

**Upper Makefield Township Board of Supervisors**  
**June 3, 2014 Meeting Minutes**

The June 3, 2014 public meeting of the Upper Makefield Township Board of Supervisors was called to order by Chair Tom Cino at 7:35 p.m. In attendance were the following members of the Board of Supervisors: Chair Tom Cino, Vice Chair Larry S. Breeden, Treasurer Mary Ryan, and Member Mike Tierney. Member Dan Rattigan was absent. Also in attendance were Interim Township Manager David R. Nyman, Township Solicitor Mary Eberle, Esq., Township Engineer Doug Rossino, P.E., Water/Sewer Engineer Tom Zarko, P.E., Assistant Township Manager Judy Caporiccio, Director of Planning & Zoning Dave Kuhns and Chief Mark Schmidt.

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 held an Executive Session before tonight's meeting to discuss personnel matters.
- St. Mary EMS will host a Summer Safety Day at Upper Makefield Fire Company on June 14 from 10 am – 2 pm. There will be demonstrations on how to handle home emergencies, safety information, and interactive tours of the ambulance, police and fire vehicles.
- The Revolutionary Run will be held on July 4 at Washington Crossing Historic Park. For more information, visit Upper Makefield Business Association website.

**SPECIAL ITEMS**

**Sol Feinstone Elementary School Third Grade Humanities Class**

Ms. Ryan provided an introduction to a Recognition Ceremony honoring students from Mrs. Stoudt's Third Grade Humanities Class at Sol Feinstone Elementary School. As part of their unit on community needs and local government, Township representatives Mary Ryan, Judy Caporiccio and Eric Schaal were invited to the classroom to view park design projects. Certificates of Appreciation were presented to the winners of the park design contest as follows: Jordana Kamenitz (1<sup>st</sup> Place), Max Ondik (2<sup>nd</sup> Place), Abigail Green and Kara Grossman (3<sup>rd</sup> Place). Mrs. Stoudt was also presented with a Certificate in Appreciation of her efforts to teach her students about community needs.

**PUBLIC COMMENT**

Dan Johannson, 85 McConkey Drive, referred the Board to a recent Wall Street Journal article indicating that the 1<sup>st</sup> Amendment to the U. S. Constitution is under attack.

Hank Lieberman, Stony Brook Road, reminded the Board of the severe erosion problems he and neighbors are experiencing along the Jericho Creek and suggested the Board consider creating a comprehensive plan to determine the impact along the entire Creek and make a greater effort to help resolve this issue.

Mr. Tierney indicated that he was working on a solution and believes it would come soon.

**APPROVAL OF MINUTES AND BILLS PAYABLE**

A motion was made by Ms. Ryan and was seconded by Mr. Breeden to approve the May 6, 2014 minutes. Motion carried by a unanimous vote.

Mr. Cino asked if there were any questions on the record the bills for June 3, 2014. Mr. Tierney requested clarification of the Water and Sewer bills which was in his packet. A motion was made by Ms. Ryan and was seconded by Mr. Tierney to approve the June 3, 2014 Bills Payable List in the amount of \$491,792.72. Motion carried by a unanimous vote.

### **PLANNING AND ZONING ISSUES**

#### **Washington Crossing Inn Zoning Hearing Board Application, 1295 Washington Crossing Memorial Boulevard**

Mr. Kuhns represented the applicant and provided an overview of the application requesting relief to construct an addition to the existing building. A motion was made by Mr. Tierney to take a neutral position with regard to the Washington Crossing Inn Zoning Hearing Board application but have Mr. Kuhns relay concerns expressed regarding the impact of the Inn on the residential neighborhood. Motion carried by a 3 to 1 vote with Mr. Cino voting in opposition.

### **SOLICITOR'S REPORT**

There was no Solicitor's Report.

### **INTERIM MANAGER'S REPORT**

#### **Big Oak Whitetail Management (BOWMA) 2014/15 Proposal**

Mr. Nyman provided an overview of the Big Oak Whitetail Management 2014/15 Proposal. BOWMA will be responsible for the costs of the managed hunt and equipment and the Township will be responsible for the criminal background checks and hunter id cards. Discussion followed and a motion was made by Ms. Ryan and was seconded by Mr. Breeden to accept Big Oak White Tail Management Association 2014/15 Proposal for deer management services. Motion carried by a unanimous vote.

#### **Resolution No. 2014-06-03-01- Road Closure Requests**

Mr. Nyman provided an overview of the resolution outlining the procedure for road closure requests related to community events held in the Township. A motion was made by Ms. Ryan and was seconded by Mr. Cino to approve Resolution No. 2014-06-03-01. Motion carried by a unanimous vote.

#### **RFP – Pension Investment Consultant**

Mr. Nyman provided an overview of the RFP for a Pension Investment Consultant. Discussion followed and a motion was made by Mr. Breeden and seconded by Mr. Tierney to authorize the release of the Pension Investment Consultant RFP. Motion carried by a unanimous vote.

A motion was made by Mr. Breeden and seconded by Mr. Tierney to have the manager develop RFPs for all professional and contracted services performed for the Township prior to the start of the 2015 budget development process. Motion carried by a 3 to 1 vote with Ms. Ryan voting in opposition.

#### **Zimmerman Preservation**

A motion was made by Ms. Ryan and seconded by Mr. Tierney to approve the low bids for the survey of the Zimmerman property and the demolition of the encroachments, with Mrs. Zimmerman paying one half the demolition cost. Motion carried by a unanimous vote.

## **ENGINEER'S REPORT**

### **Resolution No. 2014-06-03-02 – Sign Maintenance Policy**

Mr. Rossino introduced the resolution which outlines a sign maintenance policy to meet new unfunded federal mandates for minimum retro reflectivity standards for traffic control signs. The recommended procedure is to replace the signs on a zonal rotational basis. Discussion followed and a motion was made by Ms. Ryan which was seconded by Mr. Cino to approve Resolution No. 2014-06-03-02. Motion carried by a unanimous vote.

### **Award of Bid – 2014 Road Paving Project**

Mr. Rossino provided an update on the 2014 Road Paving Project and recommended awarding the 2014 Road Paving Project to Bray Brothers, Inc. After discussion, a motion was made by Ms. Ryan and seconded by Mr. Breeden to award the 2014 Road Paving Project with Alternates #1 and #2 to Bray Brothers, Inc. of Fallsington, PA in the amount of \$176,681.95. Motion carried by a unanimous vote.

### **The Preserve at Thompson Mill – 18 Month Maintenance Security – Final Release**

Mr. Rossino presented the 18 Month Maintenance Security Final Release. Following discussion, a motion was made by Ms. Ryan and seconded by Mr. Tierney to approve the final release of 18-Month Maintenance Security, subject to the payment of all outstanding bills. Motion carried by a unanimous vote.

### **Brownsburg Park Court Construction – Authorization to Advertise**

Mr. Rossino provided an overview of the project and requested authorization to advertise the bid. A motion was then made by Mr. Breeden and was seconded by Mr. Cino to authorize advertisement of the Brownsburg Park Court Construction Project. Motion carried by a unanimous vote.

## **WATER/SEWER ENGINEER'S REPORT**

Mr. Zarko provided a status update concerning the Act 537 Plan Update including a summary of his recent report concerning the basis of the On-Lot Sewage Disposal System Condition Assessment of the Dolington Area as requested by Mr. Tierney. There was significant discussion regarding the use of potential on-lot solutions as the basis of the primary long term sewage disposal alternative for the Dolington Area. As a potential means of addressing isolation distance problems at the relatively smaller properties within the Dolington Area, Mr. Tierney recommended that on-lot wells be eliminated and a community water system installation be considered. A motion was made by Mr. Cino and was seconded by Mr. Tierney to direct CKS Engineers to move forward with exploring the option for a community well at the end of Balderston Drive. Motion carried by a 3 to 1 vote with Ms. Ryan voting in opposition.

## **PUBLIC COMMENT AND MEDIA QUESTIONS**

George Pickering, Dolington, said there is a community well already at the south end of Balderston Drive owned by the American Water Company, and he reminded the Board that many of the Dolington residents are long-time residents with limited financial resources.

Jim King, Dolington area, questioned the significance of perc tests, indicating that one recently failed after a resale. He also said that local wells are slower to recover since the cemetery installation.

Steve Markin, Traditions, questioned the online posting of resolutions before meetings, stated that engineering cannot be legislated and that both septic system issues must be addressed. He then

suggested that the Township might consider requesting a waiver for limiting zones from PADEP.

**ADJOURNMENT**

A motion was made by Mr. Breeden and was seconded by Ms. Ryan to adjourn the meeting at 9:36 p.m. Motion carried by a unanimous vote.

Approved: June 17, 2014

**JUNE 2014 GENERAL FUND BILLS - 6/3/14**

ACCT #	COMPANY NAME	AMOUNT	COMMENTS
409.321	Acteon Networks	\$745.58	telephone sys maint agreement - 1st & 2nd qtr. 2014
430.238	All Industrial - Safety Products	\$186.23	safety vests/gloves
400.210	Associated Imaging Solutions	\$78.10	copier charges
410.210	Matthew Bender LexisNexis	\$40.44	PA Criminal Law Digest 2014 Update
400.374	CIT Technology	\$455.72	copier rental
400.312	CKS	\$3,980.00	engineering fees
414.313A-1	" "	\$10,688.72	" "
409.140	CNS	\$760.95	cleaning service
400.374	Cardmember Service - First Nat'l Bank	\$52.98	network back-up monthly
409.373	" "	\$84.47	shop fan repair
410.192	" "	\$924.63	MCTF conference
410.239A	" "	\$59.73	range expenses
409.215	" "	\$266.71	bldg. supplies
410.460	" "	\$11.50	course - train fare
430.260	" "	\$239.99	drill
430.238	Clemens	\$180.00	uniform rental
409.373	" "	\$18.10	floor mats
409.321	Comcast - Admin	\$335.90	phone/long distance/internet
409.321	Comcast - PD	\$310.65	phone/long distance/internet
409.321	Comcast - PW	\$131.28	phone/long distance/internet
409.373	Cooper Pest Solutions	\$39.00	exterior treatment
400.340	Courier Times	\$588.01	classified advertising
414.340	" "	\$170.81	" "
410.540-1	Creative Product Sourcing	\$2,451.81	DARE items for end-of-school year programs
409.215	Deer Park	\$37.28	drinking water - twp. bldgs.
410.372C	Dell	\$202.47	docking station/laptop carry case/wireless kb/mouse
410.239A	Patrick Durkin	\$162.34	reimburse for range expenses
400.314	Eckert Seamans Cherin & Mellott	\$1,975.20	legal fees
403.225	Nicholas Ettore	\$531.28	April & May 2014 expenses
410.374	Falls Auto Body	\$4,950.18	repairs to PD vehicle - insurance reimbursed
409.215	Joseph Finkle & Son	\$52.00	bulbs for PD flagpole lights
400.321	Francotyp-Postalia	\$129.00	qtrly postage meter rental
410.210	Fry Communications	\$82.00	PA Bulletin through 6/2015
410.238	Galls	\$299.96	boots
410.210	Garlits Printing	\$449.20	imprinted citations
400.313	Gilmore & Associates	\$6,759.72	engineering fees
414.313A	" "	\$10,056.41	" "
400.373	Good Air Conditioning & Heating	\$3,760.00	repl. A/C unit Admin. Lobby per budg./repr. A/C PD Bldg.
400.314	Grim, Biehn & Thatcher	\$5,415.00	legal fees
414.314A	" "	\$1,720.50	" "
414.314-2	" "	\$60.00	" "
400.374	HPT Systems	\$2,231.25	maint./new cell setup/backup/new PC setup
410.372C	" "	\$131.25	repair/new cell setup
438.460	" "	\$262.50	repair/new cell setup
400.331	Kerrigan's Sunoco	\$26.37	vehicle repairs
410.374	" "	\$925.37	" "
414.374	" "	\$78.81	" "
403.115	Keystone Collections Group	\$7,502.77	tax collector
414.141	Keystone Municipal Services	\$1,470.00	inspection services
407.319	Learned Associates	\$1,500.00	March 2014 & April 2014 eNews per agreement
409.373	LORCO Petroleum Services	\$782.50	oil/water separator service
410.210	MAGLOCLEN	\$400.00	membership user fees 7/1/14 - 6/30/15
414ZHB	McNamara, Bolla & Panzer	\$350.00	ZHB legal fees

**JUNE 2014 GENERAL FUND BILLS - 6/3/14**

<i>ACCT #</i>	<i>COMPANY NAME</i>	<i>AMOUNT</i>	<i>COMMENTS</i>
400.210	Newtown Office Supply	\$79.88	office supplies
438.460	" "	\$19.96	" "
414.210	" "	\$52.95	office supplies/name plates for EAC
409.215	" "	\$4.76	bldg. supplies
409.215	Office Basics	\$100.14	bldg. supplies
411.460	PAAI	\$25.00	annual membership
409.361	PECO	\$873.14	electric - Admin. Bldg.
409.361	PECO	\$1,034.40	electric - P.D. Bldg.
409.321	PA One Call	\$58.65	monthly activity fee
410.238	Petty Cash - Police	\$14.50	reimburse petty cash
410.460	" "	\$80.00	" "
410.192	" "	\$22.86	" "
410.239A	" "	\$62.68	" "
410.192	Public Agency Training Council	\$425.00	training seminar
400.210	Safeguard Business Systems	\$122.45	security envelopes
409.373	J.W. Scott	\$320.63	repairs to fuel pump
407.319	Ron Skotleski Video Productions	\$1,525.00	on location repairs/BoS Mtg. 5/6/14
488	Standard Insurance	\$658.71	add/life insurance premium
488A	" "	\$1,463.85	std insurance premium
488B	" "	\$858.51	ltd insurance premium
409.215	Staples Advantage	\$273.51	bldg. supplies
411.212	Staples Credit Plan	\$62.96	office supplies
414.210	" "	\$30.82	oversized printing
410.231	Superior Plus Energy	\$4,382.37	unleaded gasoline
410.192	Temple University - CJTP	\$297.00	training classes - 5 attendees
409.341	U.S. Postal Service (CMRS - FP)	\$750.00	replenish postage meter
409.321	Verizon Wireless	\$106.81	mobile phone service
409.373	Waste Management	\$274.70	trash removal/recycling
	<b>TOTAL</b>	<b>\$89,085.91</b>	

\*\*FOR BOARD APPROVAL

**JUNE 2014 LIQUID FUELS BILLS - 6/3/14**

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
433TL	Armour & Sons Electric	\$500.00	semi-annual maint.
438.245	Cardmember Svc. First Nat'l.	\$92.16	belg. block for curb repair
438.245	Wm. W. Fabian & Son	\$20.85	mortar mix for belg. Block
437	Joseph Finkle & Son	\$21.00	barricade light bulbs
437	Histand's Equipment	\$48.77	parts
437	Kerrigan's Sunoco	\$222.26	P.W. vehicle repairs
434SL	PECO	\$125.81	street lighting
433TL	PECO	\$29.64	traffic lighting
437	Penndel Hydraulic Sales	\$35.78	parts
437	Praxair	\$28.03	cylinder rental
431	Reilly Sweeping	\$8,347.50	street sweeping
437	Tanners Lawn & Snow Equip.	\$95.74	shop supplies/repairs
	<b>TOTAL</b>	<b>\$9,567.54</b>	

\*\*PAID INTERIMLY

## JUNE 2014 PARK & REC BILLS - 6/3/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
452.250	CNS	\$240.30	cleaning service parks
452.250	EPA Water Consultants	\$95.00	svc. call Brownsburg
452.250	Jaydan Contractors	\$408.00	replace faucets Lookout
452.250	PECO	\$34.02	electric
452.250	PECO	\$85.15	electric
452.250	PECO	\$119.66	electric
452.250	Private Utility Enterprises	\$540.42	park openings/sampling
452.250	Staples Advantage	\$134.82	paper supplies for restrooms
452.250	Waste Management	\$214.00	trash/recycling parks
	<b>TOTAL</b>	<b>\$1,871.37</b>	

\*\*PAID INTERIMLY

## JUNE 2014 PARK 3 YR CAP BILLS - 6/3/14

<u>Acct #</u>	<u>Company Name</u>	<u>Amount</u>	<u>Comments</u>
452.701	BCCD	\$295.00	** permit for tennis/bb courts Br.
452.300	Gilmore & Associates	\$2,345.00	engineering fees
<b>TOTAL</b>		<b>\$2,640.00</b>	

\*\*PAID INTERIMLY

**JUNE 2014 WATER & SEWER BILLS - 6/3/14**

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
429.313	CKS Engineers	\$947.36	engineering fees
429.374	Emergency Generator Repair	\$3,436.50	repairs/rental high volume pump
429.374	Essex Services	\$371.78	well repair services
429.376	FRANC Environmental	\$783.90	sludge hauling
429.210	Garlits Printing	\$190.40	envelopes for mailing water bills
429.374	Grainger	\$374.04	repair/maint. items
429.372	PECO	\$110.27	electric
429.372	PECO	\$129.32	electric
429.372	PECO	\$152.16	electric
429.372	PECO	\$1,389.47	electric
429.372	PECO	\$1,562.29	electric
429.100	Private Utility Enterprises	\$12,409.42	plant operator
429.371	Suburban Testing Labs	\$433.00	testing
429.210	USA BlueBook	\$135.30	supplies
429.374	" "	\$1,388.96	maintenance items
429.421	Verizon	\$109.45	phone
429.421	Verizon	\$38.24	phone
	<b>TOTAL</b>	<b>\$23,961.86</b>	

\*\*PAID INTERIMLY

**JUNE 2014 BLDG CONSTRUCTION BILLS - 6/3/14**

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
471.1	Huntington National Bank	\$ 33,448.75	interest payment
	<b>TOTAL</b>	<b>\$33,448.75</b>	

\*PAID INTERIMLY

\*\*FOR BOARD APPROVAL

**JUNE 2014 POLICE PENSION BILLS - 6/3/14**

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
403	Longley Insurance Agency	\$2,531.50	fiduciary insurance
	<b>TOTAL</b>	<b>\$2,531.50</b>	

\*\*PAID INTERIMLY

**JUNE 2014 NON-POLICE PENSION BILLS - 6/3/14**

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
403	Longley Insurance Agency	\$2,531.50	fiduciary insurance
	<b>TOTAL</b>	<b>\$2,531.50</b>	

\*\*PAID INTERIMLY

**JUNE 2014 OPEN SPACE BILLS - 6/3/14**

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
471.1	First Savings	\$49,328.44	interest payment
471.1	Huntington National Bank	\$244,514.38	interest payment
461.70	A. James Scanzillo	\$2,500.00	appraisal
	<b>TOTAL</b>	<b>\$296,342.82</b>	

\*\*PAID INTERIMLY  
\*OVER BUDGET

**JUNE 2014 RIPARIAN RESTORATION & PRESERVATION FUND - 6/3/14**

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
414.313	Gilmore & Associates	\$987.71	engineering fees
414.421	Grim, Biehn & Thatcher	\$210.00	legal fees
	<b>TOTAL</b>	<b>\$1,197.71</b>	

\*\*PAID INTERIMLY

\*OVER BUDGET

## JUNE 2014 DUTCHESS FARM BILLS - 6/3/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
429.740	CKS Engineers	\$520.00	engineering fees
429.210	Garlits Printing	\$47.60	envelopes for mailing bills
429.100	Private Utility Enterprises	\$2,952.14	plant operator
429.210	" "	\$117.50	soda ash
429.371	Suburban Testing Labs	\$278.00	testing
	<b>TOTAL</b>	<b>\$3,915.24</b>	

\*\*PAID INTERIMLY

**JUNE 2014 REV RUN EMERGENCY SERVICES - 6/3/14**

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
492	U.M.T. Capital Reserve	\$7,000.00	transfer per budget
	<b>TOTAL</b>	<b>\$7,000.00</b>	

**JUNE 2014 CAPITAL RESERVE BILLS - 6/3/14**

<u>Acct #</u>	<u>Company Name</u>	<u>Amount</u>	<u>Comments</u>
410.740	Atlantic Tactical	\$128.94	flashlight/charger for new car
	<b>TOTAL</b>	<b>\$128.94</b>	

\*\*PAID INTERIMLY

**JUNE 2014 WATER/SEWER CAPITAL RESERVE BILLS - 6/3/14**

<u>Acct #</u>	<u>Company Name</u>	<u>Amount</u>	<u>Comments</u>
429.740	CKS Engineers	\$5,334.58	engineering fees
429.740	KRS Services	\$12,235.00	HH chlorine disinfection sys.
	<b>TOTAL</b>	<b>\$17,569.58</b>	

\*\*PAID INTERIMLY

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To May, 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
<b>Equity</b>					
309.90	EQUITY		\$0.00		
Total			\$0.00		
Total Equity			\$0.00		
<b>Revenue</b>					
301.10A	CURRENT R.E. TAXES	\$460,000.00	\$2,448,133.98	532.20%	\$1,988,133.98
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	\$702.47	n/a	\$702.47
301.40A	DELINQUENT RE TAX PR YR	\$0.00	\$0.00	n/a	\$0.00
301.40B	DELINQUENT RE TAX CURNT	\$15,000.00	\$26,625.97	177.51%	\$11,625.97
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	\$159,929.92	31.99%	(\$340,070.08)
310.21	CURRENT E.I.T.	\$2,000,000.00	\$1,023,970.15	51.20%	(\$976,029.85)
310.22	PRIOR YEAR E.I.T.	\$1,485,000.00	\$1,127,171.32	75.90%	(\$357,828.68)
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	\$845.00	18.78%	(\$3,655.00)
322.82	HIGHWAY ENCROACHMENT	\$2,300.00	\$2,340.00	101.74%	\$40.00
322.83	GRADING PERMITS	\$7,000.00	\$7,620.00	108.86%	\$620.00
322.84	GRADING ESCROWS/REINSP.	\$0.00	\$0.00	n/a	\$0.00
331.11	MOTOR VEHICLE VIOLATION	\$20,000.00	\$3,483.54	17.42%	(\$16,516.46)
331.12-001	VIOLATION OF ORDINANCES-POLICE	\$6,000.00	\$1,881.77	31.36%	(\$4,118.23)
331.12-002	VIOLATION OF ORDINANCES-CODE	\$9,500.00	\$2,828.28	29.77%	(\$6,671.72)
341	INTEREST	\$6,000.00	\$3,057.50	50.96%	(\$2,942.50)
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	\$4,276.81	106.92%	\$276.81
361.20	JOINT VALIDITY REIMBURSEMENT	\$0.00	\$0.00	n/a	\$0.00
361.30	LEGAL REVIEW FEES	\$8,500.00	\$2,315.50	27.24%	(\$6,184.50)
361.31	SUBDIVISION FEES	\$4,000.00	\$6,500.00	162.50%	\$2,500.00
361.31-001	SUBDIVISION FEES-REINSPECTION FEES	\$0.00	\$0.00	n/a	\$0.00
361.32	ENGR. REVIEW FEES	\$29,000.00	\$31,214.49	107.64%	\$2,214.49

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To May, 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
<b>Revenue</b>					
361.32-001	BIDDING DOCUMENT FEES	\$0.00	\$0.00	n/a	\$0.00
361.33	ZONING PERMITS	\$56,000.00	\$27,090.00	48.38%	(\$28,910.00)
361.33S	SIGN PERMITS	\$0.00	\$250.00	n/a	\$250.00
361.34	ZONING HEARING BOARD FEES	\$14,000.00	\$3,475.00	24.82%	(\$10,525.00)
361.40	CELL TOWER CONSULTANT FEES	\$0.00	\$0.00	n/a	\$0.00
361.41	WATER/SEWER CONSULTANT FEES	\$2,000.00	\$26,321.45	1316.07%	\$24,321.45
361.50	SALE OF TWP PROPERTY	\$5,000.00	\$13,101.00	262.02%	\$8,101.00
362.11	POLICE EARNINGS	\$2,500.00	\$1,012.75	40.51%	(\$1,487.25)
362.41	BUILDING PERMITS	\$65,000.00	\$70,037.58	107.75%	\$5,037.58
362.41-001	REINSPECTION FEES	\$1,800.00	\$700.00	38.89%	(\$1,100.00)
362.43	PLUMBING PERMITS	\$14,000.00	\$10,955.00	78.25%	(\$3,045.00)
362.44	ELECTRICAL PERMITS	\$7,800.00	\$4,420.00	56.67%	(\$3,380.00)
362.45	OCCUPANCY PERMITS	\$11,500.00	\$8,170.00	71.04%	(\$3,330.00)
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	\$16,950.00	94.17%	(\$1,050.00)
362.46B	WELL PERMITS	\$4,000.00	\$3,815.00	95.38%	(\$185.00)
362.47	SEWAGE PLANNING MODULE FEE	\$2,000.00	\$0.00	0.00%	(\$2,000.00)
362.48	PLAN/ZONE MISC REV.	\$150.00	\$44.25	29.50%	(\$105.75)
362.49	PROFESSIONAL SERVICES	\$45,000.00	\$34,500.00	76.67%	(\$10,500.00)
362.50	DEMOLITION PERMITS	\$15,000.00	\$4,680.00	31.20%	(\$10,320.00)
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	\$1,296.26	25.93%	(\$3,703.74)
363.53	D.A.R.E DONATIONS	\$500.00	\$0.00	0.00%	(\$500.00)
363.54	BOOKING CENTER FEES	\$4,000.00	\$3,472.74	86.82%	(\$527.26)
363.55	BULLET-PROOF VEST GRANT	\$0.00	\$32.22	n/a	\$32.22
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	\$1,310.16	93.58%	(\$89.84)
380A	CABLE FRANCHISE FEE	\$215,000.00	\$114,851.76	53.42%	(\$100,148.24)
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

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To May, 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
<b>Revenue</b>					
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	\$19,930.00	100.00%	\$0.00
395	REFUND OF PRIOR YR EXPEND	\$0.00	\$0.00	n/a	\$0.00
Total		\$5,656,217.00	\$5,258,806.39	92.97%	(\$397,410.61)
<b>Total Revenue</b>		<b>\$5,656,217.00</b>	<b>\$5,258,806.39</b>	<b>92.97%</b>	<b>(\$397,410.61)</b>
<b>Expense</b>					
400	BANK	\$150.00	\$34.10	22.73%	\$115.90
400.113	BOARD SALARY	\$6,500.00	\$950.00	14.62%	\$5,550.00
400.121	ADMIN. STAFF & MGR PAY	\$282,907.00	\$143,515.65	50.73%	\$139,391.35
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	\$2,127.76	38.69%	\$3,372.24
400.311	AUDIT	\$21,000.00	\$5,000.00	23.81%	\$16,000.00
400.312	WATER/SEWER ENGR TWP	\$70,000.00	\$22,095.40	31.56%	\$47,904.60
400.313	ENGINEERING TOWNSHIP	\$110,000.00	\$39,635.02	36.03%	\$70,364.98
400.313A	ENGR. DEVELOPMENT	\$0.00	\$0.00	n/a	\$0.00
400.321	LEGAL TOWNSHIP	\$80,000.00	\$32,743.96	40.93%	\$47,256.04
400.331	ADMIN. VEHICLE EXPENSE	\$750.00	\$718.13	95.75%	\$31.87
400.340	ADMIN. ADVER/PRINTING	\$6,500.00	\$1,527.95	23.51%	\$4,972.05
400.350	ADMIN. INSURANCE BOND	\$1,500.00	\$296.00	19.73%	\$1,204.00
400.374	ADMIN. MAINT/REPAIRS	\$22,000.00	\$10,555.43	47.98%	\$11,444.57
400.460	ADMIN. GENERAL EXPENSE	\$10,000.00	\$4,855.92	48.56%	\$5,144.08
400.750	ADMIN. MINOR EQUIPMENT	\$3,000.00	\$603.42	20.11%	\$2,396.58
403.114	TAX COLLECTOR PAY	\$20,462.00	\$8,611.25	42.08%	\$11,850.75
403.115	TAX COLLECTOR E.I.T.	\$48,500.00	\$10,754.75	22.17%	\$37,745.25
403.225	TAX COLL MATL/SUPP.	\$5,000.00	\$1,971.04	39.42%	\$3,028.96
403.350	TAX COLLECTOR BOND	\$1,300.00	\$1,249.00	96.08%	\$51.00
407.319	WEBSITE/BROADAST MTGS	\$25,000.00	\$6,693.89	26.78%	\$18,306.11
409.140	BLDG CUSTODIAN	\$11,000.00	\$2,830.20	25.73%	\$8,169.80
409.215	BLDG MATLS & SUPPLIES	\$5,500.00	\$1,715.97	31.20%	\$3,784.03
409.230	BLDG UTILITIES/FUEL	\$40,000.00	\$36,041.33	90.10%	\$3,958.67
409.300	ARCHITECT	\$0.00	\$0.00	n/a	\$0.00

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To May, 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
<b>Expense</b>					
409.321	BLDG TELEPHONE	\$30,000.00	\$9,153.36	30.51%	\$20,846.64
409.341	BLDG POSTAGE	\$5,000.00	\$1,332.28	26.65%	\$3,667.72
409.361	BLDG ELECTRIC	\$35,000.00	\$12,751.15	36.43%	\$22,248.85
409.373	BLDG MAINT. & REPAIRS	\$56,000.00	\$16,590.35	29.63%	\$39,409.65
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	\$64,760.62	38.51%	\$103,396.38
410.132	PATROLMEN PAY	\$1,297,461.00	\$481,358.43	37.10%	\$816,102.57
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	\$794.21	19.86%	\$3,205.79
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	\$1,275.00	42.50%	\$1,725.00
410.183	POLICE OVERTIME	\$90,000.00	\$47,245.53	52.50%	\$42,754.47
410.192	POLICE SCHOOLING	\$27,000.00	\$5,730.28	21.22%	\$21,269.72
410.210	POLICE MATL/SUPPLIES	\$9,000.00	\$4,789.13	53.21%	\$4,210.87
410.231	POLICE VEHICLE GAS/OIL	\$55,000.00	\$20,055.45	36.46%	\$34,944.55
410.238	POLICE UNIFORMS	\$22,000.00	\$1,588.70	7.22%	\$20,411.30
410.239	PATROL CAR TIRES	\$3,000.00	\$0.00	0.00%	\$3,000.00
410.239A	POLICE AMMO/FLARES	\$18,500.00	\$13,157.72	71.12%	\$5,342.28
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	\$320.00	16.00%	\$1,680.00
410.372A	CAPITAL PURCH-SCALES	\$0.00	\$0.00	n/a	\$0.00
410.372B	CAPITAL PURCH-VASCAR	\$1,200.00	\$125.75	10.48%	\$1,074.25
410.372C	CAPITAL PURCH-COMPUTR	\$32,000.00	\$13,054.19	40.79%	\$18,945.81
410.373	BREATHALIZER	\$0.00	\$0.00	n/a	\$0.00
410.374	POLICE VEHICLE MAINT.	\$30,000.00	\$5,813.26	19.38%	\$24,186.74
410.375	POLICE CAR CALIBRATION	\$2,500.00	\$618.45	24.74%	\$1,881.55
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	\$625.94	41.73%	\$874.06
410.470	POLICE INVESTIGATIONS	\$1,000.00	\$308.25	30.83%	\$691.75
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

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To May, 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
<b>Expense</b>					
410.541	SPECIAL REACTION TEAM	\$4,000.00	\$3,131.12	78.28%	\$868.88
410.542	COMMUNITY REVIT. PROGRAM	\$0.00	\$0.00	n/a	\$0.00
410.750	POLICE MINOR EQUIPMENT	\$6,500.00	\$2,267.78	34.89%	\$4,232.22
411.130	FIRE MARSHAL PAY	\$24,813.00	\$10,980.76	44.25%	\$13,832.24
411.150	FIRE WORKERS COMP.	\$20,000.00	\$10,104.25	50.52%	\$9,895.75
411.212	FIRE MATLS & SUPPLIES	\$900.00	\$436.14	48.46%	\$463.86
411.331	FIRE MILEAGE	\$500.00	\$365.57	73.11%	\$134.43
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	\$645.98	64.60%	\$354.02
414.130	CODE ENFORCEMENT PAY	\$135,340.00	\$57,135.50	42.22%	\$78,204.50
414.131	CODE OVERTIME	\$400.00	\$345.00	86.25%	\$55.00
414.141	INSPECTION SERVICE	\$12,000.00	\$4,410.00	36.75%	\$7,590.00
414.210	CODE MATLS & SUPPLIES	\$1,800.00	\$667.67	37.09%	\$1,132.33
414.310	RECYCLING GRANT EXPENSES	\$2,500.00	\$2,482.55	99.30%	\$17.45
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	\$41,834.93	59.76%	\$28,165.07
414.313A-001	CODE WATER/SEWER ENGR. (REIMB.)	\$8,000.00	\$58,540.58	731.76%	(\$50,540.58)
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	\$1,051.50	18.78%	\$4,548.50
414.314-003	CODE LEGAL TOWNSHIP-SALDO	\$0.00	\$0.00	n/a	\$0.00
414.314A	CODE LEGAL DVLPMNT	\$15,000.00	\$6,188.50	41.26%	\$8,811.50
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	\$4,500.00	97.83%	\$100.00
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	\$2,135.00	76.25%	\$665.00
414.321	UNIFORM CONSTRUCTION CODE FEES	\$450.00	\$136.00	30.22%	\$314.00
414.322	BLDG PLAN REVIEW REFUND	\$3,500.00	\$3,714.77	106.14%	(\$214.77)

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
<b>Expense</b>					
414.340	CODE ADVERT./PRINTING	\$2,100.00	\$334.58	15.93%	\$1,765.42
414.374	CODE VEHICLE MAINT.	\$500.00	\$113.27	22.65%	\$386.73
414.400	CREDIT CARD FEES	\$900.00	\$502.36	55.82%	\$397.64
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	\$920.33	92.03%	\$79.67
414ZHB	ZONING HEARING BOARD	\$12,000.00	\$5,262.42	43.85%	\$6,737.58
430.231	ROAD VEHICLE GAS & OIL	\$20,000.00	\$15,746.27	78.73%	\$4,253.73
430.238	ROAD UNIFORMS	\$4,200.00	\$1,971.96	46.95%	\$2,228.04
430.260	ROAD MATERIAL & TOOLS	\$2,000.00	\$454.42	22.72%	\$1,545.58
430.371	TREE MAINTENANCE	\$30,000.00	\$1,525.00	5.08%	\$28,475.00
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	\$122,309.97	37.38%	\$204,934.03
438.145A	ROAD ACTING SUPV. PAY	\$0.00	\$0.00	n/a	\$0.00
438.460	ROAD GENERAL EXPENSE	\$3,000.00	\$1,116.85	37.23%	\$1,883.15
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	\$50.00	20.00%	\$200.00
452.325	PARK/REC POSTAGE	\$0.00	\$0.00	n/a	\$0.00
452.373	STREETScape MAINTENANCE	\$6,000.00	\$8,324.65	138.74%	(\$2,324.65)
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	\$9,500.00	100.00%	\$0.00
482	JUDGEMENTS AND LOSSES	\$0.00	\$0.00	n/a	\$0.00
483.001	MUNICIPAL RETIREMENT	\$110,000.00	\$10,320.15	9.38%	\$99,679.85
483.002	POLICE PENSION	\$200,000.00	\$15,587.79	7.79%	\$184,412.21
484	WORKERS COMPENSATION	\$74,200.00	\$35,454.75	47.78%	\$38,745.25
485	UNEMPLOYMENT COMPENSATION	\$14,500.00	\$6,815.57	47.00%	\$7,684.43
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

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To May, 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
<b>Expense</b>					
486.355	GENERAL LIABILITY	\$55,000.00	\$30,660.00	55.75%	\$24,340.00
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	\$239,055.71	37.95%	\$390,944.29
488	LIFE INSURANCE	\$9,000.00	\$3,409.39	37.88%	\$5,590.61
488A	SHORT TERM DISABILITY	\$19,000.00	\$7,509.74	39.52%	\$11,490.26
488B	LONG TERM DISABILITY	\$11,000.00	\$4,404.28	40.04%	\$6,595.72
489	FICA	\$148,828.00	\$62,712.61	42.14%	\$86,115.39
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	\$13,437.61	38.61%	\$21,369.39
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	\$2,598,891.46	38.45%	\$4,160,844.54
Total Expense		\$6,759,736.00	\$2,598,891.46	38.45%	\$4,160,844.54
Net:		(\$1,103,519.00)	\$2,659,914.93	-241.04%	\$3,763,433.93