

Upper Makefield Township Board of Supervisors
November 15, 2016 Meeting Minutes

The November 15, 2016 public meeting of the Upper Makefield Township Board of Supervisors was called to order by Chair Dan Rattigan at 7:30 p.m. In attendance were the following members of the Board of Supervisors: Chair Dan Rattigan, Vice Chair Tom Cino, Treasurer Mary Ryan, Member Diana Nolan and Member Mike Tierney. Also in attendance were Assistant Township Manager Judy Caporiccio, Township Solicitor Mary Eberle, Esq., Township Engineer Larry Young, 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. Rattigan led in the recitation of the Pledge of Allegiance which was followed by a moment of silence.

ANNOUNCEMENTS

Mr. Rattigan made the following announcements:

- The County is holding a Ribbon Cutting Ceremony for the new bridge on Brownsburg Road East tomorrow, Wednesday, November 16 at 3 pm. All are invited to attend.
- Residents interested in serving on a Township volunteer board or committee are invited to submit a Volunteer Board application, which can be found on the Township website.
- The annual tree lighting event at Washington Crossing Historic Park is scheduled for Friday, November 25. Upper Makefield Fire Company is delivering Santa for the event and will hold a food drive to benefit the PennDel Food Pantry. Festivities begin at 5 pm. More information is available at umfc.org.

PUBLIC COMMENT

Ron Smolow, 3 Three Ponds Lane, stated that he would like the Board to include the cost of plowing non-dedicated roads in the 2017 budget as he considers it to be an issue of fairness to all taxpayers. He would like to know the costs involved. Mr. Tierney agreed that he also would like to know the costs involved.

Ms. Nolan stated that Liquid Fuels funds are used for snow removal on dedicated roads and would not be available for non-dedicated roads.

The Board directed staff to research and evaluate the cost of maintaining non-dedicated roads, specifically for snowplowing.

Larry Breeden, 3 Bankers Drive, stated that the preliminary budget as approved is a very good budget. He questioned, however, the amount of revenue budgeted for Earned Income Tax, suggesting that there would be a \$500,000 surplus this year, and suggested that no millage be allotted to the General Fund. Regarding elected auditors, he stated that it is their duty to check financial controls.

Mr. Tierney made a motion to remove the proposed 1 mil of real estate tax from the General Fund. The motion failed for lack of a second.

APPROVAL OF MINUTES AND BILLS PAYABLE

A motion was made by Ms. Ryan and was seconded by Ms. Nolan to approve the November 1, 2016 meeting minutes. Motion carried by unanimous vote.

Mr. Rattigan presented the bills list for November 15, 2016. A motion was made by Mr. Cino and was seconded by Ms. Ryan to approve the November 15, 2016 Bills Payable List in the amount of \$170,730.61. Motion carried by unanimous vote.

PLANNING AND ZONING ISSUES

There was no Planning and Zoning Issues

SOLICITOR'S REPORT

Solar Ordinance Amendment

Ms. Eberle provided an overview of the amendment to the ordinance which revises certain ground array regulations and requires fire marshal review of each application. Discussion followed and it was the consensus of the Board to maintain the minimum 5 acre provision. The Board also directed the Solicitor to draft language for Section 503 which addresses the location in relation to a neighboring property where an array may be visible. The revised draft will be on the next agenda for Board consideration.

Top Soil Ordinance

Ms. Eberle provided an overview of the ordinance requiring a minimum of ten inches of topsoil to be spread on each building lot and further prohibiting removal of topsoil from the site of a subdivision or land development without approval of the Board of Supervisors, noting the addition of the word "minimum" to Chapter 22, Section 316D. Mr. Tierney acknowledged the efforts of Mr. Johansson in promoting this ordinance.

Mr. Johansson, Upper Makefield, inquired about enforcement, and was assured that the Township Engineer will provide oversight during the land development process.

Vic Ameye asked if this ordinance would apply to all residents who remove any soil. Ms Eberle explained that this is a SALDO ordinance which applies to land developments.

A motion was made by Ms. Ryan and seconded by Ms. Nolan to authorize advertisement of the Top Soil Ordinance. Motion carried by unanimous vote.

Melsky – Review of Action Letter

Ms. Eberle referenced the Grim, Biehn & Thatcher letter dated November 14, 2016 and distributed to the Board which outlines the Board's actions in denying the Melsky Tract Final Major Subdivision Plan. The Board acknowledged that it did reflect the Board's actions.

ASSISTANT MANAGER'S REPORT

Emergency Medical Services Proposal Update

Ms. Caporiccio reported that three proposals were received in response to the emergency medical services RFP. Copies were provided to the Board and they were asked to review and provide comment to Mr. Nyman before the next meeting.

WATER/SEWER ENGINEER'S REPORT

Ordinance No. 311 – OLDS Ordinance Amendment

Mr. Zarko provided an overview of Ordinance No. 311 – OLDS Ordinance Amendment. Discussion followed and a motion was then made by Mr. Cino and seconded by Ms. Nolan to approve Ordinance No. 311 – OLDS Ordinance Amendment. Motion carried by a unanimous vote.

ENGINEER'S REPORT

2016 Road Project – Payment Request #3 (Final)

Mr. Young provided an overview of the project and recommended approval of Payment Request #3 (Final) in the amount of \$58,576.96. A motion was made by Mr. Cino and seconded by Ms. Nolan to approve Payment Request #3 (Final) in the amount of \$58,576.96. Motion carried by unanimous vote.

Mr. Young then noted that his monthly Engineer's Report was included in Board packets.

BOARD AND COMMISSION REPORTS

Mr. Rattigan announced that the Historical Advisory Commission meeting minutes were included in the Board packets.

DEPARTMENT REPORTS

Mr. Rattigan announced that the following department reports were included in the Board packets:

- Planning and Zoning Department. Mr. Kuhns provided an update from Verizon that their recent strike delayed installation of infrastructure and that service would be available Township-wide in Spring 2017.
- Finance Department Report
- Fire Department Reports
- Ambulance Report
- Fire Marshal Report
- Police Department Report
- Public Works Department Report

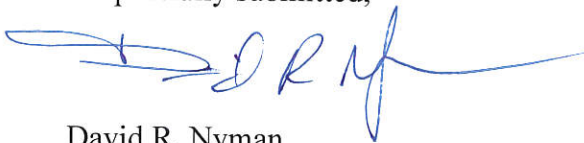
PUBLIC COMMENT

Dan Johansson, Upper Makefield, thanked the Board and staff for their work on the soils ordinance and for acknowledging his efforts.

ADJOURNMENT

A motion was made by Mr. Cino and seconded by Ms. Nolan to adjourn at 8:40 p.m. Motion carried on unanimous vote.

Respectfully submitted,



David R. Nyman
Interim Township Manager
Approved: December 6, 2016

NOVEMBER 2016 GENERAL FUND BILLS - 11/15/16

ACCT #	COMPANY NAME	AMOUNT	COMMENTS
400.210	Associated Imaging Solutions	\$4.60	shipping charge on toner
414.210	" "	\$4.60	" "
414.141	Building Inspection Underwriters	\$1,620.00	inspection service - September 2016
400.374	CIT Technology	\$555.74	copier rental
400.312	CKS Engineers	\$1,210.00	engineering fees
414.313A-1	" "	\$880.02	" "
430.238	Clemens	\$184.00	P. W. uniform rental
409.373	" "	\$18.10	floor mat rental
409.373	Cooper Pest Solutions	\$39.00	exterior program
400.340	Courier Times	\$440.91	advertising
414.340	" "	\$406.23	" "
414ZHB	" "	\$546.29	" "
409.140	Coverall	\$1,060.00	cleaning service
487	DVHT	\$58,413.52	health insurance premium
414ZHB	Donna DeAngelis-Lehmann	\$500.00	court reporter - ZHB
403.225	Nicholas Ettorre	\$729.21	September 2016 expenses
409.373	Eureka Stone Quarry	\$200.69	stone for outside storage bin repair - PW
409.373	Fabian Building Materials	\$24.25	concrete to repair wall of storage bin - PW
409.373	Good Air Conditioning/Htg.	\$90.00	repairs to heater - PW Bldg.
400.314	Grim, Biehn & Thatcher	\$6,370.00	legal fees
414.314A	" "	\$2,863.00	" "
414.314-2	" "	\$315.00	" "
407.319	HPT Systems	\$400.00	reimburse for payment of onsite backup renewal software
409.215	Home Depot	\$36.85	battery for emergency backup sys. - Admin. Bldg.
409.373	" "	\$189.80	PD & Admin. Bldg. repairs
430.260	" "	\$42.97	tools
409.373	Kencor Elevator Systems	\$180.00	monthly elevator maintenance P. D. Bldg.
411.331	John Kernan	\$168.48	mileage reimbursement travel outside of UMT
403.115	Keystone Collections Group	\$3,568.20	EIT tax collector
409.373	Lucas, Ltd.	\$3,298.00	repairs to PD Bldg. after first floor flood
410.372C	Metro Alert	\$3,337.00	recurring annual licensing and maintenance
400.210	Newtown Office Supply	\$3.48	office supplies
410.210	" "	\$131.87	" "
414.210	" "	\$60.74	" "
438.460	" "	\$269.92	" "
409.215	" "	\$39.92	bldg. supplies
409.321	PA One Call	\$77.90	monthly notifications - 10/2016
410.231	Riggins	\$580.58	unleaded gasoline
430.231	" "	\$623.75	diesel
400.210	Safeguard	\$144.73	security envelopes
409.373	Sherwin-Williams	\$76.05	paint for maint. of Admin. Bldg.
407.319	Ron Skotleski Video Productions	\$800.00	producer fee /budget/BoS Mtgs. 10/25/16, 11/1/16
430.260	Smith's Yardville Supply	\$49.37	tools
400.210	Staples Advantage	\$52.50	office supplies
410.210	" "	\$61.44	" "
409.215	" "	\$12.99	bldg. supplies
400.210	Staples Credit Plan	\$5.53	office supplies
411.212	" "	\$72.77	" "
409.230	Suburban Propane	\$172.04	propane
409.373	Townscapes	\$510.00	mowing/weeding of beds Twp. Complex/bike path
452.373	" "	\$50.00	weeding planting islands/tree bases Streetscape
410.470	TransUnion	\$25.00	police investigations
400.313	Tri-State Engineers	\$7,725.70	engineering fees
414.313A	" "	\$11,934.20	" "
TOTAL		\$111,176.94	

**FOR BOARD APPROVAL

NOVEMBER 2016 LIQUID FUELS BILLS - 11/15/16

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
438.245	Colony Materials	\$540.00	road debris disposal
438.245	Eureka Stone Quarry	\$972.09	road repair materials
437	Joseph Finkle & Son	\$12.24	shop supplies
432S	Garden State Highway Prod.	\$400.55	signs
437	E. M. Kuhns	\$141.00	truck parts
437	NAPA Auto Parts	\$12.26	shop supplies
437	On Location With Ron	\$275.80	hose
434SL	PECO	\$124.48	street lighting
433TL	PECO	\$25.11	traffic lighting
437	Praxair	\$50.75	cylinder rental
437	R & S Equipment Repair	\$559.86	truck repairs
437	Scrappy's Auto Service	\$7,973.43	truck repairs - 3 trucks
438.245	SealMaster	\$5,185.00	crack sealing
437	Smith's Yardville Supply	\$31.97	shop supplies
438.245	" "	\$35.95	crack sealing supplies
437	Sosmetal Products	\$215.92	shop supplies
437	Tanners Lawn & Snow Equip.	\$52.92	motor oil
	TOTAL	\$16,609.33	

**PAID INTERIMLY

NOVEMBER 2016 PARK & REC BILLS - 11/15/16

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
452.250	Kompan	\$241.00	parts for playground equip.
452.250	Private Utility Enterprises	\$574.84	water sys. maint. - parks
452.250	Smith's Yardville Supply	\$63.59	maint. of parks
452.250	Townscapes	\$1,905.00	mowing/weeding of parks
	TOTAL	\$2,784.43	

**PAID INTERIMLY

NOVEMBER 2016 WATER & SEWER BILLS - 11/15/16

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
429.313	CKS Engineers	\$1,184.02	engineering fees
429.371	Eurofins QC	\$1,175.00	testing
429.374	Hajoca	\$640.22	parts for water service repair
429.374	MGK Industries	\$9,975.00	removal/installation of clarifier assembly
429.374	Paone Electric	\$250.00	2016 meter calibration - insp. 2 of 2
429.100	Private Utility Enterprises	\$10,332.48	plant operator
429.210	" "	\$22.00	sodium hypochlorite
429.374	Smith's Yardville Supply	\$11.99	fuse
429.374	Townscapes	\$330.00	mowing at plant
429.210	USA BlueBook	\$447.97	supplies
429.421	Verizon	\$36.23	phone
429.421	Verizon	\$41.42	phone
	TOTAL	\$24,446.33	

**PAID INTERIMLY

NOVEMBER 2016 POLICE PENSION BILLS - 11/15/16

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
400	Mockenhaupt	\$1,065.00	actuarial services
	TOTAL	\$1,065.00	

**PAID INTERIMLY

NOVEMBER 2016 NON-POLICE PENSION BILLS - 11/15/16

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
100	Mockenhaupt	\$890.00	quarterly actuarial services
	TOTAL	\$890.00	

**PAID INTERIMLY

NOVEMBER 2016 DUTCHESS FARM BILLS - 11/15/16

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
429.210	Home Depot	\$79.97	supplies
429.374	Paone Electric	\$250.00	2016 meter calibration - insp. 2 of 2
429.100	Private Utility Enterprises	\$2,573.37	plant operator
429.421	Verizon	\$42.29	phone
	TOTAL	\$2,945.63	

**PAID INTERIMLY

NOVEMBER 2016 CAPITAL RESERVE BILLS - 11/15/16

<u>Acct #</u>	<u>Company Name</u>	<u>Amount</u>	<u>Comments</u>
410.752	Good Air Conditioning/Htg.	\$5,000.00	completion heater install Fire house
TOTAL		\$5,000.00	

**PAID INTERIMLY

NOVEMBER 2016 WATER/SEWER CAPITAL RESERVE BILLS - 11/15/16

<u>Acct #</u>	<u>Company Name</u>	<u>Amount</u>	<u>Comments</u>
429.740	CKS Engineers	\$3,146.84	engineering fees
	TOTAL	\$3,146.84	

**PAID INTERIMLY

OCTOBER 2016 ENCLAVE BILLS - 10/18/16

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
429.371	Eurofins QC	\$1,285.00	testing
429.100	Private Utility Enterprises	\$1,237.11	plant operator
429.210	" "	\$66.00	sodium hypochlorite
429.371	M. J. Reider Associates	\$78.00	testing
	TOTAL	\$2,666.11	

**PAID INTERIMLY

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2016 To October, 2016

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
Equity					
309.90	EQUITY		\$0.00		
Total			\$0.00		
Total Equity			\$0.00		
Revenue					
301.10A	CURRENT R.E. TAXES	\$0.00	\$13,424.07	n/a	\$13,424.07
301.10B	PRIOR YEAR R.E. TAXES	\$0.00	\$0.00	n/a	\$0.00
301.20A	INTERIM R.E. TAXES	\$1,000.00	\$3,102.69	310.27%	\$2,102.69
301.20B	INTERIM RE TAXES PR YRS	\$0.00	\$461.96	n/a	\$461.96
301.40A	DELINQUENT RE TAX PR YR	\$0.00	\$0.00	n/a	\$0.00
301.40B	DELINQUENT RE TAX CURNT	\$15,000.00	\$15,054.93	100.37%	\$54.93
301.70	BREACH R.E. TAXES	\$0.00	\$2,271.83	n/a	\$2,271.83
310.02B	PRIOR YEAR PER CAPITA	\$0.00	\$0.00	n/a	\$0.00
310.10	TRANSFER TAX R.E.	\$600,000.00	\$505,686.37	84.28%	(\$94,313.63)
310.20	EARNED INCOME TAX	\$3,800,000.00	\$3,771,233.61	99.24%	(\$28,766.39)
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	\$140.00	\$0.00	0.00%	(\$140.00)
321.30	BUSINESS FEES	\$1,000.00	\$1,250.00	125.00%	\$250.00
321.35	FIRE PERMITS	\$4,000.00	\$4,085.00	102.13%	\$85.00
322.82	HIGHWAY ENCROACHMENT	\$12,000.00	\$7,608.80	63.41%	(\$4,391.20)
322.83	GRADING PERMITS	\$18,000.00	\$13,940.00	77.44%	(\$4,060.00)
322.84	GRADING ESCROWS/REINSP.	\$0.00	\$0.00	n/a	\$0.00
331.11	MOTOR VEHICLE VIOLATION	\$14,000.00	\$7,136.72	50.98%	(\$6,863.28)
331.12-001	VIOLATION OF ORDINANCES-POLICE	\$4,000.00	\$4,956.68	123.92%	\$956.68
331.12-002	VIOLATION OF ORDINANCES-CODE	\$5,000.00	\$9,197.40	183.95%	\$4,197.40
341	INTEREST	\$8,400.00	\$6,498.50	77.36%	(\$1,901.50)
341D	INSURANCE DIVIDENDS	\$0.00	\$10,585.00	n/a	\$10,585.00
354	OTHER STATE CAPITAL & OPERATING GRANTS	\$0.00	\$0.00	n/a	\$0.00
355.01	PUBLIC UTILITY REALTY	\$8,000.00	\$7,929.39	99.12%	(\$70.61)
355.08	LIQUOR LICENSE	\$1,000.00	\$1,000.00	100.00%	\$0.00
355.13	FOREIGN FIRE	\$143,597.00	\$131,952.15	91.89%	(\$11,644.85)
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	\$10,000.00	\$6,130.20	61.30%	(\$3,869.80)
361.20	JOINT VALIDITY REIMBURSEMENT	\$0.00	\$0.00	n/a	\$0.00
361.30	LEGAL REVIEW FEES	\$30,000.00	\$8,315.04	27.72%	(\$21,684.96)

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2016 To October, 2016

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
Revenue					
361.31	SUBDIVISION FEES	\$3,500.00	\$27,330.00	780.86%	\$23,830.00
361.31-001	SUBDIVISION FEES-REINSPECTION FEES	\$0.00	\$0.00	n/a	\$0.00
361.32	ENGR. REVIEW FEES	\$100,000.00	\$71,921.81	71.92%	(\$28,078.19)
361.32-001	BIDDING DOCUMENT FEES	\$0.00	\$0.00	n/a	\$0.00
361.33	ZONING PERMITS	\$61,000.00	\$55,830.00	91.52%	(\$5,170.00)
361.33S	SIGN PERMITS	\$0.00	\$1,510.00	n/a	\$1,510.00
361.34	ZONING HEARING BOARD FEES	\$8,000.00	\$7,100.00	88.75%	(\$900.00)
361.40	CELL TOWER CONSULTANT FEES	\$0.00	\$0.00	n/a	\$0.00
361.41	WATER/SEWER CONSULTANT FEES	\$100,000.00	\$21,249.59	21.25%	(\$78,750.41)
361.50	SALE OF TWP PROPERTY	\$10,000.00	\$850.00	8.50%	(\$9,150.00)
362.11	POLICE EARNINGS	\$2,600.00	\$2,249.00	86.50%	(\$351.00)
362.41	BUILDING PERMITS	\$180,000.00	\$135,450.19	75.25%	(\$44,549.81)
362.41-001	REINSPECTION FEES	\$500.00	\$1,400.00	280.00%	\$900.00
362.43	PLUMBING PERMITS	\$25,000.00	\$22,352.20	89.41%	(\$2,647.80)
362.44	ELECTRICAL PERMITS	\$10,000.00	\$9,020.00	90.20%	(\$980.00)
362.45	OCCUPANCY PERMITS	\$30,000.00	\$24,880.00	82.93%	(\$5,120.00)
362.45A	USE & OCCUPANCY PERMITS	\$0.00	\$0.00	n/a	\$0.00
362.45C	ON-LOT HAULERS FEES	\$800.00	\$1,600.00	200.00%	\$800.00
362.46	ALARM PERMITS	\$18,000.00	\$18,249.00	101.38%	\$249.00
362.46B	WELL PERMITS	\$15,000.00	\$8,700.00	58.00%	(\$6,300.00)
362.47	SEWAGE PLANNING MODULE FEE	\$2,400.00	\$3,000.00	125.00%	\$600.00
362.48	PLAN/ZONE MISC REV.	\$400.00	\$35.00	8.75%	(\$365.00)
362.49	PROFESSIONAL SERVICES	\$75,000.00	\$56,180.00	74.91%	(\$18,820.00)
362.50	DEMOLITION PERMITS	\$11,000.00	\$10,620.00	96.55%	(\$380.00)
362.51	PROPERTY ADDRESS SIGNS	\$48.00	\$24.00	50.00%	(\$24.00)
363	SNOW REMOVAL CONTRACT	\$23,097.00	\$23,328.34	101.00%	\$231.34
363.50	HIGHWAY DEPT. EARNINGS	\$250.00	\$242.90	97.16%	(\$7.10)
363.51	COPS GRANT	\$0.00	\$0.00	n/a	\$0.00
363.52	CO-OP POLICE DEPT. WORK	\$2,500.00	\$2,196.79	87.87%	(\$303.21)
363.53	D.A.R.E DONATIONS	\$500.00	\$0.00	0.00%	(\$500.00)
363.54	BOOKING CENTER FEES	\$4,400.00	\$3,864.99	87.84%	(\$535.01)
363.55	BULLET-PROOF VEST GRANT	\$2,400.00	\$0.00	0.00%	(\$2,400.00)
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	\$1,500.00	\$1,401.79	93.45%	(\$98.21)
380A	CABLE FRANCHISE FEE	\$240,000.00	\$188,538.72	78.56%	(\$51,461.28)
380D	DEVELOPER DONATIONS	\$70,000.00	\$15,000.00	21.43%	(\$55,000.00)
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	\$0.00	n/a	\$0.00
389	STD/WORKER'S COMP. REIMBURSEMENT	\$0.00	\$19,828.95	n/a	\$19,828.95
390D	DEVELOP. ESCROW REFUNDS	\$0.00	\$0.00	n/a	\$0.00

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2016 To October, 2016

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
Revenue					
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	\$190.11	76.04%	(\$59.89)
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	\$164,682.00	\$179,360.49	108.91%	\$14,678.49
394R	REPETITIVE FLOOD GRANT	\$0.00	\$0.00	n/a	\$0.00
394SW	SOLID WASTE/RECYCLING	\$19,000.00	\$35,968.00	189.31%	\$16,968.00
395	REFUND OF PRIOR YR EXPEND	\$0.00	\$0.00	n/a	\$0.00
Total		\$6,085,519.00	\$5,481,292.21	90.07%	(\$604,226.79)
Total Revenue		\$6,085,519.00	\$5,481,292.21	90.07%	(\$604,226.79)
Expense					
400	BANK	\$200.00	\$77.40	38.70%	\$122.60
400.113	BOARD SALARY	\$4,200.00	\$1,350.00	32.14%	\$2,850.00
400.121	ADMIN. STAFF & MGR PAY	\$273,237.00	\$288,150.76	105.46%	(\$14,913.76)
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	\$3,000.00	\$2,803.18	93.44%	\$196.82
400.210	ADMIN MATL & SUPPLIES	\$5,500.00	\$7,167.59	130.32%	(\$1,667.59)
400.311	AUDIT	\$21,000.00	\$20,330.00	96.81%	\$670.00
400.312	WATER/SEWER ENGR TWP	\$15,000.00	\$13,886.27	92.58%	\$1,113.73
400.313	ENGINEERING TOWNSHIP	\$105,000.00	\$110,828.20	105.55%	(\$5,828.20)
400.313A	ENGR. DEVELOPMENT	\$0.00	\$0.00	n/a	\$0.00
400.321	LEGAL TOWNSHIP	\$80,000.00	\$95,829.93	119.79%	(\$15,829.93)
400.331	ADMIN. VEHICLE EXPENSE	\$1,500.00	\$1,367.59	91.17%	\$132.41
400.340	ADMIN. ADVER/PRINTING	\$10,000.00	\$5,078.61	50.79%	\$4,921.39
400.350	ADMIN. INSURANCE BOND	\$1,500.00	\$1,500.00	100.00%	\$0.00
400.374	ADMIN. MAINT/REPAIRS	\$22,000.00	\$22,593.91	102.70%	(\$593.91)
400.460	ADMIN. GENERAL EXPENSE	\$11,000.00	\$4,436.31	40.33%	\$6,563.69
400.750	ADMIN. MINOR EQUIPMENT	\$3,000.00	\$95.90	3.20%	\$2,904.10
403.114	TAX COLLECTOR PAY	\$20,874.00	\$17,395.00	83.33%	\$3,479.00
403.115	TAX COLLECTOR E.I.T.	\$52,820.00	\$44,614.81	84.47%	\$8,205.19
403.225	TAX COLL MATL/SUPP.	\$5,000.00	\$4,008.20	80.16%	\$991.80

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2016 To October, 2016

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
Expense					
403.350	TAX COLLECTOR BOND	\$0.00	\$0.00	n/a	\$0.00
407.319	WEBSITE/BROADCAST MTGS	\$30,000.00	\$18,035.48	60.12%	\$11,964.52
409.140	BLDG CUSTODIAN	\$15,000.00	\$11,395.00	75.97%	\$3,605.00
409.215	BLDG MATLS & SUPPLIES	\$5,000.00	\$3,747.73	74.95%	\$1,252.27
409.230	BLDG UTILITIES/FUEL	\$40,000.00	\$12,109.77	30.27%	\$27,890.23
409.300	ARCHITECT	\$0.00	\$0.00	n/a	\$0.00
409.321	BLDG TELEPHONE	\$25,000.00	\$21,561.39	86.25%	\$3,438.61
409.341	BLDG POSTAGE	\$6,000.00	\$1,884.38	31.41%	\$4,115.62
409.361	BLDG ELECTRIC	\$25,000.00	\$22,442.96	89.77%	\$2,557.04
409.373	BLDG MAINT. & REPAIRS	\$56,000.00	\$42,687.56	76.23%	\$13,312.44
409.374	BLDG STP TESTS	\$200.00	\$80.00	40.00%	\$120.00
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	\$1,000.00	\$0.00	0.00%	\$1,000.00
409.750A	BLDG OFC FURN/COMPUTERS	\$2,000.00	\$687.98	34.40%	\$1,312.02
410.122	POL ADMIN/CLERICAL PAY	\$178,038.00	\$130,963.08	73.56%	\$47,074.92
410.132	PATROLMEN PAY	\$1,504,421.00	\$941,508.15	62.58%	\$562,912.85
410.132A	RETROACTIVE PAY	\$0.00	\$0.00	n/a	\$0.00
410.132B	LONGEVITY/EDUCAT. PAY	\$0.00	\$30,150.00	n/a	(\$30,150.00)
410.132C	COPS GRANT OFFICERS	\$0.00	\$0.00	n/a	\$0.00
410.132M	MOTOR CARRIER TASK FORCE O/T	\$10,000.00	\$6,714.57	67.15%	\$3,285.43
410.132P	P/T PATROLMEN PAY	\$0.00	\$0.00	n/a	\$0.00
410.132T	TRAFFIC SAFETY DETAIL O/T	\$6,000.00	\$648.10	10.80%	\$5,351.90
410.134	ANIMAL CONTROL PAY	\$4,000.00	\$2,050.00	51.25%	\$1,950.00
410.183	POLICE OVERTIME	\$85,000.00	\$74,770.01	87.96%	\$10,229.99
410.192	POLICE SCHOOLING	\$20,000.00	\$19,692.79	98.46%	\$307.21
410.210	POLICE MATL/SUPPLIES	\$10,000.00	\$8,089.43	80.89%	\$1,910.57
410.231	POLICE VEHICLE GAS/OIL	\$45,000.00	\$21,660.87	48.14%	\$23,339.13
410.238	POLICE UNIFORMS	\$20,000.00	\$2,854.23	14.27%	\$17,145.77
410.239	PATROL CAR TIRES	\$2,000.00	\$1,344.00	67.20%	\$656.00
410.239A	POLICE AMMO/FLARES	\$26,000.00	\$12,890.75	49.58%	\$13,109.25
410.314	POLICE LEGAL	\$25,000.00	\$53,455.38	213.82%	(\$28,455.38)
410.331	ANIMAL CONTROL VEHICLE	\$0.00	\$0.00	n/a	\$0.00
410.371	VEHICLE PURCHASE	\$0.00	\$0.00	n/a	\$0.00
410.372	RADIO	\$3,000.00	\$0.00	0.00%	\$3,000.00
410.372A	SCALES	\$0.00	\$0.00	n/a	\$0.00
410.372B	VASCAR	\$2,200.00	\$0.00	0.00%	\$2,200.00
410.372C	COMPUTER NETWORK/MDT	\$33,800.00	\$13,453.21	39.80%	\$20,346.79
410.373	BREATHALIZER	\$0.00	\$0.00	n/a	\$0.00
410.374	POLICE VEHICLE MAINT.	\$27,000.00	\$6,607.78	24.47%	\$20,392.22
410.375	POLICE CAR CALIBRATION	\$2,800.00	\$2,181.00	77.89%	\$619.00
410.450	POLICE CAR WASH	\$2,300.00	\$2,300.00	100.00%	\$0.00

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2016 To October, 2016

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
Expense					
410.460	POLICE GENERAL EXPENSE	\$2,600.00	\$1,967.32	75.67%	\$632.68
410.462	POLICE PHYSICAL EXAMS	\$1,500.00	\$2,015.83	134.39%	(\$515.83)
410.470	POLICE INVESTIGATIONS	\$4,100.00	\$3,326.75	81.14%	\$773.25
410.540-001	D.A.R.E.	\$4,100.00	\$1,664.98	40.61%	\$2,435.02
410.540-002	COMMUNITY POLICING	\$2,000.00	(\$250.00)	-12.50%	\$2,250.00
410.540-003	TRAFFIC SAFETY UNIT	\$5,000.00	\$1,469.54	29.39%	\$3,530.46
410.541	SPECIAL REACTION TEAM	\$4,000.00	\$3,266.99	81.67%	\$733.01
410.542	COMMUNITY REVIT. PROGRAM	\$0.00	\$0.00	n/a	\$0.00
410.750	POLICE MINOR EQUIPMENT	\$5,000.00	\$729.96	14.60%	\$4,270.04
411.130	FIRE MARSHAL PAY	\$26,314.00	\$22,416.24	85.19%	\$3,897.76
411.150	FIRE WORKERS COMP.	\$20,860.00	\$20,859.00	100.00%	\$1.00
411.212	FIRE MATLS & SUPPLIES	\$1,000.00	\$1,000.22	100.02%	(\$0.22)
411.331	FIRE MILEAGE	\$1,000.00	\$1,409.79	140.98%	(\$409.79)
411.373	FIRE MAINT. & REPAIR	\$0.00	\$0.00	n/a	\$0.00
411.460	FIRE GENERAL EXPENSE	\$1,200.00	\$1,514.63	126.22%	(\$314.63)
411.5	FIRE RELIEF FUND	\$143,537.00	\$131,952.15	91.93%	\$11,584.85
411.740	EMERGENCY-CAPITAL EQ.	\$1,500.00	\$285.44	19.03%	\$1,214.56
414.130	CODE ENFORCEMENT PAY	\$149,972.00	\$120,083.96	80.07%	\$29,888.04
414.131	CODE OVERTIME	\$400.00	\$642.85	160.71%	(\$242.85)
414.141	INSPECTION SERVICE	\$15,000.00	\$17,417.25	116.12%	(\$2,417.25)
414.210	CODE MATLS & SUPPLIES	\$2,000.00	\$1,301.09	65.05%	\$698.91
414.310	RECYCLING GRANT EXPENSES	\$2,600.00	\$3,992.00	153.54%	(\$1,392.00)
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.)	\$125,000.00	\$94,810.89	75.85%	\$30,189.11
414.313A-001	CODE WATER/SEWER ENGR. (REIMB.)	\$110,000.00	\$33,175.68	30.16%	\$76,824.32
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	\$3,000.00	\$4,590.00	153.00%	(\$1,590.00)
414.314-003	CODE LEGAL TOWNSHIP-SALDO	\$0.00	\$0.00	n/a	\$0.00
414.314A	CODE LEGAL DVLPMNT	\$30,000.00	\$9,604.00	32.01%	\$20,396.00
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	\$12,494.75	5.47%	\$216,060.25
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

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2016 To October, 2016

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
Expense					
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	\$2,408.00	80.27%	\$592.00
414.321	UNIFORM CONSTRUCTION CODE FEES	\$750.00	\$656.00	87.47%	\$94.00
414.322	BLDG PLAN REVIEW REFUND	\$3,000.00	\$0.00	0.00%	\$3,000.00
414.340	CODE ADVERT./PRINTING	\$2,600.00	\$1,273.82	48.99%	\$1,326.18
414.374	CODE VEHICLE MAINT.	\$1,000.00	\$272.28	27.23%	\$727.72
414.400	CREDIT CARD FEES	\$850.00	\$1,372.21	161.44%	(\$522.21)
414.460	CODE GENERAL EXPENSE	\$2,000.00	\$1,154.94	57.75%	\$845.06
414.461	ENVIRON. ADVISORY COM.	\$1,500.00	\$191.99	12.80%	\$1,308.01
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	\$7,000.00	\$2,367.64	33.82%	\$4,632.36
414ZHB	ZONING HEARING BOARD	\$12,000.00	\$10,667.09	88.89%	\$1,332.91
430.231	ROAD VEHICLE GAS & OIL	\$15,000.00	\$5,548.14	36.99%	\$9,451.86
430.238	ROAD UNIFORMS	\$6,200.00	\$3,075.19	49.60%	\$3,124.81
430.260	ROAD MATERIAL & TOOLS	\$2,500.00	\$998.80	39.95%	\$1,501.20
430.371	TREE MAINTENANCE	\$30,000.00	\$6,207.50	20.69%	\$23,792.50
431	ROAD SNOW REMOVAL CONTRAC	\$14,000.00	\$5,040.00	36.00%	\$8,960.00
433	TRAFFIC LIGHT	\$0.00	\$0.00	n/a	\$0.00
438.01	ROAD MATERIAL STONE/OIL	\$680,000.00	\$527,497.64	77.57%	\$152,502.36
438.145	PUBLIC WORKS PAY	\$322,937.00	\$241,544.09	74.80%	\$81,392.91
438.145A	ROAD ACTING SUPV. PAY	\$0.00	\$0.00	n/a	\$0.00
438.460	ROAD GENERAL EXPENSE	\$4,000.00	\$3,738.64	93.47%	\$261.36
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	\$25.00	\$25.00	100.00%	\$0.00
452.325	PARK/REC POSTAGE	\$0.00	\$0.00	n/a	\$0.00
452.373	STREETScape MAINTENANCE	\$15,000.00	\$5,523.87	36.83%	\$9,476.13
452.460	PARK/REC GENERAL EXPENSE	\$0.00	\$0.00	n/a	\$0.00
452.530	PARK CONTRIBUTIONS	\$30,000.00	\$30,000.00	100.00%	\$0.00
452.531	CREDIT CARD DONATIONS	\$0.00	\$0.00	n/a	\$0.00
481.50	CONTRIBUTIONS	\$5,000.00	\$4,550.00	91.00%	\$450.00
482	JUDGEMENTS AND LOSSES	\$0.00	\$0.00	n/a	\$0.00
483.001	MUNICIPAL RETIREMENT	\$110,000.00	\$102,777.46	93.43%	\$7,222.54
483.002	POLICE PENSION	\$165,000.00	\$116,386.29	70.54%	\$48,613.71
484	WORKERS COMPENSATION	\$86,049.00	\$86,050.00	100.00%	(\$1.00)
485	UNEMPLOYMENT COMPENSATION	\$5,000.00	\$3,047.16	60.94%	\$1,952.84

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2016 To October, 2016

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
Expense					
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	\$50,879.00	\$50,879.00	100.00%	\$0.00
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	\$720,576.00	\$565,475.76	78.48%	\$155,100.24
488	LIFE INSURANCE	\$9,000.00	\$6,988.37	77.65%	\$2,011.63
488A	SHORT TERM DISABILITY	\$19,000.00	\$15,451.04	81.32%	\$3,548.96
488B	LONG TERM DISABILITY	\$12,500.00	\$9,061.03	72.49%	\$3,438.97
489	FICA	\$158,145.00	\$123,148.31	77.87%	\$34,996.69
489.01	TRANSFER - NONPOLICE	\$47,052.00	\$48,121.15	102.27%	(\$1,069.15)
489.02	TRANSFER - POLICE	\$117,630.00	\$131,239.50	111.57%	(\$13,609.50)
489A	MEDICARE	\$37,000.00	\$25,407.76	68.67%	\$11,592.24
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	\$2,000.00	\$121.27	6.06%	\$1,878.73
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	\$153,000.00	\$153,000.00	100.00%	\$0.00
492D	TRANSFER - BLDG CONSTRUCTION	\$0.00	\$0.00	n/a	\$0.00
492E	TRANSFER - FIRE FUND-SUPV. PAY(TC)	\$1,150.00	\$0.00	0.00%	\$1,150.00
Total		\$6,593,971.00	\$4,894,987.51	74.23%	\$1,698,983.49
Total Expense		\$6,593,971.00	\$4,894,987.51	74.23%	\$1,698,983.49
Net:		(\$508,452.00)	\$586,304.70	-115.31%	\$1,094,756.70