

**Manheim Borough -General Fund
Profit & Loss Budget vs. Actual
January through December 2018**

2018 Revenue ~ 105.1%
2018 Expenses ~ 100.4%
2018 Surplus ~ \$236,314 (unaudited)

	Jan - Dec 18	Budget	\$ Over Budget	% of Budget
Income				
01 · General Fund Income				
301 · Real Estate Taxes				
301.100 · Real Estate Tax Current	1,469,013.51	1,529,181.60	-60,168.09	96.1%
301.200 · Real Estate Tax Prior	31,510.16	24,999.96	6,510.20	126.0%
310.100 · Real Estate Transfer Tax	97,394.58	65,000.04	32,394.54	149.8%
Total 301 · Real Estate Taxes	1,597,918.25	1,619,181.60	-21,263.35	98.7%
310 · Wage Tax				
310.200 · Earned Income Tax	574,070.33	570,000.00	4,070.33	100.7%
310.500 · Local Service Tax	93,766.15	80,000.04	13,766.11	117.2%
Total 310 · Wage Tax	667,836.48	650,000.04	17,836.44	102.7%
331 · Code Violation				
331.110 · MV Code Violation	55,305.06	39,999.96	15,305.10	138.3%
331.130 · State MV Code Violation	5,955.46	1,749.96	4,205.50	340.3%
331.140 · Parking Tickets	1,180.00	750.00	430.00	157.3%
331.141 · Rapho Twp Parking Tickets	120.00	249.96	-129.96	48.0%
Total 331 · Code Violation	62,560.52	42,749.88	19,810.64	146.3%
355 · Government				
354.150 · Recycling / Act 101	7,667.00	6,500.04	1,166.96	118.0%
354.160 · Connection Study Grant	2,848.11			
355.010 · Public Utility Realty Tax	2,270.77	1,700.04	570.73	133.6%
355.040 · Alcoholic Bev Tax / License	600.00	600.00	0.00	100.0%
355.060 · Act 205 Pension	189,213.11	165,000.00	24,213.11	114.7%
355.070 · Foreign Fire Insurance	23,914.76	30,999.96	-7,085.20	77.1%
357.150 · Hauler Rebate	25,200.12	18,950.04	6,250.08	133.0%
Total 355 · Government	251,713.87	223,750.08	27,963.79	112.5%
360 · Police				
357.020 · DTF Reimbursement	90,942.48	98,931.00	-7,988.52	91.9%
362.000 · Rapho Township Contract	1,275,532.00	1,275,531.96	0.04	100.0%
362.110 · Police Income Reports, Misc	30,035.40	15,000.00	15,035.40	200.2%
362.140 · Crossing Guards	25,314.84	30,000.00	-4,685.16	84.4%
362.150 · SRO / Police Officer Reimb.	60,476.15	55,640.04	4,836.11	108.7%
Total 360 · Police	1,482,300.87	1,475,103.00	7,197.87	100.5%
361 · Code Enforcement				
331.120 · Violation- Ordinances	2,838.59	999.96	1,838.63	283.9%
361.300 · Bldg/Zoning Permits	15,974.30	11,000.04	4,974.26	145.2%
361.310 · Sub Div Land Dev Fee	5,940.00	0.00	5,940.00	100.0%
361.340 · Zoning Hearing Fees	6,000.00	5,000.04	999.96	120.0%
362.469 · 2019 Rental Occupancy Permit	14,905.00			
362.470 · Apt. License Fee	44,096.26	38,499.96	5,596.30	114.5%
362.471 · Apartment Inspection Fees	13,675.00	6,999.96	6,675.04	195.4%
362.480 · Code Enforcement Rev	2,532.89	999.96	1,532.93	253.3%
Total 361 · Code Enforcement	105,962.04	63,499.92	42,462.12	166.9%
364 · Municipal Services				
364.310 · Refuse Tags	9,187.00	6,999.96	2,187.04	131.2%
383.000 · Trash/ Recycling Fees	445,513.08	432,819.96	12,693.12	102.9%
Total 364 · Municipal Services	454,700.08	439,819.92	14,880.16	103.4%
367 · Community Facilities				
342.200 · Rent Boro Bldg/Comm Room	7,620.06	5,499.96	2,120.10	138.5%
367.110 · Pool Income	109,789.26	110,000.04	-210.78	99.8%
367.130 · Concessions	250.00	500.04	-250.04	50.0%
367.140 · Rent Pivilions/Parks	7,615.00	10,500.00	-2,885.00	72.5%
367.250 · MCSD Lease	74,247.96	75,480.00	-1,232.04	98.4%
Total 367 · Community Facilities	199,522.28	201,980.04	-2,457.76	98.8%

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368 · Miscellaneous				
320.800 · Cable Franchise	60,782.36	61,500.00	-717.64	98.8%
341.000 · Interest Income	59,127.42	17,000.04	42,127.38	347.8%
363.000 · Street Opening Permits	18,324.15	6,999.96	11,324.19	261.8%
365.500 · Animal Control	304.88	99.96	204.92	305.0%
365.510 · PADOT Contracted Snow Removal	6,330.54	5,000.04	1,330.50	126.6%
387.000 · In Lieu of Taxes Income	0.00	500.04	-500.04	0.0%
389.000 · Miscellaneous Revenues	121.53			
395.000 · Refunds Of Expenditures (Co-op)	243,901.96	150,000.00	93,901.96	162.6%
395.530 · Kaufmann Park Tax	6,875.99	6,999.96	-123.97	98.2%
Total 368 · Miscellaneous	395,768.83	248,100.00	147,668.83	159.5%
Total 01 · General Fund Income	5,218,283.22	4,964,184.48	254,098.74	105.1%
Total Income	5,218,283.22	4,964,184.48	254,098.74	105.1%
Gross Profit	5,218,283.22	4,964,184.48	254,098.74	105.1%
Expense				
01E · General Fund Expense				
400 · Expenses				
400.105 · Mayor's Salary	240.00	240.00	0.00	100.0%
400.174 · Admin / Board / Comm. Education	600.00	1,550.04	-950.04	38.7%
400.190 · Payroll Taxes Dept 90 -Mayor	18.36	18.00	0.36	102.0%
400.194 · UC Tax Dept 90 - Mayor	0.00	12.00	-12.00	0.0%
400.352 · Public Official Liability Ins	1,554.15	1,386.00	168.15	112.1%
Total 400 · Expenses	2,412.51	3,206.04	-793.53	75.2%
401 · Executive				
401.110 · Wages-Borough Manager	91,379.20	95,180.76	-3,801.56	96.0%
401.112 · Wages - Admin Asst.	53,022.65	55,252.44	-2,229.79	96.0%
401.190 · Payroll Taxes - Executive	10,759.87	11,478.96	-719.09	93.7%
401.194 · Unemployment Comp Tax	1,500.02	1,796.28	-296.26	83.5%
401.195 · Workman's Comp	285.46	337.32	-51.86	84.6%
401.196 · Health Insurance	50,532.36	49,555.80	976.56	102.0%
401.210 · Office Supplies	10,831.34	7,500.00	3,331.34	144.4%
401.215 · Postage Boro	5,321.52	7,500.00	-2,178.48	71.0%
401.251 · Boro Car Maint	69.20	500.04	-430.84	13.8%
401.320 · Telephone (Mgr Cell Phone)	658.95	699.96	-41.01	94.1%
401.330 · Travel - Executive	89.99	99.96	-9.97	90.0%
401.340 · Advertising/Printing	7,672.95	9,000.00	-1,327.05	85.3%
401.352 · Liability Insurance	17,779.74	12,800.04	4,979.70	138.9%
401.420 · Dues/Membership/Subscriptions	1,646.87	1,500.00	146.87	109.8%
401.460 · Training - Executive	460.83	999.96	-539.13	46.1%
Total 401 · Executive	252,010.95	254,201.52	-2,190.57	99.1%
402 · Financial Administration				
402.114 · Wages- FD/HRC	30,712.81	50,392.68	-19,679.87	60.9%
402.190 · Payroll Taxes - FD/HRC	3,173.60	3,799.56	-625.96	83.5%
402.194 · Unemploy Comp Tax (FD/HRC)	500.01	1,306.08	-806.07	38.3%
402.195 · Workmen Comp (FD/HRC)	68.49	838.44	-769.95	8.2%
402.196 · Health Ins (FD/HRC)	16,032.89	10,747.80	5,285.09	149.2%
402.311 · Auditing	21,382.73	15,000.00	6,382.73	142.6%
402.317 · Processing Payroll	3,968.31	2,499.96	1,468.35	158.7%
402.330 · Travel Expense	0.00	99.96	-99.96	0.0%
402.352 · Liability Insurance	411.35	450.00	-38.65	91.4%
402.353 · Bond Insurance FD/HRC/Mgr	750.00	750.00	0.00	100.0%
402.460 · Training FD/HRC	80.00	249.96	-169.96	32.0%
403.116 · Tax Coll - Fee/Commission	2,344.03	2,499.96	-155.93	93.8%
Total 402 · Financial Administration	79,424.22	88,634.40	-9,210.18	89.6%

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404.000 · Professional Legal, Engineering				
404.310 · Professional Legal Service	22,312.95	35,000.04	-12,687.09	63.8%
404.314 · Ordinance Update Exp	4,856.46	6,000.00	-1,143.54	80.9%
408.313 · Engineer Contract	88,917.15	39,999.96	48,917.19	222.3%
Total 404.000 · Professional Legal, Engineering	116,086.56	81,000.00	35,086.56	143.3%
409 · General Government Buildings				
409.200 · Material/Supplies	1,251.58	1,500.00	-248.42	83.4%
409.213 · Computer Equipment	19,373.48	8,000.04	11,373.44	242.2%
409.250 · Minor Equip Repair / Purchase	916.04	999.96	-83.92	91.6%
409.317 · Cleaning Services	9,360.00	11,000.04	-1,640.04	85.1%
409.320 · Telephone	389.84	900.00	-510.16	43.3%
409.351 · Property Insurance	2,186.49	6,000.00	-3,813.51	36.4%
409.360 · Utilities	14,491.50	14,000.04	491.46	103.5%
409.370 · Maintenance/Repair	20,937.52	9,999.96	10,937.56	209.4%
Total 409 · General Government Buildings	68,906.45	52,400.04	16,506.41	131.5%
415.000 · Public Safety				
410 · Police Dept				
410.110 · Chief Police Wages	102,131.28	100,678.56	1,452.72	101.4%
410.112 · Police Secretary Full-time	38,036.00	40,268.04	-2,232.04	94.5%
410.114 · Wages - Officers	1,152,129.14	1,162,212.00	-10,082.86	99.1%
410.115 · Police Secretary - Part-time	24,415.79	25,770.00	-1,354.21	94.7%
410.117 · SRO Wages	76,835.47	79,105.68	-2,270.21	97.1%
410.118 · Crossing Guard Wages	37,192.19	41,631.96	-4,439.77	89.3%
410.119 · DTF Officer Wages	87,536.66	84,611.04	2,925.62	103.5%
410.192 · PD Payroll Taxes	27,671.56	25,698.24	1,973.32	107.7%
410.194 · Unempl Com Tax PD	11,357.78	14,873.04	-3,515.26	76.4%
410.195 · Workmen's Comp PD	70,293.20	81,999.96	-11,706.76	85.7%
410.196 · Health Insurance PD	424,174.84	414,083.40	10,091.44	102.4%
410.198 · Life Insurance PD	9,555.80	6,837.72	2,718.08	139.8%
410.210 · Office Supplies	7,249.68	10,200.00	-2,950.32	71.1%
410.215 · Postage PD	612.13	999.96	-387.83	61.2%
410.216 · Office Equipment PD	8,429.70	9,000.00	-570.30	93.7%
410.220 · Operating Supplies	44,041.53	35,000.04	9,041.49	125.8%
410.231 · Vehicle Operation (Fuel)	36,906.63	43,276.44	-6,369.81	85.3%
410.238 · Officer's Uniforms	21,646.40	21,000.00	646.40	103.1%
410.252 · Computer Equip PD	71,068.45	54,000.00	17,068.45	131.6%
410.311 · Auditing - Police	9,225.00	4,005.00	5,220.00	230.3%
410.314 · Legal Services	7,843.00	9,000.00	-1,157.00	87.1%
410.320 · Telephone	8,869.08	9,300.00	-430.92	95.4%
410.327 · Radio PD	3,077.36	3,999.96	-922.60	76.9%
410.351 · Property Insurance	3,450.83	4,500.00	-1,049.17	76.7%
410.352 · Liability Insurance PD	39,887.63	38,109.96	1,777.67	104.7%
410.360 · Utilities PD	15,607.56	17,000.04	-1,392.48	91.8%
410.373 · Building Maint	19,432.93	15,000.00	4,432.93	129.6%
410.374 · Minor Equip Repair	13,966.37	9,999.96	3,966.41	139.7%
410.384 · Cruiser Lease	73,060.85	75,999.96	-2,939.11	96.1%
410.420 · Civil Service Commission	0.00	500.04	-500.04	0.0%
410.451 · Cruiser Maintenance	10,828.16	9,000.00	1,828.16	120.3%
410.460 · Training PD	7,753.16	9,000.00	-1,246.84	86.1%
410.500 · Youth Aid	0.00	500.04	-500.04	0.0%
Total 410 · Police Dept	2,464,286.16	2,457,161.04	7,125.12	100.3%
411 · Fire Dept				
411.163 · Workmen's Comp	37,988.03	30,999.96	6,988.07	122.5%
411.231 · Vehicle Operation FD	6,814.63	5,499.96	1,314.67	123.9%
411.351 · Property Insurance	2,880.90	3,000.00	-119.10	96.0%
411.352 · Liability Insurance	6,885.69	7,599.96	-714.27	90.6%
411.360 · Utilities	10,890.32	12,000.00	-1,109.68	90.8%
411.370 · Maintenance/Repair	160.00	500.04	-340.04	32.0%
411.500 · State Fire Relief	23,914.76	32,000.04	-8,085.28	74.7%
Total 411 · Fire Dept	89,534.33	91,599.96	-2,065.63	97.7%

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412.000 · Ambulance				
412.540 · NW EMS Donation	5,000.00	5,000.04	-0.04	100.0%
Total 412.000 · Ambulance	5,000.00	5,000.04	-0.04	100.0%
413 · Code / Zoning Enforcement				
413.114 · Wages - Code Officer	50,940.80	53,045.88	-2,105.08	96.0%
413.190 · Payroll Taxes - Code / Zoning	3,868.25	3,999.72	-131.47	96.7%
413.194 · Unemploy Comp Tax - Code	500.00	1,374.84	-874.84	36.4%
413.195 · Workmen's Comp	85.70	109.08	-23.38	78.6%
413.196 · Codes - Health Insurance	7,443.80	10,747.80	-3,304.00	69.3%
413.220 · Code Enforcement Supplies	0.00	500.04	-500.04	0.0%
413.310 · Professional Services	1,622.50	2,499.96	-877.46	64.9%
413.352 · Liability Insurance	1,592.52	1,100.04	492.48	144.8%
413.460 · Training - Code / Zoning	358.00	750.00	-392.00	47.7%
414.240 · Misc Operating Supplies	1,303.42	999.96	303.46	130.3%
414.310 · ZHB Solicitor	0.00	3,999.96	-3,999.96	0.0%
414.311 · Secretary for Zoning Hearing	450.00	999.96	-549.96	45.0%
414.314 · Legal (Municipal Attorney)	6,185.50	1,500.00	4,685.50	412.4%
414.340 · Advertising/Printing	4,066.17	2,499.96	1,566.21	162.6%
Total 413 · Code / Zoning Enforcement	78,416.66	84,127.20	-5,710.54	93.2%
415.300 · Emergency Magmt	117.12	500.04	-382.92	23.4%
419.300 · Task Force	4,858.00	4,857.96	0.04	100.0%
Total 415.000 · Public Safety	2,642,212.27	2,643,246.24	-1,033.97	100.0%
420.000 · Health & Human Services				
422.000 · Animal Control	230.00	1,500.00	-1,270.00	15.3%
Total 420.000 · Health & Human Services	230.00	1,500.00	-1,270.00	15.3%
431 · Public Works				
427 · Sanitation				
427.367 · Solid Waste Collection Contract	217,866.96	217,125.00	741.96	100.3%
427.368 · Tipping Fee	152,489.58	147,000.00	5,489.58	103.7%
Total 427 · Sanitation	370,356.54	364,125.00	6,231.54	101.7%
428.000 · Public Works - Weed Control				
428.450 · Grass Cutting	30,406.00	35,000.04	-4,594.04	86.9%
Total 428.000 · Public Works - Weed Control	30,406.00	35,000.04	-4,594.04	86.9%
430.000 · Roads and Streets				
430.112 · Wages	169,758.18	162,993.84	6,764.34	104.2%
430.190 · Payroll Taxes - Public Works	12,705.37	12,289.92	415.45	103.4%
430.194 · Unemployment Tax - PW	2,499.99	4,224.60	-1,724.61	59.2%
430.195 · Workmen's Comp - PW	7,703.63	11,769.24	-4,065.61	65.5%
430.196 · Health Insurance - PW	73,744.64	56,735.76	17,008.88	130.0%
430.200 · Material/Supplies	26,177.81	23,000.04	3,177.77	113.8%
430.233 · Vehicle Operation (Fuel) PW	6,669.09	3,999.96	2,669.13	166.7%
430.238 · Uniforms Street Department	777.93	750.00	27.93	103.7%
430.245 · Highway Materials	401.32	2,499.96	-2,098.64	16.1%
430.251 · Vehicle Parts/Maint	2,829.52	2,499.96	329.56	113.2%
430.320 · Tele/call/internet	6,009.28	3,500.04	2,509.24	171.7%
430.351 · Property Insurance	2,329.31	2,499.96	-170.65	93.2%
430.360 · Utilities Maintenance Shed	8,410.18	8,000.04	410.14	105.1%
430.370 · Maintenance/Repairs	20,264.01	15,000.00	5,264.01	135.1%
430.374 · Minor Equip Repair	3,868.48	2,499.96	1,368.52	154.7%
431.372 · Road Maint/Repairs	22,042.51	14,000.04	8,042.47	157.4%
432.200 · Snow Materials/Supplies	18,328.31	8,000.04	10,328.27	229.1%
432.450 · Supplemental Snowplow	1,295.00	5,000.04	-3,705.04	25.9%
433.200 · Signs Materials/Supplies	4,583.33	3,500.04	1,083.29	131.0%
433.361 · Traffic Signals - Electric	3,507.29	3,200.04	307.25	109.6%
433.370 · Maintenance Traffic Signals	6,214.52	7,500.00	-1,285.48	82.9%

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434.361 · Street Lighting	85,365.90	84,999.96	365.94	100.4%
435.370 · Paint / Maintenance	3,272.91	3,999.96	-727.05	81.8%
Total 430.000 · Roads and Streets	488,758.51	442,463.40	46,295.11	110.5%
446.000 · Public Works - Other				
446.300 · Grow Green/Professional Svcs	516.86	3,999.96	-3,483.10	12.9%
446.370 · Storm Water - MS4	8,496.08	24,999.96	-16,503.88	34.0%
448.370 · Hydrants	14,496.00	14,000.04	495.96	103.5%
Total 446.000 · Public Works - Other	23,508.94	42,999.96	-19,491.02	54.7%
Total 431 · Public Works	913,029.99	884,588.40	28,441.59	103.2%
450.000 · Culture and Recreation				
452 · Pool				
452.221 · Pool Chemicals	12,596.96	18,000.00	-5,403.04	70.0%
452.260 · Pool Equip/Supply	3,901.97	5,000.04	-1,098.07	78.0%
452.360 · Pool Utilities	25,079.03	35,000.04	-9,921.01	71.7%
452.370 · Pool Maint / Repairs	19,314.26	20,000.04	-685.78	96.6%
452.450 · Pool Contract	98,798.58	129,999.96	-31,201.38	76.0%
452.455 · Playground Contract	5,507.00	6,000.00	-493.00	91.8%
Total 452 · Pool	165,197.80	214,000.08	-48,802.28	77.2%
453.000 · Spectator - Museums, etc.				
453.540 · Historical Society Donation	2,200.00	1,500.00	700.00	146.7%
Total 453.000 · Spectator - Museums, etc.	2,200.00	1,500.00	700.00	146.7%
454 · Parks				
454.351 · Property Insurance	10,380.37	10,800.00	-419.63	96.1%
454.360 · Park Utilities	12,228.14	20,000.04	-7,771.90	61.1%
454.370 · Park Maintenance/Repairs	20,802.27	15,999.96	4,802.31	130.0%
454.371 · Park Tree Services	3,900.00	9,999.96	-6,099.96	39.0%
454.430 · Park Taxes	6,875.99	6,962.28	-86.29	98.8%
Total 454 · Parks	54,186.77	63,762.24	-9,575.47	85.0%
456.540 · Library Donation	6,300.00	6,300.00	0.00	100.0%
Total 450.000 · Culture and Recreation	227,884.57	285,562.32	-57,677.75	79.8%
465.000 · Community Development				
465.351 · 26 E High Property Insurance	0.00	999.96	-999.96	0.0%
465.352 · 26 E High Liability Insurance	0.00	200.04	-200.04	0.0%
465.360 · 26 E High Utilities	2,719.66	1,500.00	1,219.66	181.3%
465.373 · 26 E High Maintenance/Repair	2,264.03	5,000.04	-2,736.01	45.3%
Total 465.000 · Community Development	4,983.69	7,700.04	-2,716.35	64.7%
471.000 · Debt Service				
471.010 · GO 2015 Principal	237,000.00	237,000.00	0.00	100.0%
472.010 · GO 2015 Interest	133,057.00	132,999.96	57.04	100.0%
Total 471.000 · Debt Service	370,057.00	369,999.96	57.04	100.0%
483.000 · Employer Paid Benefits				
483.100 · Act 205 Pension MMO (Police)	158,693.00	153,801.00	4,892.00	103.2%
483.300 · Act 205 Pension MMO (non-unif)	44,666.00	38,391.00	6,275.00	116.3%
Total 483.000 · Employer Paid Benefits	203,359.00	192,192.00	11,167.00	105.8%
492.010 · To Capital	100,000.00	99,999.96	0.04	100.0%
01E · General Fund Expense - Other	546.57			
Total 01E · General Fund Expense	4,981,143.78	4,964,230.92	16,912.86	100.3%

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01/28/19

Accrual Basis

**Manheim Borough -General Fund
Profit & Loss Budget vs. Actual
January through December 2018**

	<u>Jan - Dec 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
201. · BSSF AJE	0.00			
413.999 · .999 Refund of overpmt of licen	825.00			
Total Expense	<u>4,981,968.78</u>	<u>4,964,230.92</u>	<u>17,737.86</u>	<u>100.4%</u>
Net Income	<u><u>236,314.44</u></u>	<u><u>-46.44</u></u>	<u><u>236,360.88</u></u>	<u><u>-508,859.7%</u></u>