

## **Upper Makefield Township Board of Supervisors**

### **December 16, 2014 Meeting Minutes**

The December 16, 2014 public meeting of the Upper Makefield Township Board of Supervisors was called to order by Chair Tom Cino at 7:30 p.m. In attendance were the following members of the Board of Supervisors: Chair Tom Cino, Vice Chair Larry S. Breeden, Treasurer Mary Ryan, Member Dan Rattigan and Member Mike Tierney. Also in attendance were Interim Township Manager David R. Nyman, Township Solicitor Mary Eberle, Esq., Township Engineer 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 then made the following meeting announcements:

- Reorganization meeting – Monday, January 15, 2015 at 7:30 pm
- Annual Meeting of Board of Elected Auditors, January 6, 2015 at 3:00 pm

Mr. Cino noted the following milestones reached in 2014 and thanked the employees for their years of service: Sergeant Tim Rauch, 15 years; Victoria Connolly, 5 years

Mr. Cino acknowledged the following volunteers whose terms are expiring at the end of this year and thanked them for their service:

- Planning Commission – Bob Curtin and Greg Pitanok
- Park and Recreation Board – Eileen Sichel
- EAC – Bob Needle and Lorraine Muth
- HARB – Jack Erickson

Mr. Cino presented Upper Makefield Police Officer Lee Crawford with a Letter of Commendation for his actions in apprehending four subjects in the Township preventing potential thefts and helping ensure the safety of the residents. Detective Patricia Haines, Officer Mary Kate Huff and Officer Harry Vitello were presented with Letters of Appreciation for assisting Officer Crawford with the above arrests.

Mr. Cino indicated that the Budget consideration would be moved to the top of the agenda.

#### **PUBLIC COMMENT**

Ronni LaNasa, Washington Crossing, acknowledged the Police officers recognition, Mr. Cino's chairmanship and Mr. Tierney's first year as a supervisor. He stated the Township had over achieved in its 2014 budget. He stated the open space program is a smashing success and urged the Board to retain the talent it has on the various Township committees at re-organization.

Ellen Lane Novitz, Washington Crossing, asked if there were multiple trash haulers available in the Township.

Joe Linus, Traditions, acknowledge the budget slide presentation at the last meeting and stated he was happy with the budget lowering the taxes by 1 mil, accelerating the road re-surfacing program and performing a strategic review of the open space program.

**Resolution No. 2014-12-16-02 – Adoption of 2015 Budget**

Mr. Cino provided a brief overview of the budget process stating the similarities and difference in the two budget proposals under consideration.

Mr. Breeden stated that the Township could eliminate 1 mil of General Fund taxes delineating the fat in the budget and still have a \$1.5 million reserve. He further stated that the Open Space Fund had a \$1.3 million surplus and could be reduced by 5.6 mils for 2015, thereby eliminating the programmed over-taxation. He favors a review of the open space financing, but considers it independent of reducing the existing cash reserve.

Mr. Rattigan reviewed the Budget process which started in September. He stated the proposed costs of new police would be offset with grant funding initially, that the asphalt costs were projected estimates, that the Public Works building addition has been proposed since 2007, that the new dump truck was not scheduled until 2017 and that Open Space refinancing and paying down the debt was comparable to refinancing a home mortgage.

Mr. Tierney stated that all budget requests had been granted in full and suggested consideration of using County Sheriff deputies on their off hours as part time police officers. He stated the Public Works addition was over-estimated and that he opposed paying down the open space debt now, preferring to get a reduced tax benefit now.

A motion was made by Mrs. Ryan and was seconded by Mr. Rattigan to approve Resolution No. 2014-12-16-02. Following public comment, the motion carried on a 3 to 2 vote with Mr. Tierney and Mr. Breeden in opposition.

Ludson Worsham, 104 Spencer Road, stated he would like the millage reduced.

Joe Linus, Traditions, acknowledged the budget surplus and necessary debt payments stating we should use cash instead of borrowing for new open space acquisitions and develop a sustainable tax reduction strategy.

Vic Ameye, East Grant, stated the budget cycle is an annual event, revenue should cover budgeted expenditures and taxes should be determined annually.

Ellen Lane Novitz, Washington Crossing, asked if the open space reserves could be used to purchase additional open space. Ms. Eberle indicated that it could. Ms. Novitz likes the idea of a one time tax reduction.

Gabe Boland, 210 Heron Court, questioned how long the open space options on the table were viable.

Jim Nolan, River Crossing, suggested borrowing the entire \$31 million because borrowing was cheap now and the tax savings important.

Diane Nolan, River Crossing, stated she had done much door knocking and taxes were the topic and people want the surplus returned as people are being taxed out of their homes.

Mary Lou Gaffney, Ely Farm, stated as a nurse she understood the value of overtime and suggested that the police officers may prefer more overtime opportunities rather than hiring additional officers

and that overtime would be cheaper.

Rich Krollman, Washington Crossing, stated we should consider a millage reduction, but that the newly formed FAC should be allowed time to perform a detailed review to determine the sustainability of any millage reduction.

Fred Weinberger, Shires Crossing, stated that Mr. Tierney's ideas were excessive and that the Board should consider a compromise solution.

Tim Thomas, Mt. Eyre Manor, stated that Township services are exceptional and supports the proposed 1 mil reduction.

Ronni LaNasa, Washington Crossing, stated the Board should allow the committees to have specific assignments and perform a review in the public forum, seek EAC review of the Open Space program and take advantage of the current window for re-financing debt. He opposes "yo-yo" taxation and prefers to pay down the debt with reserves.

Diane Kelly, Buckland Valley Farms, stated there was good in both proposals and despite preferring a tax reduction, would not be unhappy with whatever the Board decided.

Andrea Spray, Buckland Valley Farms, supports a millage decrease in the open space fund even though it would be temporary.

Carol Ann Sasso, Jericho Mountain Road, reminded the Board of a 2010 proposal to raise taxes and suggested taking a sampling of those present before voting. She suggested removing personalities and compromise.

Wayne Moser, Mt. Eyre Manor, suggested paying down debt to reduce the principle.

Mr. Breeden stated he does not understand the need to have the open space millage higher than necessary to meet debt payments.

Mr. Cino stated that the positive cash flow is attributed primarily to EIT income, that the majority of the millage was for open space program, that his decision to support the proposed budget was in the best interest of the entire community and future reductions should be based on long-term evaluation.

Mr. Tierney suggested a polling of the audience and asked if a decision on the budget could be postponed.

Mr. Breeden reiterated that he does not understand the misconception that the surplus should be connected to a study of the open space program.

**Resolution No. 2014-12-16-03 – Tax Levy**

Mr. Cino introduced Tax Levy Resolution No. 2014-12-16-03. After discussion, a motion was made by Ms. Ryan and was seconded by Mr. Rattigan to approve Resolution No. 2014-12-16-03. Following a 15 minute recess, Mr. Breeden stated that this Resolution was setting the millage higher than needed. The motion carried on a 3 to 2 vote with Mr. Tierney and Mr. Breeden voting in opposition

### **APPROVAL OF MINUTES AND BILLS PAYABLE**

A motion was made by Ms. Ryan and was seconded by Mr. Rattigan to approve the December 2, 2014 minutes. Motion carried by unanimous vote.

Mr. Cino read into the record the bills for December 16, 2014. A motion was made by Ms. Ryan and was seconded by Mr. Rattigan to approve the December 16, 2014 Bills Payable List in the amount of \$322,232.15. Motion carried on a unanimous vote.

### **PLANNING AND ZONING ISSUES**

There were no Planning and Zoning issues.

### **SOLICITOR'S REPORT**

#### **Resolution No. 2014-12-16-01 – Creation of Investment Committee and Establishment of Terms**

Ms. Eberle introduced Resolution No. 2014-12-16-01 creating an Investment Committee and establishing terms, noting that the Resolution 2014-12-2 created the committee but did not establish member terms. Discussion followed and a motion was made by Ms. Ryan and was seconded by Mr. Rattigan to approve Resolution No. 2014-12-16-01. Motion carried by a unanimous vote.

#### **Floodplain Ordinance**

Ms. Eberle provided an overview of the ordinance and requested authorization to advertise. She stated this was mandated by FEMA and permits residents to participate in the federal flood insurance program and would be a standalone Ordinance. Ms. Ryan stated that floodplain maps were available on the Bucks County Planning Commission website. A motion was made by Ms. Ryan and was seconded by Mr. Rattigan to authorize advertisement of the Floodplain Ordinance. Motion carried by a unanimous vote.

#### **Washington Crossing Inn Zoning Hearing Board Appeal**

Ms. Eberle provided an overview of the Appeal to the Washington Crossing Inn Zoning Hearing Board Decision. A motion was made by Mr. Breeden and was seconded by Ms. Ryan to authorize the Solicitor to enter an appearance on behalf of the Township and take a neutral position. Following discussion, the motion was withdrawn.

A motion was made by Ms. Ryan and seconded by Mr. Rattigan to authorize the Solicitor to enter an appearance on behalf of the Township and take a neutral position. Following discussion, the motion failed 3 to 2 with Ms. Ryan and Mr. Rattigan voting in opposition.

A motion was made by Mr. Tierney and seconded by Mr. Breeden to authorize the Solicitor to enter an appearance on behalf of the Township and take a position opposing the Zoning Hearing Board decision. Following discussion, the motion passed 3 to 2 with Ms. Ryan and Mr. Rattigan voting in opposition.

Ellen Lane Novitz, Washington Crossing, requested that Ms. Eberle support the appeal.

Guy Polhemus, Washington Crossing, stated the Inn is the centerpiece of Washington Crossing and the Board should oppose the Zoning Hearing Board decision and require that the Inn conform to Zoning.

Diane Kelly, Buckland Valley Farms, supports opposing the Zoning Hearing Board decision and suggested the Board review the decision before voting.

Ron LaNasa, Washington Crossing, stated his opposition to national chains in the village and was

concerned about harassing the best business in town.

Guy Polhemus, Washington Crossing, reiterated that the Board needs to support the Township's Zoning.

Le Shepard, Wrightstown, stated that this was a business versus history issue and the Board should oppose the Zoning Hearing Board decision.

Mary Ryan stated that she was concerned about the language in the appeal.

### **ENGINEER'S REPORT**

#### **Beaumont Drive Headwall Replacement – Change Order #1 and Payment Request #1 (Final)**

Mr. Rossino provided an overview of the project and recommended approval of Change Order #1 and Payment Request #1 (Final) in the amount of \$51,135. After discussion, a motion was made by Ms. Ryan and was seconded by Mr. Cino to approve Change Order #1 and Payment Request #1 (Final) in the amount of \$51,135 for the Beaumont Drive Headwall Replacement project. Motion carried by a unanimous vote.

#### **Enclave Propane Gas Installation Proposal**

Mr. Rossino provided an overview of the amendment to the Enclave record plan to establish easements for the propane gas system and, as requested by the Solicitor, provided a open space summary tabulation. Mr. Rossino explained that after removing all easements prohibited in the open space areas, the remaining open space area will exceed the required minimum. Following discussion, a motion was made by Ms. Ryan and was seconded by Mr. Rattigan to amend the Enclave Record Plan to establish easements for the propane gas system with the understanding that no further development would be permitted in the open space for this property. Motion carried by a 4 to 1 vote with Mr. Tierney voting in opposition.

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

#### **Fund Balance Report**

Mr. Nyman stated that the Fund Balance Report for November and the Budget v Actual through November was in the Board packets.

#### **Bee, Bergvall & Co. 2015 Auditor Proposal**

Mr. Nyman provided an overview of the Audit Proposal of Bee, Bergvall & Co. as Township Auditors for 2015 at a cost not to exceed \$20,600. A motion was made by Mr. Rattigan and was seconded by Ms. Ryan to approve the Audit Proposal of Bee, Bergvall & Co. for 2015. Motion carried by a 3 to 2 vote with Mr. Breeden and Mr. Tierney voting in opposition.

#### **2015 Fee Schedule**

Mr. Nyman provided an overview of the 2014 Fee Schedule noting that the Heritage Conservancy fees would remain the same. Discussion followed and a motion was made by Mr. Rattigan and was seconded by Ms. Ryan to approve the 2015 Fee Schedule. Motion carried on unanimous vote.

#### **Recycling Grant Renewal**

Mr. Nyman provided an overview of the recycling grant proposal of Hough Associates and recommended approval of a three-year Agreement. A motion was made by Mr. Rattigan and seconded by Ms. Ryan to authorize the Township Manager to sign a three year Agreement with Hough Associates to collect recycling data and prepare recycling grant applications for the Township. Motion

carried by unanimous vote.

### **BOARD AND COMMISSION REPORTS**

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

- Historical Advisory Commission – October 6, 2014; November 3, 2014; December 8, 2014
- Financial Advisory Committee – November 19, 2014

### **DEPARTMENT REPORTS**

#### **Planning and Zoning Department**

Mr. Kuhns provided a report of the Planning and Zoning Department. He reported on the PECO policy regarding tree removal as a part of their enhanced pruning/removal program. Residents are notified and given the wood if desired.

#### **Police Department**

Chief Mark Schmidt highlighted the Police Department Report.

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

- Fire Department Report
- Ambulance Report
- Fire Marshal Report
- Public Works Department Report

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

Ellen Lane Novitz, Washington Crossing, asked if the pot hole on Glenwood Drive had been repaired. She also stated that PECO had experienced an outage a couple of days ago and that a number of residents with land lines were having difficulty with phone service on the aging copper lines.

Dan Johannson, Washington Crossing, requested an update on the ordinance regarding water and mineral rights. Ms. Eberle reminded him that it was being considered by the Jointure. He also asked about the status of a form for realtors for their mortgage packages regarding disclosure. Ms. Eberle will follow up.

Le Shepard, Wrightstown, reminded all that the Council Rock School Board needs to hear the concerns about taxes expressed at tonight's meeting. He also complimented Mr. Cino for the positive manner in which he conducted meetings.

### **ADJOURNMENT**

A motion was made by Mr. Rattigan and was seconded by Ms. Ryan to adjourn the meeting at 10:37 p.m. Motion carried on unanimous vote.

Approved: January 5, 2015

Respectfully submitted,



David R. Nyman

**DECEMBER 2014 GENERAL FUND BILLS - 12/16/14**

ACCT #	COMPANY NAME	AMOUNT	COMMENTS
410.238	Atlantic Tactical	\$3,932.85	uniforms
410.239A	" "	\$2,413.82	shotguns/slings
410.750	Awards and More	\$225.00	plaques/certificates for officers
400.374	CIT Technology	\$555.74	copier rental
400.312	CKS Engineers	\$4,762.88	engineering fees
414.313A-1	" "	\$6,319.25	" "
409.140	CNS	\$707.55	cleaning service
430.238	Clemens	\$189.95	uniform rental
400.340	Courier Times	\$1,610.78	classified advertising
487	DVHT	\$46,805.89	health insurance
409.215	Deer Park	\$43.74	drinking water for township buildings
430.238	Dival Safety Equipment	\$135.29	safety pants/parkas
409.373	Emergency Generator Repair	\$511.00	annual service/maintenance of Twp. Complex generator
409.373	Epic Systems	\$287.50	troubleshoot probs. with fire alarm system Admin./PD bldgs.
403.225	Nicholas Ettore	\$246.44	November 2014 expenses
410.210	FBI-LEEDA	\$50.00	2015 annual membership dues
409.373	Joseph Finkle & Son	\$91.18	shelving brackets/screws for PW garage
410.210	Galls	\$102.71	emergency air masks
411.212	" "	\$29.75	Kevlar gloves
400.313	Gilmore & Associates	\$4,197.93	engineering fees
414.313A	" "	\$7,593.60	" "
409.373	Good Air Conditioning & Heating	\$260.00	repairs to Admin. Bldg. heater
400.314	Grim, Blehn & Thatcher	\$4,665.00	legal fees
414.314A	" "	\$979.00	" "
414.314-2	" "	\$45.00	" "
409.373	Kencor	\$175.00	monthly elevator maintenance
410.374	Kerrigan's Sunoco	\$2,487.97	PD vehicle maint./repairs
403.115	Keystone Collections Group	\$5,328.46	tax collector
414.141	Keystone Municipal Services	\$870.00	inspection service
410.372	LICOM Communications	\$120.00	mobile radio repair
414ZHB	McNamara, Bolla & Panzer	\$857.50	legal fees ZHB
409.373	NAPA Auto Parts	\$2.69	clam for boiler in Admin. Bldg.
400.210	Newtown Office Supply	\$451.10	office supplies
410.210	" "	\$214.26	" "
414.210	" "	\$100.98	" "
430.260	" "	\$84.25	" "
400.460	PSATS CDL Program	\$60.00	pre-employment drug test
409.321	PA One Call	\$60.35	monthly activity fee
400.340	Pennsylvania Township News	\$160.00	online classified ad
409.374	QC Laboratories	\$20.00	water analysis
410.238	Red the Uniform Tailor	\$692.49	uniforms
410.374	Reedman Toll Auto World	\$910.00	PD vehicle repair
407.319	Ron Skotleski Video Productions	\$400.00	broadcast BOS Mtg. 12/2/14
409.215	Smith's Yardville Supply	\$30.45	bulbs for shop lights
409.373	" "	\$38.97	snow shovels for bldg. maint.
400.210	Staples Credit Plan	\$168.45	office supplies
411.212	" "	\$68.64	" "
414.210	" "	\$11.08	oversized copies
409.230	Suburban Propane	\$1,555.07	heating fuel
430.231	" "	\$2,182.66	diesel fuel
409.230	Superior Plus Energy	\$973.90	propane
410.231	" "	\$2,704.02	unleaded gasoline
410.239A	Taser International	\$1,751.81	Taser gun/holster/cartridges
452.373	Tinsman Brothers	\$326.40	stock posts for Streetscape
409.373	John L. Tomlinson & Son	\$335.00	repairs to Twp. Complex parking lot lights
492E	U.M.T. Fire Fund	\$1,100.00	transfer supervisor pay to Fire Fund per agreement
409.341	U.S. Postal Service (CMRS-FP)	\$950.00	replenish postage meter
409.321	Verizon Wireless	\$989.40	mobile phone service
410.541	" "	\$26.23	" "
452.373	W.D.B. Lawn & Garden Services	\$720.00	snow shoveling/deicing Streetscape
430.371	Warwick Tree Service	\$16,000.00	tree maintenance Washington Crossing per budget
409.373	Zep	\$222.24	ice melter for Twp. Complex walkways
<b>TOTAL</b>		<b>\$129,911.22</b>	

## DECEMBER 2014 LIQUID FUELS BILLS - 12/16/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
437	Atco International	\$90.00	shop supplies
437	Histand's Equipment	\$234.42	mower parts/extra chain
437	Kerrigan's Sunoco	\$1,274.12	repairs to PW vehicle
437	Robert E. Little, Inc.	\$321.85	parts for John Deere loader
432A	Morton Salt	\$33,904.12	road salt
437	NAPA Auto Parts	\$74.24	oil/filters
434SL	PECO	\$136.45	street lighting
433TL	PECO	\$31.69	traffic lighting
437	Praxair	\$340.47	cylinder rental/welding sup.
437	Scrappy's	\$267.96	throttle repair
437	Smith's Yardville Supply	\$75.72	supplies
437	Sosmetal Products	\$245.33	shop supplies
432	U.M.T. General Fund	\$587.87	reimburse G.F. for snow O.T.
437	Zep	\$53.82	deicer for trucks
	<b>TOTAL</b>	<b>\$37,638.06</b>	

\*\*PAID INTERIMLY



**DECEMBER 2014 PARK & REC BILLS - 12/16/14**

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
452.250	ADrip Irrigation	\$399.00	winterize Brownsburg Park
	<b>TOTAL</b>	<b>\$399.00</b>	

\*\*PAID INTERIMLY

DECEMBER 2014 WATER & SEWER BILLS - 12/16/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
429.313	CKS Engineers	\$1,550.57	engineering fees
429.374	Emergency Generator Repair	\$4,143.00	annual service/inspection/repairs
429.376	FRANC Environmental	\$2,743.65	sludge removal
429.100	Private Utility Enterprises	\$10,489.26	plant operator
429.371	QC Laboratories	\$117.00	testing
429.371	Suburban Testing Labs	\$103.00	testing
429.110	U.M.T. General Fund	\$40,000.00	reimburse G.F. for F.O./Bookkeeper time
429.110	U.M.T. General Fund	\$108.72	reimburse General Fund for postage
429.110	U.S. Postal Service	\$297.60	postage for 4th qtr. water/sewer billing
429.421	Verizon	\$37.12	phone
429.421	Verizon	\$38.52	phone
	<b>TOTAL</b>	<b>\$59,628.44</b>	

\*\*PAID INTERIMLY

**DECEMBER 2014 INTERIM BILLS - 12/16/14**

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
410.238	All Full-time Police Officers	\$10,500.00	cleaning allowance
	<b>TOTAL</b>	<b>\$10,500.00</b>	

\*PREVIOUSLY APPROVED BY BOARD

**DECEMBER 2014 RIPARIAN RESTORATION & PRESERVATION FUND - 12/16/14**

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
414.421	Grim, Biehn & Thatcher	\$45.00	legal fees
	<b>TOTAL</b>	<b>\$45.00</b>	

\*\*PAID INTERIMLY

\*OVER BUDGET

DECEMBER 2014 DUTCHESS FARM BILLS - 12/16/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
429.313	CKS Engineers	\$110.42	engineering fees
429.374	Emergency Generator Rpr.	\$490.00	annual service/inspection
429.376	FRANC Environmental	\$477.19	sludge removal
429.100	Private Utility Enterprises	\$2,730.08	plant operator
429.210	" "	\$141.00	soda ash
429.371	QC Laboratories	\$226.00	testing
429.110	U.M.T. General Fund	\$14.64	reimburse General Fund for postage
429.110	U.M.T. General Fund	\$5,000.00	reimburse G.F. for F.O./Bookkeeper time
429.110	U.M.T. Water & Sewer Fund	\$51.84	reimburse for 2014 water billing postage
	<b>TOTAL</b>	<b>\$9,241.17</b>	

\*\*PAID INTERIMLY

**DECEMBER 2014 CAPITAL RESERVE BILLS - 12/16/14**

<u>Acct #</u>	<u>Company Name</u>	<u>Amount</u>	<u>Comments</u>
410.740	Chapman Auto Group	\$37,698.20	new Police vehicle
	<b>TOTAL</b>	<b>\$37,698.20</b>	

\*\*PAID INTERIMLY

**DECEMBER 2014 WATER/SEWER CAPITAL RESERVE BILLS - 12/16/14**

<u>Acct #</u>	<u>Company Name</u>	<u>Amount</u>	<u>Comments</u>
429.740	CKS Engineers	\$2,571.06	engineering fees
429.740	Derstine Company	\$17,200.00	paint fuel tank/flow meter repl.
429.740	Xylem Water Solutions	\$12,366.00	pumps/mixer WWTP
	<b>TOTAL</b>	<b>\$32,137.06</b>	

\*\*PAID INTERIMLY

DECEMBER 2014 DUTCHESS FARM CAPITAL RESERVE BILLS - 12/16/14

<u>Acct #</u>	<u>Company Name</u>	<u>Amount</u>	<u>Comments</u>
429.740	Xylem Water Solutions	\$5,034.00	mixer WWTP
	<b>TOTAL</b>	<b>\$5,034.00</b>	

\*\*PAID INTERIMLY



# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To November, 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	\$453,167.88	98.51%	(\$6,832.12)
301.10B	PRIOR YEAR R.E. TAXES	\$0.00	\$5,062.66	n/a	\$5,062.66
301.20A	INTERIM R.E. TAXES	\$1,000.00	\$3,950.25	395.03%	\$2,950.25
301.20B	INTERIM RE TAXES PR YRS	\$0.00	\$109.31	n/a	\$109.31
301.40A	DELINQUENT RE TAX PR YR	\$0.00	\$0.00	n/a	\$0.00
301.40B	DELINQUENT RE TAX CURNT	\$15,000.00	\$23,990.20	159.93%	\$8,990.20
301.70	BREACH R.E. TAXES	\$0.00	\$6,442.30	n/a	\$6,442.30
310.02B	PRIOR YEAR PER CAPITA	\$0.00	\$0.00	n/a	\$0.00
310.10	TRANSFER TAX R.E.	\$500,000.00	\$510,778.79	102.16%	\$10,778.79
310.21	CURRENT E.I.T.	\$2,000,000.00	\$2,113,458.96	105.67%	\$113,458.96
310.22	PRIOR YEAR E.I.T.	\$1,485,000.00	\$1,454,885.63	97.97%	(\$30,114.37)
321.04	CERTIFICATE OF APPROP	\$120.00	\$70.00	58.33%	(\$50.00)
321.30	BUSINESS FEES	\$1,000.00	\$1,000.00	100.00%	\$0.00
321.35	FIRE PERMITS	\$4,500.00	\$3,250.00	72.22%	(\$1,250.00)
322.82	HIGHWAY ENCROACHMENT	\$2,300.00	\$3,380.00	146.96%	\$1,080.00
322.83	GRADING PERMITS	\$7,000.00	\$12,325.60	176.08%	\$5,325.60
322.84	GRADING ESCROWS/REINSP.	\$0.00	\$0.00	n/a	\$0.00
331.11	MOTOR VEHICLE VIOLATION	\$20,000.00	\$10,494.62	52.47%	(\$9,505.38)
331.12-001	VIOLATION OF ORDINANCES-POLICE	\$6,000.00	\$2,940.35	49.01%	(\$3,059.65)
331.12-002	VIOLATION OF ORDINANCES-CODE	\$9,500.00	\$4,775.14	50.26%	(\$4,724.86)
341	INTEREST	\$6,000.00	\$10,117.04	168.62%	\$4,117.04
341D	INSURANCE DIVIDENDS	\$0.00	\$14,431.04	n/a	\$14,431.04
354	OTHER STATE CAPITAL & OPERATING GRANTS	\$0.00	\$15,099.98	n/a	\$15,099.98
355.01	PUBLIC UTILITY REALTY	\$7,900.00	\$9,299.13	117.71%	\$1,399.13
355.08	LIQUOR LICENSE	\$1,000.00	\$1,000.00	100.00%	\$0.00
355.13	FOREIGN FIRE	\$152,712.00	\$143,596.78	94.03%	(\$9,115.22)
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	\$12,316.26	307.91%	\$8,316.26
361.20	JOINT VALIDITY REIMBURSEMENT	\$0.00	\$0.00	n/a	\$0.00
361.30	LEGAL REVIEW FEES	\$8,500.00	\$21,940.09	258.12%	\$13,440.09
361.31	SUBDIVISION FEES	\$4,000.00	\$10,000.00	250.00%	\$6,000.00

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To November, 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>					
361.31-001	SUBDIVISION FEES-REINSPECTION FEES	\$0.00	\$0.00	n/a	\$0.00
361.32	ENGR. REVIEW FEES	\$29,000.00	\$62,831.24	216.66%	\$33,831.24
361.32-001	BIDDING DOCUMENT FEES	\$0.00	\$0.00	n/a	\$0.00
361.33	ZONING PERMITS	\$56,000.00	\$58,892.80	105.17%	\$2,892.80
361.33S	SIGN PERMITS	\$0.00	\$390.00	n/a	\$390.00
361.34	ZONING HEARING BOARD FEES	\$14,000.00	\$8,350.00	59.64%	(\$5,650.00)
361.40	CELL TOWER CONSULTANT FEES	\$0.00	\$0.00	n/a	\$0.00
361.41	WATER/SEWER CONSULTANT FEES	\$2,000.00	\$94,162.31	4708.12%	\$92,162.31
361.50	SALE OF TWP PROPERTY	\$5,000.00	\$13,101.00	262.02%	\$8,101.00
362.11	POLICE EARNINGS	\$2,500.00	\$2,394.50	95.78%	(\$105.50)
362.41	BUILDING PERMITS	\$65,000.00	\$124,140.49	190.99%	\$59,140.49
362.41-001	REINSPECTION FEES	\$1,800.00	\$2,660.00	147.78%	\$860.00
362.43	PLUMBING PERMITS	\$14,000.00	\$19,851.40	141.80%	\$5,851.40
362.44	ELECTRICAL PERMITS	\$7,800.00	\$10,754.80	137.88%	\$2,954.80
362.45	OCCUPANCY PERMITS	\$11,500.00	\$17,325.60	150.66%	\$5,825.60
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	\$18,100.00	100.56%	\$100.00
362.46B	WELL PERMITS	\$4,000.00	\$6,380.00	159.50%	\$2,380.00
362.47	SEWAGE PLANNING MODULE FEE	\$2,000.00	\$2,500.00	125.00%	\$500.00
362.48	PLANZONE MISC REV.	\$150.00	\$283.49	188.99%	\$133.49
362.49	PROFESSIONAL SERVICES	\$45,000.00	\$50,029.00	111.18%	\$5,029.00
362.50	DEMOLITION PERMITS	\$15,000.00	\$11,000.00	73.33%	(\$4,000.00)
362.51	PROPERTY ADDRESS SIGNS	\$0.00	\$20.00	n/a	\$20.00
363	SNOW REMOVAL CONTRACT	\$22,000.00	\$23,077.35	104.90%	\$1,077.35
363.50	HIGHWAY DEPT. EARNINGS	\$250.00	\$947.62	379.05%	\$697.62
363.51	COPS GRANT	\$0.00	\$0.00	n/a	\$0.00
363.52	CO-OP POLICE DEPT. WORK	\$5,000.00	\$1,655.84	33.12%	(\$3,344.16)
363.53	D.A.R.E DONATIONS	\$500.00	\$500.00	100.00%	\$0.00
363.54	BOOKING CENTER FEES	\$4,000.00	\$3,617.74	90.44%	(\$382.26)
363.55	BULLET-PROOF VEST GRANT	\$0.00	\$856.90	n/a	\$856.90
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	\$1,322.16	94.44%	(\$77.84)
380A	CABLE FRANCHISE FEE	\$215,000.00	\$231,058.51	107.47%	\$16,058.51
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	\$7,988.57	n/a	\$7,988.57
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

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To November, 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>					
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	\$500.00	\$239.73	47.95%	(\$260.27)
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	\$166,525.24	101.66%	\$2,725.24
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	\$5,810,268.30	102.72%	\$154,051.30
<b>Total Revenue</b>		<b>\$5,656,217.00</b>	<b>\$5,810,268.30</b>	<b>102.72%</b>	<b>\$154,051.30</b>
<b>Expense</b>					
400	BANK	\$150.00	\$76.50	51.00%	\$73.50
400.113	BOARD SALARY	\$6,500.00	\$1,950.00	30.00%	\$4,550.00
400.121	ADMIN. STAFF & MGR PAY	\$282,907.00	\$302,322.36	106.86%	(\$19,415.36)
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	\$4,603.32	83.70%	\$896.68
400.311	AUDIT	\$21,000.00	\$20,050.00	95.48%	\$950.00
400.312	WATER/SEWER ENGR TWP	\$70,000.00	\$62,255.50	88.94%	\$7,744.50
400.313	ENGINEERING TOWNSHIP	\$110,000.00	\$99,965.28	90.88%	\$10,034.72
400.313A	ENGR. DEVELOPMENT	\$0.00	\$0.00	n/a	\$0.00
400.321	LEGAL TOWNSHIP	\$80,000.00	\$85,026.45	106.28%	(\$5,026.45)
400.331	ADMIN. VEHICLE EXPENSE	\$750.00	\$1,503.70	200.49%	(\$753.70)
400.340	ADMIN. ADVER/PRINTING	\$6,500.00	\$7,323.32	112.67%	(\$823.32)
400.350	ADMIN. INSURANCE BOND	\$1,500.00	\$296.00	19.73%	\$1,204.00
400.374	ADMIN. MAINT/REPAIRS	\$22,000.00	\$22,018.72	100.09%	(\$18.72)
400.460	ADMIN. GENERAL EXPENSE	\$10,000.00	\$5,154.51	51.55%	\$4,845.49
400.750	ADMIN. MINOR EQUIPMENT	\$3,000.00	\$815.66	27.19%	\$2,184.34
403.114	TAX COLLECTOR PAY	\$20,462.00	\$18,944.75	92.59%	\$1,517.25
403.115	TAX COLLECTOR E.I.T.	\$48,500.00	\$42,543.03	87.72%	\$5,956.97
403.225	TAX COLL MATL/SUPP.	\$5,000.00	\$3,944.80	78.90%	\$1,055.20
403.350	TAX COLLECTOR BOND	\$1,300.00	\$582.71	44.82%	\$717.29
407.319	WEBSITE/BROADCAST MTGS	\$25,000.00	\$27,506.96	110.03%	(\$2,506.96)
409.140	BLDG CUSTODIAN	\$11,000.00	\$7,410.50	67.37%	\$3,589.50

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

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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>					
409.215	BLDG MATLS & SUPPLIES	\$5,500.00	\$4,350.51	79.10%	\$1,149.49
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
409.321	BLDG TELEPHONE	\$30,000.00	\$32,090.35	106.97%	(\$2,090.35)
409.341	BLDG POSTAGE	\$5,000.00	\$3,325.32	66.51%	\$1,674.68
409.361	BLDG ELECTRIC	\$35,000.00	\$26,883.65	76.81%	\$8,116.35
409.373	BLDG MAINT. & REPAIRS	\$56,000.00	\$32,999.85	58.93%	\$23,000.15
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	\$947.23	72.86%	\$352.77
409.750A	BLDG OFC FURN/COMPUTERS	\$2,000.00	\$1,211.43	60.57%	\$788.57
410.122	POL ADMIN/CLERICAL PAY	\$168,157.00	\$141,272.17	84.01%	\$26,884.83
410.132	PATROLMEN PAY	\$1,297,461.00	\$1,060,214.37	81.71%	\$237,246.63
410.132A	RETROACTIVE PAY	\$0.00	\$0.00	n/a	\$0.00
410.132B	LONGEVITY/EDUCAT. PAY	\$0.00	\$34,550.00	n/a	(\$34,550.00)
410.132C	COPS GRANT OFFICERS	\$0.00	\$0.00	n/a	\$0.00
410.132M	MOTOR CARRIER TASK FORCE O/T	\$4,000.00	\$5,093.38	127.33%	(\$1,093.38)
410.132P	P/T PATROLMEN PAY	\$0.00	\$0.00	n/a	\$0.00
410.132T	TRAFFIC SAFETY DETAIL O/T	\$2,000.00	\$1,918.52	95.93%	\$81.48
410.134	ANIMAL CONTROL PAY	\$3,000.00	\$3,175.00	105.83%	(\$175.00)
410.183	POLICE OVERTIME	\$90,000.00	\$95,854.36	106.50%	(\$5,854.36)
410.192	POLICE SCHOOLING	\$27,000.00	\$16,114.41	59.68%	\$10,885.59
410.210	POLICE MATL/SUPPLIES	\$9,000.00	\$9,418.27	104.65%	(\$418.27)
410.231	POLICE VEHICLE GAS/OIL	\$55,000.00	\$44,984.68	81.79%	\$10,015.32
410.238	POLICE UNIFORMS	\$22,000.00	\$8,154.34	37.07%	\$13,845.66
410.239	PATROL CAR TIRES	\$3,000.00	\$1,897.28	63.24%	\$1,102.72
410.239A	POLICE AMMO/FLARES	\$18,500.00	\$13,726.67	74.20%	\$4,773.33
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	\$1,139.00	56.95%	\$861.00
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	\$20,477.72	63.99%	\$11,522.28
410.373	BREATHALIZER	\$0.00	\$0.00	n/a	\$0.00
410.374	POLICE VEHICLE MAINT.	\$30,000.00	\$23,059.99	76.87%	\$6,940.01
410.375	POLICE CAR CALIBRATION	\$2,500.00	\$1,631.95	65.28%	\$868.05
410.450	POLICE CAR WASH	\$2,100.00	\$2,100.00	100.00%	\$0.00
410.460	POLICE GENERAL EXPENSE	\$2,500.00	\$1,918.55	76.74%	\$581.45
410.462	POLICE PHYSICAL EXAMS	\$1,500.00	\$1,339.38	89.29%	\$160.62
410.470	POLICE INVESTIGATIONS	\$1,000.00	\$401.85	40.19%	\$598.15

# BUDGET vs ACTUAL

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
<b>Expense</b>					
410.540-001	D.A.R.E.	\$3,000.00	\$2,968.99	98.97%	\$31.01
410.540-002	COMMUNITY POLICING	\$1,000.00	\$1,060.99	106.10%	(\$60.99)
410.540-003	TRAFFIC SAFETY UNIT	\$2,000.00	\$530.17	26.51%	\$1,469.83
410.541	SPECIAL REACTION TEAM	\$4,000.00	\$3,262.29	81.56%	\$737.71
410.542	COMMUNITY REVIT. PROGRAM	\$0.00	\$0.00	n/a	\$0.00
410.750	POLICE MINOR EQUIPMENT	\$6,500.00	\$1,631.80	25.10%	\$4,868.20
411.130	FIRE MARSHAL PAY	\$24,813.00	\$23,382.76	94.24%	\$1,430.24
411.150	FIRE WORKERS COMP.	\$20,000.00	\$20,208.25	101.04%	(\$208.25)
411.212	FIRE MATLS & SUPPLIES	\$900.00	\$946.30	105.14%	(\$46.30)
411.331	FIRE MILEAGE	\$500.00	\$1,162.07	232.41%	(\$662.07)
411.373	FIRE MAINT. & REPAIR	\$0.00	\$0.00	n/a	\$0.00
411.460	FIRE GENERAL EXPENSE	\$1,000.00	\$887.62	88.76%	\$112.38
411.5	FIRE RELIEF FUND	\$152,712.00	\$143,596.78	94.03%	\$9,115.22
411.740	EMERGENCY-CAPITAL EQ.	\$1,000.00	\$1,029.57	102.96%	(\$29.57)
414.130	CODE ENFORCEMENT PAY	\$135,340.00	\$123,953.90	91.59%	\$11,386.10
414.131	CODE OVERTIME	\$400.00	\$552.00	138.00%	(\$152.00)
414.141	INSPECTION SERVICE	\$12,000.00	\$15,690.00	130.75%	(\$3,690.00)
414.210	CODE MATLS & SUPPLIES	\$1,800.00	\$1,528.04	84.89%	\$271.96
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	\$113,625.20	162.32%	(\$43,625.20)
414.313A-001	CODE WATER/SEWER ENGR. (REIMB.)	\$8,000.00	\$89,885.05	1123.56%	(\$81,885.05)
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	\$2,956.50	52.79%	\$2,643.50
414.314-003	CODE LEGAL TOWNSHIP-SALDO	\$0.00	\$0.00	n/a	\$0.00
414.314A	CODE LEGAL DVLPMNT	\$15,000.00	\$18,423.00	122.82%	(\$3,423.00)
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	\$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

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<b>Expense</b>					
414.319	GIS/SOFTWARE	\$2,800.00	\$2,835.00	101.25%	(\$35.00)
414.321	UNIFORM CONSTRUCTION CODE FEES	\$450.00	\$656.00	145.78%	(\$206.00)
414.322	BLDG PLAN REVIEW REFUND	\$3,500.00	\$6,315.87	180.45%	(\$2,815.87)
414.340	CODE ADVERT./PRINTING	\$2,100.00	\$1,080.40	51.45%	\$1,019.60
414.374	CODE VEHICLE MAINT.	\$500.00	\$192.08	38.42%	\$307.92
414.400	CREDIT CARD FEES	\$900.00	\$1,035.56	115.06%	(\$135.56)
414.460	CODE GENERAL EXPENSE	\$400.00	\$1,186.04	296.51%	(\$786.04)
414.461	ENVIRON. ADVISORY COM.	\$1,000.00	\$185.00	18.50%	\$815.00
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	\$15,532.63	129.44%	(\$3,532.63)
430.231	ROAD VEHICLE GAS & OIL	\$20,000.00	\$20,716.74	103.58%	(\$716.74)
430.238	ROAD UNIFORMS	\$4,200.00	\$3,415.20	81.31%	\$784.80
430.260	ROAD MATERIAL & TOOLS	\$2,000.00	\$1,101.72	55.09%	\$898.28
430.371	TREE MAINTENANCE	\$30,000.00	\$8,500.00	28.33%	\$21,500.00
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	\$95,053.10	59.41%	\$64,946.90
438.145	PUBLIC WORKS PAY	\$327,244.00	\$244,893.55	74.84%	\$82,350.45
438.145A	ROAD ACTING SUPV. PAY	\$0.00	\$0.00	n/a	\$0.00
438.460	ROAD GENERAL EXPENSE	\$3,000.00	\$1,725.12	57.50%	\$1,274.88
438.70	ROAD MAJOR EQUIPMENT	\$50,000.00	\$37,294.24	74.59%	\$12,705.76
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	\$8,959.81	149.33%	(\$2,959.81)
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	\$9,500.00	\$10,050.00	105.79%	(\$550.00)
482	JUDGEMENTS AND LOSSES	\$0.00	\$0.00	n/a	\$0.00
483.001	MUNICIPAL RETIREMENT	\$110,000.00	\$97,753.19	88.87%	\$12,246.81
483.002	POLICE PENSION	\$200,000.00	\$138,722.50	69.36%	\$61,277.50
484	WORKERS COMPENSATION	\$74,200.00	\$70,236.75	94.66%	\$3,963.25
485	UNEMPLOYMENT COMPENSATION	\$14,500.00	\$7,028.49	48.47%	\$7,471.51
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

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To November, 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>					
486.352	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	\$55,000.00	\$43,820.00	79.67%	\$11,180.00
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	\$528,149.77	83.83%	\$101,850.23
488	LIFE INSURANCE	\$9,000.00	\$7,297.13	81.08%	\$1,702.87
488A	SHORT TERM DISABILITY	\$19,000.00	\$16,161.04	85.06%	\$2,838.96
488B	LONG TERM DISABILITY	\$11,000.00	\$9,477.98	86.16%	\$1,522.02
489	FICA	\$148,828.00	\$134,189.37	90.16%	\$14,638.63
489.01	TRANSFER - NONPOLICE	\$63,882.00	\$64,944.84	101.66%	(\$1,062.84)
489.02	TRANSFER - POLICE	\$99,918.00	\$101,580.40	101.66%	(\$1,662.40)
489A	MEDICARE	\$34,807.00	\$28,726.17	82.53%	\$6,080.83
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	\$505,000.00	100.00%	\$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	\$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	\$5,888,360.83	87.11%	\$871,375.17
Total Expense		\$6,759,736.00	\$5,888,360.83	87.11%	\$871,375.17
Net:		(\$1,103,519.00)	(\$78,092.53)	7.08%	\$1,025,426.47