

FY 2019
Town of Emmitsburg
Budget



FY 2019
General Fund
Budget



FY 2019
General Fund
Summary

General Fund

Dept	Title	FY18 Bud	FY18 Bud %	FY19 Bud	FY19 Bud %	Change	% Change
01	Taxes	931,000	53.38%	976,700	53.31%	45,700	5%
02	Licenses & Permits	34,000	1.95%	36,000	1.97%	2,000	6%
04	State Rev	113,903	6.53%	120,994	6.60%	7,091	6%
05	County Rev	399,049	22.88%	422,288	23.05%	23,239	6%
06	Service Charges	223,000	12.79%	226,700	12.37%	3,700	2%
07	Misc Rev	43,007	2.47%	49,357	2.69%	6,350	15%
Total Revenues		1,743,959	100.00%	1,832,039	100.00%	88,080	5%
10	Legislative	119,792	6.87%	137,875	7.53%	18,083	15%
12	Planning	130,702	7.49%	144,611	7.89%	13,909	11%
13	Financial	169,583	9.72%	169,537	9.25%	(46)	0%
15	Buildings	124,377	7.13%	126,176	6.89%	1,799	1%
20	Police	272,041	15.60%	280,603	15.32%	8,562	3%
21	Fire & Rescue	6,000	0.34%	6,000	0.33%	0	0%
22	Public Safety	6,670	0.38%	6,670	0.36%	0	0%
30	Streets	363,342	20.83%	382,407	20.87%	19,065	5%
31	Refuse	133,220	7.64%	133,400	7.28%	180	0%
60	Parks	150,769	8.65%	179,078	9.77%	28,309	19%
70	Debt Service	49,122	2.82%	33,663	1.84%	(15,459)	-31%
75	Interfund Transfers	218,341	12.52%	232,019	12.66%	13,678	6%
Total Expenses		1,743,959	100.00%	1,832,039	100.00%	88,080	5%



FY 2019
General Fund
Revenues

01 - Taxes

<u>Acct</u>	<u>Title</u>	<u>Act</u>	<u>Title</u>	<u>FY18 Budget</u>	<u>FY19 Budget</u>
4001	Real Estate Taxes Revenue (co)	999	General	620,000	650,000
4002	Personal Property Tax Revenue (tn)	999	General	60,000	65,000
4003	Public Utilities Pers Prop Tax (tn)	999	General	25,000	25,000
4004	Additions and Abatements, Prior years	999	General	500	200
4006	Penalties and Interest	999	General	5,500	5,000
4007	Discounts	999	General	(8,000)	(9,000)
4020	Local Income Taxes (st)	999	General	225,000	235,000
4031	Admissions/Admusements Tax	999	General	3,000	5,500
01 - Taxes Totals				931,000	976,700

02 - Licenses & Permits

4041	Traders License	999	General	4,000	5,000
4046	Cable television franchise fees	999	General	30,000	31,000
02 - Lic & Perm Totals				34,000	36,000

04 - Intergovt - State

4201	State Highway Use Tax	999	General	25,886	33,203
4202	State Aid Police qtrlyEOQ	999	General	16,830	16,700
4203	Other State Grant Income	999	General	71,187	71,091
4204	POS Grant Income	999	General	0	0
04 - State Totals				113,903	120,994

05 - Intergovt - County

4301	County Tax Equity	999	General	399,049	422,288
05 - County Totals				399,049	422,288

06 - Service Charges

<u>Acct</u>	<u>Title</u>	<u>Act</u>	<u>Title</u>	<u>FY18 Budget</u>	<u>FY19 Budget</u>
4401	Zoning Permits/Review Fees	999	General	3,000	3,000
4403	Zoning Books, Maps, Fines	999	General	100	100
4421	Parking Meter Revenue	184	Parking Enforcement	15,000	13,000
4422	Fines - Parking & Code	184	Parking Enforcement	6,000	5,500
4431	Utility Charge	212	Tipping	53,000	53,000
4431	Utility Charge	213	Refuse Contract	136,000	135,000
4434	Late Fees	999	General	1,500	1,500
4451	Pool Memberships	191	Pool	2,000	3,000
4452	Pool Admissions	191	Pool	6,000	12,000
4453	Pool Other	191	Pool	400	600
06 - Serv Crgs Totals				223,000	226,700

07 - Misc Revenues

4500	Misc Revenue	123	Vending Machine	400	500
4500	Misc Revenue	150	Merchant Store	500	750
4500	Misc Revenue	194	Ballfields	0	500
4500	Misc Revenue	999	General	2,000	2,000
4501	Interest	999	General	6,000	15,000
4502	Rents and concessions	106	Mtn Rental Properties	5,775	5,775
4502	Rents and concessions	107	UpCounty	17,600	17,600
4502	Rents and concessions	108	140 S Seton property	8,250	4,500
4502	Rents and concessions	803	CREP Scott Rd Farm	1,532	1,782
4502	Rents and concessions	999	General	50	50
4508	Park Pavilion	140	Resident	600	500
4508	Park Pavilion	141	Non-Resident	300	400
07 - Misc Rev Totals				43,007	49,357
				1,743,959	1,832,039



FY 2019
General Fund
Expenses

10 - Legislative & Executive

<u>Acct</u>	<u>Title</u>	<u>FY18 Budget</u>	<u>FY19 Budget</u>
5001	Salaries Wages	55,390	55,001
5010	Salaries Overtime Wages	1,800	1,900
5101	Payroll Taxes FICA	2,142	2,142
5102	State Unemployment	504	840
5103	Worker's Compensation	180	225
5204	Employee Benefits Pension	2,266	2,262
5301	Office Supplies	680	680
5302	Computer -HW, SW, IT, supplies	1,700	1,250
5303	Postage, Shipping	600	475
5304	Communications	4,500	3,200
5306	Printing	1,150	1,200
5307	Dues, Mmbrshps, Lcnse, Subsc, Fees	5,000	6,500
5308	Insurance, Liab & Property	6,800	6,200
5311	Advertising	1,600	1,600
5315	Admin rentals, leases	300	200
5401	Education Confs Workshops Materials	6,500	9,900
5402	Travel and Expenses	5,000	6,000
5501	Legal Fees	4,100	4,500
5505	Contractual	4,480	4,400
6100	Other Expenses	5,100	4,600
6600	Capital Outlay	1,500	1,500
6901	Special Events/Program Costs	8,000	22,800
6902	Donations	500	500
		<hr/>	<hr/>
		119,792	137,875

12 - Planning & Zoning

<u>Acct</u>	<u>Title</u>	<u>FY18 Budget</u>	<u>FY19 Budget</u>
5001	Salaries Wages	95,590	102,439
5010	Overtime Wages	0	150
5101	Payroll Taxes FICA	4,717	5,274
5102	State Unemployment	153	255
5103	Worker's Compensation	1,620	2,025
5201	Employee Benefits Health/Dental/Life	8,233	7,989
5204	Employee Benefits Pension	4,989	5,568
5301	Office Supplies	500	545
5302	Computer -HW, SW, IT, supplies	2,500	1,466
5303	Postage, Shipping	300	250
5304	Communications	1,020	1,200
5306	Printing	100	100
5307	Dues, Mmbrshps, Lcnses, Subsc, Fees	1,250	2,750
5308	Insurance, Liab & Property	300	300
5311	Advertising	500	450
5315	Admin rentals, leases	200	200
5401	Education Confs Workshops Materials	500	500
5402	Travel and Expenses	1,000	800
5501	Legal Fees	3,500	3,500
5505	Contractual	1,480	6,400
5601	Forestry	500	500
6100	Other Expenses	300	1,100
6160	Vehicle Expense	450	350
6600	Capital Outlay	1,000	500
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		130,702	144,611

13 - Financial

<u>Acct</u>	<u>Title</u>	<u>FY18 Budget</u>	<u>FY19 Budget</u>
5001	Salaries Wages	76,141	80,667
5010	Overtime Wages	0	150
5101	Payroll Taxes FICA	8,053	8,337
5102	State Unemployment	306	510
5103	Worker's Compensation	180	225
5201	Employee Benefits Health/Dental/Life	35,905	35,344
5204	Employee Benefits Pension	8,518	8,802
5301	Office Supplies	1,700	1,490
5302	Computer -HW, SW, IT, supplies	5,500	2,162
5303	Postage, Shipping	500	500
5304	Communications	1,700	2,500
5307	Dues, Mmbrshps, Lcnscs, Subsc, Fees	500	300
5310	Bad Debt Expense	1,000	2,500
5315	Admin rentals, leases	300	200
5401	Education Confs Workshops Materials	2,000	1,600
5402	Travel and Expenses	750	500
5501	Legal Fees	0	300
5502	Accounting Auditing Fees	17,000	13,500
5505	Contractual	2,480	2,400
5512	Payroll Processing	5,000	5,000
6100	Other Expenses	2,050	2,550
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		169,583	169,537

15 - Buildings

<u>Acct</u>	<u>Title</u>	<u>FY18 Budget</u>	<u>FY19 Budget</u>
5001	Salaries Wages	47,782	42,659
5010	Overtime Wages	400	500
5101	Payroll Taxes FICA	3,647	3,737
5102	State Unemployment	153	255
5103	Worker's Compensation	1,440	1,800
5201	Employee Benefits Health/Dental/Life	14,435	14,012
5204	Employee Benefits Pension	3,690	3,813
5301	Office Supplies	250	150
5302	Computer -HW, SW, IT, supplies	200	200
5304	Communications	1,100	1,350
5308	Insurance, Liab & Property	0	50
5311	Advertising	750	750
5505	Contractual	1,480	1,400
5522	Electric	6,100	6,650
5523	Natural Gas	2,000	1,800
5524	Oil Propane	300	300
6100	Other Expenses	5,550	5,850
6110	Operating Supplies	2,100	2,100
6160	Vehicle Expense	2,000	1,500
6200	Repairs and Maintenance	30,000	36,300
6600	Capital Outlay	1,000	1,000
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		124,377	126,176

20 - Public Safety Police

<u>Acct</u>	<u>Title</u>	<u>Act</u>	<u>Title</u>	<u>FY18 Budget</u>	<u>FY19 Budget</u>
5301	Office Supplies	999	General	250	200
5302	Computer -HW, SW, IT, supplies	999	General	250	200
5304	Communications	999	General	1,200	1,700
5505	Contractual	999	General	267,691	276,403
5523	Natural Gas	999	General	400	400
6100	Other Expenses	999	General	250	200
6200	Repairs and Maintenance	999	General	1,000	1,000
6600	Capital Outlay	330	Equipment	1,000	500
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				272,041	280,603
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21 - Public Safety Fire & Rescue

<u>Acct</u>	<u>Title</u>	<u>Act</u>	<u>Title</u>	<u>FY18 Budget</u>	<u>FY19 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>FY18 Budget</u>	<u>FY19 Budget</u>
6100	Other Expenses	999	General	500	500
6200	Repairs and Maintenance	313	Emerg Warn Sys	6,170	6,170
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				6,670	6,670
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30 - Public Works Streets

<u>Acct</u>	<u>Title</u>	<u>FY18 Budget</u>	<u>FY19 Budget</u>
5001	Salaries Wages	125,398	135,901
5010	Overtime Wages	10,000	7,000
5101	Payroll Taxes FICA	11,418	11,936
5102	State Unemployment	459	765
5103	Worker's Compensation	4,140	5,175
5201	Employee Benefits Health/Dental/Life	46,407	45,361
5204	Employee Benefits Pension	11,340	11,737
5301	Office Supplies	700	995
5302	Computer -HW, SW, IT, supplies	1,600	4,737
5303	Postage, Shipping	500	250
5304	Communications	2,700	7,200
5307	Dues, Mmbrshps, Lenses, Subsc, Fees	50	50
5308	Insurance, Liab & Property	2,900	4,300
5311	Advertising	250	250
5315	Admin rentals, leases	250	200
5401	Education Confs Workshops Materials	250	450
5402	Travel and Expenses	750	700
5505	Contractual	22,480	22,400
5522	Electric	61,000	61,000
6100	Other Expenses	2,500	3,700
6110	Operating Supplies	8,300	8,950
6160	Vehicle Expense	21,750	21,750
6200	Repairs and Maintenance	2,700	2,100
6220	Street Lights Upkeep	25,000	25,000
6600	Capital Outlay	500	500
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		363,342	382,407

31 - Refuse

<u>Acct</u>	<u>Title</u>	<u>FY18 Budget</u>	<u>FY19 Budget</u>
5010	Overtime Wages	3,300	3,300
5302	Computer -HW, SW, IT, supplies	500	500
5303	Postage, Shipping	420	400
5306	Printing	600	600
5505	Contractual	128,000	128,200
6100	Other Expenses	100	100
6110	Operating Supplies	300	300
		<hr/>	<hr/>
		133,220	133,400

60 - Parks

<u>Acct</u>	<u>Title</u>	<u>FY18 Budget</u>	<u>FY19 Budget</u>
5001	Salaries Wages	55,740	52,912
5010	Overtime Wages	1,400	1,300
5101	Payroll Taxes FICA	5,048	3,718
5102	State Unemployment	643	510
5103	Worker's Compensation	1,800	2,250
5201	Employee Benefits Health/Dental/Life	18,659	18,144
5204	Employee Benefits Pension	2,849	2,944
5301	Office Supplies	200	200
5302	Computer -HW, SW, IT, supplies	1,000	1,250
5303	Postage, Shipping	100	100
5304	Communications	800	1,350
5308	Insurance, Liab & Property	3,000	4,300
5311	Advertising	300	400
5402	Travel and Expenses	0	50
5505	Contractual	27,230	57,900
5522	Electric	4,200	4,200
6100	Other Expenses	800	1,050
6110	Operating Supplies	2,400	2,400
6160	Vehicle Expense	5,500	2,000
6200	Repairs and Maintenance	11,200	14,200
6600	Capital Outlay	2,500	2,000
6901	Special Events/Program Costs	3,900	4,400
6902	Donations	1,500	1,500
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		150,769	179,078

70 - Debt Service

<u>Acct</u>	<u>Title</u>	<u>FY18 Budget</u>	<u>FY19 Budget</u>
7001	GO Principal	9,925	10,290
7002	GO Interest	8,130	7,763
7003	State Principal	27,445	13,400
7004	State Interest	3,622	2,210
		49,122	33,663

75 - Interfund Transfers

<u>Acct</u>	<u>Title</u>	<u>FY18 Budget</u>	<u>FY19 Budget</u>
7501	Transfers to CIP	218,341	*232,019

		<u>* FY19 Budget</u>
12.999	Planning & Zoning - General	10,000
15.102	300A South Seton	5,000
15.104	Maint Offices - 22 E Main St	5,000
15.107	UpCounty	9,519
15.108	140 S. Seton Property	5,000
30.330	Equipment	7,500
30.340	Vehicles	55,000
30.370	Town Sq. Maint - Beautification	2,500
30.385	Curbs, Gutters, Sidewalks, Roads	65,000
60.191	Pool	23,000
60.194	Ballfields	7,500
60.352	Park/ Rec Equipment Upgrades	28,500
60.900	Trail Maintenance & Promotion	1,000
60.999	Parks - General	7,500
		232,019



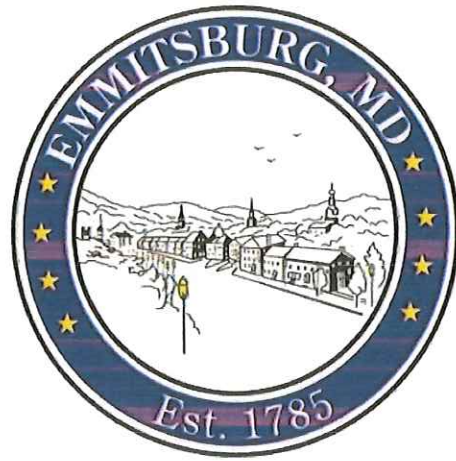
FY 2019
Capital Projects
Budget

		FY18	FY19	FY19
		Current	Proposed	Proposed
Capital Projects		Balance	Budget	Balance
Dept 12	Planning & Zoning			
999	General	14,126	10,000	24,126
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Dept 15	Buildings			
102	300A South Seton	0	5,000	5,000
104	Maint Offices - 22 E Main St	388	5,000	5,388
107	UpCounty	41,899	9,519	51,418
108	140 South Seton Ave	1,519	5,000	6,519
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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	9,000		9,000
999	General	10,535		10,535
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Dept 30	Public Works Streets			
330	Equipment	2,583	7,500	10,083
340	Vehicles	216,012	55,000	271,012
370	Town Sq Maintenance - Beautification	2,565	2,500	5,065
371	Town Sq Design	1,595		1,595
372	Town Sq. Construction Drawings	23,300		23,300
373	Town Sq Reserved for Future	89,379		89,379
374	LED Upgrade	13,467		13,467
377	W Lincoln Ave	37,458		37,458
383	E Lincoln Ave Reserve for wide/electric 2004	18,856		18,856
385	Curbs, Gutter, Sidewalks, Roads	72,916	65,000	137,916
389	Jamison,N.School,W.North	12,000		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	5,000		5,000
999	General	10,487		10,487

		FY18	FY19	FY19
		Current	Proposed	Proposed
Capital Projects		Balance	Budget	Balance
Dept 60	Parks, Recreation and Culture			
120	Community Garden	1,148		1,148
191	Pool	13,805	23,000	36,805
194	Ballfields	2,063	7,500	9,563
330	Equipment	785		785
351	Emmit Gdns Tot Lot	7,500		7,500
352	Park/Rec Equipment Upgrades	6,750	28,500	35,250
360	Dog Park	10,918		10,918
870	Town Match Reserve	8,154		8,154
875	CIP Town Reserved Funds-grant matches	7,574		7,574
900	Trail Maintenance & Promotion	1,332	1,000	2,332
999	General	8,968	7,500	16,468
Grand Total		733,549	232,019	965,568



FY 2019
Business Fund
Budget



FY 2019
Business Fund
Summary

Business Fund

Dept	Water	FY18 Bud	FY19 Bud	Change	% Change
40	Revenues	510,000	558,500	48,500	10%
	Expenses	529,443	589,422	59,979	11%
	Net Income	(19,443)	(30,922)	(11,479)	59%

Dept	Sewer	FY18 Bud	FY19 Bud	Change	% Change
50	Revenues	1,000,500	1,061,000	60,500	6%
	Expenses	659,399	725,655	66,256	10%
	Net Income	341,101	335,345	(5,756)	-2%

Business Fund Total		321,658	304,423	(17,235)	-5%
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FY 2019
Water Fund
Budget

40 - Water

<u>Acct</u>	<u>Title</u>	<u>FY18 Budget</u>	<u>FY19 Budget</u>
4033	Special Assessment -Mtn View	3,910	3,910
4431	Utility Charge	451,990	454,990
4432	Maintenance Charges	33,000	33,000
4433	Miscellaneous Charges	7,500	6,500
4434	Late Fees	3,500	2,500
4436	Tap Fees	0	41,000
4501	Interest	3,500	10,000
4502	Rents and concessions	6,600	6,600
Total Revenues		510,000	558,500
5001	Salaries Wages	175,739	185,291
5010	Overtime Wages	14,000	16,700
5101	Payroll Taxes FICA	14,711	15,500
5102	State Unemployment	612	1,020
5103	Worker's Compensation	3,600	4,500
5201	Employee Benefits Health/Dental/Life	29,501	43,206
5204	Employee Benefits Pension	14,187	15,134
5301	Office Supplies	400	1,645
5302	Computer -HW, SW, IT, supplies	12,645	6,028
5303	Postage, Shipping	2,080	2,080
5304	Communications	3,000	5,700
5306	Printing	250	250
5307	Dues, Mmbrshps, Lenses, Subsc, Fees	1,200	1,000
5308	Insurance, Liab & Property	6,100	8,600
5310	Bad Debt Expense	200	200
5311	Advertising	600	350
5315	Admin rentals, leases	200	200
5401	Education Confs Workshops Materials	1,000	1,400
5402	Travel and Expenses	500	400
5501	Legal Fees	500	1,000
5502	Accounting Auditing Fees	4,750	4,500
5505	Contractual	33,060	41,800
5522	Electric	18,400	17,100
5524	Oil Propane	6,300	6,300

<u>Acct</u>	<u>Title</u>	<u>FY18 Budget</u>	<u>FY19 Budget</u>
6100	Other Expenses	2,100	2,200
6110	Operating Supplies	50,500	52,500
6150	Chemicals	29,700	29,700
6160	Vehicle Expense	7,500	6,500
6200	Repairs and Maintenance	48,000	57,500
6600	Capital Outlay	10,000	30,310
6902	Donations	4,000	4,000
7002	GO Interest	10,500	10,500
7004	State Interest	13,608	11,308
8002	Vacation Expense	10,000	5,000
	Total Expenses	<u>529,443</u>	<u>589,422</u>
	Net Fund Income	<u>(19,443)</u>	<u>(30,922)</u>



FY 2019
Sewer Fund
Budget

50 - Sewer

<u>Acct</u>	<u>Title</u>	<u>FY18 Budget</u>	<u>FY19 Budget</u>
4431	Utility Charge	910,000	925,000
4433	Miscellaneous Charges	500	500
4434	Late Fees	6,500	5,500
4436	Tap Fees	0	40,000
4500	Misc Revenue	80,000	80,000
4501	Interest	3,500	10,000
Total Revenues		1,000,500	1,061,000
5001	Salaries Wages	161,318	160,392
5010	Overtime Wages	10,500	10,200
5101	Payroll Taxes FICA	14,241	14,874
5102	State Unemployment	459	765
5103	Worker's Compensation	5,040	6,300
5201	Employee Benefits Health/Dental/Life	50,215	46,407
5204	Employee Benefits Pension	14,160	14,740
5301	Office Supplies	600	900
5302	Computer -HW, SW, IT, supplies	5,900	5,665
5303	Postage, Shipping	2,500	1,900
5304	Communications	6,500	9,100
5306	Printing	250	250
5307	Dues, Mmbrshps, Lcnses, Subsc, Fees	1,000	1,000
5308	Insurance, Liab & Property	6,100	8,600
5310	Bad Debt Expense	200	200
5311	Advertising	500	500
5315	Admin rentals, leases	150	200
5401	Education Confs Workshops Materials	1,000	1,500
5402	Travel and Expenses	500	300
5501	Legal Fees	3,000	2,000
5502	Accounting Auditing Fees	4,750	4,500
5505	Contractual	34,760	79,000
5522	Electric	76,000	84,000
5524	Oil Propane	10,000	15,000

<u>Acct</u>	<u>Title</u>	<u>FY18 Budget</u>	<u>FY19 Budget</u>
6100	Other Expenses	2,500	2,500
6110	Operating Supplies	10,200	10,200
6150	Chemicals	52,000	53,500
6160	Vehicle Expense	10,000	10,000
6200	Repairs and Maintenance	24,500	36,100
6600	Capital Outlay	3,500	3,500
6902	Donations	5,500	6,000
7004	State Interest	6,271	2,463
7008	USDA WWTP Loan Interest	125,285	123,099
8002	Vacation Expense	10,000	10,000
	Total Expenses	<u>659,399</u>	<u>725,655</u>
	Net Fund Income	<u>341,101</u>	<u>335,345</u>