



FY2020  
Town of Emmitsburg  
Budget

Town of Emmitsburg  
FY20 Budget  
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FY 2020  
General Fund  
Budget



FY 2020  
General Fund  
Summary

**General Fund**

Dept	Title	FY19 Bud	FY20 Bud	Change	% Change
01	Taxes	976,700	1,006,100	29,400	3%
02	Licenses & Permits	36,000	36,000	0	0%
04	State Rev	120,994	148,772	27,778	23%
05	County Rev	422,288	440,603	18,315	4%
06	Service Charges	226,700	232,700	6,000	3%
07	Misc Rev	49,357	66,057	16,700	34%
<b>Total Revenues</b>		<b>1,832,039</b>	<b>1,930,232</b>	<b>98,193</b>	<b>5%</b>
10	Legislative	137,875	159,897	22,022	16%
12	Planning	144,611	142,484	(2,127)	(1%)
13	Financial	169,537	174,988	5,451	3%
15	Buildings	126,176	131,153	4,977	4%
20	Police	280,603	288,824	8,221	3%
21	Fire & Rescue	6,000	6,000	0	0%
22	Public Safety	6,670	6,670	0	0%
30	Streets	382,407	388,411	6,004	2%
31	Refuse	133,400	147,700	14,300	11%
60	Parks	179,078	202,241	23,163	13%
70	Debt Service	33,663	33,693	30	0%
75	Interfund Transfers	232,019	248,171	16,152	7%
<b>Total Expenses</b>		<b>1,832,039</b>	<b>1,930,232</b>	<b>98,193</b>	<b>5%</b>



FY 2020  
General Fund  
Revenues

## 01 - Taxes

<u>Acct</u>	<u>Title</u>	<u>Act</u>	<u>Title</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
4001	Real Estate Taxes Revenue (co)	999	General	650,000	675,000
4002	Personal Property Tax Revenue (tn)	999	General	65,000	65,000
4003	Public Utilities Pers Prop Tax (tn)	999	General	25,000	25,000
4004	Additions and Abatements, Prior years	999	General	200	100
4006	Penalties and Interest	999	General	5,000	6,000
4007	Discounts	999	General	(9,000)	(9,000)
4020	Local Income Taxes (st)	999	General	235,000	240,000
4031	Admissions/Admusements Tax (st)	999	General	5,500	4,000
<b>01 - Taxes Totals</b>				<b>976,700</b>	<b>1,006,100</b>

## 02 - Licenses & Permits

4041	Traders License	999	General	5,000	4,500
4046	Cable television franchise fees	999	General	31,000	31,500
<b>02 - Lic &amp; Perm Totals</b>				<b>36,000</b>	<b>36,000</b>

## 04 - Intergovt - State

4201	State Highway Use Tax	999	General	33,203	131,782
4202	State Aid Police qtrlyEOQ	999	General	16,700	16,990
4203	Other State Grant Income	999	General	71,091	0
4204	POS Grant Income	999	General	0	0
<b>04 - State Totals</b>				<b>120,994</b>	<b>148,772</b>

## 05 - Intergovt - County

4301	County Tax Equity	999	General	422,288	440,603
<b>05 - County Totals</b>				<b>422,288</b>	<b>440,603</b>

## 06 - Service Charges

<u>Acct</u>	<u>Title</u>	<u>Act</u>	<u>Title</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
4401	Zoning Permits/Review Fees	999	General	3,000	5,000
4403	Zoning Books, Maps, Fines	999	General	100	100
4421	Parking Meter Revenue	184	Parking Enforcement	13,000	12,000
4422	Fines - Parking & Code	184	Parking Enforcement	5,500	5,000
4431	Utility Charge	212	Tipping	53,000	55,000
4431	Utility Charge	213	Refuse Contract	135,000	135,000
4434	Late Fees	999	General	1,500	1,200
4451	Pool Memberships	191	Pool	3,000	3,500
4452	Pool Admissions	191	Pool	12,000	15,000
4453	Pool Other	191	Pool	600	900
<b>06 - Serv Crgs Totals</b>				<b>226,700</b>	<b>232,700</b>

## 07 - Misc Revenues

4500	Misc Revenue	123	Vending Machine	500	400
4500	Misc Revenue	150	Merchant Store	750	700
4500	Misc Revenue	194	Ballfields	500	1,500
4500	Misc Revenue	999	General	2,000	2,000
4501	Interest	999	General	15,000	20,000
4502	Rents and concessions	106	Mtn Rental Properties	5,775	5,775
4502	Rents and concessions	107	UpCounty	17,600	22,000
4502	Rents and concessions	108	140 S Seton property	4,500	11,000
4502	Rents and concessions	803	CREP Scott Rd Farm	1,782	1,782
4502	Rents and concessions	999	General	50	50
4508	Park Pavilion	140	Resident	500	450
4508	Park Pavilion	141	Non-Resident	400	400
<b>07 - Misc Rev Totals</b>				<b>49,357</b>	<b>66,057</b>
				<b>1,832,039</b>	<b>1,930,232</b>





FY 2020  
General Fund  
Expenses

## 10 - Legislative & Executive

<u>Acct</u>	<u>Title</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
5001	Salaries Wages	55,001	56,072
5010	Salaries Overtime Wages	1,900	1,900
5101	Payroll Taxes FICA	2,142	2,142
5102	State Unemployment	840	840
5103	Worker's Compensation	225	761
5204	Employee Benefits Pension	2,262	2,227
5301	Office Supplies	680	650
5302	Computer -HW, SW, IT, supplies	1,250	4,800
5303	Postage, Shipping	475	400
5304	Communications	3,200	3,400
5306	Printing	1,200	1,900
5307	Dues, Mmbrshps, Lncses, Subsc, Fees	6,500	15,290
5308	Insurance, Liab & Property	6,200	6,200
5311	Advertising	1,600	1,250
5315	Admin rentals, leases	200	400
5401	Education Confs Workshops Materials	9,900	11,000
5402	Travel and Expenses	6,000	9,100
5501	Legal Fees	4,500	4,500
5505	Contractual	4,400	4,600
6100	Other Expenses	4,600	5,300
6600	Capital Outlay	1,500	1,000
6901	Special Events/Program Costs	22,800	25,665
6902	Donations	500	500
		137,875	159,897

## 12 - Planning & Zoning

<u>Acct</u>	<u>Title</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
5001	Salaries Wages	102,439	97,460
5010	Overtime Wages	150	500
5101	Payroll Taxes FICA	5,274	4,445
5102	State Unemployment	255	255
5103	Worker's Compensation	2,025	1,579
5201	Employee Benefits Health/Dental/Life	7,989	50
5204	Employee Benefits Pension	5,568	4,620
5301	Office Supplies	545	3,625
5302	Computer -HW, SW, IT, supplies	1,466	1,800
5303	Postage, Shipping	250	350
5304	Communications	1,200	1,300
5306	Printing	100	350
5307	Dues, Mmbrshps, Lcenses, Subsc, Fees	2,750	500
5308	Insurance, Liab & Property	300	350
5311	Advertising	450	800
5315	Admin rentals, leases	200	400
5401	Education Confs Workshops Materials	500	4,175
5402	Travel and Expenses	800	1,000
5501	Legal Fees	3,500	6,500
5505	Contractual	6,400	9,600
5601	Forestry	500	1,000
6100	Other Expenses	1,100	975
6160	Vehicle Expense	350	350
6600	Capital Outlay	500	500
		144,611	142,484

### 13 - Financial

<u>Acct</u>	<u>Title</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
5001	Salaries Wages	80,667	81,719
5010	Overtime Wages	150	150
5101	Payroll Taxes FICA	8,337	8,631
5102	State Unemployment	510	510
5103	Worker's Compensation	225	3,065
5201	Employee Benefits Health/Dental/Life	35,344	34,941
5204	Employee Benefits Pension	8,802	8,972
5301	Office Supplies	1,490	1,600
5302	Computer -HW, SW, IT, supplies	2,162	3,000
5303	Postage, Shipping	500	600
5304	Communications	2,500	2,500
5307	Dues, Mmbrshps, Lcnses, Subsc, Fees	300	250
5310	Bad Debt Expense	2,500	2,500
5315	Admin rentals, leases	200	400
5401	Education Confs Workshops Materials	1,600	1,500
5402	Travel and Expenses	500	500
5501	Legal Fees	300	400
5502	Accounting Auditing Fees	13,500	13,500
5505	Contractual	2,400	2,350
5512	Payroll Processing	5,000	5,000
6100	Other Expenses	2,550	2,900
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		169,537	174,988

## 15 - Buildings

<u>Acct</u>	<u>Title</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
5001	Salaries Wages	42,659	44,199
5010	Overtime Wages	500	400
5101	Payroll Taxes FICA	3,737	3,888
5102	State Unemployment	255	255
5103	Worker's Compensation	1,800	1,328
5201	Employee Benefits Health/Dental/Life	14,012	7,296
5204	Employee Benefits Pension	3,813	3,887
5301	Office Supplies	150	150
5302	Computer -HW, SW, IT, supplies	200	1,400
5304	Communications	1,350	1,350
5308	Insurance, Liab & Property	50	0
5311	Advertising	750	500
5505	Contractual	1,400	3,000
5522	Electric	6,650	6,500
5523	Natural Gas	1,800	1,800
5524	Oil Propane	300	300
6100	Other Expenses	5,850	8,300
6110	Operating Supplies	2,100	2,950
6160	Vehicle Expense	1,500	1,500
6200	Repairs and Maintenance	36,300	39,550
6600	Capital Outlay	1,000	2,600
		126,176	131,153

## 20 - Public Safety Police

<u>Acct</u>	<u>Title</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
5301	Office Supplies	200	200
5302	Computer -HW, SW, IT, supplies	200	200
5304	Communications	1,700	1,700
5505	Contractual	276,403	284,624
5523	Natural Gas	400	400
6100	Other Expenses	200	200
6200	Repairs and Maintenance	1,000	1,000
6600	Capital Outlay	500	500
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		280,603	288,824

## 21 - Public Safety Fire & Rescue

<u>Acct</u>	<u>Title</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
6902	Donations	6,000	6,000
		<hr/>	<hr/>

## 22 - Other Public Safety

<u>Acct</u>	<u>Title</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
6100	Other Expenses	500	500
6200	Repairs and Maintenance	6,170	6,170
		<hr/>	<hr/>
		6,670	6,670

### 30 - Public Works Streets

<u>Acct</u>	<u>Title</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
5001	Salaries Wages	135,901	136,091
5010	Overtime Wages	7,000	11,000
5101	Payroll Taxes FICA	11,936	12,592
5102	State Unemployment	765	765
5103	Worker's Compensation	5,175	4,088
5201	Employee Benefits Health/Dental/Life	45,361	45,337
5204	Employee Benefits Pension	11,737	11,963
5301	Office Supplies	995	765
5302	Computer -HW, SW, IT, supplies	4,737	1,800
5303	Postage, Shipping	250	250
5304	Communications	7,200	3,300
5307	Dues, Mmbrshps, Lenses, Subsc, Fees	50	150
5308	Insurance, Liab & Property	4,300	4,300
5311	Advertising	250	1,200
5315	Admin rentals, leases	200	400
5401	Education Confs Workshops Materials	450	775
5402	Travel and Expenses	700	700
5505	Contractual	22,400	19,600
5522	Electric	61,000	61,000
6100	Other Expenses	3,700	3,685
6110	Operating Supplies	8,950	10,200
6160	Vehicle Expense	21,750	25,750
6200	Repairs and Maintenance	2,100	3,900
6220	Street Lights Upkeep	25,000	27,000
6600	Capital Outlay	500	1,800
		382,407	388,411

### 31 - Refuse

<u>Acct</u>	<u>Title</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
5010	Overtime Wages	3,300	3,300
5302	Computer -HW, SW, IT, supplies	500	700
5303	Postage, Shipping	400	400
5306	Printing	600	150
5505	Contractual	128,200	142,750
6100	Other Expenses	100	100
6110	Operating Supplies	300	300
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		133,400	147,700



## 60 - Parks

<u>Acct</u>	<u>Title</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
5001	Salaries Wages	52,912	54,804
5010	Overtime Wages	1,300	1,600
5101	Payroll Taxes FICA	3,718	3,968
5102	State Unemployment	510	510
5103	Worker's Compensation	2,250	1,316
5201	Employee Benefits Health/Dental/Life	18,144	18,132
5204	Employee Benefits Pension	2,944	3,001
5301	Office Supplies	200	225
5302	Computer -HW, SW, IT, supplies	1,250	1,500
5303	Postage, Shipping	100	350
5304	Communications	1,350	1,500
5308	Insurance, Liab & Property	4,300	4,300
5311	Advertising	400	300
5402	Travel and Expenses	50	400
5505	Contractual	57,900	66,125
5522	Electric	4,200	4,000
6100	Other Expenses	1,050	1,810
6110	Operating Supplies	2,400	3,500
6160	Vehicle Expense	2,000	2,300
6200	Repairs and Maintenance	14,200	16,800
6600	Capital Outlay	2,000	4,800
6901	Special Events/Program Costs	4,400	9,500
6902	Donations	1,500	1,500
		179,078	202,241

## 70 - Debt Service

<u>Acct</u>	<u>Title</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
7001	GO Principal	10,290	11,735
7002	GO Interest	7,763	6,318
7003	State Principal	13,400	14,100
7004	State Interest	2,210	1,540
		33,663	33,693

## 75 - Interfund Transfers

<u>Acct</u>	<u>Title</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
7501	Transfers to CIP	232,019	*248,171

\* FY20 Budget

10.999	Legislative - General	6,300
12.400	Planning - Stormwater Mgmt	37,000
12.999	Planning - General	3,000
15.104	Buildings - 22 East Main Street	3,500
15.108	Buildings - 140 South Seton Ave	22,000
30.340	Streets - Vehicles	60,291
30.385	Streets - Curbs, Gutters, Sidewalks, Roads	65,000
30.999	Streets - General	14,600
60.120	Parks - Community Garden	1,000
60.191	Parks - Pool	15,000
60.194	Parks - Ballfields	2,000
60.352	Parks - Rec Equipment Upgrades	3,000
60.870	Parks - Town Match Reserve	8,000
60.900	Parks - Trail Maintenance & Promotion	2,000
60.999	Parks - General	5,480

248,171



FY 2020  
Capital Projects  
Budget

		FY19	FY20	FY20
<b>Capital Projects</b>		<b>Current</b>	<b>Proposed</b>	<b>Proposed</b>
		<b>Balance</b>	<b>Budget</b>	<b>Balance</b>
Dept 10				
999	General	274	6,300	6,574
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Dept 12	Planning & Zoning			
100	Storm Water Management	56,462	37,000	93,462
999	General	5,862	3,000	8,862
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Dept 15	Buildings			
104	Maint Offices - 22 E Main St	5,388	3,500	8,888
107	UpCounty	51,418		51,418
108	140 South Selton Ave	5,071	22,000	27,071
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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	9,800		9,800
999	General	10,535		10,535
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Dept 30	Public Works Streets			
184	Parking Enforcement	1,350		1,350
330	Equipment	27,527		27,527
340	Vehicles	271,012	60,291	331,303
370	Town Sq Maintenance - Beautification	5,065		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	11,572		11,572
374	LHD Upgrade	13,467		13,467
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	137,004	65,000	202,004
389	Jamison, N. School, W. North	12,000		12,000
612	Signs	1,300		1,300
613	Storm Drain Inlets	18,805		18,805
873	SHA Grants source	55,896		55,896
901	Impact Fees	9,000		9,000
999	General	10,487	14,600	25,087

Capital Projects		FY19 Current Balance	FY20 Proposed Budget	FY20 Proposed Balance
Dept 60	Parks, Recreation and Culture			
120	Community Garden	1,148	1,000	2,148
191	Pool	25,767	15,000	40,767
194	Ballfields	9,563	2,000	11,563
330	Equipment	785		785
351	Ermit Gdns Tot Lot	100		100
352	Park/Rec Equipment Upgrades	69,095	3,000	72,095
360	Dog Park	6,664		6,664
500	Rainbow Lake	18,000		18,000
870	Town Match Reserve	8,154	8,000	16,154
875	CIP Town Reserved Funds-grant matches	7,574		7,574
900	Trail Maintenance & Promotion	1,842	2,000	3,842
999	Geneml	10,412	5,480	15,892
<b>Grand Total</b>		<b>966,160</b>	<b>248,171</b>	<b>1,214,331</b>



FY 2020  
Business Fund  
Budget



FY 2020  
Business Fund  
Summary

**Business Fund**

Dept	Water	FY19 Bud	FY20 Bud	Change	% Change
40	Revenues	558,500	555,810	(2,690)	0%
	Expenses	589,422	583,910	(5,512)	(1%)
	<b>Net Income</b>	<b>(30,922)</b>	<b>(28,100)</b>	<b>2,822</b>	<b>9%</b>

Dept	Sewer	FY19 Bud	FY20 Bud	Change	% Change
50	Revenues	1,061,000	1,060,250	(750)	0%
	Expenses	725,655	735,613	9,958	1%
	<b>Net Income</b>	<b>335,345</b>	<b>324,637</b>	<b>(10,708)</b>	<b>(3%)</b>

<b>Business Fund Total</b>		<b>304,423</b>	<b>296,537</b>	<b>(7,886)</b>	<b>(3%)</b>
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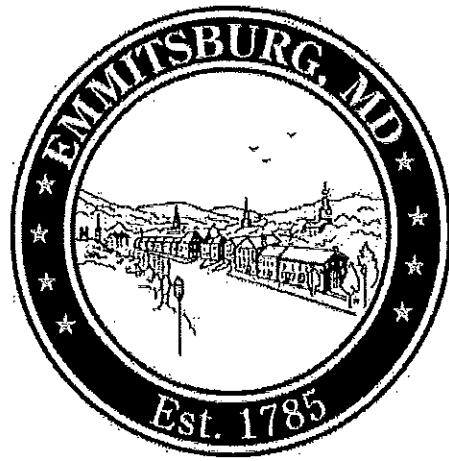


FY 2020  
Water Fund  
Budget

## 40 - Water

<u>Acct</u>	<u>Title</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
4033	Special Assessment -Mtn View	3,910	3,910
4431	Utility Charge	454,990	450,000
4432	Maintenance Charges	33,000	33,000
4433	Miscellaneous Charges	6,500	7,500
4434	Late Fees	2,500	2,000
4436	Tap Fees	41,000	32,800
4501	Interest	10,000	20,000
4502	Rents and concessions	6,600	6,600
<b>Total Revenues</b>		<b>558,500</b>	<b>555,810</b>
5001	Salaries Wages	185,291	179,405
5010	Overtime Wages	16,700	18,000
5101	Payroll Taxes FICA	15,500	16,352
5102	State Unemployment	1,020	1,020
5103	Worker's Compensation	4,500	5,277
5201	Employee Benefits Health/Dental/Life	43,206	48,235
5204	Employee Benefits Pension	15,134	15,444
5301	Office Supplies	1,645	700
5302	Computer -HW, SW, IT, supplies	6,028	10,000
5303	Postage, Shipping	2,080	2,080
5304	Communications	5,700	5,400
5306	Printing	250	400
5307	Dues, Mmbrshps, Lenses, Subsc, Fees	1,000	2,500
5308	Insurance, Liab & Property	8,600	8,600
5310	Bad Debt Expense	200	200
5311	Advertising	350	350
5315	Admin rentals, leases	200	400
5401	Education Confs Workshops Materials	1,400	2,000
5402	Travel and Expenses	400	400
5501	Legal Fees	1,000	1,000
5502	Accounting Auditing Fees	4,500	4,500
5505	Contractual	41,800	35,150
5522	Electric	17,100	17,100
5524	Oil Propane	6,300	6,300

<u>Acct</u>	<u>Title</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
6100	Other Expenses	2,200	3,000
6110	Operating Supplies	52,500	60,300
6150	Chemicals	29,700	29,700
6160	Vehicle Expense	6,500	7,000
6200	Repairs and Maintenance	57,500	58,950
6600	Capital Outlay	30,310	10,000
6902	Donations	4,000	3,500
7002	GO Interest	10,500	13,500
7004	State Interest	11,308	9,647
8002	Vacation Expense	5,000	7,500
	Total Expenses	<u>589,422</u>	<u>583,910</u>
	Net Fund Income	<u>(30,922)</u>	<u>(28,100)</u>



FY 2020  
Sewer Fund  
Budget

## 50 - Sewer

<u>Acct</u>	<u>Title</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
4431	Utility Charge	925,000	920,000
4433	Miscellaneous Charges	500	500
4434	Late Fees	5,500	4,750
4436	Tap Fees	40,000	32,000
4500	Misc Revenue	80,000	83,000
4501	Interest	10,000	20,000
<b>Total Revenues</b>		<b>1,061,000</b>	<b>1,060,250</b>

5001	Salaries Wages	160,392	178,354
5010	Overtime Wages	10,200	12,000
5101	Payroll Taxes FICA	14,874	15,068
5102	State Unemployment	765	765
5103	Worker's Compensation	6,300	5,086
5201	Employee Benefits Health/Dental/Life	46,407	38,180
5204	Employee Benefits Pension	14,740	14,886
5301	Office Supplies	900	2,000
5302	Computer -HW, SW, IT, supplies	5,665	8,250
5303	Postage, Shipping	1,900	1,900
5304	Communications	9,100	8,200
5306	Printing	250	250
5307	Dues, Mmbrshps, Lenses, Subsc, Fees	1,000	1,500
5308	Insurance, Liab & Property	8,600	8,500
5310	Bad Debt Expense	200	200
5311	Advertising	500	1,000
5315	Admin rentals, leases	200	400
5401	Education Confs Workshops Materials	1,500	2,725
5402	Travel and Expenses	300	500
5501	Legal Fees	2,000	3,500
5502	Accounting Auditing Fees	4,500	4,500
5505	Contractual	79,000	60,300
5522	Electric	84,000	84,000
5524	Oil Propane	15,000	15,000

<u>Acct</u>	<u>Title</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
6100	Other Expenses	2,500	3,000
6110	Operating Supplies	10,200	23,000
6150	Chemicals	53,500	54,100
6160	Vehicle Expense	10,000	10,000
6200	Repairs and Maintenance	36,100	38,750
6600	Capital Outlay	3,500	3,500
6902	Donations	6,000	5,000
7004	State Interest	2,463	578
7008	USDA WWTP Loan Interest	123,099	120,621
8002	Vacation Expense	10,000	10,000
	Total Expenses	<u>725,655</u>	<u>735,613</u>
	Net Fund Income	<u>335,345</u>	<u>324,637</u>