



FY2025
Town of Emmitsburg
Budget
(DRAFT)

Town of Emmitsburg
FY25 Budget
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**FY2025
General Fund
Budget**



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FY2025
General Fund
Summary

General Fund

| Dept | Title | FY24 Bud | FY25 Bud | Change | % Change |
|-----------------------|---------------------|------------------|------------------|----------------|------------|
| 01 | Taxes | 1,136,050 | 1,290,625 | 154,575 | 14% |
| 02 | Licenses & Permits | 40,500 | 40,500 | 0 | 0% |
| 04 | State Rev | 193,093 | 210,111 | 17,018 | 9% |
| 05 | County Rev | 434,028 | 426,542 | (7,486) | -2% |
| 06 | Service Charges | 282,475 | 288,025 | 5,550 | 2% |
| 07 | Misc Rev | 95,350 | 269,665 | 174,315 | 183% |
| Total Revenues | | 2,181,496 | 2,525,468 | 343,972 | 16% |
| 10 | Legislative | 172,284 | 300,889 | 128,605 | 75% |
| 12 | Planning | 286,133 | 262,318 | (23,815) | -8% |
| 13 | Financial | 228,938 | 284,610 | 55,672 | 24% |
| 15 | Buildings | 147,802 | 155,106 | 7,304 | 5% |
| 20 | Police | 290,030 | 304,865 | 14,835 | 5% |
| 21 | Fire & Rescue | 6,000 | 6,000 | 0 | 0% |
| 22 | Public Safety | 15,200 | 17,185 | 1,985 | 13% |
| 30 | Streets | 490,976 | 532,251 | 41,275 | 8% |
| 31 | Refuse | 157,215 | 191,080 | 33,865 | 22% |
| 60 | Parks | 297,689 | 327,817 | 30,128 | 10% |
| 70 | Debt Service | 0 | 0 | 0 | 0% |
| 75 | Interfund Transfers | 89,229 | 143,347 | 54,118 | 61% |
| Total Expenses | | 2,181,496 | 2,525,468 | 343,972 | 16% |



FY2025
General Fund
Revenues

01 - Taxes

| <u>Acct</u> | <u>Title</u> | <u>Act</u> | <u>Title</u> | <u>FY24 Budget</u> | <u>FY25 Budget</u> |
|--------------------------|---------------------------------------|------------|--------------|--------------------|--------------------|
| 4001 | Real Estate Taxes Revenue (co) | 999 | General | 750,000 | 908,500 |
| 4002 | Personal Property Tax Revenue (tn) | 999 | General | 45,000 | 45,000 |
| 4003 | Public Utilities Pers Prop Tax (tn) | 999 | General | 27,000 | 18,000 |
| 4004 | Additions and Abatements, Prior years | 999 | General | 750 | 1,000 |
| 4006 | Penalties and Interest | 999 | General | 6,500 | 7,500 |
| 4007 | Discounts | 999 | General | (9,000) | (11,000) |
| 4020 | Local Income Taxes (st) | 999 | General | 315,000 | 320,000 |
| 4031 | Admissions/Admusements Tax (st) | 999 | General | 800 | 1,625 |
| 01 - Taxes Totals | | | | 1,136,050 | 1,290,625 |

02 - Licenses & Permits

| | | | | | |
|-----------------------------------|---------------------------------|-----|---------|---------------|---------------|
| 4041 | Traders License | 999 | General | 4,500 | 4,500 |
| 4046 | Cable television franchise fees | 999 | General | 36,000 | 36,000 |
| 02 - Lic & Perm Totals | | | | 40,500 | 40,500 |

04 - Intergovt - State

| | | | | | |
|--------------------------|---------------------------|-----|---------|----------------|----------------|
| 4201 | State Highway Use Tax | 999 | General | 175,761 | 204,546 |
| 4202 | State Aid Police qtrlyEOQ | 999 | General | 17,332 | 5,565 * |
| 04 - State Totals | | | | 193,093 | 210,111 |

05 - Intergovt - County

| | | | | | |
|---------------------------|-------------------|-----|---------|----------------|----------------|
| 4301 | County Tax Equity | 999 | General | 434,028 | 426,542 * |
| 05 - County Totals | | | | 434,028 | 426,542 |

* **NOTE: FY25 estimate - pending actual data from state/county**

06 - Service Charges

| <u>Acct</u> | <u>Title</u> | <u>Act</u> | <u>Title</u> | <u>FY24 Budget</u> | <u>FY25 Budget</u> |
|------------------------------|----------------------------|------------|---------------------|--------------------|--------------------|
| 4401 | Zoning Permits/Review Fees | 999 | General | 25,000 | 25,000 |
| 4403 | Zoning Books, Maps, Fines | 999 | General | 375 | 300 |
| 4421 | Parking Meter Revenue | 184 | Parking Enforcement | 15,000 | 15,000 |
| 4422 | Fines - Parking & Code | 184 | Parking Enforcement | 12,000 | 5,000 |
| 4431 | Utility Charge | 212 | Tipping | 61,000 | 64,000 |
| 4431 | Utility Charge | 213 | Refuse Contract | 140,000 | 145,000 |
| 4434 | Late Fees | 999 | General | 2,000 | 1,500 |
| 4451 | Pool Memberships | 191 | Pool | 1,500 | 1,500 |
| 4452 | Pool Admissions | 191 | Pool | 25,000 | 30,000 |
| 4453 | Pool Other | 191 | Pool | 600 | 725 |
| 06 - Serv Crgs Totals | | | | 282,475 | 288,025 |

07 - Misc Revenues

| | | | | | |
|-----------------------------|-----------------------|-----|-----------------------|------------------|------------------|
| 4500 | Misc Revenue | 123 | Vending Machine | 250 | 950 |
| 4500 | Misc Revenue | 150 | Merchant Store | 800 | 1,000 |
| 4500 | Misc Revenue | 999 | General | 2,000 | 6,000 |
| 4501 | Interest | 999 | General | 50,000 | 229,415 |
| 4502 | Rents and concessions | 106 | Mtn Rental Properties | 6,300 | 6,300 |
| 4502 | Rents and concessions | 107 | UpCounty | 34,500 | 25,000 |
| 4508 | Park Pavilion | 140 | Resident | 750 | 500 |
| 4508 | Park Pavilion | 141 | Non-Resident | 750 | 500 |
| 07 - Misc Rev Totals | | | | 95,350 | 269,665 |
| | | | | 2,181,496 | 2,525,468 |



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FY2025
General Fund
Expenses

10 - Legislative & Executive

| <u>Acct</u> | <u>Title</u> | <u>FY24 Budget</u> | <u>FY25 Budget</u> |
|-------------|--------------------------------------|--------------------|--------------------|
| 5001 | Salaries Wages | 59,138 | 75,859 |
| 5010 | Salaries Overtime Wages | 5,460 | 2,000 |
| 5101 | Payroll Taxes FICA | 2,142 | 20,580 |
| 5102 | State Unemployment | 1,120 | 963 |
| 5103 | Worker's Compensation | 814 | 6,389 |
| 5201 | Employee Benefits Health/Dental/Life | 0 | 49,703 |
| 5204 | Employee Benefits Pension | 2,845 | 24,535 |
| 5301 | Office Supplies | 750 | 1,270 |
| 5302 | Computer -HW, SW, IT, supplies | 2,850 | 7,690 |
| 5303 | Postage, Shipping | 400 | 500 |
| 5304 | Communications | 5,610 | 5,985 |
| 5306 | Printing | 2,400 | 4,650 |
| 5307 | Dues, Mmbrshps, Lenses, Subsc, Fees | 11,200 | 12,500 |
| 5308 | Insurance, Liab & Property | 3,450 | 2,860 |
| 5311 | Advertising | 3,100 | 4,800 |
| 5315 | Admin rentals, leases | 590 | 780 |
| 5401 | Education Confs Workshops Materials | 6,850 | 11,250 |
| 5402 | Travel and Expenses | 5,975 | 11,150 |
| 5501 | Legal Fees | 30,500 | 30,500 |
| 5505 | Contractual | 5,840 | 5,500 |
| 6100 | Other Expenses | 6,500 | 6,200 |
| 6600 | Capital Outlay | 1,000 | 1,000 |
| 6901 | Special Events/Program Costs | 12,250 | 12,725 |
| 6902 | Donations | 1,500 | 1,500 |
| | | <hr/> | <hr/> |
| | | 172,284 | 300,889 |
| | | <hr/> | <hr/> |

12 - Planning & Zoning

| <u>Acct</u> | <u>Title</u> | <u>FY24 Budget</u> | <u>FY25 Budget</u> |
|-------------|--------------------------------------|--------------------|--------------------|
| 5001 | Salaries Wages | 121,392 | 136,039 |
| 5010 | Overtime Wages | 750 | 750 |
| 5101 | Payroll Taxes FICA | 5,896 | 6,131 |
| 5102 | State Unemployment | 340 | 153 |
| 5103 | Worker's Compensation | 2,240 | 1,926 |
| 5201 | Employee Benefits Health/Dental/Life | 16,945 | 18,071 |
| 5204 | Employee Benefits Pension | 7,830 | 7,398 |
| 5301 | Office Supplies | 1,200 | 1,200 |
| 5302 | Computer -HW, SW, IT, supplies | 3,825 | 5,175 |
| 5303 | Postage, Shipping | 1,500 | 500 |
| 5304 | Communications | 3,090 | 2,600 |
| 5306 | Printing | 1,500 | 500 |
| 5307 | Dues, Mmbrshps, Lcnses, Subsc, Fees | 1,425 | 1,655 |
| 5308 | Insurance, Liab & Property | 620 | 620 |
| 5311 | Advertising | 1,300 | 2,000 |
| 5315 | Admin rentals, leases | 590 | 900 |
| 5401 | Education Confs Workshops Materials | 1,700 | 1,500 |
| 5402 | Travel and Expenses | 1,000 | 750 |
| 5501 | Legal Fees | 64,000 | 64,000 |
| 5505 | Contractual | 46,785 | 8,625 |
| 6100 | Other Expenses | 1,175 | 1,175 |
| 6160 | Vehicle Expense | 350 | 400 |
| 6600 | Capital Outlay | 680 | 250 |
| | | <hr/> | <hr/> |
| | | 286,133 | 262,318 |

13 - Financial

| <u>Acct</u> | <u>Title</u> | <u>FY24 Budget</u> | <u>FY25 Budget</u> |
|-------------|--------------------------------------|--------------------|--------------------|
| 5001 | Salaries Wages | 98,669 | 123,064 |
| 5010 | Overtime Wages | 300 | 300 |
| 5101 | Payroll Taxes FICA | 10,999 | 17,256 |
| 5102 | State Unemployment | 680 | 459 |
| 5103 | Worker's Compensation | 4,137 | 5,376 |
| 5201 | Employee Benefits Health/Dental/Life | 44,395 | 46,192 |
| 5204 | Employee Benefits Pension | 14,458 | 20,643 |
| 5301 | Office Supplies | 2,500 | 2,000 |
| 5302 | Computer -HW, SW, IT, supplies | 3,200 | 5,225 |
| 5303 | Postage, Shipping | 750 | 500 |
| 5304 | Communications | 4,400 | 5,480 |
| 5307 | Dues, Mmbrshps, Lenses, Subsc, Fees | 150 | 350 |
| 5308 | Insurance | 300 | 250 |
| 5310 | Bad Debt Expense | 10,000 | 10,000 |
| 5315 | Admin rentals, leases | 590 | 780 |
| 5401 | Education Confs Workshops Materials | 860 | 1,900 |
| 5402 | Travel and Expenses | 300 | 2,150 |
| 5501 | Legal Fees | 250 | 250 |
| 5502 | Accounting Auditing Fees | 16,500 | 22,100 |
| 5505 | Contractual | 2,700 | 3,650 |
| 5512 | Payroll Processing | 6,000 | 7,885 |
| 6100 | Other Expenses | 6,800 | 8,800 |
| | | <hr/> | <hr/> |
| | | 228,938 | 284,610 |

15 - Buildings

| <u>Acct</u> | <u>Title</u> | <u>FY24 Budget</u> | <u>FY25 Budget</u> |
|-------------|--------------------------------------|--------------------|--------------------|
| 5001 | Salaries Wages | 56,237 | 59,035 |
| 5010 | Overtime Wages | 1,100 | 1,100 |
| 5101 | Payroll Taxes FICA | 4,746 | 4,896 |
| 5102 | State Unemployment | 340 | 153 |
| 5103 | Worker's Compensation | 1,718 | 1,492 |
| 5201 | Employee Benefits Health/Dental/Life | 9,391 | 10,125 |
| 5204 | Employee Benefits Pension | 6,005 | 5,730 |
| 5301 | Office Supplies | 200 | 200 |
| 5302 | Computer -HW, SW, IT, supplies | 1,450 | 3,315 |
| 5304 | Communications | 1,800 | 650 |
| 5308 | Insurance | 150 | 125 |
| 5311 | Advertising | 375 | 375 |
| 5505 | Contractual | 2,325 | 2,250 |
| 5522 | Electric | 5,300 | 5,445 |
| 5523 | Natural Gas | 3,000 | 3,000 |
| 5524 | Oil Propane | 6,000 | 7,000 |
| 6100 | Other Expenses | 3,900 | 3,900 |
| 6110 | Operating Supplies | 3,600 | 4,600 |
| 6160 | Vehicle Expense | 1,500 | 1,500 |
| 6200 | Repairs and Maintenance | 34,900 | 36,450 |
| 6600 | Capital Outlay | 3,765 | 3,765 |
| | | 147,802 | 155,106 |

20 - Public Safety Police

| <u>Acct</u> | <u>Title</u> | <u>FY24 Budget</u> | <u>FY25 Budget</u> | |
|-------------|--------------------------------|--------------------|--------------------|---|
| 5301 | Office Supplies | 200 | 200 | |
| 5302 | Computer -HW, SW, IT, supplies | 250 | 250 | |
| 5304 | Communications | 1,260 | 1,440 | |
| 5505 | Contractual | 286,060 | 300,365 | * |
| 5523 | Natural Gas | 560 | 560 | |
| 6100 | Other Expenses | 250 | 250 | |
| 6200 | Repairs and Maintenance | 1,200 | 1,550 | |
| 6600 | Capital Outlay | 250 | 250 | |
| | | <u>290,030</u> | <u>304,865</u> | |

21 - Public Safety Fire & Rescue

| <u>Acct</u> | <u>Title</u> | <u>FY24 Budget</u> | <u>FY24 Budget</u> |
|-------------|--------------|--------------------|--------------------|
| 6902 | Donations | <u>6,000</u> | <u>6,000</u> |

22 - Other Public Safety

| <u>Acct</u> | <u>Title</u> | <u>FY24 Budget</u> | <u>FY24 Budget</u> |
|-------------|-------------------------|--------------------|--------------------|
| 6100 | Other Expenses | 2,000 | 2,000 |
| 6200 | Repairs and Maintenance | 13,200 | 15,185 |
| | | <u>15,200</u> | <u>17,185</u> |

* **NOTE: FY25 estimate - contract pending**

30 - Public Works Streets

| <u>Acct</u> | <u>Title</u> | <u>FY24 Budget</u> | <u>FY25 Budget</u> |
|-------------|--------------------------------------|--------------------|--------------------|
| 5001 | Salaries Wages | 210,741 | 230,585 |
| 5010 | Overtime Wages | 8,000 | 11,500 |
| 5101 | Payroll Taxes FICA | 18,392 | 18,580 |
| 5102 | State Unemployment | 1,020 | 459 |
| 5103 | Worker's Compensation | 6,434 | 5,560 |
| 5201 | Employee Benefits Health/Dental/Life | 44,132 | 57,011 |
| 5204 | Employee Benefits Pension | 22,487 | 21,351 |
| 5301 | Office Supplies | 1,000 | 1,000 |
| 5302 | Computer -HW, SW, IT, supplies | 1,675 | 3,615 |
| 5303 | Postage, Shipping | 200 | 200 |
| 5304 | Communications | 7,500 | 3,605 |
| 5307 | Dues, Mmbrshps, Lenses, Subsc, Fees | 190 | 200 |
| 5308 | Insurance, Liab & Property | 7,540 | 9,125 |
| 5311 | Advertising | 400 | 400 |
| 5315 | Admin rentals, leases | 590 | 780 |
| 5401 | Education Confs Workshops Materials | 400 | 400 |
| 5402 | Travel and Expenses | 300 | 300 |
| 5505 | Contractual | 23,425 | 24,750 |
| 5522 | Electric | 59,300 | 67,330 |
| 6100 | Other Expenses | 1,700 | 3,050 |
| 6110 | Operating Supplies | 13,900 | 12,300 |
| 6160 | Vehicle Expense | 26,000 | 26,000 |
| 6200 | Repairs and Maintenance | 5,150 | 3,650 |
| 6220 | Street Lights Upkeep | 30,000 | 30,000 |
| 6600 | Capital Outlay | 500 | 500 |
| | | <hr/> | <hr/> |
| | | 490,976 | 532,251 |

31 - Refuse

| <u>Acct</u> | <u>Title</u> | <u>FY24 Budget</u> | <u>FY25 Budget</u> |
|-------------|--------------------------------|--------------------|--------------------|
| 5010 | Overtime Wages | 4,500 | 4,500 |
| 5302 | Computer -HW, SW, IT, supplies | 815 | 1,600 |
| 5303 | Postage, Shipping | 500 | 500 |
| 5306 | Printing | 250 | 80 |
| 5505 | Contractual | 150,750 | 184,000 |
| 6100 | Other Expenses | 100 | 100 |
| 6110 | Operating Supplies | 300 | 300 |
| | | <hr/> | <hr/> |
| | | 157,215 | 191,080 |

60 - Parks

| <u>Acct</u> | <u>Title</u> | <u>FY24 Budget</u> | <u>FY25 Budget</u> |
|-------------|--------------------------------------|--------------------|--------------------|
| 5001 | Salaries Wages | 95,930 | 110,565 |
| 5010 | Overtime Wages | 3,200 | 3,200 |
| 5101 | Payroll Taxes FICA | 5,703 | 5,901 |
| 5102 | State Unemployment | 680 | 306 |
| 5103 | Worker's Compensation | 2,082 | 1,808 |
| 5201 | Employee Benefits Health/Dental/Life | 16,726 | 17,838 |
| 5204 | Employee Benefits Pension | 9,703 | 5,179 |
| 5301 | Office Supplies | 800 | 800 |
| 5302 | Computer -HW, SW, IT, supplies | 2,050 | 3,780 |
| 5303 | Postage, Shipping | 500 | 500 |
| 5304 | Communications | 7,110 | 5,030 |
| 5306 | Printing | 500 | 500 |
| 5307 | Dues, Memberships, Fees | 35 | 35 |
| 5308 | Insurance, Liab & Property | 7,640 | 9,320 |
| 5311 | Advertising | 600 | 600 |
| 5401 | Education Confs Workshops Materials | 100 | 100 |
| 5402 | Travel and Expenses | 600 | 600 |
| 5501 | Legal Fees | 500 | 500 |
| 5505 | Contractual | 84,390 | 94,685 |
| 5522 | Electric | 3,900 | 3,980 |
| 6100 | Other Expenses | 2,125 | 2,125 |
| 6110 | Operating Supplies | 5,850 | 9,850 |
| 6160 | Vehicle Expense | 3,000 | 3,000 |
| 6200 | Repairs and Maintenance | 26,250 | 28,250 |
| 6600 | Capital Outlay | 4,265 | 4,265 |
| 6901 | Special Events/Program Costs | 11,950 | 13,600 |
| 6902 | Donations | 1,500 | 1,500 |
| | | 297,689 | 327,817 |

70 - Debt Service

| <u>Acct</u> | <u>Title</u> | <u>FY24 Budget</u> | <u>FY25 Budget</u> |
|-------------|-----------------|--------------------|--------------------|
| 7003 | State Principal | na | na |
| 7004 | State Interest | na | na |
| | | <hr/> | <hr/> |
| | | na | na |
| | | <hr/> | <hr/> |

75 - Interfund Transfers

| <u>Acct</u> | <u>Title</u> | <u>FY24 Budget</u> | <u>FY25 Budget</u> |
|-------------|------------------|--------------------|--------------------|
| 7501 | Transfers to CIP | 89,229 | 143,347 |

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| | | <u>FY25 Budget</u> |
|--------|---|--------------------|
| 12.400 | Planning - Storm Water Mgmt | 50,000 |
| 30.180 | Streets - ADA Ramps | (2,922) |
| 30.340 | Streets - Vehicles | 10,805 |
| 30.385 | Streets - Curbs, Gutter, Sidewalks, Roads | 50,622 |
| 30.901 | Streets - Impact Fees | (19,700) |
| 30.999 | Streets - General | 41,542 |
| 60.870 | Parks - Town Match Reserve | 10,000 |
| 60.900 | Parks - Trail Maint & Promotion | 3,000 |
| | | <hr/> |
| | | 143,347 |
| | | <hr/> |



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FY2025
Capital Projects
Budget

| | | FY24 | FY23 | FY25 | FY25 |
|-------------------------|--|----------------|------------------------|-----------------|-----------------|
| Capital Projects | | Current | Proposed | Proposed | Proposed |
| | | Balance | Excess Transfer | Budget | Balance |
| Dept 10 | | | | | |
| 999 | General | 6,700 | 1,310 | | 8,010 |
| <hr/> | | | | | |
| Dept 12 | Planning & Zoning | | | | |
| 400 | Storm Water Management | 100,327 | 67,650 | 50,000 | 217,977 |
| 999 | General | 449 | 4,000 | | 4,449 |
| <hr/> | | | | | |
| Dept 15 | Buildings | | | | |
| 102 | 300A South Seton | 9,623 | 20,000 | | 29,623 |
| 104 | Maint Offices - 22 E Main St | (9,815) | 36,300 | | 26,485 |
| 107 | UpCounty | 23,408 | | | 23,408 |
| 108 | 140 South Seton Ave | 11,914 | | | 11,914 |
| <hr/> | | | | | |
| Dept 20 | Public Safety Police | | | | |
| 155 | License Plate Readers | (1,171) | | | (1,171) |
| 330 | Equipment | 550 | | | 550 |
| 999 | General | 6,000 | | | 6,000 |
| <hr/> | | | | | |
| Dept 22 | Other Public Safety | | | | |
| 313 | Emergency Warning System | 19,400 | | | 19,400 |
| 999 | General | 17,210 | | | 17,210 |
| <hr/> | | | | | |
| Dept 30 | Public Works Streets | | | | |
| 180 | ADA Ramps | 2,922 | | (2,922) | 0 |
| 184 | Parking Enforcement | 4,144 | | | 4,144 |
| 330 | Equipment | 4,975 | | | 4,975 |
| 340 | Vehicles | (2,637) | 2,637 | 10,805 | 10,805 |
| 370 | Town Sq Maintenance - Beautification | 0 | | | 0 |
| 371 | Town Sq Design | 0 | | | 0 |
| 372 | Town Sq. Construction Drawings | 0 | | | 0 |
| 373 | Town Sq Reserved for Future | 0 | | | 0 |
| 374 | LED Upgrade | 0 | | | 0 |
| 377 | W Lincoln Ave | 0 | | | 0 |
| 383 | E Lincoln Ave Reserve for wide/electric 2004 | 0 | | | 0 |
| 385 | Curbs, Gutter, Sidewalks, Roads | 114,668 | 218,750 | 50,622 | 384,040 |
| 389 | Jamison,N.School,W.North | 0 | | | 0 |
| 612 | Signs | 25,501 | | | 25,501 |
| 617 | Streetlights | (171,667) | | | (171,667) |
| 901 | Impact Fees | 19,700 | | (19,700) | 0 |
| 999 | General | 14,946 | 31,778 | 41,542 | 88,266 |

| Capital Projects | | FY24 | FY23 | FY25 | FY25 |
|------------------|--|--------------------|-----------------------------|--------------------|---------------------|
| | | Current Balance | Proposed Excess Transfer | Proposed Budget | Proposed Balance |
| Dept 60 | Parks, Recreation and Culture | | | | |
| 120 | Community Garden | 296 | | | 296 |
| 191 | Pool | 9,212 | | | 9,212 |
| 193 | Park Bldgs, RRs, Pavilions, (Not Pool) | 0 | | | 0 |
| 194 | Ballfields | (5,463) | 11,900 | | 6,437 |
| 330 | Equipment | (1,362) | 2,000 | | 638 |
| 351 | Emmit Gdns Tot Lot | 100 | | | 100 |
| 352 | Park/Rec Equipment Upgrades | (277) | 13,462 | | 13,185 |
| 360 | Dog Park | 2,262 | | | 2,262 |
| 500 | Rainbow Lake | 25,595 | | | 25,595 |
| 870 | Town Match Reserve | 80,979 | | 10,000 | 90,979 |
| 900 | Trail Maintenance & Promotion | 12,505 | | 3,000 | 15,505 |
| 999 | General | (684) | 16,500 | | 15,816 |
| Grand Total | | 320,310 | 426,287 | 143,347 | 889,944 |

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DRAFT

FY2025
Business Fund
Budgets



DRAFT

FY2025
Business Fund
Summary

Business Fund

| Dept | Storm Water Mgmt | FY24 Bud | FY25 Bud | Change | % Change |
|------|-------------------|----------------|---------------|---------------|-------------|
| 33 | Revenues | 0 | 34,852 | 34,852 | na |
| | Expenses | 7,500 | 7,963 | 463 | 6% |
| | Net Income | (7,500) | 26,889 | 34,389 | 459% |

| Dept | Water | FY24 Bud | FY25 Bud | Change | % Change |
|------|-------------------|-----------------|----------------|----------------|--------------|
| 40 | Revenues | 665,050 | 1,084,795 | 419,745 | 63% |
| | Expenses | 680,801 | 794,225 | 113,424 | 17% |
| | Net Income | (15,751) | 290,570 | 306,321 | 1945% |

| Dept | Sewer | FY24 Bud | FY25 Bud | Change | % Change |
|------|-------------------|---------------|----------------|----------------|-------------|
| 50 | Revenues | 1,061,650 | 1,333,230 | 271,580 | 26% |
| | Expenses | 1,018,155 | 1,118,084 | 99,929 | 10% |
| | Net Income | 43,495 | 215,146 | 171,651 | 395% |

| | | | | | |
|----------------------------|--|--------|---------|---------|-------|
| Business Fund Total | | 20,244 | 532,605 | 512,361 | 2531% |
|----------------------------|--|--------|---------|---------|-------|



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FY2025

Storm Water Mgmt Fund

Budget

33 - Storm Water Mgmt

| <u>Revenues</u> | <u>Title</u> | <u>FY24 Budget</u> | <u>FY25 Budget</u> |
|-----------------|----------------|--------------------|--------------------|
| 4431 | Utility Charge | 0 | 34,852 |
| Total Revenues | | 0 | 34,852 |

| <u>Expenses</u> | <u>Title</u> | <u>FY24 Budget</u> | <u>FY24 Budget</u> |
|-----------------|--------------------------------|--------------------|--------------------|
| 5001 | Salaries Wages | 3,854 | 4,007 |
| 5010 | Overtime Wages | 1,000 | 1,000 |
| 5302 | Computer -HW, SW, IT, supplies | 405 | 800 |
| 5303 | Postage, Shipping | 250 | 250 |
| 5306 | Printing | 125 | 40 |
| 6100 | Other Expenses | 1,866 | 1,866 |
| Total Expenses | | 7,500 | 7,963 |
| Net Fund Income | | (7,500) | 26,889 |

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**FY2025
Water Fund
Budget**

40 - Water

| <u>Acct</u> | <u>Title</u> | <u>FY24 Budget</u> | <u>FY25 Budget</u> |
|-----------------|--------------------------------------|--------------------|--------------------|
| 4033 | Special Assessment -Mtn View | 3,600 | 1,600 |
| 4431 | Utility Charge | 550,000 | 840,000 |
| 4432 | Maintenance Charges | 33,000 | 33,000 |
| 4433 | Miscellaneous Charges | 2,800 | 3,000 |
| 4434 | Late Fees | 3,000 | 3,000 |
| 4436 | Tap Fees | 41,000 | 82,000 |
| 4501 | Interest | 25,000 | 114,695 |
| 4502 | Rents and concessions | 6,650 | 7,500 |
| Total Revenues | | 665,050 | 1,084,795 |
| 5001 | Salaries Wages | 211,553 | 235,837 |
| 5010 | Overtime Wages | 35,000 | 25,000 |
| 5101 | Payroll Taxes FICA | 7,787 | 7,764 |
| 5102 | State Unemployment | 680 | 306 |
| 5103 | Worker's Compensation | 2,852 | 2,207 |
| 5201 | Employee Benefits Health/Dental/Life | 19,735 | 26,444 |
| 5204 | Employee Benefits Pension | 9,969 | 8,477 |
| 5301 | Office Supplies | 1,250 | 1,250 |
| 5302 | Computer -HW, SW, IT, supplies | 9,000 | 12,825 |
| 5303 | Postage, Shipping | 2,600 | 2,600 |
| 5304 | Communications | 5,790 | 3,140 |
| 5306 | Printing | 1,500 | 820 |
| 5307 | Dues, Mmbrshps, Lenses, Subsc, Fees | 3,500 | 3,500 |
| 5308 | Insurance, Liab & Property | 14,640 | 17,940 |
| 5310 | Bad Debt Expense | 200 | 200 |
| 5311 | Advertising | 950 | 1,050 |
| 5315 | Admin rentals, leases | 595 | 780 |
| 5401 | Education Confs Workshops Materials | 4,800 | 4,500 |
| 5402 | Travel and Expenses | 500 | 1,100 |
| 5501 | Legal Fees | 8,000 | 8,000 |
| 5502 | Accounting Auditing Fees | 5,500 | 7,400 |
| 5505 | Contractual | 57,020 | 49,925 |
| 5522 | Electric | 19,500 | 18,680 |
| 5524 | Oil Propane | 12,000 | 12,000 |
| 6100 | Other Expenses | 3,600 | 3,600 |
| 6110 | Operating Supplies | 102,200 | 107,935 |
| 6150 | Chemicals | 37,500 | 44,500 |
| 6160 | Vehicle Expense | 6,500 | 6,500 |
| 6200 | Repairs and Maintenance | 57,500 | 141,600 |
| 6600 | Capital Outlay | 7,765 | 15,965 |
| 6902 | Donations | 4,750 | 7,225 |
| 7002 | GO Interest | 11,250 | 8,000 |
| 7004 | State Interest | 2,315 | 1,705 |
| 8002 | Vacation Expense | 12,500 | 5,450 |
| Total Expenses | | 680,801 | 794,225 |
| Net Fund Income | | (15,751) | 290,570 |



DRAFT

FY2025
Sewer Fund
Budget

50 - Sewer

| <u>Acct</u> | <u>Title</u> | <u>FY24 Budget</u> | <u>FY25 Budget</u> |
|-----------------|--------------------------------------|--------------------|--------------------|
| 4431 | Utility Charge | 900,000 | 1,025,450 |
| 4433 | Miscellaneous Charges | 250 | 250 |
| 4434 | Late Fees | 6,000 | 6,000 |
| 4436 | Tap Fees | 40,000 | 80,000 |
| 4500 | Misc Revenue | 3,000 | 4,500 |
| 4501 | Interest | 25,000 | 127,030 |
| 4502 | Rents and concessions | 87,400 | 90,000 |
| Total Revenues | | 1,061,650 | 1,333,230 |
| 5001 | Salaries Wages | 243,430 | 293,879 |
| 5010 | Overtime Wages | 14,000 | 15,000 |
| 5101 | Payroll Taxes FICA | 34,165 | 20,884 |
| 5102 | State Unemployment | 2,040 | 612 |
| 5103 | Worker's Compensation | 11,724 | 5,742 |
| 5201 | Employee Benefits Health/Dental/Life | 79,548 | 44,465 |
| 5204 | Employee Benefits Pension | 36,703 | 22,052 |
| 5301 | Office Supplies | 1,750 | 1,250 |
| 5302 | Computer -HW, SW, IT, supplies | 10,150 | 13,745 |
| 5303 | Postage, Shipping | 3,470 | 3,470 |
| 5304 | Communications | 13,750 | 3,470 |
| 5306 | Printing | 1,225 | 860 |
| 5307 | Dues, Mmbrshps, Lcnses, Subsc, Fees | 3,000 | 3,000 |
| 5308 | Insurance, Liab & Property | 14,910 | 18,160 |
| 5310 | Bad Debt Expense | 200 | 200 |
| 5311 | Advertising | 750 | 750 |
| 5315 | Admin rentals, leases | 595 | 780 |
| 5401 | Education Conf's Workshops Materials | 5,100 | 6,325 |
| 5402 | Travel and Expenses | 1,500 | 1,500 |
| 5501 | Legal Fees | 8,000 | 8,000 |
| 5502 | Accounting Auditing Fees | 5,500 | 7,400 |
| 5505 | Contractual | 89,510 | 87,650 |
| 5522 | Electric | 99,500 | 92,080 |
| 5524 | Oil Propane | 22,600 | 22,600 |
| 6100 | Other Expenses | 4,200 | 4,200 |
| 6110 | Operating Supplies | 27,650 | 60,450 |
| 6150 | Chemicals | 78,500 | 78,900 |
| 6160 | Vehicle Expense | 11,000 | 11,000 |
| 6200 | Repairs and Maintenance | 51,250 | 140,700 |
| 6600 | Capital Outlay | 13,265 | 7,765 |
| 6902 | Donations | 5,500 | 11,375 |
| 7008 | USDA WWTP Loan Interest | 111,170 | 108,670 |
| 8002 | Vacation Expense | 12,500 | 21,150 |
| Total Expenses | | 1,018,155 | 1,118,084 |
| Net Fund Income | | 43,495 | 215,146 |



FY2025
Business Funds
Capital Improvement
Program

| INCOME | FY24 | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 |
|-------------------------------|-----------------------|------------------------|-----------------------|--------------------|---------------------|-----------------------|-----------------------|
| Cash Reserves (Estimated) | | | | | | | |
| USDA Pump Station Grant | \$8,292,896.00 | \$6,112,462.00 | \$1,836,415.00 | \$157,793.00 | \$961,465.00 | \$1,696,213.00 | \$2,332,104.00 |
| USDA Pump Station Loan | | \$1,862,300.00 | | | | | |
| Tap Fees (low est 5 per year) | \$81,000.00 | \$1,987,000.00 | \$162,000.00 | \$81,000.00 | \$81,000.00 | \$81,000.00 | \$81,000.00 |
| ARPA Funds | | | | | | | |
| MDE Grant (North Seton Ave.) | | \$286,388.00 | | | | | |
| MDE Loan (North Seton Ave.) | | \$859,164.00 | | | | | |
| MDE Grant (DePaul St) | | \$277,500.00 | | | | | |
| CDBG (DePaul St) | | \$552,500.00 | | | | | |
| Total Revenue | \$8,373,896.00 | \$12,099,314.00 | \$1,998,415.00 | \$76,793.00 | \$880,465.00 | \$1,615,213.00 | \$2,251,104.00 |

DRAFT

DEBT SERVICE

| | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Water Fund: | | | | | | | |
| 4.2403 - MDE Mt. View (Feb. 2024) | \$23,235.00 | | | | | | |
| 4.2405 - MDE South Seton (Feb. 2026) | \$26,574.00 | \$26,573.00 | \$26,573.00 | | | | |
| 4.2454 - 09 GO Bonds (August 2029) | \$56,562.00 | \$56,563.00 | \$56,542.00 | \$56,459.00 | \$56,411.00 | \$56,397.00 | \$56,411.00 |
| 4.xxxx - Future MDE North Seton Ave waterline loan ** est. start FY26 | | | | | | | |
| Sewer Fund: | | | | | | | |
| 5.2457 - USDA Bond \$5.4M (Nov. 2055) | \$210,260.00 | \$210,260.00 | \$210,260.00 | \$210,260.00 | \$210,260.00 | \$210,260.00 | \$210,260.00 |
| 5.2459 - USDA Loan \$257K (Dec. 2057) | \$8,404.00 | \$8,404.00 | \$8,404.00 | \$8,404.00 | \$8,404.00 | \$8,404.00 | \$8,404.00 |
| 5.xxxx - Future USDA Pump station 40 yr loan ** est. start FY25 | | | | | | | |
| Total Debit Service | \$325,035.00 | \$300,800.00 | \$301,779.00 | \$275,123.00 | \$275,075.00 | \$275,061.00 | \$275,075.00 |

TOTAL CASH AVAILABLE **\$8,048,861.00** **\$11,798,514.00** **\$1,696,636.00** **\$351,916.00** **\$1,155,540.00** **\$1,890,274.00** **\$2,526,179.00**

| PROJECTS | FY24 | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 |
|---|----------------|----------------|----------------|--------------|----------------|----------------|----------------|
| SYSTEM UPGRADE PROJECTS | | | | | | | |
| Water System | | | | | | | |
| Water Clarifier (Total Project \$3,057,477) | \$250,000.00 | \$2,707,477.00 | | | | | |
| North Seton Water Line (est. \$2.6 M) | \$50,000.00 | \$1,275,000.00 | | | | | |
| DePaul St. water line(est. \$1.3 M) | \$45,000.00 | \$1,197,688.00 | | | | | |
| Water Meter replacements | \$25,000.00 | | | | | | |
| Water Meter upgrade | | \$187,400.00 | | \$189,549.00 | \$190,673.00 | | \$191,830.00 |
| 16" water main from WTP to Town (est. \$10 M) | | \$50,000.00 | | \$50,000.00 | \$50,000.00 | | |
| West Main St. waterline (est. \$1 M) | | \$50,000.00 | | \$50,000.00 | \$50,000.00 | | |
| Waynesboro Pike waterline (est. \$1 M) | | \$50,000.00 | | \$50,000.00 | \$50,000.00 | | |
| North Seton Water Line (Northgate North) (est. \$1 M) | | \$50,000.00 | | \$50,000.00 | \$50,000.00 | | \$50,000.00 |
| Backwash project for WTP | \$148,845.00 | | | | | | |
| Rainbow Lake Pumphouse Bridge Replacement | \$84,504.00 | | | | | | |
| Rainbow Lake Dam Engineer | \$73,000.00 | | | | | | |
| Rainbow Lake Repairs | | \$50,000.00 | | \$25,000.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 |
| Lead Line Service Replacement | | | | \$50,000.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 |
| DRAFT | | | | | | | |
| Wastewater System | | | | | | | |
| RAS Pump | \$15,000.00 | | | | | | |
| Camera System for WWTP | \$14,000.00 | | | | | | |
| Creamery Road Pump Station (\$5.2 M) | \$1,000,000.00 | \$4,030,000.00 | | | | | |
| Sewer Re-Lining - Inflow & Infiltration | \$125,000.00 | \$75,000.00 | | \$135,000.00 | \$140,000.00 | | \$140,000.00 |
| BossJet Max Trailer sewer jetter (clean out lines) | | \$42,000.00 | | | | | |
| Camera and Jet sewer lines throughout Town | | \$100,000.00 | | | | | |
| Two sewer line inspection cameras | | \$12,000.00 | | | | | |
| FY2023 Chem Scan Upgrade | \$42,000.00 | | | \$10,000.00 | \$10,000.00 | | \$10,000.00 |
| Lagoon Liner Repair/Replacement | \$10,000.00 | | | | | | |
| Heating System Lab or Addition | \$25,000.00 | | | | | | |
| Smart Manhole Covers | \$29,050.00 | \$51,030.00 | | \$45,970.00 | | | |
| TOTAL PROJECT COSTS | \$1,936,399.00 | \$9,962,099.00 | \$1,854,429.00 | \$609,549.00 | \$540,673.00 | \$441,830.00 | \$50,000.00 |
| SURPLUS/DEFICIT | \$6,112,462.00 | \$1,836,415.00 | \$157,793.00 | \$961,465.00 | \$1,696,213.00 | \$2,332,104.00 | \$2,576,179.00 |

PROJECTS SCHEDULE

Smart Manhole Covers - \$97,000 to add 16 additional manhole covers (each @\$5,670)
Sewer Relining - FY2025 - field between Rte. 140, Nevin Court and Mountain View Road
Creamery Road Pump Station - in progress; estimated completion 12/2024
Water Clarifier - in progress; construction bid awarded; estimated completion 04/2025
North Seton Waterline - in design phase; completion estimated 04/2026
DePaul St Waterline - in progress estimated completed 12/2024
Water Meter Upgrade - (2025-2030)
16" main water line from WTP to Town - recommended as part of the PER completed for the waterline work (2025-2027)
Emmit Gardens Water Plant - dependent on growth
West Main St. waterline from Frailey to TimberMill Run Rd. - (2028/2029)
Waynesboro Pike Waterline - (2026/2027) -
North Seton Ave waterline NorthGate out to Rte.15 - (2027-2028)
Lead Service Line Replacement - (2027-2037)

FUNDING

Water Clarifier - \$1M State of Maryland Capital Grant; \$2.057M ARPA funds
Pump Station - total project \$5.244M (USDA funding \$3.86M - loan/grants + Town Match \$1.4M)
North Seton Waterline - total project \$2.6 M (MDE funding \$859,164.00 loan + MDE grant \$286,388.00 + \$1.1M other grant funding as necessary)
DePaul St. Waterline - total cost \$1.3M (MDE grant \$277,500; CDBG grant \$552,500; ARPA \$412,688)



**Town of Emmitsburg
Growth Projections**

| <u>Fiscal Year</u> | <u>Development</u> | <u>Taps</u> | <u>Total Fees</u> | <u>Comments</u> |
|--|--|-------------|-----------------------|--|
| Buildable Lots | | | | |
| 2024-2026 | Southgate | 3 | \$48,600.00 | three remaining lots |
| Future Buildable Lots | | | | |
| 2025-2027 | Brookfield | 10 | \$162,000.00 | 10 lots not yet approved |
| 2025-2028 | Emmit Ridge 2 | 48 | \$777,600.00 | possible development by DRB Group |
| | Warthens Court | 5 | \$81,000.00 | Lots not yet approved |
| | | | <u>\$1,020,600.00</u> | |
| Potential Future Buildable Lots | | | | |
| | McNair | 63 | \$1,020,600.00 | needs to be annexed and subdivided |
| | Frailey Property (In town limits) | | | 1.85 acre lot to be subdivided |
| | Frailey Property (Outside town limits) | | | 113.82 acres need to be annexed and subdivided |
| Future Commerical Lots | | | | |
| | Federal Stone available lots (Lot 5 & 6) | | | Lots not yet approved |
| | Emmitsburg Distillery | 5 | \$81,000.00 | Taps not yet purchased |