

**Upper Makefield Township Board of Supervisors**  
**October 20, 2015 Meeting Minutes**

The October 20, 2015 public meeting of the Upper Makefield Township Board of Supervisors was called to order by Chair Tom Cino at 7:42 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 Assistant Township Manager Judy Caporiccio, Township Solicitor Mary Eberle, Esq., Township Engineer Douglas Rossino, P.E., 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**

Mr. Cino made the following announcements:

- An executive session was held prior to tonight's meeting for land acquisition matters
- The next meeting will be held on Wednesday, November 4 at 7:30 pm

**SPECIAL ITEMS**

Mr. Cino presented a framed copy of a letter from Congressman Fitzpatrick commending the Township on being named one of the safest communities in Pennsylvania to Chief Mark Schmidt.

**PUBLIC COMMENT**

Ron LaNasa, Taylorsville Road, commented on the value of open space preservation, citing the groundwater recharge value of open space preservation.

AnnMarie Murray, Brownsburg Road, questioned why public comment has turned into a debate. She stated that there are dead patches along State roads and that she is concerned about invasive bamboo growth. She stated that the money spent on open space was one of our best investments.

Ellen Lane-Novitz, Washington Crossing, asked about the lights in the lower park at Washington Crossing Historic Park. She asked about the virtual checkbook and whether it would be included in the budget.

Dan Johansson, Washington Crossing, stated his opinion that department reports should be online, asked if there were any changes to the preliminary budget as advertised, asked about the open space borrowing ability and stated that the light at Taylorsville and 532 is off the pad. He asked about the status of the request to return the operation of the water treatment plants to the residents and requested a monthly update.

**APPROVAL OF MINUTES AND BILLS PAYABLE**

A motion was made by Ms. Ryan and was seconded by Mr. Rattigan to approve the Board of Supervisors meeting minutes of October 6, 2015 with the inclusion of Doug Rossino as in attendance. Motion carried by a unanimous vote.

Mr. Cino read into the record the bills for October 20, 2015. A motion was made by Mr. Rattigan and was seconded by Ms. Ryan to approve the October 20, 2015 Bills Payable List in the amount of

\$234,639.19. Motion carried on a unanimous vote.

### **PLANNING AND ZONING ISSUES**

#### **Ely Request for Inclusion in Agricultural Security Area, 401 Woodhill Road**

Mr. Kuhns provided information on the Ely Request that 26.999 acres be included in the Agricultural Security Area. After discussion, a motion was made by Mr. Rattigan and was seconded by Ms. Ryan to acknowledge the Ely request to amend the Agricultural Security Area, distribute the request to the reviewing agencies and provide notice as per the Agricultural Security Law. Motion carried on a unanimous vote.

### **SOLICITOR'S REPORT**

Ms. Eberle noted that the Solicitor's Report is in Board packets.

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

#### **Fund Balance Report**

Ms. Caporiccio noted that the September Fund Balance Report and the Budget vs. Actual Report are in the Board's packets.

#### **Resident Request – Earned Income Tax Penalty Waiver**

Ms. Caporiccio provided an overview of a resident's request to waive earned income tax penalties because he was unaware of the tax. Discussion followed and a motion was made by Ms. Ryan and was seconded by Mr. Rattigan to deny the waiver request. Mr. Tierney and Mr. Breeden were in favor of granting a waiver of the penalties. Motion carried on a 3 to 2 vote with Mr. Tierney and Mr. Breeden in opposition.

#### **Virtual Checkbook Report**

Ms. Caporiccio provided an overview of staff research of a virtual checkbook per Board request. It was found to be used for personal use but not for municipal use. There are significant security and costs issues to be addressed with a virtual checkbook and existing financial software is not compatible. A Board statement outlining the desired level of transparency and a policy establishing the level of website security would be recommended. A more protected website would be required. As an alternative, the current software is capable of generating a Bank Account Activity Report, which could be posted to the website separately from the minutes.

Mr. Breeden stated that more research was needed. Mr. Rattigan expressed concerns about cost, software support and questioned the need for additional research. Mr. Breeden stated that there is a need for total transparency, and there should not be a need for a right to know request to get real time financial information, contracts, invoices and ordinances. Mr. Tierney agreed that more background information is needed. Mr. Rattigan requested that Mr. Breeden better define what he is suggesting by way of email to the Board and staff. Ms. Ryan suggested that all Board members and residents consider suggestions for the website upgrade.

Dan Johansson requested that department reports be included on the website.

Ellen Lane-Novitz suggested that funding for the virtual checkbook be included in the budget.

Tim Thomas, Mt. Eyre Manor, suggested employing a computer consultant to assist with the website re-design.

Ms. Ryan reminded all that all ordinances are available online through a link.

### **NJ Shooting Range Report**

Per Board request, staff investigated the source of shooting sounds in New Jersey which may be heard in Pennsylvania. The sounds are from the New Jersey State Police target and training facility located at the Mercer County Correctional Facility.

Mr. Rattigan made a motion which was seconded by Mr. Tierney to direct the manager to obtain noise reading, contact the Hopewell Township manager to discuss concerns and review their ordinances and correctional facilities management to discuss their ordinances and our concerns.

Guy Scala, Bowman Tower Farms, said he spoke with the National Park Service regarding excessive noise and obtrusive activities. He suggested working with Hopewell Township officials to discuss suppression or reduction of the range operations and cited the use of large caliber and automatic weapons gunfire. Ms. Eberle suggested contacting the correctional facility and Hopewell Township, but noted the importance of quantifying the noise impact as a first step. Mr. Tierney asked if the homeowners association would pay for the certified audiologist evaluation.

Barbara Rintala, River Road, stated that this has been a use for a long time and may even be grandfathered, but she feels that the use has increased. She also stated that it has a negative impact on her property value and quality of life.

Vic Ameye suggested calling Hopewell Township to see if they already have noise level information before paying for an evaluation.

After discussion, the motion carried on a unanimous vote.

### **Resolution No. 2015-10-20-01 – Continuing and Improving Policy and Practice of Community Sustainability**

Ms. Caporiccio provided an overview of the resolution. At the September 23 meeting, Newtown Middle School student Sidney Gibson requested support from the Board to work with staff to submit an online application for Sustainable Pennsylvania Community Certification, which recognizes local governments on their policies and practices of sustainability. In order to achieve platinum certification, a resolution affirming sustainability policies and practices is required. Discussion followed and a motion was made by Mr. Rattigan and seconded by Ms. Ryan to approve Resolution No. 2015-10-20-01. Motion carried on unanimous vote.

### **Lookout Park Playground Equipment**

Mr. Caporiccio provided an overview of a request by the Park and Recreation Board for the 2015 purchase of Lookout Park playground equipment at a cost of \$13,259.20 and an estimated installation cost of \$10,000. Following discussion, a motion was made by Mr. Rattigan and seconded by Ms. Ryan to authorize the purchase of Lookout Park playground equipment from Costars vendor at a cost of \$13,259.20 with an estimated 2016 installation cost of \$10,000. Motion carried on unanimous vote.

Barbara Rintala expressed concerns about stormwater on her property from Lookout Park and inquired about mitigation efforts.

**Resolution No. 2015-10-20-02 – Adoption of 2016 Budget**

Ms. Caporiccio introduced the resolution and reviewed the budget process, noting that the preliminary 2016 budget has been advertised, made available for public inspection at the Township office, posted on the Township website and may be considered for adoption if the Board desires.

Mr. Breeden questioned the revenue projections, citing the Keystone Collections estimate of \$3,600,000 and stating that the methodology developed by the FAC last year would determine that the \$3,800,000 would never be achieved. He further stated that the shortcoming could be covered by reversing the transfer of the \$500,000 transfer of funds from the General Fund to the Open Space Fund.

A motion was made by Mr. Breeden and seconded by Mr. Tierney to adjust the EIT projections using the scientific method developed by the FAC and reverse the \$500,000 General Fund transfer to Open Space back to the General Fund. The motion failed by a 2 to 3 vote, with Mr. Cino, Mr. Rattigan and Ms. Ryan voting in opposition.

Mr. Cino cited the fact that currently the EIT revenue is tracking ahead of the projection, that the budget is consistent with last year, that a marginal increase in EIT is fair and conservative, and noted that collections have become more consistent. He further stated that there have been four opportunities for this discussion prior to tonight.

Mr. Rattigan stated that Mr. Breeden's argument is a flip from last year when he argued the opposite saying that the Keystone projection was always too conservative.

Mr. Breeden questioned the 2.5% raises for all employees, especially in light of the current contract discussions with the Police Union.

Mr. Cino stated that this Board has consistently worked to eliminate the real estate tax from the General Fund citing the strength of the EIT collections, restructuring of debt to save tax dollars, and that this budget is set up for continued savings.

Mr. Breeden stated that taxes have increased since he was on the Board.

Ms. Ryan stated that there had been no tax increase since he has been on the Board.

Mr. Cino stressed that staff has always worked to control expenses, that we consistently end up under budget in expenditures and have worked hard to restructure debt.

A motion was made by Mr. Rattigan and seconded by Ms. Ryan to adopt Resolution 2015-10-20-02 to approve the 2016 Budget.

Mr. Tierney stated that he considered there were too many unanswered questions to take action on the Budget tonight.

Dan Johansson stated that he continues to request additional information on the website.

Ellen Lane-Novitz questioned funding for the virtual checkbook. Mr. Rattigan stated it was a large project for consideration and required much more research with an unknown cost factor.

Mr. Rattigan cited the fact that expenditures for the past three years have regularly come in lower than projected and that budget figures are a benchmark number, subject to RFPs and bidding.

Mr. Cino stated that the Five Year Capital Expense Fund was an example of forward budgeting.

AnnMarie Murray stated the budget should be adopted as there have been more than sufficient meetings for this deliberation.

Mr. Cino stated the budget contains a 2 mil decrease and is reasonable, responsible and sustainable.

A vote was then taken on the motion to approve Resolution 2015-10-20-02. The motion was approved 3 to 2 with Mr. Tierney and Mr. Breeden voting in opposition.

**Resolution No. 2015-10-20-03 – Tax Levy**

After discussion, a motion was made by Mr. Rattigan and seconded by Mr. Cino to approve Resolution No. 2015-10-20-03. Motion carried by a 3 to 2 vote with Mr. Tierney and Mr. Breeden voting in opposition.

Mr. Breeden stated he was in favor of the tax decreases, but he feels that this budget is not sustainable.

Mr. Tierney stated that the Open Space millage is too high.

Mr. Cino stated that open space debt service is greater than the projected revenue.

Mr. Breeden stated that there should be a new Open Space referendum if there are additional properties to buy.

**ENGINEER'S REPORT**

**Walker Road Subdivision – Construction Escrow Release #4**

Mr. Rossino provided an update of the project and recommended approval of Construction Escrow Release #4 in the amount of \$31,207.10. Mr. Rattigan made a motion which was seconded by Mr. Cino to approve Construction Escrow Release #4 in the amount of \$31,207.10. Motion carried by unanimous vote.

**Engineer's Report**

Mr. Rossino provided highlights of the Engineer's Report, which was in the Board's packets. He noted that Toll has offered a complete base and overlay repair of their portion of Creamery Road if the Township will initiate the 18 month maintenance period upon completion. Mr. Rattigan made a motion, seconded by Mr. Tierney to approve the offer from Toll for a Full Depth Reclamation resurfacing of their portion of Creamery Road, subject to oversight by Gilmore and Associates. Motion carried by unanimous vote.

Mr. Rossino also reported on the DCED grant status and the road re-surfacing projects.

**BOARD AND COMMISSION REPORTS**

Mr. Cino announced that the following reports were included in the Board's packets:

- Environmental Advisory Council – September 8, 2015
- Historic Advisory Commission – September 14, 2015
- Park and Recreation Board – September 14, 2015

## **DEPARTMENT REPORTS**

### **Planning and Zoning Department**

Mr. Kuhns highlighted the monthly Planning and Zoning Department Report. He informed the Board that Dunkin Donuts will be before the Planning Commission October 28<sup>th</sup> for a review of their sign application and that their Zoning Hearing Board appeal will be November 24<sup>th</sup>. He requested that the Board sign the lot-line change mylars following tonight's meeting.

### **Police Department**

Chief Schmidt highlighted the Police Department Report, and noted the success of the recent Drug Take Back effort. Mr. Breeden asked about the Jericho Run traffic study and was informed that the Department recommends that the speed limit signs remain for enforcement purposes.

Mr. Breeden also asked who in the Department is assigned to cyber activity.

Mr. Cino announced that the following reports were included in the Board's packets:

- Fire Department Reports
- Ambulance Report
- Fire Marshall Report
- Public Works Department Report

## **PUBLIC COMMENT AND MEDIA QUESTIONS:**

Tim Thomas restated his appreciation for the Open Space program and asked that the Board not tamper with it because it's what the residents voted for.

Ellen Lane-Novitz recommended a new Open Space referendum, suggesting \$50 million this time.

## **ADJOURNMENT:**

A motion was made by Mr. Rattigan and was seconded by Ms. Ryan to adjourn the meeting at 10:17 p.m. Motion carried on unanimous vote.

Respectfully submitted,



David R. Nyman

Interim Township Manager

Approved: November 17, 2015

**OCTOBER 2015 GENERAL FUND BILLS - 10/20/15**

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
400.210	Associated Imaging Solutions	\$163.92	copier charges
410.238	Atlantic Tactical	\$198.98	jacket/panel/lettering
400.750	CDW Government	\$979.00	server software updates/upgrades
400.374	CIT Technology	\$555.74	copier rental
400.312	CKS Engineers	\$497.00	engineering fees
414.313A-1	" "	\$8,178.32	" "
430.238	Clemens	\$130.00	uniform rental
409.373	" "	\$18.10	floor mat rental
409.321	Comcast	\$347.10	phone service/internet service Admin.
409.321	Comcast	\$145.95	phone service/internet service PW
409.321	Comcast	\$6.32	PD spec. video acct.
409.373	Cooper Pest Solutions	\$39.00	exterior program
414.460	County of Bucks	\$1,144.94	Hazardous Household Waste Program
400.340	Courier Times	\$93.60	classified advertising
414.340	" "	\$1,132.27	" "
414ZHB	" "	\$397.29	" "
409.140	Coverall	\$290.00	cleaning service
400.750	Dell	\$1,784.90	server hardware
414.319	" "	\$1,249.29	GIS computer
430.260	Joseph Finkle & Son	\$194.76	grinder
400.210	Garlits Printing	\$362.75	envelopes/letterhead/business cards
411.212	" "	\$87.25	business cards
411.740	" "	\$87.25	" "
414.210	" "	\$362.75	envelopes/letterhead/business cards
409.373	Good Air Conditioning & Heating	\$160.00	A/C repair in Admin. Bldg. lobby
400.314	Grim, Biehn & Thatcher	\$9,088.00	legal fees
414.314A	" "	\$2,706.00	" "
414.314-2	" "	\$30.00	" "
410.374	Havis	\$809.35	vehicle upgrades
409.373	Kencor	\$175.00	monthly elevator maintenance
403.115	Keystone Collections Group	\$1,196.71	tax collector
414ZHB	McNamara, Bolla & Panzer	\$893.00	legal fees ZHB
438.460	Newtown Lock Doctor	\$40.00	keys for mobile sign board
400.210	Newtown Office Supply	\$49.80	office supplies
410.210	" "	\$423.48	" "
414.210	" "	\$12.27	" "
409.373	Newtown Pro Hardware	\$69.99	faucet for Admin. bldg. kitchen sink
409.321	PA One Call	\$72.38	monthly activity fee
409.215	Ready Refresh (formerly Deer Park)	\$38.94	drinking water for township buildings
400.210	SafeChoice	\$65.00	blank check stock
400.374	" "	\$1,925.00	annual license agreement 1/1/16 - 12/31/16

**OCTOBER 2015 GENERAL FUND BILLS - 10/20/15**

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
407.319	Ron Skotleski Video Productions	\$400.00	produce BoS Mtg. 10/6/15
409.215	Staples Credit Plan	\$79.41	bldg. supplies
411.212	" "	\$65.73	supplies
410.231	Superior Plus Energy	\$546.76	unleaded gasoline
410.210	Thomson Reuters - West Publishing	\$185.00	Quinlan Search and Seizure Guidebook 2015
409.373	Townscapes	\$560.00	mowing/weeding Twp. Complex/mowing Bike Path
	<b>TOTAL</b>	<b>\$38,038.30</b>	

\*\*FOR BOARD APPROVAL



OCTOBER 2015 LIQUID FUELS BILLS - 10/20/15

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
437	Betts Equipment	\$66.50	parts
438.245	Davis Feed Mill	\$179.90	grass seed
437	Joseph Finkle & Son	\$40.73	cord/shop supplies
438B	Robert B. Hawkins	\$350.00	drain box repairs
438.245	M & W Incom Supply	\$1,249.67	road repairs
432A	Morton Salt	\$5,100.70	bulk salt
437	NAPA Auto Parts	\$59.97	shop supplies
434SL	PECO	\$130.97	street lighting
433TL	PECO	\$29.93	traffic lighting
437	Plasterer Equipment Co.	\$54.24	service backhoe
437	Praxair	\$28.67	cylinder rental
437	Scrappy's Auto Service	\$994.08	truck maint./repairs
	Tanners Lawn & Snow	\$208.15	sharpen chains/maint.
437	Torodyne	\$30.00	install power cord
	<b>TOTAL</b>	<b>\$8,523.51</b>	

\*\*PAID INTERIMLY

OCTOBER 2015 PARK & REC BILLS - 10/20/15

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
452.250	Coverall	\$520.00	cleaning of restrooms
452.250	Private Utility Enterprises	\$261.29	maint. of water systems
452.250	Townscapes	\$1,755.00	mowing/weeding
	<b>TOTAL</b>	<b>\$2,536.29</b>	

\*\*PAID INTERIMLY

OCTOBER 2015 WATER & SEWER BILLS - 10/20/15

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
429.313	CKS Engineers	\$1,958.05	engineering fees
429.210	Coyne Chemical	\$419.89	Sodium Hypochlorite
429.371	Eurofins QC	\$100.00	testing
429.376	FRANC Environmental	\$790.27	sludge hauling
429.100	Private Utility Enterprises	\$10,228.00	plant operator
429.110	SafeChoice	\$1,925.00	water billing software annual license agrmt.
429.374	Townscapes	\$330.00	lawn mowing at plant
	<b>TOTAL</b>	<b>\$15,751.21</b>	

\*\*PAID INTERIMLY

**OCTOBER 2015 FIRE COMPANY - 10/20/15**

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
411.540	Upper Makefield Fire Company	\$165,000.00	deposit for new fire truck
	<b>TOTAL</b>	<b>\$165,000.00</b>	

OCTOBER 2015 DUTCHESS FARM BILLS - 10/20/15

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
429.313	CKS Engineers	\$159.00	engineering fees
429.371	Eurofins QC	\$155.00	testing
429.376	FRANC Environmental	\$470.25	sludge removal
429.100	Private Utility Enterprises	\$2,902.47	plant operator
429.210	USA BlueBook	\$64.02	supplies
	<b>TOTAL</b>	<b>\$3,750.74</b>	

\*\*PAID INTERIMLY

**OCTOBER 2015 CAPITAL RESERVE BILLS - 10/20/15**

<u>Acct #</u>	<u>Company Name</u>	<u>Amount</u>	<u>Comments</u>
410.740	Havis	\$165.00	upfit new PD vehicles
410.750	" "	\$874.14	install radios in vehicles
<b>TOTAL</b>		<b>\$1,039.14</b>	

\*\*PAID INTERIMLY

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2015 To September, 2015

Contents: Budget vs Actual Format, FundID >= First, Accounts >= "301.10A" And <= "492E", 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	\$230,000.00	\$217,033.57	94.36%	(\$12,966.43)
301.10B	PRIOR YEAR R.E. TAXES	\$0.00	\$3,278.59	n/a	\$3,278.59
301.20A	INTERIM R.E. TAXES	\$1,000.00	\$470.60	47.06%	(\$529.40)
301.20B	INTERIM RE TAXES PR YRS	\$0.00	\$471.70	n/a	\$471.70
301.40A	DELINQUENT RE TAX PR YR	\$0.00	\$0.00	n/a	\$0.00
301.40B	DELINQUENT RE TAX CURNT	\$15,000.00	\$8,842.06	58.95%	(\$6,157.94)
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.	\$650,000.00	\$471,809.80	72.59%	(\$178,190.20)
310.20	EARNED INCOME TAX	\$3,800,000.00	\$2,932,273.27	77.17%	(\$867,726.73)
310.21	CURRENT E.I.T.	\$0.00	\$0.00	n/a	\$0.00
310.22	PRIOR YEAR E.I.T.	\$0.00	\$0.00	n/a	\$0.00
321.04	CERTIFICATE OF APPROP	\$280.00	\$0.00	0.00%	(\$280.00)
321.30	BUSINESS FEES	\$1,000.00	\$1,000.00	100.00%	\$0.00
321.35	FIRE PERMITS	\$4,000.00	\$2,745.00	68.63%	(\$1,255.00)
322.82	HIGHWAY ENCROACHMENT	\$4,000.00	\$12,310.00	307.75%	\$8,310.00
322.83	GRADING PERMITS	\$15,000.00	\$16,320.00	108.80%	\$1,320.00
322.84	GRADING ESCROWS/REINSP.	\$0.00	\$0.00	n/a	\$0.00
331.11	MOTOR VEHICLE VIOLATION	\$17,000.00	\$10,103.49	59.43%	(\$6,896.51)
331.12-001	VIOLATION OF ORDINANCES-POLICE	\$5,000.00	\$1,679.70	33.59%	(\$3,320.30)
331.12-002	VIOLATION OF ORDINANCES-CODE	\$5,500.00	\$6,835.08	124.27%	\$1,335.08
341	INTEREST	\$8,300.00	\$6,132.36	73.88%	(\$2,167.64)
341D	INSURANCE DIVIDENDS	\$0.00	\$15,305.00	n/a	\$15,305.00
354	OTHER STATE CAPITAL & OPERATING GRANTS	\$0.00	\$12,846.41	n/a	\$12,846.41
355.01	PUBLIC UTILITY REALTY	\$7,900.00	\$8,227.41	104.14%	\$327.41
355.08	LIQUOR LICENSE	\$1,000.00	\$1,000.00	100.00%	\$0.00
355.13	FOREIGN FIRE	\$143,597.00	\$132,656.95	92.38%	(\$10,940.05)
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	\$13,000.00	\$6,835.70	52.58%	(\$6,164.30)
361.20	JOINT VALIDITY REIMBURSEMENT	\$0.00	\$0.00	n/a	\$0.00
361.30	LEGAL REVIEW FEES	\$25,000.00	\$11,347.76	45.39%	(\$13,652.24)

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
<b>Revenue</b>					
361.31	SUBDIVISION FEES	\$7,000.00	\$3,500.00	50.00%	(\$3,500.00)
361.31-001	SUBDIVISION FEES-REINSPECTION FEES	\$0.00	\$0.00	n/a	\$0.00
361.32	ENGR. REVIEW FEES	\$65,000.00	\$44,781.07	68.89%	(\$20,218.93)
361.32-001	BIDDING DOCUMENT FEES	\$0.00	\$0.00	n/a	\$0.00
361.33	ZONING PERMITS	\$68,000.00	\$53,660.00	78.91%	(\$14,340.00)
361.33S	SIGN PERMITS	\$0.00	\$1,000.00	n/a	\$1,000.00
361.34	ZONING HEARING BOARD FEES	\$10,500.00	\$4,725.00	45.00%	(\$5,775.00)
361.40	CELL TOWER CONSULTANT FEES	\$0.00	\$0.00	n/a	\$0.00
361.41	WATER/SEWER CONSULTANT FEES	\$100,000.00	\$40,739.17	40.74%	(\$59,260.83)
361.50	SALE OF TWP PROPERTY	\$10,000.00	\$11,151.00	111.51%	\$1,151.00
362.11	POLICE EARNINGS	\$2,500.00	\$3,440.00	137.60%	\$940.00
362.41	BUILDING PERMITS	\$140,000.00	\$163,310.50	116.65%	\$23,310.50
362.41-001	REINSPECTION FEES	\$3,500.00	\$700.00	20.00%	(\$2,800.00)
362.43	PLUMBING PERMITS	\$22,000.00	\$22,741.00	103.37%	\$741.00
362.44	ELECTRICAL PERMITS	\$10,000.00	\$8,540.00	85.40%	(\$1,460.00)
362.45	OCCUPANCY PERMITS	\$18,000.00	\$25,675.00	142.64%	\$7,675.00
362.45A	USE & OCCUPANCY PERMITS	\$0.00	\$0.00	n/a	\$0.00
362.45C	ON-LOT HAULERS FEES	\$800.00	\$1,000.00	125.00%	\$200.00
362.46	ALARM PERMITS	\$18,000.00	\$18,300.00	101.67%	\$300.00
362.46B	WELL PERMITS	\$7,500.00	\$14,090.00	187.87%	\$6,590.00
362.47	SEWAGE PLANNING MODULE FEE	\$200.00	\$2,400.00	1200.00%	\$2,200.00
362.48	PLAN/ZONE MISC REV.	\$400.00	\$822.44	205.61%	\$422.44
362.49	PROFESSIONAL SERVICES	\$45,000.00	\$72,566.00	161.26%	\$27,566.00
362.50	DEMOLITION PERMITS	\$11,000.00	\$10,260.00	93.27%	(\$740.00)
362.51	PROPERTY ADDRESS SIGNS	\$80.00	\$0.00	0.00%	(\$80.00)
363	SNOW REMOVAL CONTRACT	\$23,000.00	\$0.00	0.00%	(\$23,000.00)
363.50	HIGHWAY DEPT. EARNINGS	\$250.00	\$390.00	156.00%	\$140.00
363.51	COPS GRANT	\$56,400.00	\$0.00	0.00%	(\$56,400.00)
363.52	CO-OP POLICE DEPT. WORK	\$5,000.00	\$2,490.77	49.82%	(\$2,509.23)
363.53	D.A.R.E DONATIONS	\$500.00	\$650.00	130.00%	\$150.00
363.54	BOOKING CENTER FEES	\$4,000.00	\$4,396.61	109.92%	\$396.61
363.55	BULLET-PROOF VEST GRANT	\$1,064.00	\$1,063.92	99.99%	(\$0.08)
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	\$1,500.00	\$1,378.22	91.88%	(\$121.78)
380A	CABLE FRANCHISE FEE	\$240,000.00	\$178,581.47	74.41%	(\$61,418.53)
380D	DEVELOPER DONATIONS	\$3,000.00	\$56,000.00	1866.67%	\$53,000.00
380T	MODEL RAILROAD DONATIONS	\$0.00	\$0.00	n/a	\$0.00
380V	VENDING MACHINE REVENUES	\$0.00	\$0.00	n/a	\$0.00
387	CONTRIBUTIONS FROM PRIVATE SOURCES	\$0.00	\$23,000.00	n/a	\$23,000.00
389	STD/WORKER'S COMP. REIMBURSEMENT	\$0.00	\$399.43	n/a	\$399.43
390D	DEVELOP. ESCROW REFUNDS	\$0.00	\$0.00	n/a	\$0.00



# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2015 To September, 2015

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

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
<b>Revenue</b>					
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
394A	MISCELLANEOUS REFUNDS	\$250.00	\$223.33	89.33%	(\$26.67)
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	\$162,666.00	\$164,675.06	101.24%	\$2,009.06
394R	REPETITIVE FLOOD GRANT	\$0.00	\$0.00	n/a	\$0.00
394SW	SOLID WASTE/RECYCLING	\$19,000.00	\$0.00	0.00%	(\$19,000.00)
395	REFUND OF PRIOR YR EXPEND	\$0.00	\$0.00	n/a	\$0.00
Total		\$6,231,242.00	\$4,816,174.44	77.29%	(\$1,415,067.56)
Total Revenue		\$6,231,242.00	\$4,816,174.44	77.29%	(\$1,415,067.56)
<b>Expense</b>					
400	BANK	\$150.00	\$169.00	112.67%	(\$19.00)
400.113	BOARD SALARY	\$4,200.00	\$2,550.00	60.71%	\$1,650.00
400.121	ADMIN. STAFF & MGR PAY	\$297,413.00	\$250,396.77	84.19%	\$47,016.23
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	\$0.00	\$0.00	n/a	\$0.00
400.140	PART TIME HELP	\$0.00	\$0.00	n/a	\$0.00
400.192	SCHOOLS/CONFERENCES	\$3,500.00	\$540.55	15.44%	\$2,959.45
400.210	ADMIN MATL & SUPPLIES	\$5,500.00	\$5,024.00	91.35%	\$476.00
400.311	AUDIT	\$21,000.00	\$20,800.00	99.05%	\$200.00
400.312	WATER/SEWER ENGR TWP	\$65,000.00	\$20,391.40	31.37%	\$44,608.60
400.313	ENGINEERING TOWNSHIP	\$105,000.00	\$131,865.02	125.59%	(\$26,865.02)
400.313A	ENGR. DEVELOPMENT	\$0.00	\$0.00	n/a	\$0.00
400.321	LEGAL TOWNSHIP	\$90,000.00	\$60,990.61	67.77%	\$29,009.39
400.331	ADMIN. VEHICLE EXPENSE	\$1,500.00	\$23.45	1.56%	\$1,476.55
400.340	ADMIN. ADVER/PRINTING	\$7,000.00	\$9,149.74	130.71%	(\$2,149.74)
400.350	ADMIN. INSURANCE BOND	\$1,500.00	\$750.00	50.00%	\$750.00
400.374	ADMIN. MAINT/REPAIRS	\$22,000.00	\$15,756.64	71.62%	\$6,243.36
400.460	ADMIN. GENERAL EXPENSE	\$11,700.00	\$6,684.77	57.13%	\$5,015.23
400.750	ADMIN. MINOR EQUIPMENT	\$3,000.00	\$1,297.16	43.24%	\$1,702.84
403.114	TAX COLLECTOR PAY	\$20,667.00	\$15,500.25	75.00%	\$5,166.75
403.115	TAX COLLECTOR E.I.T.	\$52,820.00	\$36,782.80	69.64%	\$16,037.20
403.225	TAX COLL MATL/SUPP.	\$5,000.00	\$3,569.64	71.39%	\$1,430.36

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2015 To September, 2015

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

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
<b>Expense</b>					
403.350	TAX COLLECTOR BOND	\$0.00	\$0.00	n/a	\$0.00
407.319	WEBSITE/BROADCAST MTGS	\$30,000.00	\$34,013.50	113.38%	(\$4,013.50)
409.140	BLDG CUSTODIAN	\$12,500.00	\$9,540.00	76.32%	\$2,960.00
409.215	BLDG MATLS & SUPPLIES	\$5,500.00	\$3,289.03	59.80%	\$2,210.97
409.230	BLDG UTILITIES/FUEL	\$42,000.00	\$19,800.60	47.14%	\$22,199.40
409.300	ARCHITECT	\$0.00	\$0.00	n/a	\$0.00
409.321	BLDG TELEPHONE	\$30,000.00	\$18,041.10	60.14%	\$11,958.90
409.341	BLDG POSTAGE	\$5,000.00	\$3,717.35	74.35%	\$1,282.65
409.361	BLDG ELECTRIC	\$25,000.00	\$21,116.68	84.47%	\$3,883.32
409.373	BLDG MAINT. & REPAIRS	\$56,000.00	\$39,578.75	70.68%	\$16,421.25
409.374	BLDG STP TESTS	\$200.00	\$165.00	82.50%	\$35.00
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	\$160.00	8.00%	\$1,840.00
410.122	POL ADMIN/CLERICAL PAY	\$173,779.00	\$121,617.28	69.98%	\$52,161.72
410.132	PATROLMEN PAY	\$1,501,577.00	\$924,221.17	61.55%	\$577,355.83
410.132A	RETROACTIVE PAY	\$0.00	\$0.00	n/a	\$0.00
410.132B	LONGEVITY/EDUCAT. PAY	\$0.00	\$28,800.00	n/a	(\$28,800.00)
410.132C	COPS GRANT OFFICERS	\$0.00	\$0.00	n/a	\$0.00
410.132M	MOTOR CARRIER TASK FORCE O/T	\$15,000.00	\$4,657.41	31.05%	\$10,342.59
410.132P	P/T PATROLMEN PAY	\$0.00	\$0.00	n/a	\$0.00
410.132T	TRAFFIC SAFETY DETAIL O/T	\$6,000.00	\$534.73	8.91%	\$5,465.27
410.134	ANIMAL CONTROL PAY	\$4,000.00	\$2,600.00	65.00%	\$1,400.00
410.183	POLICE OVERTIME	\$75,000.00	\$72,766.81	97.02%	\$2,233.19
410.192	POLICE SCHOOLING	\$19,000.00	\$16,882.22	88.85%	\$2,117.78
410.210	POLICE MATL/SUPPLIES	\$10,000.00	\$8,066.48	80.66%	\$1,933.52
410.231	POLICE VEHICLE GAS/OIL	\$50,000.00	\$23,514.76	47.03%	\$26,485.24
410.238	POLICE UNIFORMS	\$20,000.00	\$10,991.80	54.96%	\$9,008.20
410.239	PATROL CAR TIRES	\$2,000.00	\$1,897.28	94.86%	\$102.72
410.239A	POLICE AMMO/FLARES	\$26,800.00	\$7,071.62	26.39%	\$19,728.38
410.314	POLICE LEGAL	\$25,000.00	\$3,120.00	12.48%	\$21,880.00
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	\$569.25	28.46%	\$1,430.75
410.372A	CAPITAL PURCH-SCALES	\$0.00	\$0.00	n/a	\$0.00
410.372B	CAPITAL PURCH-VASCAR	\$1,500.00	\$0.00	0.00%	\$1,500.00
410.372C	CAPITAL PURCH-COMPUTR	\$35,000.00	\$29,160.38	83.32%	\$5,839.62
410.373	BREATHALIZER	\$0.00	\$0.00	n/a	\$0.00
410.374	POLICE VEHICLE MAINT.	\$28,000.00	\$15,449.06	55.18%	\$12,550.94
410.375	POLICE CAR CALIBRATION	\$2,600.00	\$1,409.00	54.19%	\$1,191.00
410.450	POLICE CAR WASH	\$2,200.00	\$2,200.00	100.00%	\$0.00

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2015 To September, 2015

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

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
<b>Expense</b>					
410.460	POLICE GENERAL EXPENSE	\$2,500.00	\$323.50	12.94%	\$2,176.50
410.462	POLICE PHYSICAL EXAMS	\$1,500.00	\$0.00	0.00%	\$1,500.00
410.470	POLICE INVESTIGATIONS	\$4,000.00	\$3,555.84	88.90%	\$444.16
410.540-001	D.A.R.E.	\$4,000.00	\$2,167.92	54.20%	\$1,832.08
410.540-002	COMMUNITY POLICING	\$2,000.00	\$0.00	0.00%	\$2,000.00
410.540-003	TRAFFIC SAFETY UNIT	\$5,000.00	\$2,567.39	51.35%	\$2,432.61
410.541	SPECIAL REACTION TEAM	\$4,000.00	\$3,210.50	80.26%	\$789.50
410.542	COMMUNITY REVIT. PROGRAM	\$0.00	\$0.00	n/a	\$0.00
410.750	POLICE MINOR EQUIPMENT	\$7,500.00	\$2,820.56	37.61%	\$4,679.44
411.130	FIRE MARSHAL PAY	\$25,672.00	\$19,802.68	77.14%	\$5,869.32
411.150	FIRE WORKERS COMP.	\$21,000.00	\$15,752.00	75.01%	\$5,248.00
411.212	FIRE MATLS & SUPPLIES	\$1,000.00	\$483.27	48.33%	\$516.73
411.331	FIRE MILEAGE	\$1,300.00	\$826.31	63.56%	\$473.69
411.373	FIRE MAINT. & REPAIR	\$0.00	\$0.00	n/a	\$0.00
411.460	FIRE GENERAL EXPENSE	\$1,200.00	\$1,356.35	113.03%	(\$156.35)
411.5	FIRE RELIEF FUND	\$143,597.00	\$0.00	0.00%	\$143,597.00
411.740	EMERGENCY-CAPITAL EQ.	\$1,500.00	\$161.76	10.78%	\$1,338.24
414.130	CODE ENFORCEMENT PAY	\$157,755.00	\$110,621.04	70.12%	\$47,133.96
414.131	CODE OVERTIME	\$900.00	\$349.13	38.79%	\$550.87
414.141	INSPECTION SERVICE	\$17,000.00	\$14,745.00	86.74%	\$2,255.00
414.210	CODE MATLS & SUPPLIES	\$1,900.00	\$1,596.39	84.02%	\$303.61
414.310	RECYCLING GRANT EXPENSES	\$2,600.00	\$0.00	0.00%	\$2,600.00
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.)	\$126,000.00	\$82,794.76	65.71%	\$43,205.24
414.313A-001	CODE WATER/SEWER ENGR. (REIMB.)	\$120,000.00	\$67,467.03	56.22%	\$52,532.97
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	\$5,000.00	\$1,170.00	23.40%	\$3,830.00
414.314-003	CODE LEGAL TOWNSHIP-SALDO	\$0.00	\$0.00	n/a	\$0.00
414.314A	CODE LEGAL DVLPMNT	\$25,000.00	\$23,585.50	94.34%	\$1,414.50
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

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
<b>Expense</b>					
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	\$3,000.00	\$4,415.99	147.20%	(\$1,415.99)
414.321	UNIFORM CONSTRUCTION CODE FEES	\$750.00	\$480.00	64.00%	\$270.00
414.322	BLDG PLAN REVIEW REFUND	\$6,800.00	\$2,865.22	42.14%	\$3,934.78
414.340	CODE ADVERT./PRINTING	\$1,200.00	\$1,889.87	157.49%	(\$689.87)
414.374	CODE VEHICLE MAINT.	\$1,000.00	\$803.32	80.33%	\$196.68
414.400	CREDIT CARD FEES	\$1,300.00	\$836.58	64.35%	\$463.42
414.460	CODE GENERAL EXPENSE	\$7,500.00	\$3,458.09	46.11%	\$4,041.91
414.461	ENVIRON. ADVISORY COM.	\$1,000.00	\$561.75	56.18%	\$438.25
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	\$2,106.67	210.67%	(\$1,106.67)
414ZHB	ZONING HEARING BOARD	\$14,000.00	\$6,614.33	47.25%	\$7,385.67
430.231	ROAD VEHICLE GAS & OIL	\$22,000.00	\$10,939.37	49.72%	\$11,060.63
430.238	ROAD UNIFORMS	\$6,200.00	\$3,166.82	51.08%	\$3,033.18
430.260	ROAD MATERIAL & TOOLS	\$5,100.00	\$768.68	15.07%	\$4,331.32
430.371	TREE MAINTENANCE	\$30,000.00	\$1,025.00	3.42%	\$28,975.00
431	ROAD SNOW REMOVAL CONTRAC	\$14,000.00	\$8,820.00	63.00%	\$5,180.00
433	TRAFFIC LIGHT	\$0.00	\$1,000.00	n/a	(\$1,000.00)
438.01	ROAD MATERIAL STONE/OIL	\$1,625,209.00	\$774,920.19	47.68%	\$850,288.81
438.145	PUBLIC WORKS PAY	\$298,289.00	\$223,771.40	75.02%	\$74,517.60
438.145A	ROAD ACTING SUPV. PAY	\$0.00	\$0.00	n/a	\$0.00
438.460	ROAD GENERAL EXPENSE	\$5,000.00	\$1,140.47	22.81%	\$3,859.53
438.70	ROAD MAJOR EQUIPMENT	\$0.00	\$0.00	n/a	\$0.00
439	ROAD - CONSTRUCTION	\$0.00	\$0.00	n/a	\$0.00
452.210	PARK/REC REV. RUN	\$50.00	\$25.00	50.00%	\$25.00
452.325	PARK/REC POSTAGE	\$0.00	\$0.00	n/a	\$0.00
452.373	STREETSCAPE MAINTENANCE	\$10,500.00	\$12,513.88	119.18%	(\$2,013.88)
452.460	PARK/REC GENERAL EXPENSE	\$0.00	\$0.00	n/a	\$0.00
452.530	PARK CONTRIBUTIONS	\$20,000.00	\$20,000.00	100.00%	\$0.00
452.531	CREDIT CARD DONATIONS	\$0.00	\$0.00	n/a	\$0.00
481.50	CONTRIBUTIONS	\$10,500.00	\$14,350.00	136.67%	(\$3,850.00)
482	JUDGEMENTS AND LOSSES	\$0.00	\$0.00	n/a	\$0.00
483.001	MUNICIPAL RETIREMENT	\$110,000.00	\$16,535.91	15.03%	\$93,464.09
483.002	POLICE PENSION	\$165,000.00	\$27,712.65	16.80%	\$137,287.35
484	WORKERS COMPENSATION	\$74,000.00	\$55,235.00	74.64%	\$18,765.00
485	UNEMPLOYMENT COMPENSATION	\$5,000.00	\$3,069.02	61.38%	\$1,930.98

# BUDGET vs ACTUAL

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<b>Expense</b>					
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
486.355	GENERAL LIABILITY	\$44,600.00	\$29,027.00	65.08%	\$15,573.00
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.	\$0.00	\$0.00	n/a	\$0.00
487	HEALTH INSURANCE	\$642,000.00	\$476,698.87	74.25%	\$165,301.13
488	LIFE INSURANCE	\$9,000.00	\$5,911.43	65.68%	\$3,088.57
488A	SHORT TERM DISABILITY	\$19,000.00	\$13,451.72	70.80%	\$5,548.28
488B	LONG TERM DISABILITY	\$11,000.00	\$7,888.97	71.72%	\$3,111.03
489	FICA	\$153,442.00	\$116,209.03	75.73%	\$37,232.97
489.01	TRANSFER - NONPOLICE	\$65,000.00	\$0.00	0.00%	\$65,000.00
489.02	TRANSFER - POLICE	\$102,000.00	\$0.00	0.00%	\$102,000.00
489A	MEDICARE	\$35,886.00	\$24,288.87	67.68%	\$11,597.13
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	\$2,094.92	418.98%	(\$1,594.92)
491C	OPEN SPACE TRANSFER	\$0.00	\$0.00	n/a	\$0.00
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	\$323,045.00	\$323,045.00	100.00%	\$0.00
492D	TRANSFER - BLDG CONSTRUCTION	\$0.00	\$0.00	n/a	\$0.00
492E	TRANSFER - FIRE FUND-SUPV. PAY(TC)	\$0.00	\$0.00	n/a	\$0.00
Total		\$7,685,056.00	\$4,564,691.01	59.40%	\$3,120,364.99
Total Expense		\$7,685,056.00	\$4,564,691.01	59.40%	\$3,120,364.99
Net:		(\$1,453,814.00)	\$251,483.43	-17.30%	\$1,705,297.43