

FY 2017  
Town of Emmitsburg  
Budget

# Town of Emmitsburg

## FY17 Budget

### All Funds Summary

<b>Fund</b>	<b>Title</b>	<b>Revenues</b>	<b>Expenses</b>	<b>Net</b>
1	General	1,687,388	1,687,388	0
4	Water	555,510	621,618	(66,108)
5	Sewer	987,900	921,792	66,108
<b>Grand Total</b>		<b>3,230,798</b>	<b>3,230,798</b>	<b>0</b>



FY 2017  
General Fund  
Budget

General Fund						
Dept	Title	FY16 Bud	FY17 Bud	Change	% Change	
01	Taxes	889,368	886,800	(2,568)	0%	
02	Licenses & Permits	33,800	34,000	200	1%	
04	State Rev	76,242	132,440	56,198	74%	
05	County Rev	366,372	369,621	3,249	1%	
06	Service Charges	237,300	238,400	1,100	0%	
07	Misc Rev	24,627	26,127	1,500	6%	
<b>Total Revenues</b>		<b>1,627,709</b>	<b>1,687,388</b>	<b>59,679</b>	<b>4%</b>	
10	Legislative	123,072	122,801	(271)	0%	
12	Planning	155,922	167,161	11,239	7%	
13	Financial	151,800	167,708	15,908	10%	
15	Buildings	118,333	121,802	3,469	3%	
20	Police	248,300	247,950	(350)	0%	
21	Fire & Rescue	6,000	6,000	0	0%	
22	Public Safety	6,495	6,495	0	0%	
30	Streets	318,116	355,492	37,376	12%	
31	Refuse	132,600	136,996	4,396	3%	
60	Parks	190,997	184,358	(6,639)	-3%	
70	Debt Service	48,215	48,813	598	1%	
75	Interfund Transfers	127,859	121,812	(6,047)	-5%	
<b>Total Expenses</b>		<b>1,627,709</b>	<b>1,687,388</b>	<b>59,679</b>	<b>4%</b>	

## 01 - Taxes

<u>Acct</u>	<u>Title</u>	<u>Act</u>	<u>Title</u>	<u>FY16 Budget</u>	<u>FY17 Budget</u>
4001	Real Estate Taxes Revenue (co)	999	General	609,968	610,000
4002	Personal Property Tax Revenue (tn)	999	General	44,000	45,000
4003	Public Utilities Pers Prop Tax (tn)	999	General	26,000	25,000
4004	Additions and Abatements, Prior years	999	General	800	800
4006	Penalties and Interest	999	General	6,400	6,500
4007	Discounts	999	General	(7,800)	(8,000)
4020	Local Income Taxes (st)	999	General	205,000	205,000
4031	Admissions/Admusements Tax	999	General	5,000	2,500
<b>01 - Taxes Totals</b>				<b>889,368</b>	<b>886,800</b>

## 02 - Licenses & Permits

4041	Traders License	999	General	3,800	4,000
4046	Cable television franchise fees	999	General	30,000	30,000
<b>02 - Lic &amp; Perm Totals</b>				<b>33,800</b>	<b>34,000</b>

## 04 - Intergovt - State

4201	State Highway Use Tax	999	General	25,262	91,206
4202	State Aid Police qtrlyEOQ	999	General	16,000	16,834
4203	Other State Grant Income	999	General	0	0
4204	POS Grant Income	999	General	34,980	24,400
<b>04 - State Totals</b>				<b>76,242</b>	<b>132,440</b>

## 05 - Intergovt - County

4301	County Tax Equity	999	General	366,372	369,621
<b>05 - County Totals</b>				<b>366,372</b>	<b>369,621</b>

## 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	15,800	15,800
4422	Fines - Parking & Code	184	Parking Enforcement	6,800	7,000
4431	Utility Charge	212	Tipping	50,000	50,000
4431	Utility Charge	213	Refuse Contract	138,000	138,000
4434	Late Fees	999	General	1,500	3,000
4451	Pool Memberships	191	Pool	5,600	5,000
4452	Pool Admissions	191	Pool	15,000	15,000
4453	Pool Other	191	Pool	1,000	1,000

### 06 - Serv Crgs Totals

237,300	238,400
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## 07 - Misc Revenues

4500	Misc Revenue	123	Vending Machine	300	300
4500	Misc Revenue	999	General	1,000	2,000
4501	Interest	999	General	1,000	1,500
4502	Rents and concessions	106	Mtn Rental Properties	5,775	5,775
4502	Rents and concessions	107	UpCounty	6,720	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	50	50

### 07 - Misc Rev Totals

24,627	26,127
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1,627,709	1,687,388
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## 10 - Legislative & Executive

<u>Acct</u>	<u>Title</u>	<u>FY16 Budget</u>	<u>FY17 Budget</u>
5001	Salaries Wages	69,026	55,839
5010	Salaries Overtime Wages	0	500
5101	Payroll Taxes FICA	3,098	3,137
5102	State Unemployment	1,095	876
5103	Worker's Compensation	123	109
5204	Employee Benefits Pension	0	2,183
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	1,650	1,650
5307	Dues, Mmbrshps, Lenses, Subsc, Fees	5,000	5,000
5308	Insurance, Liab & Property	7,500	7,105
5311	Advertising	1,500	1,500
5315	Admin rentals, leases	300	300
5401	Education Confs Workshops Materials	4,000	8,000
5402	Travel and Expenses	3,000	3,000
5501	Legal Fees	4,200	4,200
5505	Contractual	2,000	8,822
6100	Other Expenses	5,700	5,700
6600	Capital Outlay	1,500	1,500
6901	Special Events/Program Costs	4,700	4,700
6902	Donations	500	500
		<hr/>	<hr/>
		123,072	122,801

## 12 - Planning & Zoning

<u>Acct</u>	<u>Title</u>	<u>FY16 Budget</u>	<u>FY17 Budget</u>
5001	Salaries Wages	112,859	120,165
5101	Payroll Taxes FICA	7,515	8,246
5102	State Unemployment	510	408
5103	Worker's Compensation	1,530	1,566
5201	Employee Benefits Health/Dental/Life	7,469	7,890
5204	Employee Benefits Pension	8,989	8,404
5301	Office Supplies	500	500
5302	Computer -HW, SW, IT, supplies	2,500	2,500
5303	Postage, Shipping	200	200
5304	Communications	2,500	1,320
5306	Printing	100	100
5307	Dues, Mmbrshps, Lcenses, Subsc, Fees	850	850
5308	Insurance, Liab & Property	500	290
5311	Advertising	500	500
5315	Admin rentals, leases	200	200
5401	Education Confs Workshops Materials	750	750
5402	Travel and Expenses	1,500	1,500
5501	Legal Fees	2,500	2,500
5505	Contractual	1,200	6,022
5601	Forestry-use 5505	500	500
6100	Other Expenses	600	600
6160	Vehicle Expense	150	150
6600	Capital Outlay	2,000	2,000
		<hr/>	<hr/>
		155,922	167,161



## 13 - Financial

<u>Acct</u>	<u>Title</u>	<u>FY16 Budget</u>	<u>FY17 Budget</u>
5001	Salaries Wages	65,678	74,393
5101	Payroll Taxes FICA	6,916	7,917
5102	State Unemployment	510	408
5103	Worker's Compensation	245	235
5201	Employee Benefits Health/Dental/Life	32,029	33,713
5204	Employee Benefits Pension	8,272	8,070
5301	Office Supplies	1,200	1,200
5302	Computer -HW, SW, IT, supplies	6,000	6,000
5303	Postage, Shipping	400	400
5304	Communications	1,700	1,700
5306	Printing	200	200
5307	Dues, Mmbrshps, Licenses, 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	3,000	6,822
5512	Payroll Processing	3,500	4,500
6100	Other Expenses	1,200	1,200
		<hr/>	<hr/>
		151,800	167,708

## 15 - Buildings

<u>Acct</u>	<u>Title</u>	<u>FY16 Budget</u>	<u>FY17 Budget</u>
5001	Salaries Wages	43,990	44,073
5010	Overtime Wages	500	510
5101	Payroll Taxes FICA	3,358	3,476
5102	State Unemployment	255	204
5103	Worker's Compensation	1,504	1,364
5201	Employee Benefits Health/Dental/Life	16,059	13,524
5204	Employee Benefits Pension	3,971	3,503
5301	Office Supplies	250	250
5302	Computer -HW, SW, IT, supplies	200	200
5304	Communications	800	1,100
5311	Advertising	1,350	1,350
5505	Contractual	1,000	3,322
5522	Electric	2,500	5,930
5523	Natural Gas	2,000	2,000
5524	Oil Propane	300	300
6100	Other Expenses	5,550	5,550
6110	Operating Supplies	1,700	2,100
6160	Vehicle Expense	2,000	2,000
6200	Repairs and Maintenance	30,046	30,046
6600	Capital Outlay	1,000	1,000
		<hr/> <u>118,333</u>	<hr/> <u>121,802</u>

## 20 - Public Safety Police

<u>Acct</u>	<u>Title</u>	<u>FY16 Budget</u>	<u>FY17 Budget</u>
5301	Office Supplies	300	300
5302	Computer -HW, SW, IT, supplies	300	300
5304	Communications	600	750
5505	Contractual	244,000	244,000
5522	Electric	500	0
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/>
		248,300	247,950

## 21 - Public Safety Fire & Rescue

<u>Acct</u>	<u>Title</u>	<u>FY16 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>FY16 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>FY16 Budget</u>	<u>FY17 Budget</u>
5001	Salaries Wages	133,791	133,023
5010	Overtime Wages	11,400	11,628
5101	Payroll Taxes FICA	10,721	11,100
5102	State Unemployment	765	612
5103	Worker's Compensation	4,461	4,053
5201	Employee Benefits Health/Dental/Life	32,344	43,492
5204	Employee Benefits Pension	11,781	10,408
5301	Office Supplies	778	778
5302	Computer -HW, SW, IT, supplies	1,600	1,600
5303	Postage, Shipping	500	500
5304	Communications	1,700	1,350
5307	Dues, Mmbrshps, Lcenses, Subsc, Fees	75	75
5308	Insurance, Liab & Property	2,800	4,585
5311	Advertising	250	250
5315	Admin rentals, leases	250	250
5401	Education Confs Workshops Materials	250	250
5402	Travel and Expenses	1,500	1,500
5505	Contractual	22,500	27,322
5522	Electric	30,100	43,666
6100	Other Expenses	2,000	2,000
6110	Operating Supplies	7,900	7,900
6160	Vehicle Expense	22,500	22,500
6200	Repairs and Maintenance	2,650	2,650
6220	Street Lights Upkeep	15,000	23,500
6600	Capital Outlay	500	500
		<hr/>	<hr/>
		318,116	355,492

### 31 - Refuse

<u>Acct</u>	<u>Title</u>	<u>FY16 Budget</u>	<u>FY17 Budget</u>
5001	Salaries Wages	2,700	2,754
5302	Computer -HW, SW, IT, supplies	500	500
5303	Postage, Shipping	900	420
5306	Printing	600	600
5505	Contractual	127,000	132,322
6100	Other Expenses	600	100
6110	Operating Supplies	300	300
		<hr/>	<hr/>
		132,600	136,996

## 60 - Parks

<u>Acct</u>	<u>Title</u>	<u>FY16 Budget</u>	<u>FY17 Budget</u>
5001	Salaries Wages	63,578	59,998
5101	Payroll Taxes FICA	4,216	4,320
5102	State Unemployment	783	626
5103	Worker's Compensation	1,909	1,715
5201	Employee Benefits Health/Dental/Life	16,649	17,505
5204	Employee Benefits Pension	3,066	2,705
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	4,730
5311	Advertising	500	1,000
5505	Contractual	56,250	50,800
5522	Electric	3,900	4,313
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	7,200	5,700
6902	Donations	1,000	1,500
		<hr/>	<hr/>
		190,997	184,358

## 70 - Debt Service

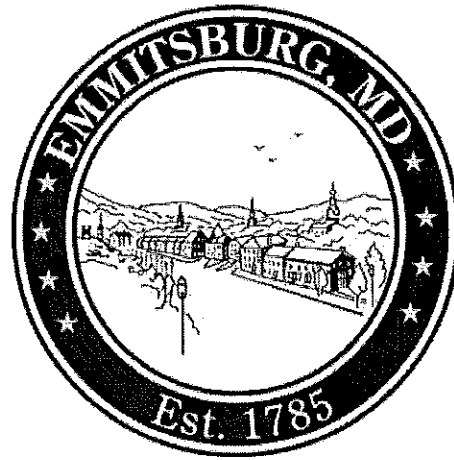
<u>Acct</u>	<u>Title</u>	<u>FY16 Budget</u>	<u>FY17 Budget</u>
7001	GO Principal	9,027	9,453
7002	GO Interest	9,027	8,600
7003	State Principal	24,028	25,827
7004	State Interest	6,133	4,933
		48,215	48,813

## 75 - Interfund Transfers

<u>Acct</u>	<u>Title</u>	<u>FY16 Budget</u>	<u>FY17 Budget</u>
7501	Transfers to CIP	*127,859	**121,812

	<u>FY16 Budget</u>
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

	<u>FY17 Budget</u>
15.107 Building - Upcounty	-656
15.333 Building - Solar Field	656
30.340 Vehicles	45,000
30.373 Town Square Reserved for Future	20,000
30.tbd Square Maintenance - Beautification	2,500
30.383 E Lincoln Ave Res for wide/electric	-10,688
30.385 Curb, Gutter, Sidewalk, & Roads	65,000
60.870 Town Match Reserve	-16,846
60.999 Parks - General	16,846
	**121,812



FY 2017  
Capital Projects Fund  
Budget



### Capital Projects

	6/30/15	FY16	FY16	FY16	FY16	FY16	FY16	FY16	FY17
	Fund Bal	Bud Xfer	Bud Realloc	Rev	Exp	Curr Bal	Proposed		
Dept 10									
372			16,815		-16,815	0			
Legislative									
Video Broadcast									
Dept 12									
999	5,000	10,000			-7,340	7,660			
Planning & Zoning									
General									
Dept 15									
107	56,832			6,400		63,232	-656		-656
Buildings									
UpCounty									
333	-10,686		10,796		-766	-656			656
Solar Field Project									
Dept 20									
330	550					550			
Public Safety Police									
Equipment									
999	11,000	-5,000				6,000			
General									
Dept 22									
313	8,600					8,600			
Other Public Safety									
Emergency Warning System									
999	26,151	-5,000			-6,616	14,535			
General									
Dept 30									
330	2,583					2,583			
Public Works Streets									
Equipment									
340	132,970	45,000		1,400	-50,858	128,512			-45,000
Vehicles									
371	1,595					1,595			
Town Sq Design									
372	27,450			7,600	-3,050	32,000			
Town Sq. Construction Drawings									
373	10,000					10,000			20,000
Town Sq Reserved for Future									
To Be Established									
374	0					0			2,500
Town Sq Maintenance - Beautification									
LED Upgrade									
377	76,479		-15,000			61,479			
W Lincoln Ave									
383	77,458					77,458			
E Lincoln Ave Reserve for wide/electric 2004									
385	82,046					71,046			-10,688
Curbs, Gutter, Sidewalks, Roads									
389	-2,442				-14,551	53,007			65,000
Jamison,N.School,W.North									
615	15,000	70,000				15,000			
Storm Drain Inlets									
873	36,805					36,805			
SFA Grants source									
901	55,896					55,896			
Impact Fees									
999	43,000					43,000			
General									
	62,774		-24,000		-30,487	8,287			

### Capital Projects

Dept 60	6/30/15 Fund Bal	FY16 Bud Xfer	FY16 Bud Realloc	FY16 Rev	FY16 Exp	FY16 Curr Bal	FY17 Proposed
Parks, Recreation and Culture							
Community Garden	1,148					1,148	
Pool	17,000					17,000	
Ballfields	2,000					2,000	
Equipment	2,085					2,085	
Emmit Gdns Tot Lot	7,500					7,500	
Park/Rec Equipment Upgrades	-5,020		5,020	9,918		9,918	
Dog Park	0	6,000				6,000	
Trail Walk Comm Park	-3,162		3,162			0	
Splash Park	356					356	
Town Match Reserve	25,000					25,000	-16,846
CIP Town Reserved Funds-grant matches	715	6,859				7,574	
General	-20,791		14,207		-10,280	-16,864	16,846
<b>Grand Total</b>	<b>788,077</b>	<b>127,859</b>	<b>0</b>	<b>25,300</b>	<b>-140,764</b>	<b>758,305</b>	<b>121,812</b>
	beg bal	plus	plus	plus	minus		plus
<b>Running Balance</b>	<b>788,077</b>	<b>915,936</b>	<b>915,936</b>	<b>941,236</b>	<b>800,472</b>	<b>758,305</b>	<b>880,117</b>



FY 2017  
Business Fund  
Budget

**Business Fund**

<b>Dept</b>	<b>Water</b>	<b>FY16 Bud</b>	<b>FY17 Bud</b>	<b>Change</b>	<b>% Change</b>
40	Revenues	554,660	555,510	850	0%
	Expenses	633,472	621,618	(11,854)	-2%
	<b>Net Income</b>	<b>(78,812)</b>	<b>(66,108)</b>	<b>12,704</b>	<b>-16%</b>

<b>Dept</b>	<b>Sewer</b>	<b>FY16 Bud</b>	<b>FY17 Bud</b>	<b>Change</b>	<b>% Change</b>
50	Revenues	986,500	987,900	1,400	0%
	Expenses	731,589	921,792	190,203	26%
	<b>Net Income</b>	<b>254,911</b>	<b>66,108</b>	<b>(188,803)</b>	<b>-118%</b>

<b>Business Fund Total</b>		176,099	0	(176,099)	-100%
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## 40 - Water

<u>Acct</u>	<u>Title</u>	<u>FY16 Budget</u>	<u>FY17 Budget</u>
4033	Special Assessment -Mtn View	3,910	3,910
4431	Utility Charge	500,900	500,000
4432	Maintenance Charges	33,000	33,000
4433	Miscellaneous Charges	7,000	7,000
4434	Late Fees	2,500	4,000
4501	Interest	350	1,000
4502	Rents and concessions	7,000	6,600
<b>Total Revenues</b>		<b>554,660</b>	<b>555,510</b>
5001	Salaries Wages	164,719	170,501
5010	Overtime Wages	11,400	11,628
5101	Payroll Taxes FICA	12,591	11,824
5102	State Unemployment	1,020	816
5103	Worker's Compensation	3,166	3,431
5201	Employee Benefits Health/Dental/Life	44,231	32,105
5204	Employee Benefits Pension	14,017	11,145
5301	Office Supplies	400	400
5302	Computer -HW, SW, IT, supplies	6,000	6,000
5303	Postage, Shipping	1,250	1,930
5304	Communications	2,500	3,000
5306	Printing	250	250
5307	Dues, Mmbrshps, Lenses, Subsc, Fees	750	750
5308	Insurance, Liab & Property	6,000	9,395
5310	Bad Debt Expense	200	200
5311	Advertising	500	500
5315	Admin rentals, leases	200	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	6,500	15,250
5522	Electric	17,200	14,805
5524	Oil Propane	8,500	6,000
6100	Other Expenses	2,100	2,100
6110	Operating Supplies	28,300	30,800
6150	Chemicals	42,500	42,500
6160	Vehicle Expense	7,500	7,500
6200	Repairs and Maintenance	44,000	45,000
6600	Capital Outlay	10,000	10,000
6902	Donations	5,500	5,500
7002	GO Interest	15,000	11,500
7004	State Interest	16,741	15,188
8001	Depreciation	152,432	153,000
8002	Vacation Expense	1,005	(8,600)
<b>Total Expenses</b>		<b>633,472</b>	<b>621,618</b>
<b>Net Fund Income</b>		<b>(78,812)</b>	<b>(66,108)</b>

## 50 - Sewer

<u>Acct</u>	<u>Title</u>	<u>FY16 Budget</u>	<u>FY17 Budget</u>
4431	Utility Charge	980,000	980,000
4433	Miscellaneous Charges	1,400	1,400
4434	Late Fees	4,300	5,500
4501	Interest	800	1,000
Total Revenues		986,500	987,900
5001	Salaries Wages	127,701	131,071
5010	Overtime Wages	6,000	6,120
5101	Payroll Taxes FICA	13,755	12,828
5102	State Unemployment	765	612
5103	Worker's Compensation	6,022	4,906
5201	Employee Benefits Health/Dental/Life	33,171	47,286
5204	Employee Benefits Pension	15,904	14,781
5301	Office Supplies	600	600
5302	Computer -HW, SW, IT, supplies	5,000	5,000
5303	Postage, Shipping	1,450	2,350
5304	Communications	6,500	6,500
5306	Printing	250	250
5307	Dues, Mmbrshps, Lenses, Subsc, Fees	1,000	1,000
5308	Insurance, Liab & Property	5,000	9,395
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	32,200	45,950
5522	Electric	58,300	98,784
5524	Oil Propane	9,500	10,000
6100	Other Expenses	3,000	2,500
6110	Operating Supplies	4,900	11,400
6150	Chemicals	11,500	21,000
6160	Vehicle Expense	10,000	10,000
6200	Repairs and Maintenance	28,800	30,300
6600	Capital Outlay	3,500	3,500
6902	Donations	5,500	5,500
7004	State Interest	12,817	9,652
8001	Depreciation	311,191	430,357
8002	Vacation Expense	8,913	(8,200)
Total Expenses		731,589	921,792
Net Fund Income		254,911	66,108