

**Upper Makefield Township Board of Supervisors
April 1, 2014 Meeting Minutes**

The April 1, 2014 public meeting of the Upper Makefield Township Board of Supervisors was called to order by Chair Tom Cino at 7:36 p.m. In attendance were the following members of the Board of Supervisors: Chair Tom Cino, Vice Chair Larry S. Breeden, Treasurer Mary Ryan, Member Dan Rattigan and Member Mike Tierney. Also in attendance were Interim Township Manager David R. Nyman, Township Solicitor Mary Eberle Esq., Township Engineer Larry Young, P.E., Water/Sewer Engineer Tom Zarko and Director of Planning and Zoning Dave Kuhns.

There were also members of the public and representatives of the press present.

PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE

Mr. Cino led in the recitation of the Pledge of Allegiance which was followed by a moment of silence.

ANNOUNCEMENTS

- The Board interviewed volunteer applicants prior to tonight's meeting.
- An Executive Session will be held following tonight's meeting to discuss personnel matters.
- There is one vacancy on the Historical Advisory Commission. Please contact the Township if you are interested in volunteering on that Board.
- A Resident Open House with PECO representatives will be held on Wednesday, April 21. Details about the time and location will be posted on the Township website when they become available.
- Upper Makefield Tree Grant Program has begun for Spring planting. Residents can be reimbursed up to \$25/tree (\$300/parcel) for specified target areas of reforestation. Contact the Township for more information.
- Upper Makefield Baseball League Opening Day Parade will be held Saturday, April 5th at Sol Feinstone Elementary.
- The Northampton/Council Rock Senior Center activities were reviewed by Mr. Breeden, noting the Center would like to place announcements on our Public Access Channel.

PUBLIC COMMENT

Dave Rosser, Bruce Road, commented on the politics of personal destruction.

Howard Nenner, Kudra Drive, expressed concern about the need for road and infrastructure repairs.

Michael Logan, Highland Road, commented about blanket emails which do not identify the sender.

Guy Polhemus, Washington Crossing Road, renewed his request regarding a Certificate of Appropriateness in regard to the Washington Crossing Inn Sketch Plan, which was explained by Ms. Eberle.

APPROVAL OF MINUTES AND BILLS PAYABLE

A motion was made by Ms. Ryan and was seconded by Mr. Tierney to approve the March 18, 2014 Board of Supervisors Meeting minutes. Motion carried by a unanimous vote.

Mr. Cino directed attention to the Bills List for April 1, 2014. A motion was made by Mr. Breeden and was seconded by Mr. Rattigan to approve the April 1, 2014 Bills Payable List in the amount of \$143,698.42. Motion carried by a unanimous vote.

PLANNING AND ZONING ISSUES

Winery Ordinance Amendment

Ms. Eberle provided an overview of the Planning Commission's recommended amendments to the JMZO

Winery Ordinance to define "outdoor event" as any event at the winery which uses amplified sound. Barbara Rintala, River Road requested clarification of an outdoor event.

Mr. Breeden indicated concern that the Ordinance did not clearly deal with the number of participant possible at an event.

A motion was made by Mr. Rattigan and was seconded by Ms. Ryan to recommend adoption of the Winery Ordinance Amendment to the Jointure. Motion carried by a unanimous vote.

TAP Grant Proposed Amendment

Mr. Young provided an update of the request to amend the TAP Grant application to reflect a 70/30 match from the previously approved 80/20 match because one project was removed at the request of the Heritage Hills Homeowners Association, and he cited the costs as being inflated by including PennDOT pricing and an expansion of the proposed improvements at the Pineville/Eagle Road intersection and the River Road proposal. Ms. Ryan expressed disappointment in the level of costs to which this proposal has risen and citing the red-tape involved proposed consideration of doing some of this work in house.

Mr. Breeden also was concerned about the dramatic increase in cost and suggested tasking staff to survey all areas and categorize the nominal cost for storm water remediation.

Mr. Tierney, noting that it would be two years before anything would be realized, agreed that the project should be scrapped.

A motion by Ms. Ryan and seconded by Mr. Cino to rescind the action taken by the Board at the March 18th meeting approving the application for TAP grant funding. Motion carried by a unanimous vote.

Upper Makefield Township Planning Commission Annual Report

Mr. Kuhns noted that the Upper Makefield Township Planning Commission Annual Report was included in Board packets. It is a summary of the subdivision, land development, lot line changes, planning modules and ordinances received by the Planning Commission for review and recommendation.

A motion was made by Ms. Ryan and seconded by Mr. Rattigan to accept the Annual Report of the Upper Makefield Township Planning Commission. Motion carried unanimously.

Bucks County Planning Commission Annual Report

Mr. Kuhns noted that the Bucks County Planning Commission Annual Report was included in Board packets. It is a summary and analysis of the subdivision, land development, and municipal proposals received by the Bucks County Planning Commission 2013.

SOLICITOR'S REPORT

There was no Solicitor's Report.

INTERIM MANAGER'S REPORT

Financial/Budget Preparation Review Update

Mr. Nyman provided an overview of the Financial/Budget Preparation Review process and addressed various financial questions which had come before the Board.

Mr. Tierney questioned why Keystone Collections was not present to answer questions, and it was noted that they had other commitments the two nights of Upper Makefield meetings in April.

Reaffirmation of Approved Open Space Debt Paydown

Mr. Nyman reviewed the Open Space pre-payment on the principal of the loan with 1st Savings of Perkasio as approved by the Board of Supervisors in the 2014 Budget.

A motion was made by Mr. Rattigan and seconded by Ms. Ryan to reaffirm the pre-payment of \$805,949.00 on the principal of the Open Space loan with 1st Savings of Perkasio. Motion carried 3 to 2 with Mr. Breeden and Mr. Tierney voting in opposition.

Manager Update

Mr. Nyman shared highlights of the Manager's Report. The Board requested a report from BOWMA regarding deer harvest activities.

Appointment of ADA Conciliation Committee

Mr. Nyman advised the Board that the Township had received an appeal of a recent ADA response and that it was necessary to conduct another ADA Conciliation Committee hearing.

A motion was made by Mr. Rattigan and was seconded by Ms. Ryan to appoint Dan Rattigan, Greg Pitonak and Eileen Sichel to the ADA Conciliation Committee for the purpose of hearing a current appeal. Motion carried on a unanimous vote.

Land Appraisal request

Mr. Nyman noted that in order to meet the requirements for the use of Bucks County Municipal Open Space funding, a second appraisal of the property under consideration through our agreement with the Heritage Conservancy was required.

A motion was made by Mr. Rattigan and seconded by Mr. Tierney to approve a second appraisal for the Stony Brook Road property under agreement for preservation using funds from the Bucks County Municipal Open Space program. Motion carried on a unanimous vote.

ENGINEER'S REPORT

There was no Engineer's Report.

WATER/SEWER ENGINEER'S REPORT

Mr. Zarko provided an update concerning the status of the Township's Water Storage Tank Painting and Maintenance Contract. He noted that the repainting of the interior and exterior of the Township's existing 500,000 gall water storage tank located at the heritage Hill plant site required under the Contract had been completed and that the Township had received a number of complaints from the Heritage Hills Home Owners concerning the color that was used on the tank exterior. Mr. Zarko then presented several options for the Board to consider for recoating the tank exterior using a color consistent with the 280,000 gallon that is also on the plant site.

Mike Murray, Aqueduct Road asked who owned the water tank.

A motion was made by Mr. Tierney and seconded by Mr. Breeden to select Option #3 presented by Mr. Zarko that would result in the recoating of the tank exterior with a more compatible color in Year 2 (2014), increase the Year 4 (2016) payment required under the Contract by \$4,040 eliminate the scheduled exterior tank pressure washing in Year 4 2016 and require an expedited payment of Year 2 (2014) Contract cost to the contractor as soon as the recoating work has been completed. Motion carried on a unanimous vote.

OLD BUSINESS

Mr. Breeden announced that we now have an active Historical Advisory Commission, and he looks forward to working with them.

NEW BUSINESS

A motion was made by Mr. Breeden to contribute \$1000 to the Northampton/Council Rock Senior Center as budgeted. Motion carried on a unanimous vote.

PUBLIC COMMENT

Mike Murray, Aqueduct Road asked about the status of the Manager Search and requested direction on the best way to report pot holes.

Vic Ameye, East Grant, asked about when public comment was appropriate during the meeting and expressed disappointment that Keystone Collections was unavailable to respond to EIT questions.

Barb Rintala, River Road, asked if there was a policy regarding the removal of trees falling down and encroaching on the roadways.

Kathy Magliochetti, Spring Court, reminded all of the availability of the tree grant program and entreated the Board members to try to find areas of agreement and work to build trust, further suggesting that both sides discontinue the sending of emails.

Guy Polhemus, Washington Crossing Road, indicated that everyone was used to Mr. Breeden's email posts.

Diane Kelly, Washington Crossing, shared that Mr. Breeden does not misrepresent the facts and that all should stop looking at personalities.

ADJOURNMENT:

A motion was made by Mr. Rattigan and was seconded by Mr. Cino to adjourn the meeting at 9:33 p.m. Motion carried on unanimous vote and Mr. Cino declared there would be no Executive Session.

Approved: April 15, 2014

APRIL 2014 GENERAL FUND BILLS - 4/1/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
414.322	Aqua Bello Designs	\$1,559.81	permit app. withdrawn - refund balance of escrow
400.210	Associated Imaging Solutions	\$127.70	copier charges
410.210	Bensalem Rescue Squad	\$2,100.00	CPR and T.E.C.C. training/D.O.K. kits
452.373	Cardmember Service - First Nat'l Bank	\$46.08	streetscape maint.
410.192	" "	\$139.64	training
410.210	" "	\$230.30	supplies
410.372	" "	\$560.91	computer equip.
400.374	" "	\$254.98	server upgrade
407.319	" "	\$29.95	DNS for e-mail server
438.460	" "	\$257.17	mailbox repairs
430.238	Clemens	\$90.00	uniforms
409.321	Comcast - PD	\$310.58	phone/long distance/internet
400.314	Eckert Seamans Cherin & Mellott	\$1,135.20	legal fees
414.319	Freedom Systems Corp.	\$2,135.00	annual support contract - database software
400.313	Gilmore & Associates	\$5,656.34	engineering fees
414.313A	" "	\$17,544.99	" "
400.460	Government Finance Officers Association	\$160.00	membership renewal 5/1/14 - 4/30/15
407.319	HPT Systems	\$357.00	reimburse for annual ant-spam subscription GFI
410.372C	" "	\$272.00	" "
400.313	Heritage Conservancy	\$260.00	contract services December 2013 - January 2014
438.460	Michelle & Vince Inverso	\$37.08	reimburse for mailbox damaged by plow
414.141	Keystone Municipal Services	\$1,170.00	inspection services
438.460	MCPWA	\$135.00	annual membership PW emps. 5/2014 - 4/2015
400.210	Newtown Office Supply	\$231.88	office supplies
410.210	" "	\$795.56	" "
414.210	" "	\$47.28	office supplies/name plates for EAC
414ZHB	" "	\$36.00	name plates for ZHB
409.215	" "	\$28.90	bdg. supplies
485	PSATS UC Group Trust	\$6,749.15	unemployment first qtr. 2014
410.231	Riggins	\$3,285.89	unleaded gasoline
409.373	Roger's Safe & Lock Shop	\$75.00	repair cell lock in PD Bldg.
407.319	Ron Skotleski Video Productions	\$750.00	on location repair/maintenance/BoS Mtg. 3/18/14
488	Standard Insurance	\$624.31	add/life insurance premium
488A	" "	\$1,395.91	std insurance premium
488B	" "	\$818.65	ltd insurance premium
409.215	Staples Advantage	\$155.45	paper supplies for twp. complex bldgs.
409.230	Superior Plus Energy	\$440.49	propane
430.371	T & T Tree Service	\$225.00	tree limb removal from over roadway
410.239A	Taser International	\$892.71	cartridges/battery packs
409.321	Verizon Wireless	\$1,088.46	mobile phone service
410.541	" "	\$26.23	" "
410.750	" "	\$687.40	" "
414.750	" "	\$137.48	" "
411.740	" "	\$137.48	" "
438.460	" "	\$74.98	" "
409.373	Waste Management	\$285.50	trash removal/recycling
362.46	Arne Wojton	\$25.00	refund of alarm permit - rec'd in error
TOTAL		\$53,584.44	

**FOR BOARD APPROVAL

APRIL 2014 LIQUID FUELS BILLS - 4/1/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
433TL	Armour and Sons Electric	\$2,301.73	traffic signal repairs
437	Bucks County International	\$73.36	plow repair parts
438.245	Hei - Way	\$934.13	road patching material
432A	International Salt	\$8,693.00	bulk ice control
437	Newtown Pro Hardware	\$206.60	shop supplies
434SL	PECO	\$125.81	street lighting
433TL	PECO	\$29.64	traffic lighting
437	Scrappy's Auto Service	\$894.52	inspection/maintenance
437	Tanners Lawn & Snow Equip.	\$52.20	sharpen chains/supplies
437	U.S. Municipal	\$347.32	truck repair parts
432A	Wrightstown Township	\$520.00	brine
	TOTAL	\$14,178.31	

**PAID INTERIMLY

APRIL 2014 PARK & REC BILLS - 4/1/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
452.250	Cardmember Svc. - First Nat'l	\$304.85	PRPS memberships/repairs
452.250	Staples Advantage	\$132.35	paper supplies for restrooms
452.250	Waste Management	\$245.00	trash/recycling parks
	TOTAL	\$682.20	

**PAID INTERIMLY

APRIL 2014 WATER & SEWER BILLS - 4/1/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
429.376	FRANC Environmental	\$3,139.27	sludge hauling
429.372	PECO	\$264.69	electric
429.372	PECO	\$294.69	electric
429.371	QC Laboratories	\$65.00	testing
429.373	Suburban Propane	\$539.00	fuel for emergency generators
429.371	Suburban Testing Labs	\$213.00	testing
429.210	USA Blue Book	\$40.06	supplies
429.421	Verizon	\$103.42	phone
429.421	Verizon	\$68.15	phone
	TOTAL	\$4,727.28	

**PAID INTERIMLY

APRIL 2014 RIPARIAN RESTORATION & PRESERVATION FUND - 4/1/14

<u>ACCT.#</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
461.372A	Marc and Emily Edelson	\$3,500.00 **	Payment Request No. 1
	TOTAL	\$3,500.00	

**PAID INTERIMLY

*OVER BUDGET

APRIL 2014 DUTCHESS FARM BILLS - 4/1/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
429.371	QC Laboratories	\$127.50	testing
429.373	Suburban Propane	\$174.43	fuel for emergency generators
429.371	Suburban Testing Labs	\$165.00	testing
429.210	USA Blue Book	\$245.26	supplies
	TOTAL	\$712.19	

**PAID INTERIMLY

APRIL 2014 WATER/SEWER CAPITAL RESERVE BILLS - 4/1/14

<u>Acct #</u>	<u>Company Name</u>	<u>Amount</u>	<u>Comments</u>
429.740	Corrosion Control Corp.	\$66,314.00	water tank repaint/maint.
	TOTAL	\$66,314.00	

**PAID INTERIMLY

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

for the Months From January, 2014 To March, 2014

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "301.10A" And <= "492D", All Sub Accounts, Including Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Equity					
309.90	EQUITY		\$0.00		
Total			\$0.00		
Total Equity			\$0.00		
Revenue					
301.10A	CURRENT R.E. TAXES	\$460,000.00	\$0.00	0.00%	(\$460,000.00)
301.10B	PRIOR YEAR R.E. TAXES	\$0.00	\$32,533.95	n/a	\$32,533.95
301.20A	INTERIM R.E. TAXES	\$1,000.00	\$0.00	0.00%	(\$1,000.00)
301.20B	INTERIM RE TAXES PR YRS	\$0.00	\$281.05	n/a	\$281.05
301.40A	DELINQUENT RE TAX PR YR	\$0.00	\$0.00	n/a	\$0.00
301.40B	DELINQUENT RE TAX CURNT	\$15,000.00	\$11,391.06	75.94%	(\$3,608.94)
301.70	BREACH R.E. TAXES	\$0.00	\$0.00	n/a	\$0.00
310.02B	PRIOR YEAR PER CAPITA	\$0.00	\$0.00	n/a	\$0.00
310.10	TRANSFER TAX R.E.	\$500,000.00	\$84,899.67	16.98%	(\$415,100.33)
310.21	CURRENT E.I.T.	\$2,000,000.00	\$500.30	0.03%	(\$1,999,499.70)
310.22	PRIOR YEAR E.I.T.	\$1,485,000.00	\$786,172.71	52.94%	(\$698,827.29)
321.04	CERTIFICATE OF APPROP	\$120.00	\$0.00	0.00%	(\$120.00)
321.30	BUSINESS FEES	\$1,000.00	\$0.00	0.00%	(\$1,000.00)
321.35	FIRE PERMITS	\$4,500.00	\$480.00	10.67%	(\$4,020.00)
322.82	HIGHWAY ENCROACHMENT	\$2,300.00	\$1,300.00	56.52%	(\$1,000.00)
322.83	GRADING PERMITS	\$7,000.00	\$3,560.00	50.86%	(\$3,440.00)
322.84	GRADING ESCROWS/REINSP.	\$0.00	\$0.00	n/a	\$0.00
331.11	MOTOR VEHICLE VIOLATION	\$20,000.00	\$1,208.75	6.04%	(\$18,791.25)
331.12-001	VIOLATION OF ORDINANCES-POLICE	\$6,000.00	\$1,552.12	25.87%	(\$4,447.88)
331.12-002	VIOLATION OF ORDINANCES-CODE	\$9,500.00	\$1,907.34	20.08%	(\$7,592.66)
341	INTEREST	\$6,000.00	\$1,672.36	27.87%	(\$4,327.64)
341D	INSURANCE DIVIDENDS	\$0.00	\$0.00	n/a	\$0.00
355.01	PUBLIC UTILITY REALTY	\$7,900.00	\$0.00	0.00%	(\$7,900.00)
355.08	LIQUOR LICENSE	\$1,000.00	\$1,000.00	100.00%	\$0.00
355.13	FOREIGN FIRE	\$152,712.00	\$0.00	0.00%	(\$152,712.00)
355.14	PEMA/FEMA REIMBURSEMENT	\$0.00	\$0.00	n/a	\$0.00
355.15	ACT 537 PLANNING COST REIMB.	\$0.00	\$0.00	n/a	\$0.00
355.16	PENNDOT STOOPVILLE REIMB.	\$228,555.00	\$0.00	0.00%	(\$228,555.00)
361.10	ADMINISTRATIVE EARNINGS	\$4,000.00	\$0.00	0.00%	(\$4,000.00)
361.20	JOINT VALIDITY REIMBURSEMENT	\$0.00	\$0.00	n/a	\$0.00
361.30	LEGAL REVIEW FEES	\$8,500.00	\$116.00	1.36%	(\$8,384.00)
361.31	SUBDIVISION FEES	\$4,000.00	\$1,600.00	40.00%	(\$2,400.00)
361.31-001	SUBDIVISION FEES-REINSPECTION FEES	\$0.00	\$0.00	n/a	\$0.00
361.32	ENGR. REVIEW FEES	\$29,000.00	\$1,964.05	6.77%	(\$27,035.95)

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To March, 2014

Contents: Budget vs Actual Format, FundID >= First, Accounts >= "301.10A" And <= "492D", All Sub Accounts, Including Inactive Accounts, Excluding Encumbrances

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Revenue					
361.32-001	BIDDING DOCUMENT FEES	\$0.00	\$0.00	n/a	\$0.00
361.33	ZONING PERMITS	\$56,000.00	\$11,480.00	20.50%	(\$44,520.00)
361.33S	SIGN PERMITS	\$0.00	\$160.00	n/a	\$160.00
361.34	ZONING HEARING BOARD FEES	\$14,000.00	\$2,225.00	15.89%	(\$11,775.00)
361.40	CELL TOWER CONSULTANT FEES	\$0.00	\$0.00	n/a	\$0.00
361.41	WATER/SEWER CONSULTANT FEES	\$2,000.00	\$205.80	10.29%	(\$1,794.20)
361.50	SALE OF TWP PROPERTY	\$5,000.00	\$13,101.00	262.02%	\$8,101.00
362.11	POLICE EARNINGS	\$2,500.00	\$934.00	37.36%	(\$1,566.00)
362.41	BUILDING PERMITS	\$65,000.00	\$27,946.54	42.99%	(\$37,053.46)
362.41-001	REINSPECTION FEES	\$1,800.00	\$280.00	15.56%	(\$1,520.00)
362.43	PLUMBING PERMITS	\$14,000.00	\$5,565.00	39.75%	(\$8,435.00)
362.44	ELECTRICAL PERMITS	\$7,800.00	\$2,060.00	26.41%	(\$5,740.00)
362.45	OCCUPANCY PERMITS	\$11,500.00	\$3,580.00	31.13%	(\$7,920.00)
362.45A	USE & OCCUPANCY PERMITS	\$0.00	\$0.00	n/a	\$0.00
362.45C	ON-LOT HAULERS FEES	\$2,800.00	\$0.00	0.00%	(\$2,800.00)
362.46	ALARM PERMITS	\$18,000.00	\$14,375.00	79.86%	(\$3,625.00)
362.46B	WELL PERMITS	\$4,000.00	\$2,400.00	60.00%	(\$1,600.00)
362.47	SEWAGE PLANNING MODULE FEE	\$2,000.00	\$0.00	0.00%	(\$2,000.00)
362.48	PLAN/ZONE MISC REV.	\$150.00	\$4.25	2.83%	(\$145.75)
362.49	PROFESSIONAL SERVICES	\$45,000.00	\$17,500.00	38.89%	(\$27,500.00)
362.50	DEMOLITION PERMITS	\$15,000.00	\$1,680.00	11.20%	(\$13,320.00)
363	SNOW REMOVAL CONTRACT	\$22,000.00	\$0.00	0.00%	(\$22,000.00)
363.50	HIGHWAY DEPT. EARNINGS	\$250.00	\$200.00	80.00%	(\$50.00)
363.51	COPS GRANT	\$0.00	\$0.00	n/a	\$0.00
363.52	CO-OP POLICE DEPT. WORK	\$5,000.00	\$600.32	12.01%	(\$4,399.68)
363.53	D.A.R.E DONATIONS	\$500.00	\$0.00	0.00%	(\$500.00)
363.54	BOOKING CENTER FEES	\$4,000.00	\$3,372.74	84.32%	(\$627.26)
363.55	BULLET-PROOF VEST GRANT	\$0.00	\$0.00	n/a	\$0.00
363.56	COMMUNITY REVIT. ASST. GRANT	\$0.00	\$0.00	n/a	\$0.00
367	REVOLUTIONARY RUN FEES	\$0.00	\$0.00	n/a	\$0.00
379	OTHER CHARGES FOR SERVICES	\$0.00	\$0.00	n/a	\$0.00
380	MISCELLANEOUS REVENUE	\$1,400.00	\$625.08	44.65%	(\$774.92)
380A	CABLE FRANCHISE FEE	\$215,000.00	\$58,232.47	27.08%	(\$156,767.53)
380D	DEVELOPER DONATIONS	\$4,200.00	\$1,500.00	35.71%	(\$2,700.00)
380T	MODEL RAILROAD DONATIONS	\$0.00	\$0.00	n/a	\$0.00
380V	VENDING MACHINE REVENUES	\$0.00	\$0.00	n/a	\$0.00
389	STD/WORKER'S COMP. REIMBURSEMENT	\$0.00	\$4,260.57	n/a	\$4,260.57
390D	DEVELOP. ESCROW REFUNDS	\$0.00	\$0.00	n/a	\$0.00
390M	DEVELOPER MAINTENANCE GUARANTEES ESCROWS	\$0.00	\$0.00	n/a	\$0.00
390S	STORMWATER MGMT IMPROVEMENTS	\$0.00	\$0.00	n/a	\$0.00
392	CABLE FUND TRANSFER	\$0.00	\$0.00	n/a	\$0.00
392A	MISC. SIDE FUND CLOSEOUTS	\$0.00	\$0.00	n/a	\$0.00
392P	PARK/REC CREDIT CARD TRANSFERS	\$0.00	\$0.00	n/a	\$0.00

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Revenue					
394A	MISCELLANEOUS REFUNDS	\$500.00	\$0.00	0.00%	(\$500.00)
394F	FLOODPLAIN MGMT REIMBURSEMENT	\$0.00	\$0.00	n/a	\$0.00
394G	GATEWAY GRANT	\$0.00	\$0.00	n/a	\$0.00
394P	PENSIONS	\$163,800.00	\$0.00	0.00%	(\$163,800.00)
394R	REPETITIVE FLOOD GRANT	\$0.00	\$0.00	n/a	\$0.00
394SW	SOLID WASTE/RECYCLING	\$19,930.00	\$0.00	0.00%	(\$19,930.00)
395	REFUND OF PRIOR YR EXPEND	\$0.00	\$0.00	n/a	\$0.00
Total		\$5,656,217.00	\$1,104,427.13	19.53%	(\$4,551,789.87)
Total Revenue		\$5,656,217.00	\$1,104,427.13	19.53%	(\$4,551,789.87)
Expense					
400	BANK	\$150.00	\$21.50	14.33%	\$128.50
400.113	BOARD SALARY	\$6,500.00	\$950.00	14.62%	\$5,550.00
400.121	ADMIN. STAFF & MGR PAY	\$282,907.00	\$94,568.97	33.43%	\$188,338.03
400.121A	TWP DEF. COMP. CONTR.	\$0.00	\$0.00	n/a	\$0.00
400.121B	CAR ALLOWANCE	\$0.00	\$0.00	n/a	\$0.00
400.122	ADMIN. OVERTIME	\$100.00	\$0.00	0.00%	\$100.00
400.140	PART TIME HELP	\$0.00	\$0.00	n/a	\$0.00
400.192	SCHOOLS/CONFERENCES	\$3,700.00	\$4.60	0.12%	\$3,695.40
400.210	ADMIN MATL & SUPPLIES	\$5,500.00	\$1,481.70	26.94%	\$4,018.30
400.311	AUDIT	\$21,000.00	\$0.00	0.00%	\$21,000.00
400.312	WATER/SEWER ENGR TWP	\$70,000.00	\$21,742.40	31.06%	\$48,257.60
400.313	ENGINEERING TOWNSHIP	\$110,000.00	\$15,660.69	14.24%	\$94,339.31
400.313A	ENGR. DEVELOPMENT	\$0.00	\$0.00	n/a	\$0.00
400.321	LEGAL TOWNSHIP	\$80,000.00	\$24,468.76	30.59%	\$55,531.24
400.331	ADMIN. VEHICLE EXPENSE	\$750.00	\$684.45	91.26%	\$65.55
400.340	ADMIN. ADVER/PRINTING	\$6,500.00	\$847.96	13.05%	\$5,652.04
400.350	ADMIN. INSURANCE BOND	\$1,500.00	\$750.00	50.00%	\$750.00
400.374	ADMIN. MAINT/REPAIRS	\$22,000.00	\$4,341.71	19.74%	\$17,658.29
400.460	ADMIN. GENERAL EXPENSE	\$10,000.00	\$5,141.42	51.41%	\$4,858.58
400.750	ADMIN. MINOR EQUIPMENT	\$3,000.00	(\$340.00)	-11.33%	\$3,340.00
403.114	TAX COLLECTOR PAY	\$20,462.00	\$5,166.75	25.25%	\$15,295.25
403.115	TAX COLLECTOR E.I.T.	\$48,500.00	\$9,327.02	19.23%	\$39,172.98
403.225	TAX COLL MATL/SUPP.	\$5,000.00	\$608.72	12.17%	\$4,391.28
403.350	TAX COLLECTOR BOND	\$1,300.00	\$1,249.00	96.08%	\$51.00
407.319	WEBSITE/BROADAST MTGS	\$25,000.00	\$2,981.56	11.93%	\$22,018.44
409.140	BLDG CUSTODIAN	\$11,000.00	\$2,122.65	19.30%	\$8,877.35
409.215	BLDG MATLS & SUPPLIES	\$5,500.00	\$1,144.20	20.80%	\$4,355.80
409.230	BLDG UTILITIES/FUEL	\$40,000.00	\$29,960.57	74.90%	\$10,039.43
409.300	ARCHITECT	\$0.00	\$0.00	n/a	\$0.00

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

for the Months From January, 2014 To March, 2014

Contents: Budget vs Actual Format, FundID >= First, Accounts >= "301.10A" And <= "492D", All Sub Accounts, Including Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Expense					
409.321	BLDG TELEPHONE	\$30,000.00	\$6,008.66	20.03%	\$23,991.34
409.341	BLDG POSTAGE	\$5,000.00	\$1,324.96	26.50%	\$3,675.04
409.361	BLDG ELECTRIC	\$35,000.00	\$7,858.05	22.45%	\$27,141.95
409.373	BLDG MAINT. & REPAIRS	\$56,000.00	\$13,732.66	24.52%	\$42,267.34
409.374	BLDG STP TESTS	\$200.00	\$0.00	0.00%	\$200.00
409.375	BLDG VENDING MACHINE	\$0.00	\$0.00	n/a	\$0.00
409.460	BLDG GENERAL EXPENSE	\$0.00	\$0.00	n/a	\$0.00
409.500	MODEL RAILROAD EXPENSES	\$0.00	\$0.00	n/a	\$0.00
409.600	BLDG CAPITAL CONSTR.	\$0.00	\$0.00	n/a	\$0.00
409.750	BLDG MINOR EQUIPMENT	\$1,300.00	\$0.00	0.00%	\$1,300.00
409.750A	BLDG OFC FURN/COMPUTERS	\$2,000.00	\$449.47	22.47%	\$1,550.53
410.122	POL ADMIN/CLERICAL PAY	\$168,157.00	\$41,240.80	24.53%	\$126,916.20
410.132	PATROLMEN PAY	\$1,297,461.00	\$305,733.79	23.56%	\$991,727.21
410.132A	RETROACTIVE PAY	\$0.00	\$0.00	n/a	\$0.00
410.132B	LONGEVITY/EDUCAT. PAY	\$0.00	\$13,650.00	n/a	(\$13,650.00)
410.132C	COPS GRANT OFFICERS	\$0.00	\$0.00	n/a	\$0.00
410.132M	MOTOR CARRIER TASK FORCE O/T	\$4,000.00	\$250.81	6.27%	\$3,749.19
410.132P	P/T PATROLMEN PAY	\$0.00	\$0.00	n/a	\$0.00
410.132T	TRAFFIC SAFETY DETAIL O/T	\$2,000.00	\$0.00	0.00%	\$2,000.00
410.134	ANIMAL CONTROL PAY	\$3,000.00	\$525.00	17.50%	\$2,475.00
410.183	POLICE OVERTIME	\$90,000.00	\$25,991.91	28.88%	\$64,008.09
410.192	POLICE SCHOOLING	\$27,000.00	\$3,253.04	12.05%	\$23,746.96
410.210	POLICE MATL/SUPPLIES	\$9,000.00	\$2,061.63	22.91%	\$6,938.37
410.231	POLICE VEHICLE GAS/OIL	\$55,000.00	\$12,175.81	22.14%	\$42,824.19
410.238	POLICE UNIFORMS	\$22,000.00	\$1,080.89	4.91%	\$20,919.11
410.239	PATROL CAR TIRES	\$3,000.00	\$0.00	0.00%	\$3,000.00
410.239A	POLICE AMMO/FLARES	\$18,500.00	\$11,901.06	64.33%	\$6,598.94
410.314	POLICE LEGAL	\$2,500.00	\$0.00	0.00%	\$2,500.00
410.331	ANIMAL CONTROL VEHICLE	\$0.00	\$0.00	n/a	\$0.00
410.371	CAPITAL PURCH-VEHICLE	\$0.00	\$0.00	n/a	\$0.00
410.372	CAPITAL PURCH - RADIO	\$2,000.00	\$0.00	0.00%	\$2,000.00
410.372A	CAPITAL PURCH-SCALES	\$0.00	\$0.00	n/a	\$0.00
410.372B	CAPITAL PURCH-VASCAR	\$1,200.00	\$0.00	0.00%	\$1,200.00
410.372C	CAPITAL PURCH-COMPUTR	\$32,000.00	\$10,129.69	31.66%	\$21,870.31
410.373	BREATHALIZER	\$0.00	\$0.00	n/a	\$0.00
410.374	POLICE VEHICLE MAINT.	\$30,000.00	\$6,137.07	20.46%	\$23,862.93
410.375	POLICE CAR CALIBRATION	\$2,500.00	\$314.10	12.56%	\$2,185.90
410.450	POLICE CAR WASH	\$2,100.00	\$0.00	0.00%	\$2,100.00
410.460	POLICE GENERAL EXPENSE	\$2,500.00	\$1,452.05	58.08%	\$1,047.95
410.462	POLICE PHYSICAL EXAMS	\$1,500.00	\$188.44	12.56%	\$1,311.56
410.470	POLICE INVESTIGATIONS	\$1,000.00	\$300.00	30.00%	\$700.00
410.540-001	D.A.R.E.	\$3,000.00	\$0.00	0.00%	\$3,000.00
410.540-002	COMMUNITY POLICING	\$1,000.00	\$0.00	0.00%	\$1,000.00
410.540-003	TRAFFIC SAFETY UNIT	\$2,000.00	\$32.84	1.64%	\$1,967.16

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Expense					
410.541	SPECIAL REACTION TEAM	\$4,000.00	\$3,078.65	76.97%	\$921.35
410.542	COMMUNITY REVIT. PROGRAM	\$0.00	\$0.00	n/a	\$0.00
410.750	POLICE MINOR EQUIPMENT	\$6,500.00	\$114.95	1.77%	\$6,385.05
411.130	FIRE MARSHAL PAY	\$24,813.00	\$6,655.96	26.82%	\$18,157.04
411.150	FIRE WORKERS COMP.	\$20,000.00	\$5,052.25	25.26%	\$14,947.75
411.212	FIRE MATLS & SUPPLIES	\$900.00	\$349.35	38.82%	\$550.65
411.331	FIRE MILEAGE	\$500.00	\$0.00	0.00%	\$500.00
411.373	FIRE MAINT. & REPAIR	\$0.00	\$0.00	n/a	\$0.00
411.460	FIRE GENERAL EXPENSE	\$1,000.00	\$325.00	32.50%	\$675.00
411.5	FIRE RELIEF FUND	\$152,712.00	\$0.00	0.00%	\$152,712.00
411.740	EMERGENCY-CAPITAL EQ.	\$1,000.00	\$500.00	50.00%	\$500.00
414.130	CODE ENFORCEMENT PAY	\$135,340.00	\$36,314.30	26.83%	\$99,025.70
414.131	CODE OVERTIME	\$400.00	\$258.75	64.69%	\$141.25
414.141	INSPECTION SERVICE	\$12,000.00	\$1,980.00	16.50%	\$10,020.00
414.210	CODE MATLS & SUPPLIES	\$1,800.00	\$531.27	29.52%	\$1,268.73
414.310	RECYCLING GRANT EXPENSES	\$2,500.00	\$0.00	0.00%	\$2,500.00
414.313	CODE ENGINEERING TWP	\$0.00	\$0.00	n/a	\$0.00
414.313-001	CODE ENGINEERING TWP-TRAFFIC ENGINEER	\$0.00	\$0.00	n/a	\$0.00
414.313-002	CODE WATER/SEWER ENGR.-HYDRO	\$0.00	\$0.00	n/a	\$0.00
414.313-003	CODE ENGINEERING TWP-COMMUNICATIONS ENGR	\$0.00	\$0.00	n/a	\$0.00
414.313A	CODE ENGR. DEVELOPER (REIMB.)	\$70,000.00	\$15,176.72	21.68%	\$54,823.28
414.313A-001	CODE WATER/SEWER ENGR. (REIMB.)	\$8,000.00	\$30,806.27	385.08%	(\$22,806.27)
414.314	CODE LEGAL TOWNSHIP	\$0.00	\$0.00	n/a	\$0.00
414.314-001	CODE LEGAL TOWNSHIP-VALIDITY CHALLENGES	\$0.00	\$0.00	n/a	\$0.00
414.314-002	CODE LEGAL TOWNSHIP-PLANNING COMMISSION	\$5,600.00	\$736.50	13.15%	\$4,863.50
414.314-003	CODE LEGAL TOWNSHIP-SALDO	\$0.00	\$0.00	n/a	\$0.00
414.314A	CODE LEGAL DVLPMNT	\$15,000.00	\$4,708.50	31.39%	\$10,291.50
414.314B	DOLINGTON LAND CHALLENGE	\$0.00	\$0.00	n/a	\$0.00
414.315	CODE COMMUNITY PLANNER	\$0.00	\$0.00	n/a	\$0.00
414.315A	WC GATEWAY PROJECT-CONSTRUCTION	\$0.00	\$0.00	n/a	\$0.00
414.315B	WC GATEWAY PROJECT - INSPECTION	\$0.00	\$0.00	n/a	\$0.00
414.315C	STOOPVILLE RD PRELIMINARY ENGR.	\$228,555.00	\$0.00	0.00%	\$228,555.00
414.315D	REPETITIVE FLOOD GRANT	\$0.00	\$0.00	n/a	\$0.00
414.316	JOINT PLAN	\$4,600.00	\$0.00	0.00%	\$4,600.00
414.316-001	JOINT PLAN-GRANT EXPENSES	\$0.00	\$0.00	n/a	\$0.00
414.317	JOINT VALIDITY CHLNGE	\$0.00	\$0.00	n/a	\$0.00
414.318	SOLID WASTE/RECYCLING	\$200.00	\$0.00	0.00%	\$200.00
414.318A	TRAFFIC IMPACT STUDY	\$0.00	\$0.00	n/a	\$0.00
414.319	GIS/SOFTWARE	\$2,800.00	\$0.00	0.00%	\$2,800.00
414.321	UNIFORM CONSTRUCTION CODE FEES	\$450.00	\$136.00	30.22%	\$314.00
414.322	BLDG PLAN REVIEW REFUND	\$3,500.00	\$1,518.96	43.40%	\$1,981.04

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Expense					
414.340	CODE ADVERT./PRINTING	\$2,100.00	\$334.58	15.93%	\$1,765.42
414.374	CODE VEHICLE MAINT.	\$500.00	\$0.00	0.00%	\$500.00
414.400	CREDIT CARD FEES	\$900.00	\$325.06	36.12%	\$574.94
414.460	CODE GENERAL EXPENSE	\$400.00	\$0.00	0.00%	\$400.00
414.461	ENVIRON. ADVISORY COM.	\$1,000.00	\$0.00	0.00%	\$1,000.00
414.461-001	ENVIRON. ADVISORY COM.-DEER MANAGEMENT	\$0.00	\$0.00	n/a	\$0.00
414.461-002	ENVIRON. ADVISORY COM.-RIPARIAN LEGAL EXPENSES	\$0.00	\$0.00	n/a	\$0.00
414.461-003	ENVIRON. ADVISORY COM.-RIPARIAN ENGR. EXPENSES	\$0.00	\$0.00	n/a	\$0.00
414.462	AGRICULTURAL SECURITY BOARD	\$0.00	\$0.00	n/a	\$0.00
414.463	AERIAL DIGITAL MAPPING	\$0.00	\$0.00	n/a	\$0.00
414.750	CODE MINOR EQUIPMENT	\$1,000.00	\$0.00	0.00%	\$1,000.00
414ZHB	ZONING HEARING BOARD	\$12,000.00	\$4,121.42	34.35%	\$7,878.58
430.231	ROAD VEHICLE GAS & OIL	\$20,000.00	\$13,514.11	67.57%	\$6,485.89
430.238	ROAD UNIFORMS	\$4,200.00	\$1,548.50	36.87%	\$2,651.50
430.260	ROAD MATERIAL & TOOLS	\$2,000.00	\$0.00	0.00%	\$2,000.00
430.371	TREE MAINTENANCE	\$30,000.00	\$0.00	0.00%	\$30,000.00
431	ROAD SNOW REMOVAL CONTRAC	\$12,500.00	\$11,430.00	91.44%	\$1,070.00
433	TRAFFIC LIGHT	\$0.00	\$0.00	n/a	\$0.00
438.01	ROAD MATERIAL STONE/OIL	\$160,000.00	\$0.00	0.00%	\$160,000.00
438.145	PUBLIC WORKS PAY	\$327,244.00	\$96,190.59	29.39%	\$231,053.41
438.145A	ROAD ACTING SUPV. PAY	\$0.00	\$0.00	n/a	\$0.00
438.460	ROAD GENERAL EXPENSE	\$3,000.00	\$602.08	20.07%	\$2,397.92
438.70	ROAD MAJOR EQUIPMENT	\$50,000.00	\$0.00	0.00%	\$50,000.00
439	ROAD - CONSTRUCTION	\$0.00	\$0.00	n/a	\$0.00
452.210	PARK/REC REV. RUN	\$250.00	\$0.00	0.00%	\$250.00
452.325	PARK/REC POSTAGE	\$0.00	\$0.00	n/a	\$0.00
452.373	STREETSCAPE MAINTENANCE	\$6,000.00	\$8,205.00	136.75%	(\$2,205.00)
452.460	PARK/REC GENERAL EXPENSE	\$0.00	\$0.00	n/a	\$0.00
452.530	PARK CONTRIBUTIONS	\$20,000.00	\$0.00	0.00%	\$20,000.00
452.531	CREDIT CARD DONATIONS	\$0.00	\$0.00	n/a	\$0.00
481.50	CONTRIBUTIONS	\$9,500.00	\$7,500.00	78.95%	\$2,000.00
482	JUDGEMENTS AND LOSSES	\$0.00	\$0.00	n/a	\$0.00
483.001	MUNICIPAL RETIREMENT	\$110,000.00	\$6,861.14	6.24%	\$103,138.86
483.002	POLICE PENSION	\$200,000.00	\$9,501.88	4.75%	\$190,498.12
484	WORKERS COMPENSATION	\$74,200.00	\$17,728.75	23.89%	\$56,471.25
485	UNEMPLOYMENT COMPENSATION	\$14,500.00	\$66.42	0.46%	\$14,433.58
486.100	HEP B VACCINATION	\$0.00	\$0.00	n/a	\$0.00
486.153	MUNICIPAL LIABILITY	\$0.00	\$0.00	n/a	\$0.00
486.351	AUTO INSURANCE	\$0.00	\$0.00	n/a	\$0.00
486.352	ERRORS & OMISSIONS	\$0.00	\$0.00	n/a	\$0.00
486.353	POLICE PROFESSIONAL	\$0.00	\$0.00	n/a	\$0.00
486.354	UMBRELLA	\$0.00	\$0.00	n/a	\$0.00

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Expense					
486.355	GENERAL LIABILITY	\$55,000.00	\$15,330.00	27.87%	\$39,670.00
486.356	POLLUTION LIABILITY	\$0.00	\$0.00	n/a	\$0.00
486.357	ADOPT-A-ROAD ACCIDENT	\$0.00	\$0.00	n/a	\$0.00
486.460	HISTORIC GENERAL EXP.	\$50.00	\$0.00	0.00%	\$50.00
487	HEALTH INSURANCE	\$630,000.00	\$145,421.71	23.08%	\$484,578.29
488	LIFE INSURANCE	\$9,000.00	\$2,126.37	23.63%	\$6,873.63
488A	SHORT TERM DISABILITY	\$19,000.00	\$4,649.98	24.47%	\$14,350.02
488B	LONG TERM DISABILITY	\$11,000.00	\$2,727.12	24.79%	\$8,272.88
489	FICA	\$148,828.00	\$40,659.24	27.32%	\$108,168.76
489.01	TRANSFER - NONPOLICE	\$63,882.00	\$0.00	0.00%	\$63,882.00
489.02	TRANSFER - POLICE	\$99,918.00	\$0.00	0.00%	\$99,918.00
489A	MEDICARE	\$34,807.00	\$8,716.05	25.04%	\$26,090.95
490	CAPITAL RESERVE	\$0.00	\$0.00	n/a	\$0.00
491	OPERATING RESERVE	\$0.00	\$0.00	n/a	\$0.00
491A	LITIGATION RESERVE	\$0.00	\$0.00	n/a	\$0.00
491B	TAX REFUNDS	\$500.00	\$0.00	0.00%	\$500.00
491C	OPEN SPACE TRANSFER	\$505,000.00	\$0.00	0.00%	\$505,000.00
491D	DEVELOPER ESCROW REFUNDS	\$0.00	\$0.00	n/a	\$0.00
491E	REFUND OF PRIOR YEAR REVENUES	\$0.00	\$0.00	n/a	\$0.00
492	TRANSFER - REPETITIVE FLOOD GRANT PROGRAM	\$0.00	\$0.00	n/a	\$0.00
492A	TRANSFER - BLDG DEBT SERV	\$0.00	\$0.00	n/a	\$0.00
492B	TRANSFER - MISCELLANEOUS	\$0.00	\$0.00	n/a	\$0.00
492C	TRANSFER - CAPITAL RESERVE FUND	\$727,000.00	\$727,000.00	100.00%	\$0.00
492D	TRANSFER - BLDG CONSTRUCTION	\$0.00	\$0.00	n/a	\$0.00
Total		\$6,759,736.00	\$1,921,480.79	28.43%	\$4,838,255.21
Total Expense		\$6,759,736.00	\$1,921,480.79	28.43%	\$4,838,255.21
Net:		(\$1,103,519.00)	(\$817,053.66)	74.04%	\$286,465.34