

Town of Emmitsburg  
FY21 Budget  
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FY2021  
General Fund  
Budget



FY2021  
General Fund  
Summary

**General Fund**

<b>Dept</b>	<b>Title</b>	<b>FY20 Bud</b>	<b>FY21 Bud</b>	<b>Change</b>	<b>% Change</b>
01	Taxes	1,006,100	985,400	(20,700)	-2%
02	Licenses & Permits	36,000	39,500	3,500	10%
04	State Rev	148,772	133,355	(15,417)	-10%
05	County Rev	440,603	435,005	(5,598)	-1%
06	Service Charges	232,700	231,500	(1,200)	-1%
07	Misc Rev	66,057	45,307	(20,750)	-31%
<b>Total Revenues</b>		<b>1,930,232</b>	<b>1,870,067</b>	<b>(60,165)</b>	<b>-3%</b>
10	Legislative	159,897	146,978	(12,919)	-8%
12	Planning	142,484	145,699	3,215	2%
13	Financial	174,988	186,960	11,972	7%
15	Buildings	131,153	123,444	(7,709)	-6%
20	Police	288,824	294,500	5,676	2%
21	Fire & Rescue	6,000	6,000	0	0%
22	Public Safety	6,670	14,750	8,080	121%
30	Streets	388,411	408,490	20,079	5%
31	Refuse	147,700	147,450	(250)	0%
60	Parks	202,241	223,342	21,101	10%
70	Debt Service	33,693	15,635	(18,058)	-54%
75	Interfund Transfers	248,171	156,819	(91,352)	-37%
<b>Total Expenses</b>		<b>1,930,232</b>	<b>1,870,067</b>	<b>(60,165)</b>	<b>-3%</b>



FY2021  
General Fund  
Revenues

## 01 - Taxes

<u>Acct</u>	<u>Title</u>	<u>Act</u>	<u>Title</u>	<u>FY20 Budget</u>	<u>FY21 Budget</u>
4001	Real Estate Taxes Revenue (co)	999	General	675,000	660,000
4002	Personal Property Tax Revenue (tn)	999	General	65,000	54,300
4003	Public Utilities Pers Prop Tax (tn)	999	General	25,000	22,500
4004	Additions and Abatements, Prior years	999	General	100	100
4006	Penalties and Interest	999	General	6,000	5,000
4007	Discounts	999	General	(9,000)	(9,000)
4020	Local Income Taxes (st)	999	General	240,000	250,000
4031	Admissions/Admusements Tax (st)	999	General	4,000	2,500
<b>01 - Taxes Totals</b>				<b>1,006,100</b>	<b>985,400</b>

## 02 - Licenses & Permits

4041	Traders License	999	General	4,500	4,500
4046	Cable television franchise fees	999	General	31,500	35,000
<b>02 - Lic &amp; Perm Totals</b>				<b>36,000</b>	<b>39,500</b>

## 04 - Intergovt - State

4201	State Highway Use Tax	999	General	131,782	116,393
4202	State Aid Police qtrlyEOQ	999	General	16,990	16,962
4203	Other State Grant Income	999	General	0	0
4204	POS Grant Income	999	General	0	0
<b>04 - State Totals</b>				<b>148,772</b>	<b>133,355</b>

## 05 - Intergovt - County

4301	County Tax Equity	999	General	440,603	435,005
<b>05 - County Totals</b>				<b>440,603</b>	<b>435,005</b>

## 06 - Service Charges

<u>Acct</u>	<u>Title</u>	<u>Act</u>	<u>Title</u>	<u>FY20 Budget</u>	<u>FY21 Budget</u>
4401	Zoning Permits/Review Fees	999	General	5,000	5,950
4403	Zoning Books, Maps, Fines	999	General	100	100
4421	Parking Meter Revenue	184	Parking Enforcement	12,000	12,000
4422	Fines - Parking & Code	184	Parking Enforcement	5,000	5,000
4431	Utility Charge	212	Tipping	55,000	55,000
4431	Utility Charge	213	Refuse Contract	135,000	135,000
4434	Late Fees	999	General	1,200	1,200
4451	Pool Memberships	191	Pool	3,500	5,000
4452	Pool Admissions	191	Pool	15,000	11,800
4453	Pool Other	191	Pool	900	450
<b>06 - Serv Crgs Totals</b>				<b>232,700</b>	<b>231,500</b>

## 07 - Misc Revenues

4500	Misc Revenue	123	Vending Machine	400	400
4500	Misc Revenue	150	Merchant Store	700	700
4500	Misc Revenue	194	Ballfields	1,500	0
4500	Misc Revenue	999	General	2,000	2,000
4501	Interest	999	General	20,000	15,000
4502	Rents and concessions	106	Mtn Rental Properties	5,775	5,775
4502	Rents and concessions	107	UpCounty	22,000	19,200
4502	Rents and concessions	108	140 S Seton property	11,000	0
4502	Rents and concessions	803	CREP Scott Rd Farm	1,782	1,782
4502	Rents and concessions	999	General	50	0
4508	Park Pavilion	140	Resident	450	250
4508	Park Pavilion	141	Non-Resident	400	200
<b>07 - Misc Rev Totals</b>				<b>66,057</b>	<b>45,307</b>
				<b>1,930,232</b>	<b>1,870,067</b>



FY2021  
General Fund  
Expenses



## 10 - Legislative & Executive

<u>Acct</u>	<u>Title</u>	<u>FY20 Budget</u>	<u>FY21 Budget</u>
5001	Salaries Wages	56,072	57,186
5010	Salaries Overtime Wages	1,900	2,500
5101	Payroll Taxes FICA	2,142	2,142
5102	State Unemployment	840	840
5103	Worker's Compensation	761	656
5204	Employee Benefits Pension	2,227	2,184
5301	Office Supplies	650	700
5302	Computer -HW, SW, IT, supplies	4,800	2,175
5303	Postage, Shipping	400	400
5304	Communications	3,400	3,450
5306	Printing	1,900	2,000
5307	Dues, Mmbrshps, Lcnses, Subsc, Fees	15,290	10,300
5308	Insurance, Liab & Property	6,200	7,500
5311	Advertising	1,250	1,250
5315	Admin rentals, leases	400	400
5401	Education Conf's Workshops Materials	11,000	8,400
5402	Travel and Expenses	9,100	7,150
5501	Legal Fees	4,500	7,500
5505	Contractual	4,600	3,480
6100	Other Expenses	5,300	5,800
6600	Capital Outlay	1,000	1,000
6901	Special Events/Program Costs	25,665	19,465
6902	Donations	500	500
		<hr/>	<hr/>
		159,897	146,978

## 12 - Planning & Zoning

<u>Acct</u>	<u>Title</u>	<u>FY20 Budget</u>	<u>FY21 Budget</u>
5001	Salaries Wages	97,460	101,861
5010	Overtime Wages	500	750
5101	Payroll Taxes FICA	4,445	4,670
5102	State Unemployment	255	255
5103	Worker's Compensation	1,579	1,431
5201	Employee Benefits Health/Dental/Life	50	842
5204	Employee Benefits Pension	4,620	4,760
5301	Office Supplies	3,625	1,000
5302	Computer -HW, SW, IT, supplies	1,800	3,675
5303	Postage, Shipping	350	400
5304	Communications	1,300	1,200
5306	Printing	350	450
5307	Dues, Mmbrshps, Lcnses, Subsc, Fees	500	500
5308	Insurance, Liab & Property	350	275
5311	Advertising	800	1,700
5315	Admin rentals, leases	400	400
5401	Education Confs Workshops Materials	4,175	500
5402	Travel and Expenses	1,000	1,000
5501	Legal Fees	6,500	12,000
5505	Contractual	9,600	5,480
5601	Forestry	1,000	1,000
6100	Other Expenses	975	700
6160	Vehicle Expense	350	350
6600	Capital Outlay	500	500
		<u>142,484</u>	<u>145,699</u>

### 13 - Financial

<u>Acct</u>	<u>Title</u>	<u>FY20 Budget</u>	<u>FY21 Budget</u>
5001	Salaries Wages	81,719	84,675
5010	Overtime Wages	150	150
5101	Payroll Taxes FICA	8,631	9,014
5102	State Unemployment	510	510
5103	Worker's Compensation	3,065	2,737
5201	Employee Benefits Health/Dental/Life	34,941	36,766
5204	Employee Benefits Pension	8,972	9,108
5301	Office Supplies	1,600	1,500
5302	Computer -HW, SW, IT, supplies	3,000	5,500
5303	Postage, Shipping	600	600
5304	Communications	2,500	2,900
5307	Dues, Mmbrshps, Lcnses, Subsc, Fees	250	250
5310	Bad Debt Expense	2,500	5,000
5315	Admin rentals, leases	400	400
5401	Education Confs Workshops Materials	1,500	1,200
5402	Travel and Expenses	500	500
5501	Legal Fees	400	250
5502	Accounting Auditing Fees	13,500	13,800
5505	Contractual	2,350	2,500
5512	Payroll Processing	5,000	5,200
6100	Other Expenses	2,900	4,400
		<hr/>	<hr/>
		174,988	186,960

## 15 - Buildings

<u>Acct</u>	<u>Title</u>	<u>FY20 Budget</u>	<u>FY21 Budget</u>
5001	Salaries Wages	44,199	45,807
5010	Overtime Wages	400	400
5101	Payroll Taxes FICA	3,888	3,990
5102	State Unemployment	255	255
5103	Worker's Compensation	1,328	1,186
5201	Employee Benefits Health/Dental/Life	7,296	7,810
5204	Employee Benefits Pension	3,887	3,946
5301	Office Supplies	150	550
5302	Computer -HW, SW, IT, supplies	1,400	1,500
5304	Communications	1,350	1,400
5311	Advertising	500	500
5505	Contractual	3,000	1,500
5522	Electric	6,500	6,500
5523	Natural Gas	1,800	1,800
5524	Oil Propane	300	300
6100	Other Expenses	8,300	3,100
6110	Operating Supplies	2,950	2,850
6160	Vehicle Expense	1,500	1,500
6200	Repairs and Maintenance	39,550	37,550
6600	Capital Outlay	2,600	1,000
		<hr/>	<hr/>
		131,153	123,444

## 20 - Public Safety Police

<u>Acct</u>	<u>Title</u>	<u>FY20 Budget</u>	<u>FY21 Budget</u>
5301	Office Supplies	200	200
5302	Computer -HW, SW, IT, supplies	200	200
5304	Communications	1,700	2,000
5505	Contractual	284,624	290,000
5523	Natural Gas	400	400
6100	Other Expenses	200	200
6200	Repairs and Maintenance	1,000	1,000
6600	Capital Outlay	500	500
		<hr/>	<hr/>
		288,824	294,500

## 21 - Public Safety Fire & Rescue

<u>Acct</u>	<u>Title</u>	<u>FY20 Budget</u>	<u>FY21 Budget</u>
6902	Donations	6,000	6,000
		<hr/>	<hr/>

## 22 - Other Public Safety

<u>Acct</u>	<u>Title</u>	<u>FY20 Budget</u>	<u>FY21 Budget</u>
6100	Other Expenses	500	8,350
6200	Repairs and Maintenance	6,170	6,400
		<hr/>	<hr/>
		6,670	14,750

### 30 - Public Works Streets

<u>Acct</u>	<u>Title</u>	<u>FY20 Budget</u>	<u>FY21 Budget</u>
5001	Salaries Wages	136,091	141,071
5010	Overtime Wages	11,000	11,000
5101	Payroll Taxes FICA	12,592	12,907
5102	State Unemployment	765	765
5103	Worker's Compensation	4,088	3,650
5201	Employee Benefits Health/Dental/Life	45,337	46,701
5204	Employee Benefits Pension	11,963	12,146
5301	Office Supplies	765	500
5302	Computer -HW, SW, IT, supplies	1,800	3,100
5303	Postage, Shipping	250	250
5304	Communications	3,300	3,600
5307	Dues, Mmbrshps, Lenses, Subsc, Fees	150	150
5308	Insurance, Liab & Property	4,300	4,750
5311	Advertising	1,200	1,200
5315	Admin rentals, leases	400	400
5401	Education Confs Workshops Materials	775	550
5402	Travel and Expenses	700	700
5505	Contractual	19,600	19,500
5522	Electric	61,000	61,000
6100	Other Expenses	3,685	3,300
6110	Operating Supplies	10,200	16,100
6160	Vehicle Expense	25,750	25,750
6200	Repairs and Maintenance	3,900	3,900
6220	Street Lights Upkeep	27,000	35,000
6600	Capital Outlay	1,800	500
		<u>388,411</u>	<u>408,490</u>

### 31 - Refuse

<u>Acct</u>	<u>Title</u>	<u>FY20 Budget</u>	<u>FY21 Budget</u>
5010	Overtime Wages	3,300	3,500
5302	Computer -HW, SW, IT, supplies	700	400
5303	Postage, Shipping	400	300
5306	Printing	150	100
5505	Contractual	142,750	142,750
6100	Other Expenses	100	100
6110	Operating Supplies	300	300
		<hr/>	<hr/>
		147,700	147,450

## 60 - Parks

<u>Acct</u>	<u>Title</u>	<u>FY20 Budget</u>	<u>FY21 Budget</u>
5001	Salaries Wages	54,804	56,899
5010	Overtime Wages	1,600	2,500
5101	Payroll Taxes FICA	3,968	4,053
5102	State Unemployment	510	510
5103	Worker's Compensation	1,316	1,181
5201	Employee Benefits Health/Dental/Life	18,132	18,541
5204	Employee Benefits Pension	3,001	3,048
5301	Office Supplies	225	250
5302	Computer -HW, SW, IT, supplies	1,500	1,500
5303	Postage, Shipping	350	400
5304	Communications	1,500	1,700
5306	Printing	0	500
5308	Insurance, Liab & Property	4,300	4,900
5311	Advertising	300	300
5401	Education Confs Workshops Materials	0	100
5402	Travel and Expenses	400	600
5501	Legal Fees	0	1,000
5505	Contractual	66,125	75,900
5522	Electric	4,000	4,300
6100	Other Expenses	1,810	3,710
6110	Operating Supplies	3,500	4,800
6160	Vehicle Expense	2,300	2,300
6200	Repairs and Maintenance	16,800	23,250
6600	Capital Outlay	4,800	1,500
6901	Special Events/Program Costs	9,500	8,100
6902	Donations	1,500	1,500
		202,241	223,342



## 70 - Debt Service

<u>Acct</u>	<u>Title</u>	<u>FY20 Budget</u>	<u>FY21 Budget</u>
7001	GO Principal	11,735	0
7002	GO Interest	6,318	0
7003	State Principal	14,100	14,800
7004	State Interest	1,540	835
		33,693	15,635

## 75 - Interfund Transfers

<u>Acct</u>	<u>Title</u>	<u>FY20 Budget</u>	<u>FY21 Budget</u>
7501	Transfers to CIP	*248,171	*156,819

		<u>* FY21 Budget</u>
10.175	Legislative - Small Business Grant	30,000
12.400	Planning - Stormwater Management	80,000
12.999	Planning - General	30,000
30.340	Streets - Vehicles	34,400
30.385	Streets - Curbs, Gutters, Sidewalks, Roads	25,896
30.873	Streets - SHA Grant Source	(55,896)
30.999	Streets - General	6,500
60.120	Parks - Community Garden	(1,100)
60.870	Parks - Town Match Reserve	5,919
60.900	Parks - Trail Maint & Promotion	2,950
60.999	Parks - General	(1,850)
		156,819



FY2021  
Capital Projects  
Budget

		FY20	FY21	FY21
		Current	Proposed	Proposed
<b>Capital Projects</b>		<b>Balance</b>	<b>Budget</b>	<b>Balance</b>
Dept 10				
175	Small Business Grant	0	30,000	30,000
999	General	13,000		13,000
Dept 12				
Planning & Zoning				
400	Storm Water Management	147,702	80,000	227,702
999	General	6,718	30,000	36,718
Dept 15				
Buildings				
102	300A South Seton	5,000		5,000
104	Maint Offices - 22 E Main St	11,278		11,278
107	UpCounty	51,418		51,418
108	140 South Seton Ave	15,675		15,675
Dept 20				
Public Safety Police				
330	Equipment	550		550
999	General	6,000		6,000
Dept 22				
Other Public Safety				
313	Emergency Warning System	9,800		9,800
999	General	34,835		34,835
Dept 30				
Public Works Streets				
184	Parking Enforcement	1,350		1,350
330	Equipment	8,286		8,286
340	Vehicles	65,333	34,400	99,733
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	LED 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	95,274	25,896	121,170
389	Jamison,N.School,W.North	12,000		12,000
612	Signs	12,001		12,001
615	Storm Drain Inlets	0		0
873	SHA Grants source	55,896	(55,896)	0
901	Impact Fees	9,000		9,000
999	General	8,160	6,500	14,660

		<b>FY20</b>	<b>FY21</b>	<b>FY21</b>
		<b>Current</b>	<b>Proposed</b>	<b>Proposed</b>
<b>Capital Projects</b>		<b>Balance</b>	<b>Budget</b>	<b>Balance</b>
Dept 60	Parks, Recreation and Culture			
120	Community Garden	2,148	(1,100)	1,048
191	Pool	(29,580)		(29,580)
194	Ballfields	7,563		7,563
330	Equipment	785		785
351	Emmit Gdns Tot Lot	100		100
352	Park/Rec Equipment Upgrades	6,554		6,554
360	Dog Park	6,806		6,806
500	Rainbow Lake	18,000		18,000
870	Town Match Reserve	16,154	5,919	22,073
875	CIP Town Reserved Funds-grant matches	3,824		3,824
900	Trail Maintenance & Promotion	2,254	2,950	5,204
999	General	20,484	(1,850)	18,634
<b>Grand Total</b>		<b>735,683</b>	<b>156,819</b>	<b>892,502</b>



FY2021  
Business Fund  
Budget



FY2021  
Business Fund  
Summary

**Business Fund**

<b>Dept</b>	<b>Water</b>	<b>FY20 Bud</b>	<b>FY21 Bud</b>	<b>Change</b>	<b>% Change</b>
40	Revenues	555,810	568,050	12,240	2%
	Expenses	583,910	637,489	53,579	9%
	<b>Net Income</b>	<b>(28,100)</b>	<b>(69,439)</b>	<b>(41,339)</b>	<b>147%</b>
<b>Dept</b>	<b>Sewer</b>	<b>FY20 Bud</b>	<b>FY21 Bud</b>	<b>Change</b>	<b>% Change</b>
50	Revenues	1,060,250	1,079,400	19,150	2%
	Expenses	735,613	812,521	76,908	10%
	<b>Net Income</b>	<b>324,637</b>	<b>266,879</b>	<b>(57,758)</b>	<b>(2%)</b>
<b>Business Fund Total</b>		<b>296,537</b>	<b>197,440</b>	<b>(99,097)</b>	<b>(3%)</b>



FY2021  
Water Fund  
Budget



## 40 - Water

<u>Acct</u>	<u>Title</u>	<u>FY20 Budget</u>	<u>FY21 Budget</u>
4033	Special Assessment -Mtn View	3,910	4,000
4431	Utility Charge	450,000	450,000
4432	Maintenance Charges	33,000	32,000
4433	Miscellaneous Charges	7,500	8,000
4434	Late Fees	2,000	2,500
4436	Tap Fees	32,800	57,400
4501	Interest	20,000	7,500
4502	Rents and concessions	6,600	6,650
Total Revenues		555,810	568,050
5001	Salaries Wages	179,405	197,247
5010	Overtime Wages	18,000	19,800
5101	Payroll Taxes FICA	16,352	16,750
5102	State Unemployment	1,020	1,020
5103	Worker's Compensation	5,277	4,718
5201	Employee Benefits Health/Dental/Life	48,235	43,556
5204	Employee Benefits Pension	15,444	15,700
5301	Office Supplies	700	1,450
5302	Computer -HW, SW, IT, supplies	10,000	11,550
5303	Postage, Shipping	2,080	1,760
5304	Communications	5,400	5,800
5306	Printing	400	400
5307	Dues, Mmbrshps, Lenses, Subsc, Fees	2,500	3,000
5308	Insurance, Liab & Property	8,600	9,600
5310	Bad Debt Expense	200	200
5311	Advertising	350	1,000
5315	Admin rentals, leases	400	400
5401	Education Conf's Workshops Materials	2,000	2,200
5402	Travel and Expenses	400	1,500
5501	Legal Fees	1,000	5,000
5502	Accounting Auditing Fees	4,500	4,600
5505	Contractual	35,150	40,150
5522	Electric	17,100	19,200
5524	Oil Propane	6,300	6,300

<u>Acct</u>	<u>Title</u>	<u>FY20 Budget</u>	<u>FY21 Budget</u>
6100	Other Expenses	3,000	3,180
6110	Operating Supplies	60,300	78,400
6150	Chemicals	29,700	32,200
6160	Vehicle Expense	7,000	7,000
6200	Repairs and Maintenance	58,950	61,200
6600	Capital Outlay	10,000	10,000
6902	Donations	3,500	4,200
7002	GO Interest	13,500	15,000
7004	State Interest	9,647	5,908
8002	Vacation Expense	7,500	7,500
	Total Expenses	<u>583,910</u>	<u>637,489</u>
	Net Fund Income	<u>(28,100)</u>	<u>(69,439)</u>



FY2021  
Sewer Fund  
Budget

## 50 - Sewer

<u>Acct</u>	<u>Title</u>	<u>FY20 Budget</u>	<u>FY21 Budget</u>
4431	Utility Charge	920,000	925,000
4433	Miscellaneous Charges	500	500
4434	Late Fees	4,750	5,000
4436	Tap Fees	32,000	56,000
4500	Misc Revenue	83,000	85,400
4501	Interest	20,000	7,500
Total Revenues		1,060,250	1,079,400
5001	Salaries Wages	178,354	211,343
5010	Overtime Wages	12,000	11,250
5101	Payroll Taxes FICA	15,068	18,992
5102	State Unemployment	765	1,020
5103	Worker's Compensation	5,086	5,441
5201	Employee Benefits Health/Dental/Life	38,180	50,917
5204	Employee Benefits Pension	14,886	18,107
5301	Office Supplies	2,000	600
5302	Computer -HW, SW, IT, supplies	8,250	11,700
5303	Postage, Shipping	1,900	2,500
5304	Communications	8,200	8,900
5306	Printing	250	450
5307	Dues, Mmbrshps, Lenses, Subsc, Fees	1,500	1,500
5308	Insurance, Liab & Property	8,500	9,600
5310	Bad Debt Expense	200	200
5311	Advertising	1,000	1,500
5315	Admin rentals, leases	400	400
5401	Education Confs Workshops Materials	2,725	3,000
5402	Travel and Expenses	500	1,500
5501	Legal Fees	3,500	5,000
5502	Accounting Auditing Fees	4,500	4,600
5505	Contractual	60,300	57,650
5522	Electric	84,000	84,000
5524	Oil Propane	15,000	15,000

<u>Acct</u>	<u>Title</u>	<u>FY20 Budget</u>	<u>FY21 Budget</u>
6100	Other Expenses	3,000	2,975
6110	Operating Supplies	23,000	28,400
6150	Chemicals	54,100	54,100
6160	Vehicle Expense	10,000	10,000
6200	Repairs and Maintenance	38,750	53,750
6600	Capital Outlay	3,500	3,500
6902	Donations	5,000	6,300
7004	State Interest	578	0
7008	USDA WWTP Loan Interest	120,621	118,326
8002	Vacation Expense	10,000	10,000
	Total Expenses	<u>735,613</u>	<u>812,521</u>
	Net Fund Income	<u><u>324,637</u></u>	<u><u>266,879</u></u>