLE	$100.00
AREA LIGHT INSTALL - EXISTING POLE	$35.00

WATER/SEWER	
REREAD CHARGE (1 FREE PER YEAR)	$20.00
METER TESTING (IF INCORRECT, NO CHARGE)	$25.00
METER TAMPERING FEE	$500.00
DEPOSIT	$150.00
NEW SERVICE CONNECTION FEE	$10.00
TEMPORARY SERVICE FEE	$25.00
WATER METER SETTING FEE (NEW SITE)	$300.00
WATER METER BOX LID	$22.00
WATER METER SETTER	$90.00
WATER PIPE SADDLE	$60.00
CURB STOP	$26.00
CORPORATION STOP	$26.00
STREET Y	$20.00
SEWER EXTENSION	$15.00
BUSHINGS	$5.00
WATER / SEWER CONNECTION TAP FEES INSIDE CITY LIMITS	
3/4 WATER	$1,600.00
2" WATER	$2,300.00
4" SEWER	$850.00
Water Meter Setting Fee (NEW TAP)	$200.00
WATER / SEWER CONNECTION TAP FEES OUTSIDE CITY LIMITS	
3/4 WATER	$2,100.00
2" WATER	$2,800.00
4" SEWER	$1,200.00
BORE (ADDITIONAL FEE)	$200.00 per hour
Sewer Tap - Misc. Supply (NEW TAP)	$400.00

WATER METER PURCHASED & INSTALLED	
3/4"	$90.00
1"	$215.00
2"	$1,850.00
PARK RENTAL	
PICNIC SHELTER - IN TOWN USERS	$50.00
OUT OF TOWN USERS	$100.00
TOWN EQUIPMENT HOURLY CHARGES	
PICK UP TRUCK	$60.00
DUMP TRUCK	$150.00
SEWER JET	$200.00
BACKHOE	$200.00
BORING MACHINE	$200.00
TRACTOR MOWER	$100.00
PUSH MOWER	$50.00
LINE TRUCK	$250.00
BUCKET TRUCK	$300.00
TRENCHER	$200.00
LABOR FEE ACTUAL HOURLY RATE PLUS 25% FOR BENEFITS	
SUBDIVISION FEES	
minor plat - final	$100.00 per lot
major - preliminary plat	$200.00 + $50.00 per lot
major - final plat	$250.00 + $100.00 per lot
Required Engineer Review	*$100.00 per hour- estimated cost provided- prepaid*

ZONING

VERIFICATION LETTER	$100.00
ZONING APPROVAL	$100.00 residential- single family and manufactured /125.00 commerical change use
SIGN PERMIT	$100 - one sign/$25 each for additional signage /$150 sign plan
Temporary Sign	$50.00
SITE PLAN REVIEW NEW CONSTRUCTION SINGLE FAMILY HOME	$100.00
SITE PLAN REVIEW MULTI-FAMILY/COMMERCIAL	$300.00
APPLICATION FOR SPECIAL USE PERMIT COMMERCIAL	$300.00
APPLICATION FOR ORDINANCE AMENDMENT/TEXT CHANGE	$300.00
VARIANCE REQUEST	$300.00
APPLICATION FOR STREET CLOSING	400.00 plus surveying
STREET NAME CHANGE	$300.00
APPEALS	$300.00
ZONING VIOLATIONS	$100.00
ADJOINING PROPERTY OWNER LETTERS (PER LETTER)	$15.00
Zoning Compliance Permit for fences and residential accessory structures	$50.00
Zoning Compliance Permit for a Temporary Use or Event	$100.00
Home Occupation Application and Bona Fide Farm Exemption Certification	$100.00

ANNEXATION PETITION

Voluntary Annexation Petition	$400.00 and petitioner provides annexation boundary survey map

ORDINANCE VIOLATION PENALTIES - NUISANCE

First Citation	$50.00
Second Citation	$100.00
Third Citation	$250.00
Forth and Subsequent citations	$500.00
NUISANCE ABATEMENT - HIGH GRASS/WEEDS	$250.00 PER LOT UNDER 1 ACRE
NUISANCE ABATEMENT - HIGH GRASS/WEEDS	$500.00 PER LOT 1 - 2 ACRES
NUISANCE ABATEMENT - TRIM BUSHES OR SMALL TREES	$250.00 PER CUT/PROPERTY
NUISANCE ABATEMENT - HIGH GRASS/WEEDS	LOTS LARGER THAN 2 ACRES - OUTSIDE CONTRACTOR COST