

**PUBLIC HEARING**

**SECOND READING**

**2023 BUDGET RECOMMENDATION**

# RESOLUTION OF THE MAYOR AND TOWN COUNCIL

## TOWN OF SHARPSBURG

**WHEREAS**, the Mayor of the Town of Sharpsburg has prepared and submitted to the Town Council a General Fund and SPLOST Fund budget for the year beginning January 1, 2022, and ending December 31, 2022; and

**WHEREAS**, the Town Council of the Town of Sharpsburg have studied the proposed budget and considers it in the best interest of the Town of Sharpsburg to adopt it.

**NOW BE IT THEREFORE RESOLVED**, by the Town Council of the Town of Sharpsburg, that the budget attached hereto and made a part hereof for the year beginning January 1, 2022, and ending December 31, 2022, is approved.

Adopted this 9<sup>th</sup> day of January 2022.



Blue Cole, Mayor



Elizabeth Good, Council Member



Alexander Edge, Council Member



Standly D. Parten, Council Member



Tom Teagle, Council Member

ATTEST:



Floyd L. Jones, Town Clerk

**FISCAL YEAR 2023**  
**INCOME ACCOUNTS- RECOMMENDED BUDGET**

		FISCAL YEAR 2022 January 1 - December 31, 2022			Recommended Fiscal Year 2023 Revenue Budget		
BUDGET CODE	INCOME ACCOUNTS	APPROVED BUDGET	Received as of 12/31/22	Percentage of Revenue Received FY 2022	Draft Budget- 2023 15% Increase	Recommended FY 2023 Budget Based on FY 2022 Line Items and Revenue	Recommended FY 2023 Revenue Budget by Percent Increase / Decrease from FY 2022 Approved Budget
31.3100	LOST Local Option Sales Tax	\$ 87,000	\$ 120,491	138%	\$ 100,050	\$ 115,000	132%
31.1100	Real Property Tax - Current Year	\$ 21,000	\$ 27,228	130%	\$ 24,150	\$ 18,000	86%
31.1200	Real Property Tax - Prior Year	\$ 2,200	\$ 2,200	100%	\$ 2,530	\$ 2,200	100%
31.1310	Personal Property - Motor Vehicle	\$ 10,700	\$ 18,145	170%	\$ 12,305	\$ 13,500	126%
31.1340	Intangible Tax	\$ 5,000	\$ 4,154	83%	\$ 5,750	\$ 5,000	100%
31.1350	Railroad Equipment Tax	\$ 100	\$ 108	108%	\$ 115	\$ 110	110%
31.1600	Real Estate Transfer Tax	\$ 1,000	\$ 86	9%	\$ 1,150	\$ 100	10%
31.1710	Franchise Fees - Electric	\$ 21,000	\$ 25,497	121%	\$ 24,150	\$ 26,000	124%
31.1730	Franchise Fees - Gas	\$ 600	\$ 705	118%	\$ 690	\$ 700	117%
31.1750	Franchise Fees - Cable	\$ 9,000	\$ 9,430	105%	\$ 10,350	\$ 9,500	106%
31.4200	Alcohol Beverage Excise Tax	\$ 11,500	\$ 11,268	98%	\$ 13,225	\$ 12,000	104%
31.6100	Business and Occupation License Tax	\$ 5,500	\$ 8,023	146%	\$ 6,325	\$ 6,500	118%
31.6200	Insurance Premium Tax	\$ 27,500	\$ 26,959	98%	\$ 31,625	\$ 27,500	100%
31.6300	Financial Institution Tax	\$ 4,500	\$ 2,675	59%	\$ 5,175	\$ 3,000	67%
32.1100	Alcohol Beverage Business License	\$ 2,000	\$ 3,200	160%	\$ 2,300	\$ 2,000	100%
32.1220	Insurance Business Licenses	\$ 3,100	\$ 3,690	119%	\$ 3,565	\$ 3,650	118%
32.3100	Building Permits	\$ 2,000	\$ 1,400	70%	\$ 2,300	\$ 1,500	75%
34.7200	Community Center Rental	\$ 17,000	\$ 25,195	148%	\$ 19,550	\$ 21,000	124%
34.7500	Recreation Instructor Fees	\$ 5,000	\$ 10,036	201%	\$ 5,750	\$ 6,500	130%
36.1000	Interest Income - Checking	\$ 150	\$ 356	237%	\$ 173	\$ 200	133%
37.1000	Donations/Contributions	\$ -	\$ 3,000	100%	\$ -	\$ -	0%
38.1000	Rental Property Income	\$ 18,000	\$ 18,000	100%	\$ 20,700	\$ 18,000	100%
38.7000	Grant Money Received	\$ 7,000	\$ (864)	-12%	\$ 8,050	\$ 6,500	93%
38.9000	Miscellaneous - Other Revenue	\$ -	\$ 7,789	100%	\$ -	\$ -	0%
		<b>\$ 260,850</b>	<b>\$ 328,773</b>	<b>126%</b>	<b>\$ 299,978</b>	<b>\$ 298,460</b>	<b>114%</b>

**FISCAL YEAR 2023**  
**EXPENSE ACCOUNTS- RECOMMENDED BUDGET**

		FISCAL YEAR 2022- January 1 - December 31, 2022			Recommended Fiscal Year 2023 Expense Budget		
BUDGET CODE	EXPENSE ACCOUNTS	APPROVED			Recommended FY 2023 Budget		
		FY2022 BUDGET	Expended as of 12/31/2022	Percentage Expense Paid FY 2022	Draft Budget- 2023 15% Increase	Based on FY 2022 Line Item and Expenses	Recommended FY 2023 Expense Budget by Percent Increase / Decrease from FY 2022 Approved Budget
51.1100	Personnel Services - Payroll	101,120.00	\$ 71,887	71%	116,288	94,249	93%
51.2100	Employee Benefits - Insurance	\$ 8,000	\$ -	0%	9,200	-	0%
51.2200	Employee Benefits - FICA	\$ 8,400	\$ 5,453	65%	9,660	6,500	77%
52.1200	Professional Services (Code Enf/Audio)	\$ 2,000	\$ 1,375	69%	2,300	3,800	190%
52.1101	Contracted Services - Tax Collect	\$ 265	\$ 260	98%	305	260	98%
52.1201	Legal Fees	\$ 14,000	\$ 7,501	54%	16,100	12,000	86%
52.1202	Accounting Fees	\$ 13,000	\$ 7,000	54%	14,950	8,000	62%
52.1204	Municipal Court Expenditures	\$ 500	\$ -	0%	575	2,000	400%
52.1300	Contracted Services - Heartland Payroll/IT in a Box	\$ 9,000	\$ 8,184	91%	10,350	8,500	94%
52.2111	Garbage Disposal - Residents	\$ 20,500	\$ 18,932	92%	23,575	20,500	100%
52.2130	Cleaning Services - Custodial	\$ 4,160	\$ 4,275	103%	4,784	7,800	188%
52.2140	Lawn Care	\$ -	\$ 4,958	100%	-	9,000	100%
52.2141	Roadside Trimming	\$ -	\$ 9,665	100%	-	10,500	100%
52.2200	Repairs and Maintenance - Building	\$ 10,000	\$ 27,048	270%	11,500	18,500	185%
52.3100	Insurance Coverage	\$ 10,000	\$ 6,761	68%	11,500	7,000	70%
52.3200	Communications	\$ 6,700	\$ 4,585	68%	7,705	7,000	104%
52.3300	Advertising	\$ 5,000	\$ 1,025	21%	5,750	4,000	80%
52.3400	Printing Services	\$ 1,500	\$ 896	60%	1,725	1,000	67%
52.3500	Travel	\$ 2,000	\$ 1,128	56%	2,300	2,500	125%
52.3600	Dues and Fees	\$ 2,000	\$ 2,449	122%	2,300	2,500	125%
52.3700	Education and Training	\$ 3,100	\$ 2,080	67%	3,565	4,000	129%
52.3850	Contract Labor - Building Official	\$ 3,000	\$ 965	32%	3,450	3,000	100%
53.1001	Supplies - Festival/Holidays	\$ 1,000	\$ 861	86%	1,150	1,000	100%
53.1100	General Supplies & Materials	\$ 5,500	\$ 2,414	44%	6,325	5,000	91%
53.1101	General Supplies & Materials - Library	\$ 1,000	\$ 805	81%	1,150	1,000	100%
53.1201	Street Light Expense	\$ 8,000	\$ 7,825	98%	9,200	8,000	100%
53.1202	Traffic Light Expense	\$ 600	\$ 487	81%	690	600	100%
53.1210	Utilities - Water	\$ 2,000	\$ 1,037	52%	2,300	1,200	60%
53.1230	Utilities - Electricity	\$ 8,000	\$ 8,192	102%	9,200	9,000	113%
53.1240	Utilities - Gas	\$ 500	\$ 101	20%	575	400	80%
54.1400	Highway/Street Repair	\$ 500	\$ -	0%	575	500	100%
54.2300	Furniture & Fixtures	\$ 500	\$ -	0%	575	6,500	1300%
54.2400	Computers & Printers	\$ 500	\$ 857	171%	575	1,000	200%
65.0000	Contingencies	\$ 7,786	\$ -	0%	8,954	31,651	407%
Total Calculations		\$ 260,131	\$ 209,005	80%	\$ 299,151	\$ 298,460	115%

**FISCAL YEAR 2023  
SPLOST 2019 BUDGET**

Fiscal Year	Approved Budgets per Fiscal Year	Gross Amount Received per Fiscal Year	Gross Percentage Received per Fiscal Year	Gross Amount Expended per Fiscal Year	Net Total SPLOST 2019 per Fiscal Year	Percentage Above / Below Approved Budget per Fiscal Year
2019	\$ 57,000	\$ 57,905	102%	\$ 74	\$ 57,831	101%
2020	\$ 57,000	\$ 71,661	126%	\$ 43,851	\$ 27,810	49%
2021	\$ 57,000	\$ 81,212	142%	\$ 18,164	\$ 63,048	111%
2022	\$ 57,000	\$ 90,874	159%	\$ 2,268	\$ 88,606	155%

Projections:	Amount	Notes
FY 2022 Income:	\$ 90,874	Actual End of Year SPLOST 2019 Received Revenue in Fiscal Year 2022
Projected FY2023 SPLOST Income Received:	\$ 95,418	Based on 5% Increase to FY2022 projected SPLOST 2019 Revenue
Projected FY2023 Expenses:	\$ (287,000)	Expenses related to Back Parking Lot Renovation and ancillary projects / Beckom House (Ref Mins: Oct 2020; April 2021 and August 2021 / Quotes received Beckom House)
Projected SPLOST Increase / Decrease in FY 2023:	\$ (191,582)	In FY2023- SPLOST 2019 Expenses are projected to exceed Revenues.
Current SPLOST Bank Balance:	\$ 239,568	Current SPLOST 2019 Bank Balance as of December 2022
Projected SPLOST Bank Balance end of FY 2023	\$ 47,986	SPLOST 2019 Bank Balance will have absorbed all costs while providing the ability for future projects
Recommendation	\$ 95,418	Approved Budget for SPLOST 2019 Fiscal Year 2023