

2018 General Fund - Revenue

	Description	2017 Budget	2018 Budget
	Real Estate Taxes		
01.301.100	Real Estate Taxes Current	\$ 1,458,755	\$ 1,529,182
01.301.200	Real Estate Taxes Prior	\$ 25,000	\$ 25,000
01.310.100	Real Estate Transfer Tax	\$ 65,000	\$ 65,000
		\$ 1,548,755	\$ 1,619,182
	Wage Tax		
01.310.200	Earned Income Tax	\$ 530,000	\$ 570,000
01.310.500	Emergency & Municipal Svc Tax	\$ 80,000	\$ 80,000
		\$ 610,000	\$ 650,000
	Code Violation		
01.331.110	MV Code Violation	\$ 20,000	\$ 40,000
01.331.130	State MV Code Violation	\$ 1,750	\$ 1,750
01.331.140	MB Parking Tickets	\$ 1,000	\$ 750
01.331.141	Rapho Parking Tickets		\$ 250
		\$ 22,750	\$ 42,750
	Community Facilities		
01.342.200	Rent Boro Bldg/Comm room	\$ 5,000	\$ 5,500
01.367.110	Pool income	\$ 95,000	\$ 110,000
01.367.130	Concessions	\$ 500	\$ 500
01.367.140	Rent Pavillions/Parks	\$ 10,500	\$ 10,500
01.367.250	MCSO Lease	\$ 75,480	\$ 75,480
		\$ 186,480	\$ 201,980
	Government		
01.354.150	Recycling/Act 101	\$ 6,000	\$ 6,500
01.355.010	Public Utility Realty Tax	\$ 1,700	\$ 1,700
01.355.040	Alcoholic Beverage Tax/License	\$ 800	\$ 600
01.355.060	Act 205 Pension	\$ 114,000	\$ 165,000
01.355.070	Foreign Fire Ins	\$ 31,000	\$ 31,000
01.357.150	Qt Hauler Rebate	\$ 18,500	\$ 18,950
		\$ 172,000	\$ 223,750
	Code Enforcement		
01.331.120	Violation- Ordinances	\$ 4,000	\$ 1,000
01.361.300	Bldg/Zoning Permits	\$ 11,000	\$ 11,000
01.361.310	Sub Div Land Dev Fee	\$ -	\$ -
01.361.340	Zoning Hearing Fees	\$ -	\$ 5,000
01.362.471	Apt. Insp. Fees	\$ -	\$ 7,000
01.362.470	Apt. Lic. Fee	\$ 38,500	\$ 38,500
01.362.480	Code Enforcement Revenue	\$ 2,500	\$ 1,000
		\$ 52,000	\$ 63,500
	Police		
01.357.020	DTF Reimbursement	\$ 80,000.00	\$ 98,931
01.362.000	Rapho Township Contract	\$ 1,216,410.19	\$ 1,275,532

4.64 2018 Millage Rate

Manheim Borough 2018 Proposed Budget

	Description	2017 Budget	2018 Budget
01.362.110	Police Income Reprts, misc	\$ 15,000.00	\$ 15,000
01.362.140	Crossing Guard Reimbursement	\$ 17,611	\$ 30,000
01.362.150	SRO Reimbursement	\$ 53,500	\$ 55,640
		\$ 1,382,521	\$ 1,475,103
	<i>Municipal Services</i>		
01.364.310	Refuse Tags	\$ 7,000	\$ 7,000
01.383.000	Trash/Recycling Fee	\$ 432,250	\$ 432,820
		\$ 439,250	\$ 439,820
	<i>Miscellaneous</i>		
01.365.510	PA DOT Contract Snow Removal	\$ 5,000	\$ 5,000
01.363.000	Street Opening Permits	\$ 3,000	\$ 7,000
01.320.800	Cable Franchise	\$ 61,500	\$ 61,500
01.341.000	Interest Income	\$ 2,500	\$ 17,000
01.365.500	Animal Control	\$ 500	\$ 100
01.389.000	Miscellaneous Revenues	\$ 500	\$ -
01.395.000	Refunds Of Expenditures (incl health Co-op)	\$ 10,000	\$ 150,000
01.387.000	In lieu of taxes Income		\$ 500
01.395.530	Kauffman Park Tax reimb	\$ 7,000	\$ 7,000
		\$ 90,000	\$ 248,100
	TOTAL REVENUE	\$ 4,503,757	\$ 4,964,185

General Fund - Expense

	Description	2017 Budget	2018 Budget
	GENERAL GOVERNMENT		
	<u>Elected Officials</u>		
01.400.105	Mayor Salary	\$ 240	\$ 240
01.400.190	Mayor Payroll Taxes		\$ 18
01.400.194	Mayor UC Tax		\$ 12
01.400.174	Admin/Board/Comm. Education	\$ 1,500	\$ 1,550
01.400.352	Public Official Liability Ins	\$ 1,465	\$ 1,386
		\$ 3,205	\$ 3,206
	<u>Executive</u>		
01.401.110	Wages - Borough Mgr	\$ 91,520	\$ 95,181
01.401.112	Wages- admin. assistant	\$ 53,680	\$ 55,252
01.401.190	Payroll Taxes	\$ 13,000	\$ 11,479
01.401.194	Unemployment Comp. Tax	\$ 1,463	\$ 1,796
01.401.195	Workmen's Comp	\$ 400	\$ 337
01.401.196	Health Ins	\$ 46,000	\$ 49,556
01.401.210	Office Supplies	\$ 5,000	\$ 7,500
01.401.215	Postage	\$ 6,200	\$ 7,500
01.401.251	Boro Car Maint	\$ 500	\$ 500
01.401.320	Telephone (Mgr Cell)	\$ 700	\$ 700
01.401.330	Travel (& misc 2016 only)	\$ 100	\$ 100
01.401.340	Advertising/Printing	\$ 8,500	\$ 9,000
01.401.352	Liability Insurance	\$ 10,233	\$ 12,800
01.401.420	Dues/Membership/Subscriptions	\$ 1,500	\$ 1,500
01.401.460	Training	\$ 1,000	\$ 1,000
		\$ 239,796	\$ 254,202
	<u>Financial/Auditing/Tax Coll</u>		
01.402.114	Wages- Fiscal Dir/HR Coord (FD/HRC)	\$ 48,925	\$ 50,393
01.402.190	Payroll Taxes-(FD/HRC)	\$ 3,500	\$ 3,800

	Description	<u>2017 Budget</u>	<u>2018 Budget</u>
01.402.194	Unemployment Comp Tax-(FD/HRC)	\$ 488	\$ 1,306
01.402.195	Workmen's Comp-(FD/HRC)	\$ 125	\$ 838
01.402.196	Health Ins.-(FD/HRC)	\$ 9,300	\$ 10,748
01.402.311	Auditing	\$ 20,000	\$ 15,000
01.402.317	Payroll Processing	\$ 2,500	\$ 2,500
01.402.330	Travel	\$ 100	\$ 100
01.402.352	Liability Insurance-(FD/HRC)	\$ 486	\$ 450
01.402.353	Bond Ins.-(FD/HRC, Mgr)	\$ 375	\$ 750
01.402.460	Training-(FD/HRC)	\$ 1,000	\$ 250
01.403.116	Tax Coll - Fee/Commission	\$ 2,500	\$ 2,500
01.403.200	Tax Coll - Material/Supplies	\$ -	\$ -
		\$ 89,299	\$ 88,635
	<u>Professional Legal, Eng</u>		
01.404.310	Professional Legal Services	\$ 30,000	\$ 35,000
01.404.314	Ordinance Update	\$ 6,000	\$ 6,000
01.408.313	Engineering/Consulting	\$ 40,000	\$ 40,000
		\$ 76,000	\$ 81,000
	<u>General Gov't Bldgs/Plant</u>		
01.409.200	Material/Supplies	\$ 2,500	\$ 1,500
01.409.213	Computer Equipment	\$ 12,000	\$ 8,000
01.409.250	Minor Equipment Repair/Purchase	\$ 2,000	\$ 1,000
01.409.317	Cleaning Service	\$ 11,000	\$ 11,000
01.409.320	Telephone	\$ 3,000	\$ 900
01.409.351	Property Insurance	\$ 10,258	\$ 6,000
01.409.360	Utilities	\$ 18,000	\$ 14,000
01.409.370	Maintenance/Repair	\$ 15,000	\$ 10,000
		\$ 73,758	\$ 52,400
	GENERAL GOVERNMENT TOTAL	\$ 482,058	\$ 479,442

	Description	<u>2017 Budget</u>	<u>2018 Budget</u>
	PUBLIC SAFETY		
	Police		
01.410.110	Chief police	\$ 94,931	\$ 100,679
01.410.112	Police secretary - Full-time	\$ 39,095	\$ 40,268
01.410.114	Wages - Officers	\$ 1,085,453	\$ 1,162,212
01.410.115	Police Secretary - Part-time	\$ 25,020	\$ 25,770
01.410.117	SRO	\$ 76,063	\$ 79,106
01.410.118	Crossing Guards	\$ 35,221	\$ 41,632
01.410.119	DTF Officer	\$ 80,416	\$ 84,611
01.410.192	Payroll Taxes	\$ 25,698	\$ 25,698
01.410.194	Unemployment Comp Tax	\$ 14,873	\$ 14,873
01.410.195	Workmen's Comp	\$ 74,183	\$ 82,000
01.410.196	Health Ins.	\$ 394,400	\$ 414,083
01.410.198	Life Insurance	\$ 6,704	\$ 6,838
01.410.210	Office Supplies	\$ 13,000	\$ 10,200
01.410.215	Postage	\$ 1,000	\$ 1,000
01.410.216	Office Equipment	\$ 9,000	\$ 9,000
01.410.220	Operating Supplies	\$ 35,000	\$ 35,000
01.410.231	Vehicle Operation (fuel)	\$ 41,612	\$ 43,276
01.410.238	Officer Uniforms	\$ 22,000	\$ 21,000
01.410.252	PD Computer Equipment	\$ 24,000	\$ 54,000
01.410.311	Auditing (police)	\$ 4,005	\$ 4,005
01.410.314	Legal Services	\$ 9,000	\$ 9,000
01.410.320	Telephone	\$ 6,500	\$ 9,300
01.410.327	Radio	\$ 4,000	\$ 4,000
01.410.351	Property Insurance	\$ 4,500	\$ 4,500
01.410.352	Insurance Liability	\$ 37,000	\$ 38,110
01.410.360	Utilities	\$ 16,000	\$ 17,000
01.410.373	Building Maintenance	\$ 25,000	\$ 15,000

	Description	<u>2017 Budget</u>	<u>2018 Budget</u>
01.410.374	Minor Equipment Repair	\$ 10,000	\$ 10,000
01.410.384	Cruiser Lease	\$ 59,000	\$ 76,000
01.410.420	Civil Service Comm.	\$ 500	\$ 500
01.410.451	Cruiser Maintenance	\$ 7,100	\$ 9,000
01.410.460	Training	\$ 9,000	\$ 9,000
01.410.500	Youth Aid	\$ 500	\$ 500
		\$ 2,289,775	\$ 2,457,161
	<u>Fire Dep't</u>		
01.411.163	Workmen's Comp	\$ 28,980	\$ 31,000
01.411.231	Vehicle Operation	\$ 5,500	\$ 5,500
01.411.351	Property Insurance	\$ 4,305	\$ 3,000
01.411.352	Liability Insurance	\$ 9,975	\$ 7,600
01.411.360	Utilities	\$ 12,000	\$ 12,000
01.411.370	Maint	\$ 1,000	\$ 500
01.411.500	State Fire Relief	\$ 31,000	\$ 32,000
		\$ 92,760	\$ 91,600
	<u>Ambulance</u>		
01.412.540	NW EMS Donation	\$ 5,000	\$ 5,000
		\$ 5,000	\$ 5,000
	<u>Code/Zoning Enforcement</u>		
01.413.114	Wages - Codes Officer	\$ -	\$ 53,046
01.413.190	Payroll Taxes	\$ -	\$ 4,000
01.413.194	Unemployment Comp Tax	\$ -	\$ 1,375
01.413.195	Workmen's Comp	\$ -	\$ 109
01.413.196	Health Insurance		\$ 10,748
01.413.215	Postage	\$ 250	
01.413.220	Code Enforcement -supplies	\$ 200	\$ 500
01.413.310	Professional Services	\$ 52,000	\$ 2,500
01.413.352	Liability Insurance	\$ 486	\$ 1,100

	Description	<u>2017 Budget</u>	<u>2018 Budget</u>
01.413.421	Permit State Fee	\$ 300	
01.413.460	Training	\$ -	\$ 750
01.414.240	Operating supplies	\$ 250	\$ 1,000
01.414.310	ZHB Solicitor	\$ 4,000	\$ 4,000
01.414.311	Secretary Zoning Hearing	\$ 1,000	\$ 1,000
01.414.314	Legal (Municipal Attorney)	\$ 1,500	\$ 1,500
01.414.340	Advertising/Printing	\$ 4,000	\$ 2,500
		\$ 63,986	\$ 84,127
	<i>Emergency Management</i>		
01.415.300	Emergency Management	\$ 500	\$ 500
		\$ 500	\$ 500
	<i>Task Force</i>		
01.419.300	Task Force	\$ 4,858	\$ 4,858
		\$ 4,858	\$ 4,858
	<i>PUBLIC SAFETY TOTAL</i>	\$ 2,456,879	\$ 2,643,246
	<i>HEALTH AND HUMAN SERVICES</i>		
	<i>Animal control</i>		
01.422.000	Animal control	\$ 1,500	\$ 1,500
	<i>HEALTH AND HUMAN SERVICES TOTAL</i>	\$ 1,500	\$ 1,500
	<i>PUBLIC WORKS</i>		
	<i>PW - Sanitation</i>		
01.427.367	Solid Waste Collection Contrac	\$ 213,100	\$ 217,125
01.427.368	Tipping Fee	\$ 163,200	\$ 147,000
		\$ 376,300	\$ 364,125
	<i>PW - Weed Control</i>		
01.428.450	Grass Cutting	\$ 31,930	\$ 35,000

	Description	<u>2017 Budget</u>	<u>2018 Budget</u>
		\$ 31,930	\$ 35,000
	<i>PW - Roads and Streets</i>		
01.430.112	Wages	\$ 132,512	\$ 162,994
01.430.190	Payroll Taxes	\$ 9,601	\$ 12,290
01.430.194	Unemployment Taxes	\$ 1,950	\$ 4,225
01.430.195	Workmen's Comp	\$ 10,312	\$ 11,769
01.430.196	Health Ins.	\$ 43,000	\$ 56,736
01.430.200	Material/Supplies	\$ 18,000	\$ 23,000
01.430.233	Vehicle Operation (fuel)	\$ 5,000	\$ 4,000
01.430.238	Uniforms Street Dept	\$ 1,000	\$ 750
01.430.245	Hwy material	\$ 3,000	\$ 2,500
01.430.251	Vehicle parts	\$ 5,000	\$ 2,500
01.430.320	Telephone/Cell/Internet	\$ 2,000	\$ 3,500
01.430.351	Property Insurance	\$ 2,275	\$ 2,500
01.430.360	Utilities Maintenance Shed	\$ 10,000	\$ 8,000
01.430.370	Maintenance/Repairs	\$ 3,500	\$ 15,000
01.430.374	Minor Equip Repair	\$ 5,000	\$ 2,500
01.431.372	Road maint/repairs	\$ 6,000	\$ 14,000
01.432.200	Snow Materials/Supplies	\$ 10,000	\$ 8,000
01.432.450	Supplemental Snowplow	\$ 10,000	\$ 5,000
01.433.200	Signs Materials/Supplies	\$ 2,500	\$ 3,500
01.433.361	Traffic Signals - Electric	\$ 2,500	\$ 3,200
01.433.370	Maintenance Traffic Signals	\$ 5,000	\$ 7,500
01.434.361	Street Lighting	\$ 90,000	\$ 85,000
01.435.370	Paint/Maintenance	\$ 3,500	\$ 4,000
		\$ 381,650	\$ 442,463
	<i>PW - Other</i>		
01.446.300	Grow Green/Shade Trees	\$ 4,000	\$ 4,000
01.446.370	Storm Water-MS4	\$ 25,000	\$ 25,000

	Description	<u>2017 Budget</u>	<u>2018 Budget</u>
01.448.370	Hydrants	\$ 14,000	\$ 14,000
		\$ 43,000	\$ 43,000
	PUBLIC WORKS TOTAL	\$ 832,880	\$ 884,588
	CULTURE AND RECREATION		
	Participant - Pool/Playground		
01.452.221	Pool Chemicals	\$ 15,750	\$ 18,000
01.452.260	Pool equip/supply/misc	\$ 10,500	\$ 5,000
01.452.360	Pool Utilities	\$ 28,350	\$ 35,000
01.452.370	Pool Maintenance/Repairs	\$ 21,000	\$ 20,000
01.452.450	Pool contract	\$ 114,450	\$ 130,000
01.452.455	Playground contract	\$ 4,200	\$ 6,000
		\$ 194,250	\$ 214,000
	Spectator - Museums, etc.		
01.453.540	Historical Society Donation	\$ 925	\$ 1,500
		\$ 925	\$ 1,500
	Parks		
01.454.430	Park taxes	\$ 6,962	\$ 6,962
01.454.371	Park Tree Services	\$ 30,500	\$ 10,000
01.454.351	Property Insurance	\$ 11,555	\$ 10,800
01.454.360	Park Utilities	\$ 26,250	\$ 20,000
01.454.370	Park Maintenance/Repairs	\$ 15,750	\$ 16,000
		\$ 91,017	\$ 63,762
	Libraries		
01.456.540	Library Donation Expense	\$ 6,300	\$ 6,300
		\$ 6,300	\$ 6,300
	CULTURE AND RECREATION TOTAL	\$ 292,492	\$ 285,562

	Description	<u>2017 Budget</u>	<u>2018 Budget</u>
	COMMUNITY DEVELOPMENT		
	<i>Economic Opportunity</i>		
01.465.351	26 E High Property Insurance	\$ 949	\$ 1,000
01.465.352	26 E High Liability Insurance	\$ 122	\$ 200
01.465.373	26 E High Maintenance/Repair	\$ 5,000	\$ 5,000
01.465.360	26 E High Utilities	\$ 2,400	\$ 1,500
		\$ 8,471	\$ 7,700
	COMMUNITY DEVELOPMENT TOTAL	\$ 8,471	\$ 7,700
	DEBT SERVICE		
01.471.010	2015 Note Principal	\$ 70,000	\$ 237,000
01.472.010	2015 Note Interest	\$ 300,000	\$ 133,000
	DEBT SERVICE TOTAL	\$ 370,000	\$ 370,000
	EMPLOYER PAID BENEFITS		
01.483.100	Act 205 Pension MMO (police)	\$ 139,949	\$ 153,801
01.483.300	Act 205 Pension MMO (non-uniform)	\$ 36,728	\$ 38,391
	EMPLOYER PAID BENEFIT TOTAL	\$ 176,677	\$ 192,192
	INTERFUND OPERATING TRANSFERS		
01.492.300	Transfer to Cap Projects		\$ 100,000
	INTERFUND OPER TRANSFERS TOTAL	\$ -	\$ 100,000
	TOTAL EXPENSE	\$ 4,620,957	\$ 4,964,231

	Description	<u>2017 Budget</u>	<u>2018 Budget</u>
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2018 Revenue	\$	4,964,185
2018 Expenses	\$	4,964,231
(Deficit)/Surplus	\$	(47)

"Prior" assessed value	\$	248,900,400	(total taxable real estate value)
"New" assessed value	\$	329,565,000	(total taxable real estate value based on County-wide reassessment)
% difference		32.41%	
current millage 2017		5.85	

"prior" assessed value tax revenues \$ **1,456,067**

New net-zero millage requirement 4.4181

"New" assessed value taxes (calculation check) \$ **1,456,067**

10% maximum millage increase allowed 4.8600 0.442 mill max increase

10% maximum millage - revenue increase \$ 145,607

millage values

0.1	\$	32,957	
0.2	\$	65,913	
0.2219	\$	73,130	Millage increase to balance budget
0.3	\$	98,870	
0.4	\$	131,826	
MAX	0.442	\$	145,607

2018 Millage Rate	4.64	Budgeted (deficit)/surplus based on this millage rate: (\$47)
2018 Real Estate Taxes \$	1,529,182	

State law requires new tax millage rate to be adjusted to result in no increase in revenue, and provides for a maximum 10% increase in millage when reassessment occurs. The "net-zero" millage rate and any increased rate must be adopted separately.

2017			2018		
Assessment Value	2017 Boro Millage	2017 Boro Real Estate Taxes	Reassessment Value	2018 Boro Millage	2018 Boro Real Estate Taxes
\$100,000	5.85	\$585	\$133,000	4.64	\$617
\$125,000	5.85	\$731	\$166,250	4.64	\$771
\$150,000	5.85	\$878	\$199,500	4.64	\$926
\$175,000	5.85	\$1,024	\$232,750	4.64	\$1,080
\$200,000	5.85	\$1,170	\$266,000	4.64	\$1,234