

Section 3 – 2013 Financing Plan

Section 3 of the Manheim Township Budget outlines the Township's revenue system and plan for financing operations and activities of the General Fund in 2013. The Financing Plan is based and developed from a review of several key items that include: (1) revenue data (actual) from previous years; (2) an analysis of past tax revenue trends, revenue generated by each department, and other revenue sources, (3) a review of current fee revenues and rates in effect and approved by the Board of Commissioners, and (4) estimates anticipated for each detailed sub-account for each revenue category.

The Financing Plan estimates are prepared by the Township Director of Finance for the Board of Commissioner and Township Manager for consideration and with assistance provided by the Tax Collector, the Lancaster County Tax Assessment Office, the Lancaster County Tax Collection Bureau, the Township Accountant, and Township department representatives and staff.

A. Background on Government Revenues in Pennsylvania

In Manheim Township, there are three primary streams of revenue necessary to generate the funds to operate the Township government and provide services. These are local real estate and income taxes, charges for fees and services, and state and federal aid/grants. In 1996, a study of Pennsylvania municipal governments found that local taxes provided approximately 45 percent of all revenue while non-real estate taxes provided approximately 34 percent of revenues at the local level. In 2011, 55.4% of all Manheim Township's revenue was real estate and other taxes.

By definition, taxes are "enforced contributions" for certain municipal services which cannot be rationally allocated to individual users. For example, services like police and fire protection, parks and general government administration are typically shared by all. Such services benefit the entire community and are typically paid for by all local taxpayers in a tax system somewhat scaled to the ability to pay.

Intergovernmental (State, Federal, inter-municipal) revenues from the Commonwealth of

Pennsylvania and federal government accounted for approximately 10% of the revenues in the statewide analysis conducted in 1996. More than half of these funds are state liquid fuels monies, which directly fund local road systems. This percentage equals what Manheim Township received in 2011.

The remaining 45 percent of revenues identified in the 1996 study were generated by the internal operations of municipal government. These revenues are fees and charges which are paid by the users of municipal services. The bulk of this revenue is generated by municipal utilities: water, sewer, electric, garbage collection and parking. Also in this category are municipal fees, permits, departmental charges, fines and income from interest and facility rentals. In 2011, over \$7.4 million (34.6%) was generated from permits, charges for services in Manheim Township (not including Overlook Golf Course).

Manheim Township's proportional distribution by categories of revenue generally consistent with those listed above. Taxes appear to have a higher proportion in the Township than the previous study. A more detailed discussion and illustration of the Township's revenues is provided in the Executive Summary report for the 2013 budget.

B. Manheim Township Tax Levies and Assessments

Manheim Township has enacted a tax on all taxable real property within the municipal limits. This millage is divided into a general purpose tax and capital reserve tax and may be used for the purposes defined in the First Class Township Code. Further, real estate taxing power is provided in the First Class Township Code for specific purposes and for the proceeds to be maintained in separate funds. In addition, Act 511 of 1965, the Local Tax Enabling Act, specifies the only other taxes the Township may enact and the maximum rates of taxation.

In certain instances established by the First Class Township Code and the Township's own Code of Ordinances, the costs of street, sidewalk and other permanent capital improvements paid for from local funds can be replenished by the use of special assessments against the owners of the properties benefitting from the improvements. When the funds are replenished by assessments,

enforcement and targeted initiatives to manage vehicle speeds in the area, it is reasonable to assume a stable level of vehicle code violations to be more prevalent in the Township. Revenue is based directly on enforcement of speeding and other laws. Based on past trends, the 2013 budget proposes a conservative estimate in the amount of \$6,000.

Revenue from ordinance violations and code enforcement is generated from violations from the State laws and other similar fines from the District Justice. The District Justice forwards this revenue to the Township. Revenue is also generated from violations from the Township's Brush, Grass and Weeds, which is enforced by the Township's Police Department and other codes that may be enforced by the Township Code Enforcement Office. The District Justice forwards this revenue to the Township following conviction. In 2013, the proposed amount of \$215,000 is anticipated, based largely on past trends.

Business Licenses and Permits

The primary business license issued in the Township is the Cable Franchise Agreement with Comcast Cable. Gross revenues generated in Manheim Township, as per the franchise agreement, are assessed a franchise fee. The fee is paid four times a year based on the revenue generated from cable TV subscriptions. Over the past two years, the franchise fee revenue has averaged approximately \$576,000. However, with the growing number of new homes and new cable customers in Manheim Township, there has been a continuous growth trend in this fee.

Similar to other revenue sources, the cable franchise agreement revenue is variable with new homes and hotels connecting to cable television, various new cable services entering the market, and the broader economic trends in the community and region. Assuming similar economic trends in the short term and gradual increases in population and/or new homes, it is likely the Township will experience gradually increasing levels of revenue from the cable franchise fee. In 2010, the Township concluded negotiations with Comcast for a franchise fee. In 2013, the Township conservatively budgets \$575,000.

Departmental Income

Certain departments of the Township charge fees for programs and/or services. These fees are

reflected as separate revenues streams for the General Fund or individual enterprise funds.

The degree to which Manheim Township finances services from user charges and fees is a policy decision, as is the extent of any tax subsidy from general revenues. Manheim Township has a variety of charges or fee-based services and over time it has been useful to independently examine each of these funding streams in terms of how much of the function it supports. Detailed estimates of departmental fees and programs are outlined in tabular form in the Financing Plan.

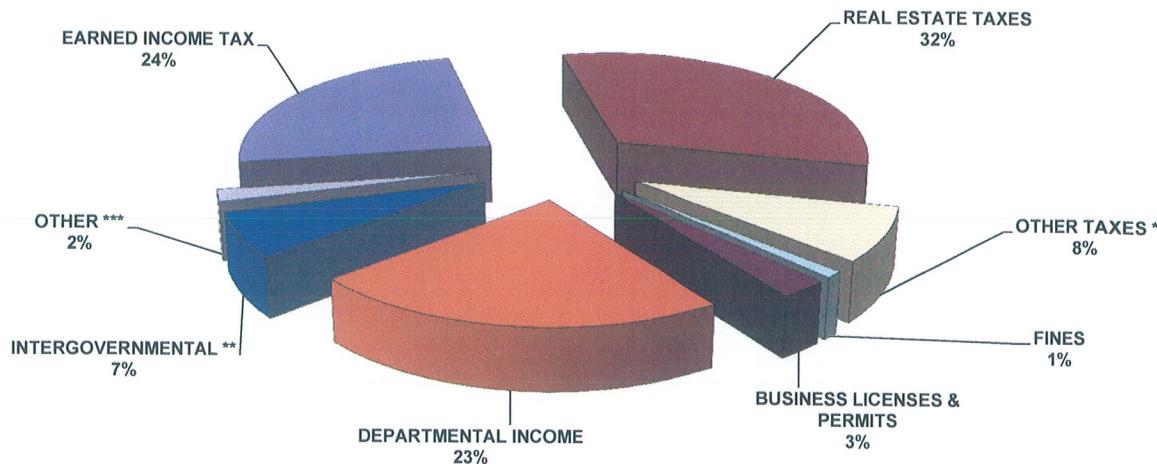
The Revenue Tables and Other References

The following revenue estimates are provided in summary and in detailed format.

Following the tabular information, Section 3 provides other reference information which is used in formulating Section 3 of the 2013 budget.

MANHEIM TOWNSHIP - GENERAL FUND
SUMMARY BY REVENUE

2013 Revenue Budget



	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Projected</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	'12 Budget - '13 Budget <u>%</u>	'12 Budget - '13 Budget <u>\$</u>
EARNED INCOME TAX	5,030,452	5,441,484	5,346,557	4,975,000	5,100,000	2.51%	125,000
REAL ESTATE TAXES	3,672,921	4,691,646	6,724,154	6,627,000	6,710,000	1.25%	83,000
OTHER TAXES *	1,483,976	1,650,101	1,836,941	1,575,000	1,755,000	11.43%	180,000
FINES	195,834	215,458	215,929	206,000	221,000	7.28%	15,000
BUSINESS LICENSES & PERMITS	542,318	609,554	565,739	550,000	575,000	4.55%	25,000
DEPARTMENTAL INCOME	4,392,720	4,355,120	4,447,309	4,391,510	4,867,250	10.83%	475,740
INTERGOVERNMENTAL **	1,304,833	2,141,029	1,445,901	1,442,130	1,447,500	0.37%	5,370
OTHER ***	1,132,221	2,180,986	632,540	257,000	386,500	50.39%	129,500
TOTAL REVENUES	17,755,275	21,285,378	21,215,070	20,023,640	21,062,250	5.19%	1,038,610
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* OTHER TAXES							
Real Estate Transfer Tax	711,308	747,580	920,405	750,000	825,000	10.00%	75,000
Local Services Tax (EMST)	772,668	902,521	916,536	825,000	930,000	12.73%	105,000
	1,483,976	1,650,101	1,836,941	1,575,000	1,755,000	11.43%	180,000
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** INTERGOVERNMENTAL							
State Grants	106,033	124,336	100,254	100,000	85,000	-15.00%	(15,000)
State Shared Revenues	946,965	1,718,386	1,059,405	1,057,000	1,066,200	0.87%	9,200
County/Local Gov. Grants	251,835	298,307	286,242	285,130	296,300	3.92%	11,170
	1,304,833	2,141,029	1,445,901	1,442,130	1,447,500	0.37%	5,370
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*** OTHER							
Interest	41,523	23,840	22,305	35,000	20,000	-42.86%	(15,000)
Rents & Related Income	138,499	145,060	132,386	135,000	138,500	2.59%	3,500
Contrib From Private Sources	60,019	66,810	70,310	70,000	70,000	0.00%	-
Other Misc. Revenues	13,881	11,739	16,390	12,000	8,000	-33.33%	(4,000)
Interfund Transfers	875,142	1,850,620	-	-	-	-	-
Refunds Of Prior Year Exp	3,157	82,917	391,149	5,000	150,000	2900.00%	145,000
	1,132,221	2,180,986	632,540	257,000	386,500	50.39%	129,500

MANHEIM TOWNSHIP - GENERAL FUND

REVENUE DETAIL

<u>G/L Acct No.</u>	<u>Account Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Projected</u>	<u>2012 Budget</u>	<u>2013 Budget</u>	<u>'12 Budget - '13 Budget %</u>	<u>'12 Budget - '13 Budget \$</u>
REAL ESTATE TAXES								
01-301-100	Real Estate Taxes - Township	3,481,953	4,537,868	6,614,267	6,557,000	6,625,000	1.04%	68,000
01-301-200	Real Estate Taxes - Prior Year	<u>190,968</u>	<u>153,778</u>	<u>109,887</u>	<u>70,000</u>	<u>85,000</u>	<u>21.43%</u>	<u>15,000</u>
		3,672,921	4,691,646	6,724,154	6,627,000	6,710,000	1.25%	83,000
OTHER TAXES								
01-310-100	Real Estate Transfer Tax	711,308	747,580	920,405	750,000	825,000	10.00%	75,000
01-310-200	Earned Income Tax	5,030,452	5,441,484	5,346,557	4,975,000	5,100,000	2.51%	125,000
01-310-500	Local Services Tax (EMST)	<u>772,668</u>	<u>902,521</u>	<u>916,536</u>	<u>825,000</u>	<u>930,000</u>	<u>12.73%</u>	<u>105,000</u>
		6,514,428	7,091,585	7,183,498	6,550,000	6,855,000	4.66%	305,000
BUSINESS LICENSES & PERMITS								
01-321-800	Cable TV Franchise Fees	542,318	609,554	565,739	550,000	575,000	4.55%	25,000
FINES								
01-331-100	District Magistrate Fines	188,528	208,758	209,634	200,000	215,000	7.50%	15,000
01-331-200	Police Dept Fines	<u>7,306</u>	<u>6,700</u>	<u>6,295</u>	<u>6,000</u>	<u>6,000</u>	<u>0.00%</u>	<u>-</u>
		195,834	215,458	215,929	206,000	221,000	7.28%	15,000
INTEREST								
01-341-100	Interest	41,523	23,840	22,305	35,000	20,000	-42.86%	(15,000)
RENTS & RELATED INCOME								
01-342-090	Misc Rental Income	2,805	2,967	1,693	2,000	2,500	25.00%	500
01-342-200	Barn Facility Rental	43,300	55,825	43,225	45,000	46,000	2.22%	1,000
01-342-210	Barn Restaurant Rental -Keares	48,000	48,000	48,000	48,000	48,000	0.00%	-
01-342-211	Barn & Concession Head Fees	-	-	-	-	-	-	-
01-342-212	Barn & Concession Commissions	8,878	12,502	14,846	10,000	15,000	50.00%	5,000
01-342-213	Barn Misc. Revenue - Keares	18,482	10,902	9,436	13,000	10,000	-23.08%	(3,000)
01-342-530	Cell Tower Rental Income	<u>17,034</u>	<u>14,864</u>	<u>15,186</u>	<u>17,000</u>	<u>17,000</u>	<u>0.00%</u>	<u>-</u>
		138,499	145,060	132,386	135,000	138,500	2.59%	3,500
STATE GRANTS								
01-354-020	State Grants - Police	16,489	20,870	15,076	15,000	20,000	33.33%	5,000
01-354-150	State Recycling Grant	89,544	103,466	74,678	85,000	65,000	-23.53%	(20,000)
01-354-270	State Grants - Recreation	-	-	10,500	-	-	-	-
01-354-500	Federal SAFER Grant - EM Misc	-	-	-	-	-	-	-
		106,033	124,336	100,254	100,000	85,000	-15.00%	(15,000)
STATE SHARED REVENUES								
01-355-010	Public Utility Realty Tax	17,474	17,177	17,200	17,500	17,200	-1.71%	(300)
01-355-040	Alcoholic Beverages Licenses	8,850	8,250	8,850	9,000	9,000	0.00%	-
01-355-050	Pension System State Aid	608,150	1,186,443	747,407	710,500	750,000	5.56%	39,500
01-355-070	Foreign Fire Insurance Refund	<u>312,491</u>	<u>506,516</u>	<u>285,948</u>	<u>320,000</u>	<u>290,000</u>	<u>-9.38%</u>	<u>(30,000)</u>
		946,965	1,718,386	1,059,405	1,057,000	1,066,200	0.87%	9,200
COUNTY/LOCAL GOV. GRANTS								
01-357-020	Drug Task Force Officer Reimb.	57,133	84,741	100,018	92,700	97,300	4.96%	4,600
01-357-025	SRO Reimbursement	147,071	196,848	179,628	182,430	190,000	4.15%	7,570
01-357-030	County Transportation Grants	16,661	7,508	1,962	5,000	3,000	-40.00%	(2,000)
01-357-090	Misc Police Grant - County	<u>30,970</u>	<u>9,210</u>	<u>4,634</u>	<u>5,000</u>	<u>6,000</u>	<u>20.00%</u>	<u>1,000</u>
		251,835	298,307	286,242	285,130	296,300	3.92%	11,170
DEPARTMENTAL INCOME								
01-361-190	Finance Dept Revenue	<u>4,618</u>	<u>5,550</u>	<u>5,470</u>	<u>6,000</u>	<u>6,000</u>	<u>0.00%</u>	<u>-</u>
	Finance Revenue	4,618	5,550	5,470	6,000	6,000	0.00%	-
01-361-200	Building & Related Permits	851,842	553,459	572,957	550,000	550,000	0.00%	-
01-361-201	Plumbing Permits	-	-	-	-	-	-	-
01-361-210	Code Book Sales	-	-	-	-	-	-	-
01-361-220	Contractor License Fees	5,250	6,900	4,600	5,000	5,000	0.00%	-

MANHEIM TOWNSHIP - GENERAL FUND

REVENUE DETAIL

G/L Acct No.	Account Description	2010	2011	2012	2012	2013	'12 Budget - '13 Budget
		Actual	Actual	Projected	Budget	Budget	
01-361-230	Code Violation Fines	-	-	-	-	1,000	
01-361-290	Misc Code Compliance Revenue	256	302	376	500	500	0.00%
	Code Compliance Revenue	857,348	560,661	577,933	555,500	556,500	0.18%
01-361-300	Subdivision & Land Devel Fees	23,600	15,825	29,100	25,000	25,000	0.00%
01-361-310	Zoning Hearing Board Fees	32,850	16,800	20,374	25,000	25,000	0.00%
01-361-315	Building Permit Zoning Fees	-	33,678	29,028	30,000	30,000	0.00%
01-361-320	Home Occupation Permits	1,735	1,875	2,575	2,100	2,500	19.05%
01-361-390	Misc Planning & Zoning Revenue	9,779	6,811	8,117	10,000	10,000	0.00%
	Planning & Zoning Revenue	67,964	74,989	89,194	92,100	92,500	0.43%
01-361-650	Tax Certification Fees	-	-	-	-	-	
01-361-690	Other Tax Office Fees	-	-	-	-	-	
	Tax Office Revenue	-	-	-	-	-	
01-362-100	Contracted Police Services	1,541,080	1,671,576	1,684,015	1,675,000	1,745,400	4.20%
01-362-101	Contracted Non-Uniform Service	18,525	17,440	12,300	30,000	20,000	-33.33%
01-362-110	Police Reports - Copies	14,317	15,459	16,313	15,000	15,000	0.00%
01-362-130	Security Alarm Fees	15,900	13,810	15,500	15,000	45,000	200.00%
01-362-140	School Crossing Guard Reimb.	5,072	4,990	5,358	5,000	5,500	10.00%
01-362-160	K-9 Patrol Contributions	110	1,681	383	100	500	400.00%
01-362-190	Misc Police Dept Revenue	32,849	27,620	21,150	20,000	21,000	5.00%
	Police Revenue	1,627,853	1,752,576	1,755,019	1,760,100	1,852,400	5.24%
01-363-020	Public Works Permits & Fees	192,247	82,518	49,585	65,000	60,000	-7.69%
01-363-300	Host Fees - LCSWMA	138,320	148,493	138,321	125,000	145,000	16.00%
01-363-320	Compost Site Fees	192,211	264,091	330,211	225,000	505,000	124.44%
01-363-590	Public Works Misc Revenue	58,337	10,068	7,732	7,000	8,000	14.29%
	Public Works Revenue	581,115	505,170	525,849	422,000	718,000	70.14%
01-367-010	Recreation Fees - Leisure	181,859	188,676	196,587	225,000	215,000	-4.44%
01-367-030	Dog Park Registrations	-	4,030	8,245	22,000	10,000	-54.55%
01-367-040	Youth Sports Fees	-	31,400	51,266	66,000	75,000	13.64%
01-367-090	Park Pavilion & Garden Rental	25,160	30,360	33,211	28,500	35,000	22.81%
01-367-110	Stauffer Recreation Fees	62,365	62,959	65,486	85,500	75,000	-12.28%
01-367-115	Wagon Concessions	-	-	-	-	2,500	2,500
01-367-150	Stauffer Trustees	132,000	132,000	132,000	132,000	138,000	4.55%
01-367-185	Stauffer Punch Card Sales	15,600	14,520	6,240	15,960	8,000	-49.87%
01-367-190	Stauffer Misc Income	916	4,197	6,951	3,000	6,500	116.67%
	Recreation Revenue	417,900	468,142	499,986	577,960	565,000	-2.24%
01-367-210	Skyline Pool Memberships	75,389	111,927	123,795	112,000	130,200	16.25%
01-367-212	Skyline Pool Admissions	25,627	37,049	33,035	36,000	36,000	0.00%
01-367-215	Skyline Concessions	23,127	32,405	28,971	31,000	31,000	0.00%
01-367-220	Skyline Programs	7,794	9,104	8,009	9,100	9,500	4.40%
01-367-240	Skyline Rentals	150	1,063	2,708	3,000	2,000	-33.33%
01-367-260	Skyline Commissions	-	-	-	-	(1,000)	
01-367-290	Skyline Misc Income	2,449	2,334	1,680	2,000	1,000	-50.00%
	Skyline Pool Revenue	134,536	193,882	198,198	193,100	209,700	8.60%
01-367-310	Overlook Pool Memberships	161,479	152,337	164,479	153,000	172,200	12.55%
01-367-312	Overlook Pool Admissions	27,151	21,209	33,645	25,000	32,500	30.00%
01-367-315	Overlook Concessions	49,621	39,148	39,415	45,000	41,500	-7.78%
01-367-320	Overlook Programs	7,044	8,458	8,237	9,000	9,500	5.56%
01-367-325	Overlook Day Camp	73,962	78,876	75,733	80,000	80,850	1.06%
01-367-340	Overlook Rentals	1,275	7,330	2,530	3,000	3,000	0.00%
01-367-360	Overlook Commissions	-	-	-	-	-	
01-367-390	Overlook Misc Income	2,723	1,838	357	1,500	1,000	-33.33%
	Overlook Pool Revenue	323,255	309,196	324,396	316,500	340,550	7.60%
							24,050

MANHEIM TOWNSHIP - GENERAL FUND

REVENUE DETAIL

<u>G/L Acct No.</u>	<u>Account Description</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Projected</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	'12 Budget - '13 Budget <u>%</u>	'12 Budget - '13 Budget <u>\$</u>
01-367-410	Rink Admissions	47,112	46,080	43,718	48,000	45,000	-6.25%	(3,000)
01-367-415	Rink Concessions	35,912	36,587	37,208	41,000	38,900	-5.12%	(2,100)
01-367-420	Rink Programs	21,891	26,147	29,329	24,500	28,500	16.33%	4,000
01-367-440	Rink Rentals	31,296	38,610	36,195	38,000	38,000	0.00%	-
01-367-460	Rink Commissions	7,336	8,569	6,665	9,250	9,500	2.70%	250
01-367-470	Rink Pro Shop Sales	3,575	3,134	3,328	5,000	4,000	-20.00%	(1,000)
01-367-480	Rink Skate Rentals	11,859	10,863	11,401	14,000	12,500	-10.71%	(1,500)
01-367-490	Rink Misc Income	(198)	(57)	(156)	-	-	-	-
	OAC Rink Revenue	158,783	169,933	167,688	179,750	176,400	-1.86%	(3,350)
01-367-524	Boettcher House Contributions	2,675	2,650	2,725	2,500	2,700	8.00%	200
	Boettcher House Revenue	2,675	2,650	2,725	2,500	2,700	8.00%	200
01-367-610	Miniature Golf	29,786	34,341	39,224	35,000	38,500	10.00%	3,500
01-367-615	Miniature Golf Concessions	1,530	2,178	2,211	2,250	2,500	11.11%	250
01-367-690	Miniature Golf Misc. Income	-	-	-	-	-	-	-
	Miniature Golf Revenue	31,316	36,519	41,435	37,250	41,000	10.07%	3,750
01-367-715	Weaver Road Concessions	-	2,086	6,133	2,500	8,000	220.00%	5,500
01-367-720	Weaver Road Programs	-	-	1,540	12,000	10,500	-12.50%	(1,500)
01-367-740	Weaver Road Rentals	-	43,148	41,874	35,000	38,000	8.57%	3,000
01-367-760	Weaver Road Advertising	-	21,600	2,800	7,500	11,200	49.33%	3,700
01-367-790	Weaver Road Misc Income	-	-	-	-	-	-	-
	Weaver Road Revenue	-	66,834	52,347	57,000	67,700	18.77%	10,700
01-331-730	Library - Fines	14,409	29,783	28,719	26,000	31,000	19.23%	5,000
01-354-770	Library - State Grants	-	60,775	60,728	60,000	70,000	16.67%	10,000
01-357-750	Library System Allocation	79,617	11,021	12,336	12,000	12,000	0.00%	-
01-368-710	Library - Special Event Revenue	12,225	5,191	-	11,500	-	-100.00%	(11,500)
01-368-713	Library - Catering Revenue	-	-	9,045	-	15,000	-	15,000
01-368-715	Library - Concessions Revenue	6,547	25,861	27,023	28,500	28,000	-1.75%	(500)
01-368-718	Library - Merchandise	1,709	1,830	888	750	800	6.67%	50
01-368-719	Library - Used Book Sales	4,909	12,067	14,674	15,000	16,000	6.67%	1,000
01-368-740	Library - Facilities Rental	4,995	10,243	17,810	9,000	20,000	122.22%	11,000
01-368-790	Library - Misc. Revenue	2,472	5,233	6,209	3,000	6,000	100.00%	3,000
01-387-760	Library - Rent Donation	41,230	-	-	-	-	-	-
01-387-765	Library - Contributions	17,244	44,914	26,691	26,000	40,000	53.85%	14,000
01-387-775	Library - Other Grants	-	-	-	-	-	-	-
01-387-810	9/11 Memorial Donations	-	2,100	2,946	-	-	-	-
		185,357	209,018	207,069	191,750	238,800	24.54%	47,050
	TOTAL DEPARTMENTAL INCOME	4,392,720	4,355,120	4,447,309	4,391,510	4,867,250	10.83%	475,740
	CONTRIB FROM PRIVATE SOURCES							
01-387-100	Contributions in Lieu of Taxes	60,019	66,810	70,310	70,000	70,000	0.00%	-
	OTHER MISC REVENUES							
01-389-010	Community Events Revenue	7,280	6,132	9,628	3,000	3,000	0.00%	-
01-389-020	Sale of Supplies	10	3	4	1,000	-	-100.00%	(1,000)
01-389-090	Misc Revenue	6,591	5,604	6,458	8,000	5,000	-37.50%	(3,000)
01-389-095	Credit Card Refunds	-	-	300	-	-	-	-
01-389-200	Sale of TDR's	-	-	-	-	-	-	-
		13,881	11,739	16,390	12,000	8,000	-33.33%	(4,000)
	INTERFUND TRANSFERS							
05-392-001	Transfer fr General Fund	-	-	-	-	-	-	-
01-392-005	Transfer fr. Library Fund	125,142	-	-	-	-	-	-
01-392-008	Transfer fr Sewer Fund	750,000	-	-	-	-	-	-
01-392-035	Transfer fr Highway Fund	-	-	-	-	-	-	-

MANHEIM TOWNSHIP - GENERAL FUND

REVENUE DETAIL

<u>G/L Acct No.</u>	<u>Account Description</u>	2010	2011	2012	2012	2013	'12 Budget - '13 Budget	
		<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>	<u>Budget</u>	<u>%</u>	<u>\$</u>
01-392-095	Transfer fr Operating Reserve	-	1,850,620	-	-	-	-	-
		875,142	1,850,620	-	-	-	-	-
REFUNDS OF PRIOR YEAR EXP								
01-395-010	Refund of Prior Year Expenses	3,157	82,917	391,149	5,000	150,000	2900.00%	145,000
TOTAL REVENUES		<u>17,755,275</u>	<u>21,285,378</u>	<u>21,215,070</u>	<u>20,023,640</u>	<u>21,062,250</u>	<u>5.19%</u>	<u>1,038,610</u>

A. Reference - Potential Tax Sources for First Class Townships

The PA First Class Township Code authorizes a variety of taxation alternatives for specific purposes and under certain statutory limitation. The first column below lists the potential tax sources. The second column summarized the statutory limitation of the tax. The third column highlights those taxes currently imposed in Manheim Township.

Potential Tax Sources	Maximum Legal Limits	MANHEIM TOWNSHIP	Citation
GENERAL PURPOSE TAX LEVIES			
Real Estate Taxes	30.0 mills	2.23 mills – general purpose	11/2011
ACT 511 TAXES			
Per Capita Tax	\$10	-	
Occupation (Flat Rate)	\$10	-	
Occupation (Millage)	No Limit	-	
Local Services Tax	\$52	\$52	
Earned Income Tax	1 percent	\$42 to Township and \$10 to MTSD 0.5 percent	
Realty Transfer Tax	1 percent	1 percent Shared with MT Schools	
SPECIAL PURPOSE TAXES			
Fire Protection Services Tax	3.0 mills	0.43 mills	
Tree Care Tax Under Shade Tree Commission only	0.1 mills	-	
Townhouse Indebtedness Tax	Limited by Debt Amount	-	
Debt Tax (Principal and Interest)	Limited to Debt from authorized Local Government Unit Debt Act process	-	
Pension Support Tax	0.5 mills	-	
Ambulance/Rescue Support Tax	0.5 mills	-	
Library Services Tax	Authorized by referendum under PA Library Code		

B. Manheim Township Fee Schedule

The following Resolution represents the 2013 Comprehensive Fee Schedule adopted by the Board of Commissioners as part of the 2012 Financial Plan.

Fees may be changed from time to time by action of the Commissioners upon recommendation of the staff. It is the intent of the fee resolution to establish major fees and charges to the public for various governmental services. While the fee resolution is called "comprehensive," there may be minor program fees for recreation or other cost reimbursable charges maintained by each respective township department in its day to day activities.

The Township's fee resolution is organized into the following sections:

- 1. Subdivision/Land Development/ Planning & Zoning/ Storm Water Management Fees Schedule**
- 2. Building Code Permits and Related Fees**
- 3. Park and Recreation Fee Schedule**
- 4. Community Events/ The Barn Fee Schedule**
- 5. Manheim Township Public Library Fees and Charges**
- 6. Open Records Fees and Township Publications**
- 7. Tax Collection Charges by Manheim Township Tax Treasurer**
- 8. Public Works - Recycling/Composting**
- 9. Overlook Golf Course Rates and Packages**
- 10. Manheim Township Police Department Fees and Charges**
- 11. Other Township Fees and Charges**

NOTE: This section will provide the approved 2013 fee schedule when approved by the BOC on or about 11.26.12 or 12.10.12 to take effect on 1.1.13.