



FY 2018
Town of Emmitsburg
Budget



FY 2018
General Fund
Budget

General Fund

Dept	Title	FY17 Bud	FY18 Bud	Change	% Change
01	Taxes	886,800	931,000	44,200	5%
02	Licenses & Permits	34,000	34,000	0	0%
04	State Rev	132,440	113,903	(18,537)	-14%
05	County Rev	369,621	399,049	29,428	8%
06	Service Charges	238,400	223,000	(15,400)	-6%
07	Misc Rev	26,127	43,007	16,880	65%
Total Revenues		1,687,388	1,743,959	56,571	3%
10	Legislative	122,801	119,792	(3,009)	-2%
12	Planning	167,161	130,702	(36,459)	-22%
13	Financial	167,708	169,583	1,875	1%
15	Buildings	121,802	124,377	2,575	2%
20	Police	247,950	272,041	24,091	10%
21	Fire & Rescue	6,000	6,000	0	0%
22	Public Safety	6,495	6,670	175	3%
30	Streets	355,492	363,342	7,850	2%
31	Refuse	136,996	133,220	(3,776)	-3%
60	Parks	184,358	150,769	(33,589)	-18%
70	Debt Service	48,813	49,122	309	1%
75	Interfund Transfers	121,812	218,341	96,529	79%
Total Expenses		1,687,388	1,743,959	56,571	3%

01 - Taxes

<u>Acct</u>	<u>Title</u>	<u>Act</u>	<u>Title</u>	<u>FY17 Budget</u>	<u>FY18 Budget</u>
4001	Real Estate Taxes Revenue (co)	999	General	610,000	620,000
4002	Personal Property Tax Revenue (tn)	999	General	45,000	60,000
4003	Public Utilities Pers Prop Tax (tn)	999	General	25,000	25,000
4004	Additions and Abatements, Prior years	999	General	800	500
4006	Penalties and Interest	999	General	6,500	5,500
4007	Discounts	999	General	(8,000)	(8,000)
4020	Local Income Taxes (st)	999	General	205,000	225,000
4031	Admissions/Admusements Tax	999	General	2,500	3,000
01 - Taxes Totals				886,800	931,000

02 - Licenses & Permits

4041	Traders License	999	General	4,000	4,000
4046	Cable television franchise fees	999	General	30,000	30,000
02 - Lic & Perm Totals				34,000	34,000

04 - Intergovt - State

4201	State Highway Use Tax	999	General	91,206	25,886
4202	State Aid Police qtrlyEOQ	999	General	16,834	16,830
4203	Other State Grant Income	999	General	0	71,187
4204	POS Grant Income	999	General	24,400	0
04 - State Totals				132,440	113,903

05 - Intergovt - County

4301	County Tax Equity	999	General	369,621	399,049
05 - County Totals				369,621	399,049

06 - Service Charges

<u>Acct</u>	<u>Title</u>	<u>Act</u>	<u>Title</u>	<u>FY17 Budget</u>	<u>FY18 Budget</u>
4401	Zoning Permits/Review Fees	999	General	3,500	3,000
4403	Zoning Books, Maps, Fines	999	General	100	100
4421	Parking Meter Revenue	184	Parking Enforcement	15,800	15,000
4422	Fines - Parking & Code	184	Parking Enforcement	7,000	6,000
4431	Utility Charge	212	Tippling	50,000	53,000
4431	Utility Charge	213	Refuse Contract	138,000	136,000
4434	Late Fees	999	General	3,000	1,500
4451	Pool Memberships	191	Pool	5,000	2,000
4452	Pool Admissions	191	Pool	15,000	6,000
4453	Pool Other	191	Pool	1,000	400
06 - Serv Crgs Totals				238,400	223,000

07 - Misc Revenues

4500	Misc Revenue	123	Vending Machine	300	400
4500	Misc Revenue	150	Merchant Store	0	500
4500	Misc Revenue	999	General	2,000	2,000
4501	Interest	999	General	1,500	6,000
4502	Rents and concessions	106	Mtn Rental Properties	5,775	5,775
4502	Rents and concessions	107	UpCounty	6,720	17,600
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
4508	Park Pavilion	140	Resident	0	600
4508	Park Pavilion	141	Non-Resident	0	300
07 - Misc Rev Totals				26,127	43,007
				1,687,388	1,743,959

10 - Legislative & Executive

<u>Acct</u>	<u>Title</u>	<u>FY17 Budget</u>	<u>FY18 Budget</u>
5001	Salaries Wages	55,839	55,390
5010	Salaries Overtime Wages	500	1,800
5101	Payroll Taxes FICA	3,137	2,142
5102	State Unemployment	876	504
5103	Worker's Compensation	109	180
5204	Employee Benefits Pension	2,183	2,266
5301	Office Supplies	680	680
5302	Computer -HW, SW, IT, supplies	1,700	1,700
5303	Postage, Shipping	600	600
5304	Communications	5,200	4,500
5306	Printing	1,650	1,150
5307	Dues, Mmbrshps, Lcnscs, Subsc, Fees	5,000	5,000
5308	Insurance, Liab & Property	7,105	6,800
5311	Advertising	1,500	1,600
5315	Admin rentals, leases	300	300
5401	Education Confs Workshops Materials	8,000	6,500
5402	Travel and Expenses	3,000	5,000
5501	Legal Fees	4,200	4,100
5505	Contractual	8,822	4,480
6100	Other Expenses	5,700	5,100
6600	Capital Outlay	1,500	1,500
6901	Special Events/Program Costs	4,700	8,000
6902	Donations	500	500
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		122,801	119,792
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12 - Planning & Zoning

<u>Acct</u>	<u>Title</u>	<u>FY17 Budget</u>	<u>FY18 Budget</u>
5001	Salaries Wages	120,165	95,590
5101	Payroll Taxes FICA	8,246	4,717
5102	State Unemployment	408	153
5103	Worker's Compensation	1,566	1,620
5201	Employee Benefits Health/Dental/Life	7,890	8,233
5204	Employee Benefits Pension	8,404	4,989
5301	Office Supplies	500	500
5302	Computer -HW, SW, IT, supplies	2,500	2,500
5303	Postage, Shipping	200	300
5304	Communications	1,320	1,020
5306	Printing	100	100
5307	Dues, Mmbrshps, Lenses, Subsc, Fees	850	1,250
5308	Insurance, Liab & Property	290	300
5311	Advertising	500	500
5315	Admin rentals, leases	200	200
5401	Education Confs Workshops Materials	750	500
5402	Travel and Expenses	1,500	1,000
5501	Legal Fees	2,500	3,500
5505	Contractual	6,022	1,480
5601	Forestry	500	500
6100	Other Expenses	600	300
6160	Vehicle Expense	150	450
6600	Capital Outlay	2,000	1,000
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		167,161	130,702

13 - Financial

<u>Acct</u>	<u>Title</u>	<u>FY17 Budget</u>	<u>FY18 Budget</u>
5001	Salaries Wages	74,393	76,141
5101	Payroll Taxes FICA	7,917	8,053
5102	State Unemployment	408	306
5103	Worker's Compensation	235	180
5201	Employee Benefits Health/Dental/Life	33,713	35,905
5204	Employee Benefits Pension	8,070	8,518
5301	Office Supplies	1,200	1,700
5302	Computer -HW, SW, IT, supplies	6,000	5,500
5303	Postage, Shipping	400	500
5304	Communications	1,700	1,700
5306	Printing	200	0
5307	Dues, Mmbrshps, Lcnscs, Subsc, Fees	750	500
5310	Bad Debt Expense	300	1,000
5315	Admin rentals, leases	400	300
5401	Education Confs Workshops Materials	2,500	2,000
5402	Travel and Expenses	1,000	750
5502	Accounting Auditing Fees	16,000	17,000
5505	Contractual	6,822	2,480
5512	Payroll Processing	4,500	5,000
6100	Other Expenses	1,200	2,050
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		167,708	169,583

15 - Buildings

<u>Acct</u>	<u>Title</u>	<u>FY17 Budget</u>	<u>FY18 Budget</u>
5001	Salaries Wages	44,073	47,782
5010	Overtime Wages	510	400
5101	Payroll Taxes FICA	3,476	3,647
5102	State Unemployment	204	153
5103	Worker's Compensation	1,364	1,440
5201	Employee Benefits Health/Dental/Life	13,524	14,435
5204	Employee Benefits Pension	3,503	3,690
5301	Office Supplies	250	250
5302	Computer -HW, SW, IT, supplies	200	200
5304	Communications	1,100	1,100
5311	Advertising	1,350	750
5505	Contractual	3,322	1,480
5522	Electric	5,930	6,100
5523	Natural Gas	2,000	2,000
5524	Oil Propane	300	300
6100	Other Expenses	5,550	5,550
6110	Operating Supplies	2,100	2,100
6160	Vehicle Expense	2,000	2,000
6200	Repairs and Maintenance	30,046	30,000
6600	Capital Outlay	1,000	1,000
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		121,802	124,377

20 - Public Safety Police

<u>Acct</u>	<u>Title</u>	<u>Act</u>	<u>Title</u>	<u>FY17 Budget</u>	<u>FY18 Budget</u>
5301	Office Supplies	999	General	300	250
5302	Computer -HW, SW, IT, supplies	999	General	300	250
5304	Communications	999	General	750	1,200
5505	Contractual	999	General	244,000	267,691
5523	Natural Gas	999	General	400	400
6100	Other Expenses	999	General	250	250
6200	Repairs and Maintenance	999	General	950	1,000
6600	Capital Outlay	330	Equipment	1,000	1,000
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				247,950	272,041
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21 - Public Safety Fire & Rescue

<u>Acct</u>	<u>Title</u>	<u>Act</u>	<u>Title</u>	<u>FY17 Budget</u>	<u>FY18 Budget</u>
6902	Donations	999	General	6,000	6,000
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22 - Other Public Safety

<u>Acct</u>	<u>Title</u>	<u>Act</u>	<u>Title</u>	<u>FY17 Budget</u>	<u>FY18 Budget</u>
6100	Other Expenses	999	General	500	500
6200	Repairs and Maintenance	313	Emerg Warn Sys	5,995	6,170
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				6,495	6,670
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30 - Public Works Streets

<u>Acct</u>	<u>Title</u>	<u>FY17 Budget</u>	<u>FY18 Budget</u>
5001	Salaries Wages	133,023	125,398
5010	Overtime Wages	11,628	10,000
5101	Payroll Taxes FICA	11,100	11,418
5102	State Unemployment	612	459
5103	Worker's Compensation	4,053	4,140
5201	Employee Benefits Health/Dental/Life	43,492	46,407
5204	Employee Benefits Pension	10,408	11,340
5301	Office Supplies	778	700
5302	Computer -HW, SW, IT, supplies	1,600	1,600
5303	Postage, Shipping	500	500
5304	Communications	1,350	2,700
5307	Dues, Mmbrshps, Lcenses, Subsc, Fees	75	50
5308	Insurance, Liab & Property	4,585	2,900
5311	Advertising	250	250
5315	Admin rentals, leases	250	250
5401	Education Confs Workshops Materials	250	250
5402	Travel and Expenses	1,500	750
5505	Contractual	27,322	22,480
5522	Electric	43,666	61,000
6100	Other Expenses	2,000	2,500
6110	Operating Supplies	7,900	8,300
6160	Vehicle Expense	22,500	21,750
6200	Repairs and Maintenance	2,650	2,700
6220	Street Lights Upkeep	23,500	25,000
6600	Capital Outlay	500	500
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		355,492	363,342

31 - Refuse

<u>Acct</u>	<u>Title</u>	<u>FY17 Budget</u>	<u>FY18 Budget</u>
5001	Salaries Wages	2,754	0
5010	Overtime Wages	0	3,300
5302	Computer -HW, SW, IT, supplies	500	500
5303	Postage, Shipping	420	420
5306	Printing	600	600
5505	Contractual	132,322	128,000
6100	Other Expenses	100	100
6110	Operating Supplies	300	300
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		136,996	133,220

60 - Parks

<u>Acct</u>	<u>Title</u>	<u>FY17 Budget</u>	<u>FY18 Budget</u>
5001	Salaries Wages	59,998	55,740
5010	Overtime Wages	0	1,400
5101	Payroll Taxes FICA	4,320	5,048
5102	State Unemployment	626	643
5103	Worker's Compensation	1,715	1,800
5201	Employee Benefits Health/Dental/Life	17,505	18,659
5204	Employee Benefits Pension	2,705	2,849
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	4,730	3,000
5311	Advertising	1,000	300
5505	Contractual	50,800	27,230
5522	Electric	4,313	4,200
6100	Other Expenses	1,100	800
6110	Operating Supplies	2,100	2,400
6160	Vehicle Expense	6,446	5,500
6200	Repairs and Maintenance	11,200	11,200
6600	Capital Outlay	6,500	2,500
6901	Special Events/Program Costs	5,700	3,900
6902	Donations	1,500	1,500
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		184,358	150,769

70 - Debt Service

<u>Acct</u>	<u>Title</u>	<u>FY17 Budget</u>	<u>FY18 Budget</u>
7001	GO Principal	9,453	9,925
7002	GO Interest	8,600	8,130
7003	State Principal	25,827	27,445
7004	State Interest	4,933	3,622
		48,813	49,122

75 - Interfund Transfers

<u>Acct</u>	<u>Title</u>	<u>FY17 Budget</u>	<u>FY18 Budget</u>
7501	Transfers to CIP	121,812	* 218,341

		<u>* FY18 Budget</u>
12.999	Planning & Zoning	10,000
15.104	Maint Offices - 22 E Main St	14,000
15.107	Building - Upcounty	4,000
15.108	Building - 140 S Seton Ave	2,131
15.333	Solar Field Project	(131)
22.999	Other Public Safety - General	(4,000)
30.340	Vehicles	45,000
30.370	Square Maint - Beautification	1,300
30.385	Curb, Gutter, Sidewalk, & Roads	87,754
30.389	Jamison, N. School, W. North	(3,000)
30.901	Impact Fees	(40,000)
30.999	Streets - General	15,000
60.191	Pool	80,000
60.194	Ballfields	1,300
60.352	Park/ Rec Equipment	(1,300)
60.360	Dog Park	5,111
60.393	Splash Park	(356)
60.900	Trail Maintenance & Promotion	1,532
		218,341



FY 2018
Capital Projects Fund
Budget

		FY17	FY18	FY18
Capital Projects		Current	Proposed	Proposed
		Balance	Budget	Balance
Dept 12	Planning & Zoning			
999	General	1,859	10,000	11,859
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Dept 15	Buildings			
104	Maint Offices - 22 E Main St	0	14,000	14,000
107	UpCounty	39,469	4,000	43,469
108	140 South Seton Ave	390	2,131	2,521
333	Solar Field Project	131	(131)	0
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Dept 20	Public Safety Police			
330	Equipment	550		550
999	General	6,000		6,000
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Dept 22	Other Public Safety			
313	Emergency Warning System	8,600		8,600
999	General	14,535	(4,000)	10,535
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Dept 30	Public Works Streets			
330	Equipment	2,583		2,583
340	Vehicles	171,012	45,000	216,012
370	Town Sq Maintenance - Beautification	1,265	1,300	2,565
371	Town Sq Design	1,595		1,595
372	Town Sq. Construction Drawings	23,300		23,300
373	Town Sq Reserved for Future	96,774		96,774
374	LED Upgrade	25,479		25,479
377	W Lincoln Ave	37,458		37,458
383	E Lincoln Ave Reserve for wide/electric 2004	18,858		18,858
385	Curbs, Gutter, Sidewalks, Roads	(22,754)	87,754	65,000
389	Jamison,N.School,W.North	15,000	(3,000)	12,000
612	Signs	216		216
615	Storm Drain Inlets	18,805		18,805
873	SHA Grants source	55,896		55,896
901	Impact Fees	43,000	(40,000)	3,000
999	General	287	15,000	15,287

		FY17	FY18	FY18
		Current	Proposed	Proposed
Capital Projects		Balance	Budget	Balance
Dept 60	Parks, Recreation and Culture			
120	Community Garden	1,148		1,148
191	Pool	27,787	80,000	107,787
194	Ballfields	763	1,300	2,063
330	Equipment	2,085	(1,300)	785
351	Emmit Gdns Tot Lot	7,500		7,500
352	Park/Rec Equipment Upgrades	6,750		6,750
360	Dog Park	4,578	5,111	9,689
393	Splash Park	356	(356)	0
870	Town Match Reserve	8,154		8,154
875	CIP Town Reserved Funds-grant matches	7,574		7,574
900	Trail Maintenance & Promotion	0	1,532	1,532
999	General	1,820		1,820
Grand Total		628,823	218,341	847,164



FY 2018
Business Funds
Budgets

40 - Water

<u>Acct</u>	<u>Title</u>	<u>FY17 Budget</u>	<u>FY18 Budget</u>
4033	Special Assessment -Mtn View	3,910	3,910
4431	Utility Charge	500,000	451,990
4432	Maintenance Charges	33,000	33,000
4433	Miscellaneous Charges	7,000	7,500
4434	Late Fees	4,000	3,500
4501	Interest	1,000	3,500
4502	Rents and concessions	6,600	6,600
Total Revenues		555,510	510,000
5001	Salaries Wages	170,501	175,739
5010	Overtime Wages	11,628	14,000
5101	Payroll Taxes FICA	11,824	14,711
5102	State Unemployment	816	612
5103	Worker's Compensation	3,431	3,600
5201	Employee Benefits Health/Dental/Life	32,105	29,501
5204	Employee Benefits Pension	11,145	14,187
5301	Office Supplies	400	400
5302	Computer -HW, SW, IT, supplies	6,000	12,645
5303	Postage, Shipping	1,930	2,080
5304	Communications	3,000	3,000
5306	Printing	250	250
5307	Dues, Mmbrshps, Lcenses, Subsc, Fees	750	1,200
5308	Insurance, Liab & Property	9,395	6,100
5310	Bad Debt Expense	200	200
5311	Advertising	500	600
5315	Admin rentals, leases	200	200
5401	Education Confs Workshops Materials	1,000	1,000
5402	Travel and Expenses	1,000	500
5501	Legal Fees	500	500
5502	Accounting Auditing Fees	4,500	4,750
5505	Contractual	15,250	33,060
5522	Electric	14,805	18,400
5524	Oil Propane	6,000	6,300

<u>Acct</u>	<u>Title</u>	<u>FY17 Budget</u>	<u>FY18 Budget</u>
6100	Other Expenses	2,100	2,100
6110	Operating Supplies	30,800	50,500
6150	Chemicals	42,500	29,700
6160	Vehicle Expense	7,500	7,500
6200	Repairs and Maintenance	45,000	48,000
6600	Capital Outlay	10,000	10,000
6902	Donations	5,500	4,000
7002	GO Interest	11,500	10,500
7004	State Interest	15,188	13,608
8001	Depreciation	153,000	0
8002	Vacation Expense	(8,600)	10,000
	Total Expenses	<u>621,618</u>	<u>529,443</u>
	Net Fund Income	<u>(66,108)</u>	<u>(19,443)</u>

50 - Sewer

<u>Acct</u>	<u>Title</u>	<u>FY17 Budget</u>	<u>FY18 Budget</u>
4431	Utility Charge	980,000	910,000
4433	Miscellaneous Charges	1,400	500
4434	Late Fees	5,500	6,500
4500	Misc Revenue	0	80,000
4501	Interest	1,000	3,500
Total Revenues		987,900	1,000,500
5001	Salaries Wages	131,071	161,318
5010	Overtime Wages	6,120	10,500
5101	Payroll Taxes FICA	12,828	14,241
5102	State Unemployment	612	459
5103	Worker's Compensation	4,906	5,040
5201	Employee Benefits Health/Dental/Life	47,286	50,215
5204	Employee Benefits Pension	14,781	14,160
5301	Office Supplies	600	600
5302	Computer -HW, SW, IT, supplies	5,000	5,900
5303	Postage, Shipping	2,350	2,500
5304	Communications	6,500	6,500
5306	Printing	250	250
5307	Dues, Mmbrshps, Lcnses, Subsc, Fees	1,000	1,000
5308	Insurance, Liab & Property	9,395	6,100
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	500
5501	Legal Fees	1,000	3,000
5502	Accounting Auditing Fees	4,500	4,750
5505	Contractual	45,950	34,760
5522	Electric	98,784	76,000
5524	Oil Propane	10,000	10,000

<u>Acct</u>	<u>Title</u>	<u>FY17 Budget</u>	<u>FY18 Budget</u>
6100	Other Expenses	2,500	2,500
6110	Operating Supplies	11,400	10,200
6150	Chemicals	21,000	52,000
6160	Vehicle Expense	10,000	10,000
6200	Repairs and Maintenance	30,300	24,500
6600	Capital Outlay	3,500	3,500
6902	Donations	5,500	5,500
7004	State Interest	9,652	6,271
7008	USDA WWTP Loan Interest	0	125,285
8001	Depreciation	430,357	0
8002	Vacation Expense	(8,200)	10,000
	Total Expenses	<u>921,792</u>	<u>659,399</u>
	Net Fund Income	<u>66,108</u>	<u>341,101</u>