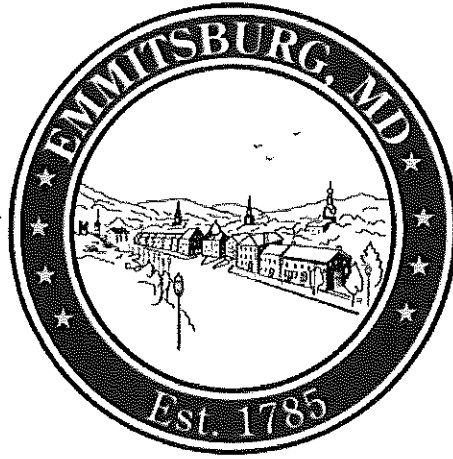


FY 2016

Town of Emmitsburg

Budget

(Approved June 1, 2015)



FY 2016
General Fund
Budget



FY 2016
General Fund
Summary

General Fund						
Dept	Title	FY15 Bud	FY16 Bud	Change	% Change	
01	Taxes	887,418	889,368	1,950	0.22%	
02	Licenses & Permits	40,373	33,800	(6,573)	-16%	
04	State Rev	150,761	76,242	(74,519)	-49%	
05	County Rev	371,666	366,372	(5,294)	-1%	
06	Service Charges	225,127	237,300	12,173	5%	
07	Misc Rev	27,447	24,627	(2,820)	-10%	
Total Revenues		1,702,792	1,627,709	(75,083)	-4%	
10	Legislative	115,107	123,072	7,965	7%	
12	Planning	150,989	155,922	4,933	3%	
13	Financial	143,386	151,800	8,414	6%	
15	Buildings	129,556	118,333	(11,223)	-9%	
20	Police	254,300	248,300	(6,000)	-2%	
21	Fire & Rescue	6,000	6,000	0	0%	
22	Public Safety	6,495	6,495	0	0%	
30	Streets	328,726	318,116	(10,610)	-3%	
31	Refuse	120,116	132,600	12,484	10%	
60	Parks	178,180	190,997	12,817	7%	
70	Debt Service	46,723	48,215	1,492	3%	
75	Interfund Transfers	223,214	127,859	(95,355)	-43%	
Total Expenses		1,702,792	1,627,709	(75,083)	-4%	



FY 2016
General Fund
Revenues

01 - Taxes

<u>Acct</u>	<u>Title</u>	<u>Act</u>	<u>Title</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>
4001	Real Estate Taxes Revenue (co)	999	General	609,269	609,968
4002	Personal Property Tax Revenue (tn)	999	General	40,758	44,000
4003	Public Utilities Pers Prop Tax (tn)	999	General	26,201	26,000
4004	Additions and Abatements, Prior years	999	General	984	800
4006	Penalties and Interest	999	General	6,427	6,400
4007	Discounts	999	General	(7,749)	(7,800)
4020	Local Income Taxes (st)	999	General	205,035	205,000
4031	Admissions/Admusements Tax	999	General	6,493	5,000
01 - Taxes Totals				887,418	889,368

02 - Licenses & Permits

4041	Traders License	999	General	3,858	3,800
4042	Alcoholic Beverages Licenses (co)	999	General	6,095	0
4046	Cable television franchise fees	999	General	30,420	30,000
02 - Lic & Perm Totals				40,373	33,800

04 - Intergovt - State

4201	State Highway Use Tax	999	General	82,496	25,262
4202	State Aid Police qtrlyEOQ	999	General	14,573	16,000
4203	Other State Grant Income	999	General	53,692	0
4204	POS Grant Income	999	General	0	34,980
04 - State Totals				150,761	76,242

05 - Intergovt - County

4301	County Tax Equity	999	General	371,666	366,372
05 - County Totals				371,666	366,372

06 - Service Charges

4401	Zoning Permits/Review Fees	999	General	3,500	3,500
4403	Zoning Books, Maps, Fines	999	General	100	100
4421	Parking Meter Revenue	184	Parking Enforcement	15,747	15,800
4422	Fines - Parking & Code	184	Parking Enforcement	6,795	6,800
4431	Utility Charge	212	Tipping	44,050	50,000
4431	Utility Charge	213	Refuse Contract	131,812	138,000
4433	Miscellaneous Charges	999	General	200	0
4434	Late Fees	999	General	725	1,500
4451	Pool Memberships	191	Pool	5,655	5,600
4452	Pool Admissions	191	Pool	15,363	15,000
4453	Pool Other	191	Pool	1,180	1,000

06 - Serv Crgs Totals

	225,127	237,300
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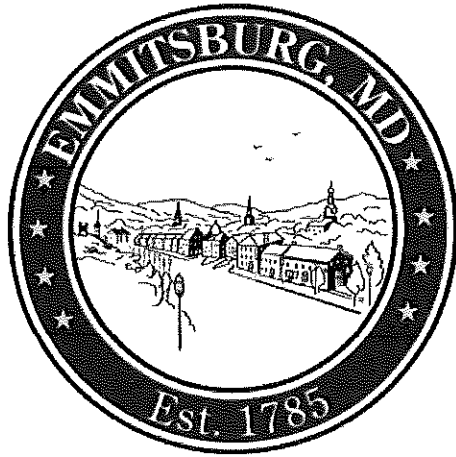
07 - Misc Revenues

4500	Misc Revenu	123	Vending Machine	0	300
4500	Misc Revenu	999	General	3,000	1,000
4501	Interest	999	General	1,000	1,000
4502	Rents and concessions	106	Mtn Rental Properties	5,775	5,775
4502	Rents and concessions	107	UpCounty	6,160	6,720
4502	Rents and concessions	108	140 S Seton property	8,250	8,250
4502	Rents and concessions	803	CREP Scott Rd Farm	1,532	1,532
4502	Rents and concessions	999	General	1,730	50

07 - Misc Rev Totals

	27,447	24,627
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	1,702,792	1,627,709
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FY 2016
General Fund
Expenses

10 - Legislative & Executive

<u>Acct</u>	<u>Title</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>
5001	Salaries Wages	54,757	69,026
5101	Payroll Taxes FICA	2,813	3,098
5102	State Unemployment	1,761	1,095
5103	Worker's Compensation	171	123
5204	Employee Benefits Pension	3,225	0
5301	Office Supplies	680	680
5302	Computer -HW, SW, IT, supplies	1,700	1,700
5303	Postage, Shipping	600	600
5304	Communications	5,200	5,200
5306	Printing	2,100	1,650
5307	Dues, Mmbrshps, Lenses, Subsc, Fees	5,000	5,000
5308	Insurance, Liab & Property	7,500	7,500
5311	Advertising	2,000	1,500
5315	Admin rentals, leases	300	300
5401	Education Confs Workshops Materials	4,000	4,000
5402	Travel and Expenses	3,300	3,000
5501	Legal Fees	4,800	4,200
5505	Contractual	2,000	2,000
6100	Other Expenses	6,200	5,700
6600	Capital Outlay	1,500	1,500
6901	Special Events/Program Costs	5,000	4,700
6902	Donations	500	500
		115,107	123,072

12 - Planning & Zoning

<u>Acct</u>	<u>Title</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>
5001	Salaries Wages	109,624	112,859
5101	Payroll Taxes FICA	6,935	7,515
5102	State Unemployment	816	510
5103	Worker's Compensation	354	1,530
5201	Employee Benefits Health/Dental/Life	7,546	7,469
5204	Employee Benefits Pension	7,814	8,989
5301	Office Supplies	500	500
5302	Computer -HW, SW, IT, supplies	2,500	2,500
5303	Postage, Shipping	200	200
5304	Communications	2,500	2,500
5306	Printing	100	100
5307	Dues, Mmbrshps, Lcenses, Subsc, Fees	850	850
5308	Insurance, Liab & Property	500	500
5311	Advertising	500	500
5315	Admin rentals, leases	200	200
5401	Education Confs Workshops Materials	1,000	750
5402	Travel and Expenses	1,500	1,500
5501	Legal Fees	2,700	2,500
5505	Contractual	1,600	1,200
5601	Forestry-use 5505	500	500
6100	Other Expenses	600	600
6160	Vehicle Expense	150	150
6600	Capital Outlay	2,000	2,000
		150,989	155,922

13 - Financial

<u>Acct</u>	<u>Title</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>
5001	Salaries Wages	54,285	65,678
5101	Payroll Taxes FICA	6,705	6,916
5102	State Unemployment	816	510
5103	Worker's Compensation	359	245
5201	Employee Benefits Health/Dental/Life	31,416	32,029
5204	Employee Benefits Pension	7,555	8,272
5301	Office Supplies	1,200	1,200
5302	Computer -HW, SW, IT, supplies	6,500	6,000
5303	Postage, Shipping	400	400
5304	Communications	1,700	1,700
5306	Printing	200	200
5307	Dues, Mmbrshps, Lcnses, Subsc, Fees	750	750
5310	Bad Debt Expense	300	300
5315	Admin rentals, leases	400	400
5401	Education Confs Workshops Materials	2,500	2,500
5402	Travel and Expenses	1,000	1,000
5502	Accounting Auditing Fees	16,000	16,000
5505	Contractual	5,100	3,000
5512	Payroll Processing	5,000	3,500
6100	Other Expenses	1,200	1,200
		143,386	151,800

15 - Buildings

<u>Acct</u>	<u>Title</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>
5001	Salaries Wages	49,301	43,990
5010	Overtime Wages	0	500
5101	Payroll Taxes FICA	3,233	3,358
5102	State Unemployment	408	255
5103	Worker's Compensation	2,754	1,504
5201	Employee Benefits Health/Dental/Life	16,171	16,059
5204	Employee Benefits Pension	3,643	3,971
5301	Office Supplies	250	250
5302	Computer -HW, SW, IT, supplies	200	200
5304	Communications	800	800
5311	Advertising	1,500	1,350
5505	Contractual	1,000	1,000
5522	Electric	2,800	2,500
5523	Natural Gas	2,000	2,000
5524	Oil Propane	300	300
5550	Taxes, assessments	8,900	0
6100	Other Expenses	2,050	5,550
6110	Operating Supplies	1,200	1,700
6160	Vehicle Expense	2,000	2,000
6200	Repairs and Maintenance	30,046	30,046
6600	Capital Outlay	1,000	1,000
		129,556	118,333

20 - Public Safety Police

<u>Acct</u>	<u>Title</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>
5301	Office Supplies	300	300
5302	Computer -HW, SW, IT, supplies	300	300
5304	Communications	600	600
5505	Contractual	250,000	244,000
5522	Electric	500	500
5523	Natural Gas	400	400
6100	Other Expenses	250	250
6200	Repairs and Maintenance	950	950
6600	Capital Outlay	1,000	1,000
		<hr/>	<hr/>
		254,300	248,300

21 - Public Safety Fire & Rescue

<u>Acct</u>	<u>Title</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>
6902	Donations	6,000	6,000
		<hr/>	<hr/>

22 - Other Public Safety

<u>Acct</u>	<u>Title</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>
6100	Other Expenses	500	500
6200	Repairs and Maintenance	5,995	5,995
		<hr/>	<hr/>
		6,495	6,495

30 - Public Works Streets

<u>Acct</u>	<u>Title</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>
5001	Salaries Wages	136,437	133,791
5010	Overtime Wages	8,050	11,400
5101	Payroll Taxes FICA	11,000	10,721
5102	State Unemployment	1,632	765
5103	Worker's Compensation	8,704	4,461
5201	Employee Benefits Health/Dental/Life	32,969	32,344
5204	Employee Benefits Pension	11,791	11,781
5301	Office Supplies	778	778
5302	Computer -HW, SW, IT, supplies	1,600	1,600
5303	Postage, Shipping	100	500
5304	Communications	1,900	1,700
5307	Dues, Mmbrshps, Lcnses, Subsc, Fees	75	75
5308	Insurance, Liab & Property	2,600	2,800
5311	Advertising	300	250
5315	Admin rentals, leases	175	250
5401	Education Confs Workshops Materials	250	250
5402	Travel and Expenses	1,500	1,500
5505	Contractual	21,800	22,500
5522	Electric	33,515	30,100
6100	Other Expenses	2,000	2,000
6110	Operating Supplies	10,900	7,900
6160	Vehicle Expense	22,500	22,500
6200	Repairs and Maintenance	2,650	2,650
6220	Street Lights Upkeep	15,000	15,000
6600	Capital Outlay	500	500
		<hr/>	<hr/>
		328,726	318,116

31 - Refuse

<u>Acct</u>	<u>Title</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>
5001	Salaries Wages	2,736	2,700
5302	Computer -HW, SW, IT, supplies	500	500
5303	Postage, Shipping	900	900
5306	Printing	600	600
5505	Contractual	114,480	127,000
6100	Other Expenses	600	600
6110	Operating Supplies	300	300
		<hr/>	<hr/>
		120,116	132,600

60 - Parks

<u>Acct</u>	<u>Title</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>
5001	Salaries Wages	58,842	63,578
5101	Payroll Taxes FICA	3,354	4,216
5102	State Unemployment	944	783
5103	Worker's Compensation	2,172	1,909
5201	Employee Benefits Health/Dental/Life	16,631	16,649
5204	Employee Benefits Pension	2,816	3,066
5301	Office Supplies	200	200
5302	Computer -HW, SW, IT, supplies	1,000	1,000
5303	Postage, Shipping	100	100
5304	Communications	800	800
5308	Insurance, Liab & Property	2,500	2,500
5311	Advertising	0	500
5402	Travel and Expenses	500	0
5505	Contractual	48,950	56,250
5522	Electric	4,300	3,900
6100	Other Expenses	1,100	1,100
6110	Operating Supplies	2,100	2,100
6160	Vehicle Expense	6,446	6,446
6200	Repairs and Maintenance	11,200	11,200
6600	Capital Outlay	6,500	6,500
6901	Special Events/Program Costs	6,725	7,200
6902	Donations	1,000	1,000
		178,180	190,997

70 - Debt Service

<u>Acct</u>	<u>Title</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>
7001	GO Principal	8,672	9,027
7002	GO Interest	9,382	9,027
7003	State Principal	19,205	24,028
7004	State Interest	9,465	6,133
		46,723	48,215

75 - Interfund Transfers

<u>Acct</u>	<u>Title</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>
7501	Transfers to CIP	223,214	*127,859

Planning & Zoning - General	10,000
Public Safety Police - General	-5,000
Other Public Safety - General	-5,000
Vehicles	45,000
Curb, Gutter, Sidewalk, & Roads	70,000
Dog Park	6,000
CIP Town Reserve - Grant Match	6,859
	*127,859



FY 2016
Capital Projects
Budget

Capital Projects

		6/30/14	FY15	FY15	FY15	FY15	FY15	FY15	FY16
		Fund Bal	Bud Xfer	Rev	Exp	Curr Bal	Proposed		
Dept 12	Planning & Zoning								
999	General		5,000			5,000	10,000		
Dept 15	Buildings								
107	UpCounty	59,986		5,200	-9,634	55,552			
	Solar Field Project	-4,292			-6,394	-10,686			
Dept 20	Public Safety Police								
330	Equipment	550				550			
999	General	11,000				11,000	-5,000		
Dept 22	Other Public Safety								
313	Emergency Warning System			8,600		8,600			
999	General	22,200	3,951			26,151	-5,000		
Dept 30	Public Works Streets								
330	Equipment	2,583				2,583			
340	Vehicles	82,970	50,000			132,970	45,000		
371	Town Sq Design	1,595				1,595			
372	Town Sq. Construction Drawings	19,850		7,600		27,450			
373	Town Sq Reserved for Future	10,000				10,000			
374	LED Upgrade	76,506			-27	76,479			
377	W Lincoln Ave	77,458				77,458			
383	E Lincoln Ave Reserve for wide/electric 2004	82,046				82,046			
385	Curbs, Gutter, Sidewalks, Roads	0	75,000			75,000	70,000		
389	Jamison,N.School,W,North	15,000				15,000			
615	Storm Drain Inlets	44,673				44,673			
873	SHA Grants source	55,896				55,896			
901	Impact Fees			43,000		43,000			
999	General	9,124	57,214		-78,642	-12,304			

Dept 60	Perks, Recreation and Culture					
120	Community Garden	648	500		1,148	
191	Pool	14,000	3,000		17,000	
194	Ballfields	1,000	1,000		2,000	
330	Equipment	-2,350	7,000	-2,565	2,085	
351	Emmit Gdns Tot Lot	7,500			7,500	
352	Park/Rec Equipment Upgrades	-7,384		-27,951	-5,020	
360	Dog Park					6,000
391	Trail Walk Comm Park	9,338		-12,500	-3,162	
393	Splash Park	2,807	-2,451		356	
870	Town Match Reserve	10,000	15,000		25,000	
875	CIP Town Reserved Funds-grant matches	715			715	6,859
999	General	-1,555	8,000	-11,082	-4,637	
Grand Total		601,864	223,214	-148,795	770,998	127,859
Running Balance		601,864	825,078	770,998	765,998	893,857



FY 2016
Business Fund
Budget



FY 2016
Business Fund
Summary

Business Fund

Dept	Water	FY15 Bud	FY16 Bud	Change	% Change
40	Revenues	504,353	554,660	50,307	10%
	Expenses	645,309	633,472	(11,837)	-2%
	Net Income	(140,956)	(78,812)	62,144	44%

Dept	Sewer	FY15 Bud	FY16 Bud	Change	% Change
50	Revenues	951,323	986,500	35,177	4%
	Expenses	790,710	731,589	(59,121)	-7%
	Net Income	160,613	254,911	94,298	59%

Business Fund Total		19,657	176,099	156,442	796%
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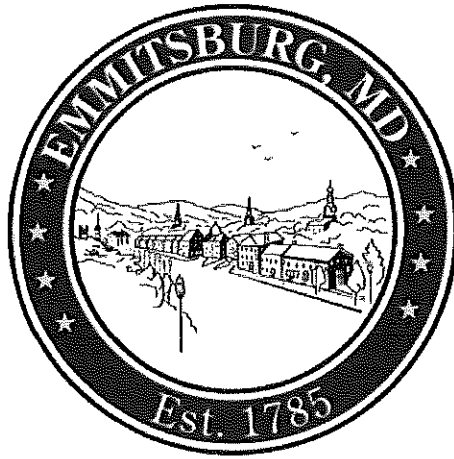


FY 2016
Water Fund
Budget

40 - Water

<u>Acct</u>	<u>Title</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>
4033	Special Assessment -Mtn View	3,910	3,910
4431	Utility Charge	456,684	500,900
4432	Maintenance Charges	32,285	33,000
4433	Miscellaneous Charges	1,608	7,000
4434	Late Fees	1,300	2,500
4436	Tap Fees	0	0
4501	Interest	316	350
4502	Rents and concessions	8,250	7,000
Total Revenues		504,353	554,660
5001	Salaries Wages	146,569	164,719
5010	Overtime Wages	13,650	11,400
5101	Payroll Taxes FICA	12,502	12,591
5102	State Unemployment	1,776	1,020
5103	Worker's Compensation	6,471	3,166
5201	Employee Benefits Health/Dental/Life	42,967	44,231
5204	Employee Benefits Pension	12,622	14,017
5301	Office Supplies	400	400
5302	Computer -HW, SW, IT, supplies	6,000	6,000
5303	Postage, Shipping	1,250	1,250
5304	Communications	2,500	2,500
5306	Printing	250	250
5307	Dues, Mmbrshps, Lenses, Subsc, Fees	600	750
5308	Insurance, Liab & Property	5,000	6,000
5310	Bad Debt Expense	200	200
5311	Advertising	500	500
5315	Admin rentals, leases	150	200
5401	Education Confs Workshops Materials	1,000	1,000
5402	Travel and Expenses	1,000	1,000
5501	Legal Fees	500	500
5502	Accounting Auditing Fees	4,500	4,500
5505	Contractual	7,500	6,500
5522	Electric	19,250	17,200
5524	Oil Propane	8,500	8,500
5550	Taxes, assessments	788	0

<u>Acct</u>	<u>Title</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>
6100	Other Expenses	2,100	2,100
6110	Operating Supplies	36,300	28,300
6150	Chemicals	42,500	42,500
6160	Vehicle Expense	7,500	7,500
6200	Repairs and Maintenance	42,700	44,000
6600	Capital Outlay	22,000	10,000
6902	Donations	3,000	5,500
7002	GO Interest	20,427	15,000
7004	State Interest	19,752	16,741
8001	Depreciation	151,580	152,432
8002	Vacation Expense	1,005	1,005
Total Expenses		645,309	633,472
Net Fund Income		(140,956)	(78,812)



FY 2016
Sewer Fund
Budget

50 - Sewer

<u>Acct</u>	<u>Title</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>
4431	Utility Charge	944,123	980,000
4433	Miscellaneous Charges	3,900	1,400
4434	Late Fees	2,500	4,300
4501	Interest	800	800
Total Revenues		951,323	986,500
5001	Salaries Wages	141,505	127,701
5010	Overtime Wages	13,300	6,000
5101	Payroll Taxes FICA	13,973	13,755
5102	State Unemployment	1,368	765
5103	Worker's Compensation	11,925	6,022
5201	Employee Benefits Health/Dental/Life	40,653	33,171
5204	Employee Benefits Pension	14,279	15,904
5301	Office Supplies	600	600
5302	Computer -HW, SW, IT, supplies	5,000	5,000
5303	Postage, Shipping	1,525	1,450
5304	Communications	3,000	6,500
5306	Printing	250	250
5307	Dues, Mmbrshps, Lenses, Subsc, Fees	1,000	1,000
5308	Insurance, Liab & Property	5,000	5,000
5310	Bad Debt Expense	200	200
5311	Advertising	500	500
5315	Admin rentals, leases	150	150
5401	Education Confs Workshops Materials	1,000	1,000
5402	Travel and Expenses	1,000	1,000
5501	Legal Fees	1,000	1,000
5502	Accounting Auditing Fees	4,500	4,500
5505	Contractual	34,200	32,200
5522	Electric	65,000	58,300
5524	Oil Propane	8,500	9,500
5550	Taxes, assessments	100	0

<u>Acct</u>	<u>Title</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>
6100	Other Expenses	4,500	3,000
6110	Operating Supplies	4,900	4,900
6150	Chemicals	11,500	11,500
6160	Vehicle Expense	6,000	10,000
6200	Repairs and Maintenance	29,800	28,800
6600	Capital Outlay	3,500	3,500
6902	Donations	3,000	5,500
7004	State Interest	21,196	12,817
8001	Depreciation	311,623	311,191
8002	Vacation Expense	8,913	8,913
8003	Amortization Expense	16,250	0
	Total Expenses	<u>790,710</u>	<u>731,589</u>
	Net Fund Income	<u><u>160,613</u></u>	<u><u>254,911</u></u>