

**Upper Makefield Township Board of Supervisors
December 3, 2013 Meeting Minutes**

The December 3, 2013 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 Bud Baldwin, Treasurer Mary Ryan, Member Larry S. Breeden and Member Tom Cino. Also in attendance were Township Manager Sally Slook, Township Solicitor Mary Eberle, Esq., Township Engineer Larry Young, P.E., Director of Planning and 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

- An Executive Session was held prior to tonight's meeting to discuss collective bargaining negotiations
- Upper Makefield Fire Company's Santa Parade will take place on Sunday, December 22 beginning at 9 am
- A joint meeting of the Board of Supervisors and the Environmental Advisory Council will be held on December 17 at 6:45 pm to discuss the Riparian Restoration and Preservation Grant Program
- Residents who are interested in volunteering on a Township board or committee can find information and a Volunteer Application form on the Boards and Commission page of the Township website.
- Upcoming events at Washington Crossing Historic Park:
 - Dec. 7 - A night of Rebelry Fundraiser from 7 – 11 pm at the Visitors Center
 - Dec. 8 – Dress Rehearsal for Crossing Re-Enactment from Noon-3
 - Dec. 25 – Crossing Re-Enactment at 1 pm

PUBLIC COMMENT

Ellen Lane Novitz, 11 Dunkin Drive expressed concerns about a hole in the brick work on Route 532. She then inquired about the process to engage the services of townships consultants, and Ms. Eberle explained the request for proposal procedures.

APPROVAL OF MINUTES AND BILLS PAYABLE

A motion was made by Mr. Baldwin and was seconded by Ms. Ryan to approve the November 19, 2013 Board of Supervisors Meeting minutes. Motion carried by a unanimous vote.

Ms. Slook directed attention to the bills list for December 3, 2013. A motion was made by Mr. Baldwin and was seconded by Mr. Cino to approve the December 3, 2013 Bills Payable list in the amount of \$449,171.19. Motion carried by a unanimous vote.

PLANNING AND ZONING ISSUES

There were no Planning and Zoning issues.

SOLICITOR'S REPORT

There was no Solicitor's Report.

MANAGER'S REPORT

Resolution No. 2013-12-03-01 - Adoption of 2014 Budget

Ms. Slook provided a brief overview of the budget approval process which began in September with meetings with department heads and the Finance Office. The Board of Supervisors then held two budget workshops in October and authorized advertisement on November 7 at the public presentation of the 2014 Preliminary Budget. Ms. Slook stated that this is a balanced budget with no tax increase.

After discussion, a motion was made by Mr. Baldwin and was seconded by Mr. Cino to approve Resolution No. 2013-12-03-01. The motion was approved by a 4-1 vote with Mr. Breeden voting no, stating that while it was good to have a balanced budget, funding of a full five years to the capital funds was done at the expense of a tax reduction, not a tax rebate, to the taxpayers.

Resolution No. 2013-12-03-02 – Tax Levy

Ms. Slook introduced the Tax Levy Resolution and noted the .10 mill decrease in the Building Construction Fund. This change in millage equates to \$20,000, which is being applied to pay down open space debt. This is reflected in the open space millage rate which was increased by .10 mills.

After discussion, a motion was made by Mr. Baldwin and was seconded by Mr. Cino to approve Resolution No. 2013-12-03-02. Motion carried by a unanimous vote.

2014 Fee Schedule

Ms. Slook provided an overview of the 2014 Fee Schedule. Discussion followed and a motion was made by Mr. Baldwin and was seconded by Mr. Cino to approve the 2014 Fee Schedule. The motion was approved by a 4-1 vote with Mr. Breeden voting no. Mr. Breeden objected to the increases and stated that the consultants should be selected on an open and competitive bid process.

St. Mary's Medical Services Agreement

Ms. Slook provided an overview of the Agreement with St. Mary Medical Center to provide emergency medical services in Upper Makefield Township for three years at no cost to the Township.

After discussion, a motion was made by Mr. Baldwin and seconded by Mr. Breeden to approve the Emergency Medical Services Agreement with St. Mary Medical Center. Motion carried by a unanimous vote.

Brine Purchase Agreement with Wrightstown Township

Ms. Slook outlined the agreement to purchase approximately 2,500 gallons of brine from Wrightstown Township for a cost of \$.20/gallon.

Bee, Bergvall & Co. 2014 Audit Proposal

Ms. Slook provided an overview of the proposal of Bee, Bergvall & Co. to provide financial audit services for the year ended 2013 at a cost not to exceed \$20,000.

A motion was made by Mr. Baldwin and was seconded by Mr. Cino to approve the proposal of Bee, Bergvall & Co. as Township Auditors for 2014 at a cost not to exceed \$20,000. The motion was approved by a 4-1 vote with Mr. Breeden voting no, stating that the audit firm should be chosen in an open and competitive bid process.

ENGINEER'S REPORT

There was no Engineer's Report.

OLD BUSINESS

Mr. Breeden inquired about additional health care quotes. Ms. Slook asked for the Board's direction on obtaining additional quotes, and they requested three additional healthcare provider quotes. Mr. Breeden suggested more than three but was over ruled. Breeden wanted as many as twelve but would agree to five.

NEW BUSINESS

Mr. Rattigan suggested that the existing pension ordinances be updated and/or modified. Ms. Slook will work with the Pension Committee for recommendations.

PUBLIC COMMENT

Steven Markin, 75 Dillon Way, questioned why the township was concentrating on the number of health insurance brokers rather than the insurers, and then asked questions about the St. Mary's contract.

Amy McClellan, Dolington, commented on a Transportation Bill that was recently passed by the State.

Bill Kennedy, 31 Betts Drive, thanked the Board for the bringing St. Mary's emergency medical services to Upper Makefield Township.

Tom Keglman, 104 Dillon Way, commented that he had publicly spoken about township employees' healthcare, and he said he was disappointed that the Board is still going to renew the same plan.

ADJOURNMENT

A motion was made by Mr. Baldwin and was seconded by Ms. Ryan to adjourn the meeting at 8:45 p.m. Motion carried on unanimous vote.

Approved: December 17, 2013

DECEMBER 2013 GENERAL FUND BILLS - 12/31/13

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
409.373	Affordable Elevator Inspections	\$50.00	elevator inspection
414.322	Aqua Bello Designs	\$397.20	refund of unused escrow
410.239A	Atlantic Tactical	\$194.69	pistol magazine
409.373	Clemens	\$18.10	floor mat rental
430.238	" "	\$88.00	uniforms
409.321	Comcast - PD	\$310.30	phone/long distance/internet
409.373	Cooper Pest Solutions	\$39.00	pest control - exterior
487	DVHIT	\$49,440.06	health insurance
400.314	Eckert Seamans Cherin & Mellott	\$12,263.42	legal fees
409.341	Francotyp-Postalia	\$120.00	postage meter rental 11/13 - 2/14
400.313	Gilmore & Associates	\$5,028.77	engineering fees
414.313A	" "	\$5,159.14	" "
414.322	Douglas S. and Beverly R. Hamilton	\$525.00	refund of unused escrow
414.460	International Code Council	\$125.00	annual membership renewal through 12/31/14
411.212	John Kernan	\$6.15	reimburse for photos
414.322	Howard M. Nenner	\$186.04	refund of unused escrow
409.361	PECO	\$882.59	electric - Twp. Complex
409.361	PECO	\$1,188.19	electric - PD Bldg.
410.540-2	Positive Promotions	\$265.95	community goodwill
410.231	Riggins	\$1,863.75	unleaded gasoline
414ZHB	William E. Schumacher	\$1,617.39	refund unused ZHB fees
407.319	Ron Skotleski Video Productions	\$400.00	BoS Meeting broadcast 11/19/13
488	Standard Insurance	\$720.89	add/life insurance premium
488A	" "	\$1,508.81	std insurance premium
488B	" "	\$884.89	ltd insurance premium
409.373	John L. Tomlinson & Son	\$195.00	replace light cell in PD bldg. parking lot
409.341	U.S. Postal Service (CMRS-FP)	\$1,000.00	replenish postage meter
409.373	Waste Management	\$270.00	trash removal/recycling
410.239A	Witmer Public Safety Group	\$12,006.45	tasers/ammo
TOTAL		\$96,754.78	

**FOR BOARD APPROVAL

*OVER BUDGET

DECEMBER 2013 PARK & REC BILLS - 12/3/13

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
452.250	Lucas Ltd.	\$330.00	winterize bathrooms Br.
452.250	PECO	\$32.86	electric
452.250	PECO	\$91.71	electric
452.250	PECO	\$65.65	electric
452.250	Waste Management	\$214.00	trash/recycling parks
	TOTAL	\$734.22	

**PAID INTERIMLY

DECEMBER 2013 PARK 3 YR CAP BILLS - 12/3/13

<u>Acct #</u>	<u>Company Name</u>	<u>Amount</u>	<u>Comments</u>
452.300	TruGreen	\$1,236.00	remed. fields 3,4,5 Br. Park
	TOTAL	\$1,236.00	

**PAID INTERIMLY

DECEMBER 2013 WATER & SEWER BILLS - 12/3/13

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
429.372	PECO	\$81.16	electric
429.372	PECO	\$136.90	electric
429.372	PECO	\$192.08	electric
429.372	PECO	\$1,501.75	electric
429.372	PECO	\$753.69	electric
429.371	QC Laboratories	\$147.50	testing
429.421	Verizon	\$36.47	phone
429.421	Verizon	\$100.54	phone
	TOTAL	\$2,950.09	

**PAID INTERIMLY

**OVER BUDGET/BOARD APPROVAL

DECEMBER 2013 OPEN SPACE BILLS - 12/3/13

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
471	First Savings	\$291,176.47	loan principal
471.1	" "	\$55,505.52	interest payment
	TOTAL	\$346,681.99	

**PAID INTERIMLY
*OVER BUDGET

DECEMBER 2013 TREE FUND - 12/3/13

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
409	Matt and Kerry Soccorsi	\$203.00	UMTree Grant reimb.
	TOTAL	\$203.00	

**PAID INTERIMLY

DECEMBER 2013 RIPARIAN RESTORATION & PRESERVATION FUND - 12/3/13

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
414.313	Gilmore & Associates	\$168.00	legal fees
	TOTAL	\$168.00	

**PAID INTERIMLY
*OVER BUDGET

DECEMBER 2013 DUTCHESS FARM BILLS - 12/3/13

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
429.371	FRANC Environmental	\$443.11	sludge removal
	TOTAL	\$443.11	

**PAID INTERIMLY

*/**OVER BUDGET/BOARD APPROVAL

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2013 To November, 2013

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

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Equity					
309.90	EQUITY		\$0.00		
Total			\$0.00		
Total Equity			\$0.00		
Revenue					
301.10A	CURRENT R.E. TAXES	\$460,000.00	\$501,898.57	109.11%	\$41,898.57
301.10B	PRIOR YEAR R.E. TAXES	\$0.00	\$5,657.57	n/a	\$5,657.57
301.20A	INTERIM R.E. TAXES	\$750.00	\$5,118.13	682.42%	\$4,368.13
301.20B	INTERIM RE TAXES PR YRS	\$750.00	\$126.12	16.82%	(\$623.88)
301.40A	DELINQUENT RE TAX PR YR	\$0.00	\$0.00	n/a	\$0.00
301.40B	DELINQUENT RE TAX CURNT	\$4,000.00	\$14,861.04	371.53%	\$10,861.04
301.70	BREACH R.E. TAXES	\$0.00	\$3,694.82	n/a	\$3,694.82
310.02B	PRIOR YEAR PER CAPITA	\$0.00	\$0.00	n/a	\$0.00
310.10	TRANSFER TAX R.E.	\$465,000.00	\$506,596.77	108.95%	\$41,596.77
310.21	CURRENT E.I.T.	\$1,600,000.00	\$2,234,669.68	139.67%	\$634,669.68
310.22	PRIOR YEAR E.I.T.	\$1,480,000.00	\$1,474,461.57	99.63%	(\$5,538.43)
321.04	CERTIFICATE OF APPROP	\$120.00	\$130.00	108.33%	\$10.00
321.30	BUSINESS FEES	\$1,000.00	\$1,000.00	100.00%	\$0.00
321.35	FIRE PERMITS	\$4,500.00	\$3,410.00	75.78%	(\$1,090.00)
322.82	HIGHWAY ENCROACHMENT	\$2,000.00	\$2,560.00	128.00%	\$560.00
322.83	GRADING PERMITS	\$7,000.00	\$7,935.00	113.36%	\$935.00
322.84	GRADING ESCROWS/REINSP.	\$0.00	\$0.00	n/a	\$0.00
331.11	MOTOR VEHICLE VIOLATION	\$25,000.00	\$13,216.56	52.87%	(\$11,783.44)
331.12-001	VIOLATION OF ORDINANCES-POLICE	\$10,000.00	\$5,897.54	58.98%	(\$4,102.46)
331.12-002	VIOLATION OF ORDINANCES-CODE	\$8,500.00	\$8,320.68	97.89%	(\$179.32)
341	INTEREST	\$5,000.00	\$7,437.95	148.76%	\$2,437.95
341D	INSURANCE DIVIDENDS	\$0.00	\$13,042.00	n/a	\$13,042.00
355.01	PUBLIC UTILITY REALTY	\$8,600.00	\$7,932.12	92.23%	(\$667.88)
355.08	LIQUOR LICENSE	\$1,000.00	\$1,000.00	100.00%	\$0.00
355.13	FOREIGN FIRE	\$135,616.00	\$152,712.26	112.61%	\$17,096.26
355.14	PEMA/FEMA REIMBURSEMENT	\$0.00	\$32,408.30	n/a	\$32,408.30
355.15	ACT 537 PLANNING COST REIMB.	\$36,000.00	\$0.00	0.00%	(\$36,000.00)
355.16	PENNDOT STOOPVILLE REIMB.	\$228,556.00	\$19,381.85	8.48%	(\$209,174.15)
361.10	ADMINISTRATIVE EARNINGS	\$8,000.00	\$3,689.33	46.12%	(\$4,310.67)
361.20	JOINT VALIDITY REIMBURSEMENT	\$0.00	\$0.00	n/a	\$0.00
361.30	LEGAL REVIEW FEES	\$20,000.00	\$8,443.00	42.22%	(\$11,557.00)
361.31	SUBDIVISION FEES	\$6,000.00	\$7,200.00	120.00%	\$1,200.00
361.31-001	SUBDIVISION FEES-REINSPECTION FEES	\$0.00	\$0.00	n/a	\$0.00
361.32	ENGR. REVIEW FEES	\$60,000.00	\$28,774.23	47.96%	(\$31,225.77)

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2013 To November, 2013

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Revenue					
361.32-001	BIDDING DOCUMENT FEES	\$0.00	\$0.00	n/a	\$0.00
361.33	ZONING PERMITS	\$36,000.00	\$52,629.00	146.19%	\$16,629.00
361.33S	SIGN PERMITS	\$0.00	\$1,230.00	n/a	\$1,230.00
361.34	ZONING HEARING BOARD FEES	\$9,000.00	\$10,841.85	120.47%	\$1,841.85
361.40	CELL TOWER CONSULTANT FEES	\$0.00	\$0.00	n/a	\$0.00
361.41	WATER/SEWER CONSULTANT FEES	\$15,000.00	\$398.35	2.66%	(\$14,601.65)
361.50	SALE OF TWP PROPERTY	\$7,000.00	\$12,029.00	171.84%	\$5,029.00
362.11	POLICE EARNINGS	\$2,500.00	\$2,584.00	103.36%	\$84.00
362.41	BUILDING PERMITS	\$58,000.00	\$80,429.75	138.67%	\$22,429.75
362.41-001	REINSPECTION FEES	\$1,200.00	\$1,345.00	112.08%	\$145.00
362.43	PLUMBING PERMITS	\$18,000.00	\$13,881.90	77.12%	(\$4,118.10)
362.44	ELECTRICAL PERMITS	\$4,500.00	\$6,664.00	148.09%	\$2,164.00
362.45	OCCUPANCY PERMITS	\$14,000.00	\$11,109.00	79.35%	(\$2,891.00)
362.45A	USE & OCCUPANCY PERMITS	\$0.00	\$0.00	n/a	\$0.00
362.45C	ON-LOT HAULERS FEES	\$2,000.00	\$1,800.00	90.00%	(\$200.00)
362.46	ALARM PERMITS	\$19,000.00	\$18,440.00	97.05%	(\$560.00)
362.46B	WELL PERMITS	\$7,500.00	\$3,505.00	46.73%	(\$3,995.00)
362.47	SEWAGE PLANNING MODULE FEE	\$3,600.00	\$1,200.00	33.33%	(\$2,400.00)
362.48	PLAN/ZONE MISC REV.	\$1,200.00	\$192.50	16.04%	(\$1,007.50)
362.49	PROFESSIONAL SERVICES	\$45,000.00	\$45,508.00	101.13%	\$508.00
362.50	DEMOLITION PERMITS	\$11,500.00	\$13,015.00	113.17%	\$1,515.00
363	SNOW REMOVAL CONTRACT	\$22,000.00	\$22,676.03	103.07%	\$676.03
363.50	HIGHWAY DEPT. EARNINGS	\$250.00	\$392.80	157.12%	\$142.80
363.51	COPS GRANT	\$0.00	\$0.00	n/a	\$0.00
363.52	CO-OP POLICE DEPT. WORK	\$5,000.00	\$1,831.72	36.63%	(\$3,168.28)
363.53	D.A.R.E DONATIONS	\$500.00	\$575.00	115.00%	\$75.00
363.54	BOOKING CENTER FEES	\$25,000.00	\$15,444.46	61.78%	(\$9,555.54)
363.55	BULLET-PROOF VEST GRANT	\$0.00	\$0.00	n/a	\$0.00
363.56	COMMUNITY REVIT. ASST. GRANT	\$0.00	\$0.00	n/a	\$0.00
367	REVOLUTIONARY RUN FEES	\$0.00	\$0.00	n/a	\$0.00
379	OTHER CHARGES FOR SERVICES	\$50,000.00	\$11,662.67	23.33%	(\$38,337.33)
380	MISCELLANEOUS REVENUE	\$1,400.00	\$1,672.20	119.44%	\$272.20
380A	CABLE FRANCHISE FEE	\$206,000.00	\$217,713.11	105.69%	\$11,713.11
380D	DEVELOPER DONATIONS	\$0.00	\$7,500.00	n/a	\$7,500.00
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	\$10,846.01	n/a	\$10,846.01
390D	DEVELOP. ESCROW REFUNDS	\$0.00	\$0.00	n/a	\$0.00
390M	DEVELOPER MAINTENANCE GUARANTEES ESCROWS	\$0.00	\$0.00	n/a	\$0.00
390S	STORMWATER MGMT IMPROVEMENTS	\$0.00	\$0.00	n/a	\$0.00
392	CABLE FUND TRANSFER	\$0.00	\$0.00	n/a	\$0.00
392A	MISC. SIDE FUND CLOSEOUTS	\$0.00	\$0.00	n/a	\$0.00
392P	PARK/REC CREDIT CARD TRANSFERS	\$0.00	\$0.00	n/a	\$0.00

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Revenue					
394A	MISCELLANEOUS REFUNDS	\$500.00	\$552.83	110.57%	\$52.83
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	\$157,000.00	\$159,258.70	101.44%	\$2,258.70
394R	REPETITIVE FLOOD GRANT	\$0.00	\$0.00	n/a	\$0.00
394SW	SOLID WASTE/RECYCLING	\$15,000.00	\$18,039.00	120.26%	\$3,039.00
395	REFUND OF PRIOR YR EXPEND	\$0.00	\$1,000.00	n/a	\$1,000.00
Total		\$5,315,042.00	\$5,817,541.97	109.45%	\$502,499.97
Total Revenue		\$5,315,042.00	\$5,817,541.97	109.45%	\$502,499.97
Expense					
400	BANK	\$140.00	\$71.60	51.14%	\$68.40
400.113	BOARD SALARY	\$5,200.00	\$3,600.00	69.23%	\$1,600.00
400.121	ADMIN. STAFF & MGR PAY	\$272,647.00	\$297,175.20	109.00%	(\$24,528.20)
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	\$1,250.00	\$161.44	12.92%	\$1,088.56
400.140	PART TIME HELP	\$0.00	\$0.00	n/a	\$0.00
400.192	SCHOOLS/CONFERENCES	\$2,000.00	\$3,667.14	183.36%	(\$1,667.14)
400.210	ADMIN MATL & SUPPLIES	\$5,500.00	\$5,200.57	94.56%	\$299.43
400.311	AUDIT	\$21,500.00	\$20,050.00	93.26%	\$1,450.00
400.312	WATER/SEWER ENGR TWP	\$35,000.00	\$73,413.60	209.75%	(\$38,413.60)
400.313	ENGINEERING TOWNSHIP	\$125,000.00	\$81,299.11	65.04%	\$43,700.89
400.313A	ENGR. DEVELOPMENT	\$0.00	\$0.00	n/a	\$0.00
400.321	LEGAL TOWNSHIP	\$75,000.00	\$77,535.79	103.38%	(\$2,535.79)
400.331	ADMIN. VEHICLE EXPENSE	\$250.00	\$654.53	261.81%	(\$404.53)
400.340	ADMIN. ADVER/PRINTING	\$6,500.00	\$4,948.88	76.14%	\$1,551.12
400.350	ADMIN. INSURANCE BOND	\$1,500.00	\$1,500.00	100.00%	\$0.00
400.374	ADMIN. MAINT/REPAIRS	\$20,000.00	\$19,703.43	98.52%	\$296.57
400.460	ADMIN. GENERAL EXPENSE	\$8,000.00	\$6,269.97	78.37%	\$1,730.03
400.750	ADMIN. MINOR EQUIPMENT	\$2,000.00	\$3,727.79	186.39%	(\$1,727.79)
403.114	TAX COLLECTOR PAY	\$20,259.00	\$18,570.75	91.67%	\$1,688.25
403.115	TAX COLLECTOR E.I.T.	\$45,000.00	\$46,027.99	102.28%	(\$1,027.99)
403.225	TAX COLL MATL/SUPP.	\$5,000.00	\$3,899.41	77.99%	\$1,100.59
403.350	TAX COLLECTOR BOND	\$0.00	\$0.00	n/a	\$0.00
407.319	WEBSITE/BROADAST MTGS	\$20,000.00	\$26,848.41	134.24%	(\$6,848.41)
409.140	BLDG CUSTODIAN	\$11,000.00	\$8,921.40	81.10%	\$2,078.60
409.215	BLDG MATLS & SUPPLIES	\$5,500.00	\$3,840.09	69.82%	\$1,659.91
409.230	BLDG UTILITIES/FUEL	\$40,000.00	\$24,422.28	61.06%	\$15,577.72
409.300	ARCHITECT	\$0.00	\$0.00	n/a	\$0.00

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Expense					
409.321	BLDG TELEPHONE	\$30,000.00	\$24,120.79	80.40%	\$5,879.21
409.341	BLDG POSTAGE	\$5,000.00	\$3,507.19	70.14%	\$1,492.81
409.361	BLDG ELECTRIC	\$35,000.00	\$26,129.42	74.66%	\$8,870.58
409.373	BLDG MAINT. & REPAIRS	\$45,000.00	\$30,043.60	66.76%	\$14,956.40
409.374	BLDG STP TESTS	\$300.00	\$185.00	61.67%	\$115.00
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	\$2,000.00	\$795.00	39.75%	\$1,205.00
409.750A	BLDG OFC FURN/COMPUTERS	\$2,000.00	\$633.35	31.67%	\$1,366.65
410.122	POL ADMIN/CLERICAL PAY	\$164,562.00	\$138,210.04	83.99%	\$26,351.96
410.132	PATROLMEN PAY	\$1,246,088.00	\$1,016,084.69	81.54%	\$230,003.31
410.132A	RETROACTIVE PAY	\$0.00	\$0.00	n/a	\$0.00
410.132B	LONGEVITY/EDUCAT. PAY	\$0.00	\$33,950.00	n/a	(\$33,950.00)
410.132C	COPS GRANT OFFICERS	\$0.00	\$0.00	n/a	\$0.00
410.132M	MOTOR CARRIER TASK FORCE O/T	\$1,000.00	\$4,789.84	478.98%	(\$3,789.84)
410.132P	P/T PATROLMEN PAY	\$0.00	\$0.00	n/a	\$0.00
410.132T	TRAFFIC SAFETY DETAIL O/T	\$2,000.00	\$1,222.81	61.14%	\$777.19
410.134	ANIMAL CONTROL PAY	\$3,500.00	\$2,375.00	67.86%	\$1,125.00
410.183	POLICE OVERTIME	\$75,000.00	\$88,958.27	118.61%	(\$13,958.27)
410.192	POLICE SCHOOLING	\$43,000.00	\$23,011.43	53.51%	\$19,988.57
410.210	POLICE MATL/SUPPLIES	\$9,000.00	\$7,169.38	79.66%	\$1,830.62
410.231	POLICE VEHICLE GAS/OIL	\$53,000.00	\$47,147.16	88.96%	\$5,852.84
410.238	POLICE UNIFORMS	\$22,000.00	\$9,472.11	43.06%	\$12,527.89
410.239	PATROL CAR TIRES	\$3,000.00	\$1,752.20	58.41%	\$1,247.80
410.239A	POLICE AMMO/FLARES	\$18,500.00	\$6,076.02	32.84%	\$12,423.98
410.314	POLICE LEGAL	\$25,000.00	\$705.40	2.82%	\$24,294.60
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	\$1,500.00	\$1,592.00	106.13%	(\$92.00)
410.372A	CAPITAL PURCH-SCALES	\$0.00	\$0.00	n/a	\$0.00
410.372B	CAPITAL PURCH-VASCAR	\$1,000.00	\$0.00	0.00%	\$1,000.00
410.372C	CAPITAL PURCH-COMPUTR	\$35,000.00	\$25,451.53	72.72%	\$9,548.47
410.373	BREATHALIZER	\$0.00	\$0.00	n/a	\$0.00
410.374	POLICE VEHICLE MAINT.	\$20,000.00	\$20,137.08	100.69%	(\$137.08)
410.375	POLICE CAR CALIBRATION	\$2,500.00	\$1,754.75	70.19%	\$745.25
410.450	POLICE CAR WASH	\$2,100.00	\$2,000.00	95.24%	\$100.00
410.460	POLICE GENERAL EXPENSE	\$2,500.00	\$1,650.00	66.00%	\$850.00
410.462	POLICE PHYSICAL EXAMS	\$1,500.00	\$903.94	60.26%	\$596.06
410.470	POLICE INVESTIGATIONS	\$1,000.00	\$436.50	43.65%	\$563.50
410.540-001	D.A.R.E.	\$2,500.00	\$3,315.55	132.62%	(\$815.55)
410.540-002	COMMUNITY POLICING	\$500.00	\$252.00	50.40%	\$248.00
410.540-003	TRAFFIC SAFETY UNIT	\$1,500.00	\$1,534.27	102.28%	(\$34.27)

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2013 To November, 2013

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

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Expense					
410.541	SPECIAL REACTION TEAM	\$4,000.00	\$3,266.43	81.66%	\$733.57
410.542	COMMUNITY REVIT. PROGRAM	\$0.00	\$0.00	n/a	\$0.00
410.750	POLICE MINOR EQUIPMENT	\$5,000.00	\$3,673.60	73.47%	\$1,326.40
411.130	FIRE MARSHAL PAY	\$24,325.00	\$22,429.95	92.21%	\$1,895.05
411.150	FIRE WORKERS COMP.	\$12,000.00	\$17,061.00	142.18%	(\$5,061.00)
411.212	FIRE MATLS & SUPPLIES	\$900.00	\$665.75	73.97%	\$234.25
411.331	FIRE MILEAGE	\$500.00	\$469.88	93.98%	\$30.12
411.373	FIRE MAINT. & REPAIR	\$0.00	\$0.00	n/a	\$0.00
411.460	FIRE GENERAL EXPENSE	\$1,000.00	\$970.52	97.05%	\$29.48
411.5	FIRE RELIEF FUND	\$135,616.00	\$152,712.26	112.61%	(\$17,096.26)
411.740	EMERGENCY-CAPITAL EQ.	\$500.00	\$874.74	174.95%	(\$374.74)
414.130	CODE ENFORCEMENT PAY	\$161,069.00	\$135,737.07	84.27%	\$25,331.93
414.131	CODE OVERTIME	\$600.00	\$346.75	57.79%	\$253.25
414.141	INSPECTION SERVICE	\$15,000.00	\$11,280.00	75.20%	\$3,720.00
414.210	CODE MATLS & SUPPLIES	\$1,800.00	\$1,630.98	90.61%	\$169.02
414.310	RECYCLING GRANT EXPENSES	\$0.00	\$2,009.75	n/a	(\$2,009.75)
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.)	\$60,000.00	\$72,770.75	121.28%	(\$12,770.75)
414.313A-001	CODE WATER/SEWER ENGR. (REIMB.)	\$13,000.00	\$12,427.83	95.60%	\$572.17
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	\$3,500.00	\$4,596.50	131.33%	(\$1,096.50)
414.314-003	CODE LEGAL TOWNSHIP-SALDO	\$0.00	\$0.00	n/a	\$0.00
414.314A	CODE LEGAL DVLPMT	\$15,000.00	\$13,382.00	89.21%	\$1,618.00
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.	\$228,556.00	\$8,293.99	3.63%	\$220,262.01
414.315D	REPETITIVE FLOOD GRANT	\$0.00	\$0.00	n/a	\$0.00
414.316	JOINT PLAN	\$4,000.00	\$4,493.31	112.33%	(\$493.31)
414.316-001	JOINT PLAN-GRANT EXPENSES	\$0.00	\$0.00	n/a	\$0.00
414.317	JOINT VALIDITY CHLNGE	\$0.00	\$0.00	n/a	\$0.00
414.318	SOLID WASTE/RECYCLING	\$200.00	\$0.00	0.00%	\$200.00
414.318A	TRAFFIC IMPACT STUDY	\$0.00	\$0.00	n/a	\$0.00
414.319	GIS/SOFTWARE	\$2,800.00	\$2,695.00	96.25%	\$105.00
414.321	UNIFORM CONSTRUCTION CODE FEES	\$150.00	\$424.00	282.67%	(\$274.00)
414.322	BLDG PLAN REVIEW REFUND	\$2,500.00	\$2,587.35	103.49%	(\$87.35)

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Expense					
414.340	CODE ADVERT./PRINTING	\$1,500.00	\$2,175.30	145.02%	(\$675.30)
414.374	CODE VEHICLE MAINT.	\$500.00	\$74.08	14.82%	\$425.92
414.400	CREDIT CARD FEES	\$800.00	\$989.54	123.69%	(\$189.54)
414.460	CODE GENERAL EXPENSE	\$800.00	\$1,387.86	173.48%	(\$587.86)
414.461	ENVIRON. ADVISORY COM.	\$1,000.00	\$0.00	0.00%	\$1,000.00
414.461-001	ENVIRON. ADVISORY COM.-DEER MANAGEMENT	\$0.00	\$0.00	n/a	\$0.00
414.461-002	ENVIRON. ADVISORY COM.-RIPARIAN LEGAL EXPENSES	\$0.00	\$0.00	n/a	\$0.00
414.461-003	ENVIRON. ADVISORY COM.-RIPARIAN ENGR. EXPENSES	\$0.00	\$0.00	n/a	\$0.00
414.462	AGRICULTURAL SECURITY BOARD	\$0.00	\$0.00	n/a	\$0.00
414.463	AERIAL DIGITAL MAPPING	\$0.00	\$0.00	n/a	\$0.00
414.750	CODE MINOR EQUIPMENT	\$1,000.00	\$101.25	10.13%	\$898.75
414ZHB	ZONING HEARING BOARD	\$10,000.00	\$15,479.56	154.80%	(\$5,479.56)
430.231	ROAD VEHICLE GAS & OIL	\$20,000.00	\$13,386.77	66.93%	\$6,613.23
430.238	ROAD UNIFORMS	\$4,000.00	\$3,274.04	81.85%	\$725.96
430.260	ROAD MATERIAL & TOOLS	\$2,000.00	\$1,631.97	81.60%	\$368.03
430.371	TREE MAINTENANCE	\$40,000.00	\$18,220.00	45.55%	\$21,780.00
431	ROAD SNOW REMOVAL CONTRAC	\$12,500.00	\$2,790.00	22.32%	\$9,710.00
433	TRAFFIC LIGHT	\$0.00	(\$30.00)	n/a	\$30.00
438.01	ROAD MATERIAL STONE/OIL	\$142,000.00	\$135,679.88	95.55%	\$6,320.12
438.145	PUBLIC WORKS PAY	\$320,846.00	\$272,055.42	84.79%	\$48,790.58
438.145A	ROAD ACTING SUPV. PAY	\$0.00	\$0.00	n/a	\$0.00
438.460	ROAD GENERAL EXPENSE	\$3,000.00	\$3,001.11	100.04%	(\$1.11)
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	\$250.00	\$150.00	60.00%	\$100.00
452.325	PARK/REC POSTAGE	\$0.00	\$0.00	n/a	\$0.00
452.373	STREETScape MAINTENANCE	\$8,000.00	\$3,707.47	46.34%	\$4,292.53
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	\$9,500.00	100.00%	\$0.00
482	JUDGEMENTS AND LOSSES	\$0.00	\$0.00	n/a	\$0.00
483.001	MUNICIPAL RETIREMENT	\$110,000.00	\$98,005.86	89.10%	\$11,994.14
483.002	POLICE PENSION	\$200,000.00	\$180,042.98	90.02%	\$19,957.02
484	WORKERS COMPENSATION	\$79,000.00	\$54,787.00	69.35%	\$24,213.00
485	UNEMPLOYMENT COMPENSATION	\$16,000.00	\$13,991.56	87.45%	\$2,008.44
486.100	HEP B VACCINATION	\$0.00	\$0.00	n/a	\$0.00
486.153	MUNICIPAL LIABILITY	\$0.00	\$0.00	n/a	\$0.00
486.351	AUTO INSURANCE	\$0.00	\$0.00	n/a	\$0.00
486.352	ERRORS & OMISSIONS	\$0.00	\$0.00	n/a	\$0.00
486.353	POLICE PROFESSIONAL	\$0.00	\$0.00	n/a	\$0.00
486.354	UMBRELLA	\$0.00	\$0.00	n/a	\$0.00

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Expense					
486.355	GENERAL LIABILITY	\$62,708.00	\$54,555.00	87.00%	\$8,153.00
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	\$595,276.00	\$543,679.96	91.33%	\$51,596.04
488	LIFE INSURANCE	\$11,000.00	\$5,011.71	45.56%	\$5,988.29
488A	SHORT TERM DISABILITY	\$15,000.00	\$14,337.01	95.58%	\$662.99
488B	LONG TERM DISABILITY	\$7,000.00	\$7,879.81	112.57%	(\$879.81)
489	FICA	\$150,000.00	\$132,073.54	88.05%	\$17,926.46
489.01	TRANSFER - NONPOLICE	\$62,000.00	\$62,110.89	100.18%	(\$110.89)
489.02	TRANSFER - POLICE	\$97,000.00	\$97,147.81	100.15%	(\$147.81)
489A	MEDICARE	\$35,000.00	\$28,106.23	80.30%	\$6,893.77
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	\$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 - STATE GRANTS 4	\$0.00	\$0.00	n/a	\$0.00
492D	TRANSFER - BLDG CONSTRUCTION	\$0.00	\$0.00	n/a	\$0.00
Total		\$5,315,042.00	\$4,526,978.72	85.17%	\$788,063.28
Total Expense		\$5,315,042.00	\$4,526,978.72	85.17%	\$788,063.28
Net:		\$0.00	\$1,290,563.25	n/a	\$1,290,563.25