

Upper Makefield Township Board of Supervisors
September 16, 2014 Meeting Minutes

The September 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 Breeden, Treasurer Mary Ryan, Member Dan Rattigan and Member Mike Tierney. Also in attendance were Interim Township Manager David Nyman, Township Solicitor Mary Eberle, Esq., Township Engineer Doug Rossino, P.E., Director of Planning & Zoning Dave Kuhns and Chief Mark Schmidt.

There were also members of the public and representatives of the press present.

PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE:

Mr. Cino led in the recitation of the Pledge of Allegiance which was followed by a moment of silence.

ANNOUNCEMENTS:

Mr. Cino made the following announcements:

- PECO is hosting an Open House for residents in Lower Bucks who experience issues with electric reliability on Thursday, Sept 18 from 7 – 8:30 pm at Pennwood Middle School Auditorium, 1523 Makefield Road, Yardley. There is no set agenda and residents are free to arrive any time.
- There will be an Executive Session following tonight's meeting for personnel matters
- Reminder: please do not disturb video room staff during meeting broadcast
- The agenda will be adjusted to accommodate the issues which most people are in attendance to hear.

Ms. Ryan announced that the Washington Crossing Historic Park will hold its annual Market and Muster Day, Sunday, September 21st.

PUBLIC COMMENT:

Rob Kay, EMA Coordinator, announced that September is National Preparedness Month and that there will be specific mottos weekly. Information is available on the Township website.

Cathy Magliocchetti, Washington Crossing, recommended that the Board consult their Solicitor regarding compliance with the Sunshine Law, citing that four Supervisors were in attendance at a public meeting recently. The Solicitor responded that the Board informed her prior to the meeting that they would like to attend, and she advised that because the meeting was organized by the residents for the residents, attendance by Board members would not violate the Sunshine Act.

APPROVAL OF MINUTES AND BILLS PAYABLE:

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

Mr. Nyman read into the record the bills for September 16, 2014. A motion was made by Mr. Breeden and was seconded by Ms. Ryan to approve the September 16, 2014 Bills Payable List in the amount of \$206,338.78. Motion carried by a unanimous vote.

PLANNING AND ZONING ISSUES:

Walker Road Subdivision – Request for Final Approval

Ed Murphy, Esq., represented the applicant and provided an update of the project, reviewing the landscape plan requested by the Board at the time of Preliminary Plan approval. After discussion, a motion was made by Mr. Rattigan, seconded by Ms. Ryan to approve the proposed Landscaping Plan, accept a contribution to the Tree Fund in the amount of \$9750.00, divided between the two new lots, and grant Final Approval to the Walker Road Subdivision. Motion carried by a unanimous vote.

SOLICITOR'S REPORT:

There was no Solicitor's Report.

WATER/SEWER ENGINEER'S REPORT:

Mr. Zarko provided a status update concerning the Act 537 Plan Update. He summarized the work that was performed since the August 19th Board of Supervisor's Meeting noting his contact with representatives of the National Cemetery Administration to seek approval to use the stream crossing the Washington Crossing National Cemetery site to receive effluent from proposed on-lot treatment systems in the Dolington Area. He also reported that the PADEP has completed their review of the same stream and have classified it as an intermittent stream. Mr. Zarko noted that although the receiving stream has been classified as intermittent, the PADEP has indicated that downstream property owner notification, rather than approval, would be required to obtain the permits associated with the potential stream discharge since the proposed sewer service alternative would resolve malfunctioning on-lot sewage disposal systems. He also mentioned that he had been coordinating with three additional on-lot treatment system manufacturers to determine if there were additional options available that would be able to meet the treatment system effluent quality criteria that had been determined by the PADEP for a potential stream discharge alternative.

Mr. Zarko also indicated that one of the treatment system manufacturers suggested that consideration be given to a community treatment system, rather than individual on-lot systems, for the Dolington Area. He noted that this would be a STEP system, which would utilize septic tanks and effluent pumps at each property, and would discharge into a common collection system and convey the septic tank effluent to a single community treatment system. The community treatment system would consist of several treatment pods that would be installed in a bermed area and would include a small building to house mechanical and electrical system components. The community treatment system would discharge to the stream at the terminus of Balderston Drive.

Mr. Rattigan noted that the PADEP has already agreed to allow the Township to move forward status quo for five years and questioned why are we continuing to compile expenses exploring a myriad of options. Mr. Zarko indicated that we need to determine reasonable long term solutions and that during the next five years the township would commit to providing residents with additional education, increasing the oversight and maintenance of the on-lot systems and promoting water conservation practices. However, he noted that the Township must provide viable long-term options which can be altered over the next several years if conditions and/or technology changes prior to their implementation.

Ms. Ryan asked if the existing on-lot systems would pump to the community system and if parcels with holding tanks would be required to connect. Mr. Zarko indicated that the lots served by holding tanks would be required to connect once the public components of any proposed effluent collection system had been installed, with other properties being required to connect where the Bucks County

Health Department identifies an on-lot sewage disposal system malfunction and for which there was no viable repair option. Ms. Ryan asked about DEP monitoring requirements, their cost, abandonment costs, on-lot maintenance requirements and the need for any on-lot chemicals. She asked about treatment system malfunctions and how they would be reported and if the four manufacturers explored would have interchangeable components. She also noted that the Township's current policy is to discourage surface discharge with a goal of protecting ecological habitats and asked if we would need to amend Chapter 18 of our Ordinances. Mr. Zarko responded to these questions and also noted that there was no proposed use of chlorine, that UV would be used for final disinfection of the effluent and that the Township would maintain the public components of the potential effluent collection/conveyance system.

Mr. Zarko indicated that he would need a couple more weeks to explore the community treatment system option.

Jim Barbera, 817 Dolington Road, thanked Ms. Ryan for her questions and asked why the Board was continuing with an effluent collection system option indicating that the only permanent solution was to connect to a wastewater treatment plant such as on the Gray Tract. He noted that he had a petition signed by Dolington residents in support of connection to a wastewater treatment plant. Mr. Breeden indicated that he had a petition signed by Dolington residents supporting the proposed on-lot treatment system alternative.

Mark Kapusta, 732 Tower View, asked about the cost of the various options, stating that he wanted to know more about what he was getting for the dollars spent.

Paul Anderson, 757 Washington Crossing Road, asked who discovered the problem with malfunctioning on-lot sewage disposal systems in the Dolington Area.

Larry Wenger, 821 Dolington Road, asked if the impact on the village had been given consideration and indicated that he was concerned about the future marketability of their properties.

Tricia Blair, 808 Dolington Road, asked about the impact on residents who had recently installed sand mounds.

Jim Ansbro, Tower View Drive, asked if the Township had obtained soil samples from the former Balderston Tract that was now a part of the National Cemetery Site and if the pump would be at the end of Balderston Drive.

Jane Johnson, Washington Crossing, asked about alarms in the event of system failure, expressed concern about contaminants during a failure and what was the PADEP threshold regarding holding tanks and revision of the Act 537 Plan.

Dan Johannson, Washington Crossing, asked what PADEP's expectations are after five years.

Barbara Rintala, River Road, asked if the Gray Tract is a done deal.

A motion by Mr. Tierney and seconded by Ms. Ryan to direct Mr. Zarko to explore the recently identified community treatment system option, and incorporate into the updated draft of the Act 537 Plan Update if it is determined to be a viable option. The motion carried 4 to 1 with Mr. Rattigan

voting in opposition.

RECESS:

Mr. Cino declared a five minute recess at 9:20 PM and reconvened the meeting at 9:27 PM.

ENGINEER'S REPORT (continued on page 5):

Riparian Application Status Report -Edelson Application

Mr. Rossino provided an update of the Edelson Riparian Application at 65 Brownsburg East, using a power point presentation to review the history of the application, preliminary cost estimates and a project timeline. Following discussion, a motion was made by Mr. Rattigan, seconded by Mr. Breeden to approve funding of the design and permit fees at a cost of \$3,590.00 from the Riparian Fund.

Motion carried by a unanimous vote.

Riparian Application Status Report - Falkenstein Application

Mr. Rossino provided an overview of the Falkenstein Riparian Application, 303 Stony Brook Road, using a power point presentation to review the history of the application, preliminary cost estimates and a project timeline. After discussion, a motion made by Mr. Rattigan and seconded by Mr. Tierney to approve funding the design and permit fees at a cost of \$9,500.00 from the Riparian Fund. Hank Lieberman, Stony Brook Road spoke in support of the motion. Motion carried by a unanimous vote.

DEPARTMENT REPORTS (Continued on page 6):

Planning and Zoning Department

Mr. Kuhns highlighted the monthly Planning and Zoning Department Report.

Mr. Kuhns noted that in response to noise complaints, he acquired proposals from three acoustic firms and expects to be able to make a recommendation to the Board at their next meeting.

Mary Melton, Longmeadow Drive, expressed frustration that it seemed as if the Township was repeating what was done in 2012 regarding enforcement of the Noise Ordinance, cited sections of the Township Noise Ordinance and suggested training our police to take readings and enforce the Noise Ordinance.

Jane Johnson, Washington Crossing, asked why we were seeking a consultant and suggested a more immediate response to noise complaints.

Barbara Rintala, River Road, indicated that noise was a general concern along River Road and supported training police as was done in Newtown.

Carol Evinski, 6 Longmeadow, indicated that Buckingham Township police were trained to enforce their noise ordinance and reminded the Board that the residents were here prior to the Winery.

Ambulance Report

Christopher Reif of St. Mary Emergency Medical Services, provided highlights of the Ambulance Report and the Six Month Ambulance Report citing the excellent working relationship established with the Fire Company and Police Department. He shared response times for the first six months which are well below the time benchmark when the service commenced.

MANAGER'S REPORT:

Fund Balance Report

Mr. Nyman noted that the Fund Balance and Budget vs. Actual Reports were in the Board's packets.

Sign Purchase – Township Parks

Mr. Nyman provided an overview of the recommendation of the Park and Recreation Board to purchase "No Dogs Allowed on Fields" signs for the Township parks at a cost not to exceed \$250. Following discussion, a motion was made by Mr. Breeden and seconded by Ms. Ryan to approve the purchase of signs for the Township parks at a cost not to exceed \$250. Motion carried by a unanimous vote.

- One sign at each field at Lookout Park mounted on the fences
- Signs in each area of Brownsburg to be located on existing posts
- One sign at each entrance to the parks (Lookout has sign already)

Township Grounds Maintenance Bid

Mr. Nyman noted that the current contract for Township landscaping services is set to expire this year and requested authorization to advertise the 2014/15 Grounds Maintenance Bid. After a brief discussion, a motion was made by Ms. Ryan and seconded by Mr. Breeden to authorize advertisement of the 2014/15 Grounds Maintenance Bid. Motion carried by a unanimous vote.

Zimmerman Conservation Easement

The preservation of the Zimmerman property has been completed.

ENGINEER'S REPORT (continued):

2014 Road Paving Project – Payment Request #2

Mr. Rossino provided an overview of the project and recommended approval of Payment Request No. 2 in the amount of \$13,248.45. A motion was made by Mr. Rattigan and was seconded by Ms. Ryan to approve Payment Request No. 2 in the amount of \$13,248.45. Motion carried by a unanimous vote.

Beaumont Road Headwall Replacement Project

Mr. Rossino provided an overview of the project, noting receipt of five (5) bids and recommended awarding the bid for the Beaumont Road Headwall replacement to Flyway Excavating, Inc. of Lititz, PA in the amount of \$51,400. A motion was made by Mr. Rattigan, which was seconded by Ms. Ryan to award the Beaumont Road Headwall Replacement Project to Flyway Excavating, Inc. of Lititz, PA in the amount of \$51,400. Motion carried by a unanimous vote.

BOARD AND COMMISSION REPORTS:

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

- Park & Recreation Board – August 11, 2014
- Planning Commission – May 28, 2014
- Financial Advisory Committee – August 13, 2014

Financial Advisory Committee EIT Recommendations

Mr. Cino noted the recommendations of the Financial Advisory Committee regarding Earned Income Tax projections dated September 10, 2014 were included in Board packets. A motion was made by Mr. Breeden and seconded by Ms. Ryan to accept the recommendations of the Financial Advisory

Committee regarding Earned Income Tax projections dated September 10, 2014. Motion carried by a unanimous vote.

Financial Advisory Committee Healthcare Ad Hoc Member Appointments

Mr. Cino further noted that the Financial Advisory Committee interviewed two potential ad hoc member candidates for the purpose of healthcare discussions and recommended Brian Bark and Tom Kegelman. A motion was made by Mr. Rattigan and was seconded by Mr. Breeden to appoint Brian Bark and Tom Kegelman to the Financial Advisory Committee as Ad Hoc members for healthcare. Motion carried by a unanimous vote.

It was further clarified that the Ad Hoc member for EIT would continue to be included in Committee discussion when EIT was on the agenda.

DEPARTMENT REPORTS (continued):

Police Department

Chief Mark Schmidt highlighted the Police Department Report noting the upcoming Drug Take Back program and requested that residents be patient during tree trimming and repaving that is causing detours and periodic road closures on Brownsburg Road West and Windy Bush Road.

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

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

PUBLIC COMMENT AND MEDIA QUESTIONS:

Amy McClellan, Route 532, stated that the HAC was concerned about the Washington Crossing Inn plan, suggesting that it would erase the historic integrity of the Inn.

ADJOURNMENT:

A motion was made by Ms. Ryan and was seconded by Mr. Rattigan to adjourn the meeting at 10:57 p.m. Motion carried on unanimous vote.

Approved: October 7, 2014

SEPTEMBER 2014 GENERAL FUND BILLS - 9/16/14

| ACCT # | COMPANY NAME | AMOUNT | COMMENTS |
|--------------|---------------------------------|---------------------|--|
| 400.210 | Associated Imaging Solutions | \$170.88 | copier charges |
| 410.238 | Atlantic Tactical | \$240.85 | uniform shirts/pants |
| 400.374 | CIT Technology | \$555.74 | copier rental |
| 400.312 | CKS | \$5,433.20 | engineering fees |
| 414.313A-1 | " " | \$3,491.80 | " " |
| 409.140 | CNS | \$654.15 | cleaning service |
| 430.238 | Clemens | \$146.00 | uniform rental |
| 409.373 | " " | \$18.10 | floor mat rental |
| 409.321 | Comcast - Admin | \$335.94 | phone/long distance/internet |
| 409.321 | Comcast - PW | \$134.41 | phone/long distance/internet |
| 409.373 | Cooper Pest Solutions | \$600.00 | stink bug reduction |
| 400.340 | Courier Times | \$713.17 | classified advertising |
| 414ZHB | " " | \$462.85 | " " |
| 410.192 | Lee Crawford | \$475.39 | D.A.R.E. training & Vehicle Safety training expenses |
| 487 | DVHT | \$50,249.25 | health insurance |
| 414ZHB | Donna DeAngelis-Lehmann | \$536.00 | court reporter |
| 409.215 | Deer Park | \$48.60 | drinking water for township buildings |
| 409.373 | Epic Systems Group | \$162.60 | central station monitoring Admin. and PD bldgs. |
| 403.225 | Nicholas Ettorre | \$390.83 | August 2014 expenses |
| 410.238 | Galls | \$99.47 | protective gloves |
| 400.314 | Grim, Biehn & Thatcher | \$5,518.75 | legal fees |
| 414.314A | " " | \$985.00 | " " |
| 414.314-2 | " " | \$840.00 | " " |
| 38.01 | Interstate Road Management | \$10,476.15 | line painting |
| 409.373 | Kencor | \$175.00 | monthly elevator maintenance |
| 410.374 | Kerrigan's Sunoco | \$601.54 | PD vehicle repairs |
| 403.115 | Keystone Collections Group | \$4,948.78 | tax collector |
| 414ZHB | McNamara, Bolla & Panzer | \$1,417.50 | zoning hearing board legal fees |
| 362.49 | David R. May | \$819.00 | refund balance of Professional Services escrow |
| 409.373 | Newtown Pro Hardware | \$77.45 | repairs for restroom - Admin. Bldg. |
| 409.321 | PA One Call | \$59.50 | monthly activity fee |
| 400.340 | Pennsylvania Township News | \$155.00 | online classified ad |
| 410.238 | Red the Uniform Tailor | \$801.04 | uniform shirts/pants |
| 400.210 | SafeChoice | \$65.00 | blank check stock |
| 410.238 | Samzie's | \$56.30 | uniform items |
| 407.319 | Ron Skotieski Video Productions | \$1,225.00 | broadcast BOS Mtg. 9/2/14 & redesign vid./audio sys. for mtgs. |
| 400.210 | Staples Advantage | \$19.89 | office supplies |
| 414.210 | " " | \$19.88 | " " |
| 409.215 | " " | \$21.22 | bldg. supplies |
| 411.212 | Staples Credit Plan | \$242.34 | Fire Marshall computer maintenance |
| 438.70 | Stephenson Equipment | \$36,712.24 | fail mower portion paid from GF |
| 410.231 | Superior Plus Energy | \$2,969.50 | unleaded gasoline |
| TOTAL | | \$133,125.31 | |

SEPTEMBER 2014 LIQUID FUELS BILLS - 9/16/14

| <u>ACCT #</u> | <u>COMPANY NAME</u> | <u>AMOUNT</u> | <u>COMMENTS</u> |
|---------------|----------------------------|--------------------|----------------------------------|
| 437 | Betts Equipment | \$62.76 | shop supplies |
| 437.2 | " " | \$89.91 | tire repair |
| 437 | Joseph Finkle & Son | \$177.10 | shop supplies |
| 437 | Newtown Pro Hardware | \$7.08 | shop supplies |
| 434SL | PECO | \$133.63 | street lighting |
| 433TL | PECO | \$30.23 | traffic lighting |
| 437 | Praxair | \$28.67 | cylinder rental |
| 438.245 | SealMaster | \$115.99 | white traffic paint |
| 430.740 | Stephenson Equipment | \$45,000.00 | flail mower portion paid from LF |
| 437 | Tanners Lawn & Snow Equip. | \$19.85 | shop supplies |
| 437 | Torodyne | \$1,121.10 | repair message board |
| | TOTAL | \$46,786.32 | |

**PAID INTERIMLY

SEPTEMBER 2014 PARK & REC BILLS - 9/16/14

| <u>ACCT #</u> | <u>COMPANY NAME</u> | <u>AMOUNT</u> | <u>COMMENTS</u> |
|---------------|-----------------------------|-----------------|------------------------|
| 452.250 | CNS | \$213.60 | cleaning svc. |
| 452.250 | Private Utility Enterprises | \$357.55 | water sys. maint. |
| 452.250 | Smith's Yardville Supply | \$75.98 | playground maintenance |
| 452.250 | Staples Advantage | \$11.82 | supplies for restrooms |
| | TOTAL | \$658.95 | |

**PAID INTERIMLY

SEPTEMBER 2014 WATER & SEWER BILLS - 9/16/14

| <u>ACCT #</u> | <u>COMPANY NAME</u> | <u>AMOUNT</u> | <u>COMMENTS</u> |
|---------------|-----------------------------|--------------------|---------------------------------------|
| 429.313 | CKS Engineers | \$282.50 | engineering fees |
| 429.100 | Private Utility Enterprises | \$11,024.81 | plant operator |
| 409.373 | Smith's Yardville Supply | \$106.38 | paint supplies/maint. & repairs |
| 429.110 | U.S. Postal Service | \$293.76 | postage for 2nd qtr. w/s bill mailing |
| 429.110 | U.M.T. General Fund | \$76.32 | reimburse General Fund for postage |
| 429.421 | Verizon | \$37.84 | phone |
| 429.421 | Verizon | \$40.43 | phone |
| | TOTAL | \$11,862.04 | |

**PAID INTERIMLY

SEPTEMBER 2014 INTERIM BILLS - 9/16/14

| <u>ACCT #</u> | <u>COMPANY NAME</u> | <u>AMOUNT</u> | <u>COMMENTS</u> |
|---------------|---------------------------------------|---------------|-------------------------------------|
| 438.01 | Bucks County Conservation District | \$295.00 | Beaumont Rd. Headwall Repl. Project |
| 400.374 | Cardmember Service - First Nat'l Bank | \$52.98 | network back-up monthly |
| 409.215 | " " | \$41.96 | supplies |
| 410.192 | " " | \$325.56 | training |
| 410.540-3 | " " | \$436.78 | MCTF |
| 410.210 | " " | \$581.20 | supplies |
| 407.319 | " " | \$378.48 | newsletter (electronic) |
| 438.70 | McCorriston Agency | \$99.00 | vehicle registration fee |

TOTAL **\$2,210.96**

*PREVIOUSLY APPROVED BY BOARD

SEPTEMBER 2014 DUTCHESS FARM BILLS - 9/16/14

| <u>ACCT #</u> | <u>COMPANY NAME</u> | <u>AMOUNT</u> | <u>COMMENTS</u> |
|---------------|-----------------------------|-------------------|---|
| 429.740 | CKS Engineers | \$651.05 | engineering fees |
| 429.100 | Private Utility Enterprises | \$2,939.13 | plant operator |
| 429.210 | " " | \$94.00 | soda ash |
| 429.740 | U.M.T. DF Capital Reserve | \$783.90 | transfer CKS Eng. invoices to proper fund |
| 429.357 | U.M.T. General Fund | \$5,000.00 | reimburse GF for portion of Gen'l Liability |
| | TOTAL | \$9,468.08 | |

**PAID INTERIMLY

SEPTEMBER 2014 WATER/SEWER CAPITAL RESERVE BILLS - 9/16/14

| <u>Acct #</u> | <u>Company Name</u> | <u>Amount</u> | <u>Comments</u> |
|---------------|---------------------|-------------------|------------------|
| 429.740 | CKS Engineers | \$2,227.12 | engineering fees |
| | TOTAL | \$2,227.12 | |

**PAID INTERIMLY

SEPTEMBER 2014 DUTCHESS FARM CAPITAL RESERVE BILLS - 9/16/14

| <u>Acct #</u> | <u>Company Name</u> | <u>Amount</u> | <u>Comments</u> |
|---------------|---------------------|-----------------|------------------|
| 429,740 | CKS Engineers | \$651.05 | engineering fees |
| | TOTAL | \$651.05 | |

**PAID INTERIMLY

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To August, 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 |
|----------------|--|----------------|----------------|----------------------|-----------------|
| Equity | | | | | |
| 309.90 | EQUITY | | \$0.00 | | |
| Total | | | \$0.00 | | |
| Total Equity | | | \$0.00 | | |
| Revenue | | | | | |
| 301.10A | CURRENT R.E. TAXES | \$460,000.00 | \$632,871.76 | 137.58% | \$172,871.76 |
| 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 | \$1,794.93 | 179.49% | \$794.93 |
| 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 | \$41,508.62 | 276.72% | \$26,508.62 |
| 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 | \$330,098.10 | 66.02% | (\$169,901.90) |
| 310.21 | CURRENT E.I.T. | \$2,000,000.00 | \$1,449,899.97 | 72.49% | (\$550,100.03) |
| 310.22 | PRIOR YEAR E.I.T. | \$1,485,000.00 | \$1,435,630.41 | 96.68% | (\$49,369.59) |
| 321.04 | CERTIFICATE OF APPROP | \$120.00 | \$0.00 | 0.00% | (\$120.00) |
| 321.30 | BUSINESS FEES | \$1,000.00 | \$1,000.00 | 100.00% | \$0.00 |
| 321.35 | FIRE PERMITS | \$4,500.00 | \$1,905.00 | 42.33% | (\$2,595.00) |
| 322.82 | HIGHWAY ENCROACHMENT | \$2,300.00 | \$2,860.00 | 124.35% | \$560.00 |
| 322.83 | GRADING PERMITS | \$7,000.00 | \$10,800.00 | 154.29% | \$3,800.00 |
| 322.84 | GRADING ESCROWS/REINSP. | \$0.00 | \$0.00 | n/a | \$0.00 |
| 331.11 | MOTOR VEHICLE VIOLATION | \$20,000.00 | \$8,720.48 | 43.60% | (\$11,279.52) |
| 331.12-001 | VIOLATION OF ORDINANCES-POLICE | \$6,000.00 | \$2,379.09 | 39.65% | (\$3,620.91) |
| 331.12-002 | VIOLATION OF ORDINANCES-CODE | \$9,500.00 | \$3,838.28 | 40.40% | (\$5,661.72) |
| 341 | INTEREST | \$6,000.00 | \$5,416.71 | 90.28% | (\$583.29) |
| 341D | INSURANCE DIVIDENDS | \$0.00 | \$0.00 | n/a | \$0.00 |
| 354 | OTHER STATE CAPITAL & OPERATING GRANTS | \$0.00 | \$15,099.98 | n/a | \$15,099.98 |
| 355.01 | PUBLIC UTILITY REALTY | \$7,900.00 | \$0.00 | 0.00% | (\$7,900.00) |
| 355.08 | LIQUOR LICENSE | \$1,000.00 | \$1,000.00 | 100.00% | \$0.00 |
| 355.13 | FOREIGN FIRE | \$152,712.00 | \$0.00 | 0.00% | (\$152,712.00) |
| 355.14 | PEMA/FEMA REIMBURSEMENT | \$0.00 | \$0.00 | n/a | \$0.00 |
| 355.15 | ACT 537 PLANNING COST REIMB. | \$0.00 | \$0.00 | n/a | \$0.00 |
| 355.16 | PENNDOT STOOPVILLE REIMB. | \$228,555.00 | \$0.00 | 0.00% | (\$228,555.00) |
| 361.10 | ADMINISTRATIVE EARNINGS | \$4,000.00 | \$11,763.30 | 294.08% | \$7,763.30 |
| 361.20 | JOINT VALIDITY REIMBURSEMENT | \$0.00 | \$0.00 | n/a | \$0.00 |
| 361.30 | LEGAL REVIEW FEES | \$8,500.00 | \$19,296.89 | 227.02% | \$10,796.89 |
| 361.31 | SUBDIVISION FEES | \$4,000.00 | \$6,500.00 | 162.50% | \$2,500.00 |

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To August, 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 |
|----------------|--|--------------|--------------|----------------------|-----------------|
| Revenue | | | | | |
| 361.31-001 | SUBDIVISION FEES-REINSPECTION FEES | \$0.00 | \$0.00 | n/a | \$0.00 |
| 361.32 | ENGR. REVIEW FEES | \$29,000.00 | \$54,664.87 | 188.50% | \$25,664.87 |
| 361.32-001 | BIDDING DOCUMENT FEES | \$0.00 | \$0.00 | n/a | \$0.00 |
| 361.33 | ZONING PERMITS | \$56,000.00 | \$46,720.00 | 83.43% | (\$9,280.00) |
| 361.33S | SIGN PERMITS | \$0.00 | \$390.00 | n/a | \$390.00 |
| 361.34 | ZONING HEARING BOARD FEES | \$14,000.00 | \$7,375.00 | 52.68% | (\$6,625.00) |
| 361.40 | CELL TOWER CONSULTANT FEES | \$0.00 | \$0.00 | n/a | \$0.00 |
| 361.41 | WATER/SEWER CONSULTANT FEES | \$2,000.00 | \$93,264.43 | 4663.22% | \$91,264.43 |
| 361.50 | SALE OF TWP PROPERTY | \$5,000.00 | \$13,101.00 | 262.02% | \$8,101.00 |
| 362.11 | POLICE EARNINGS | \$2,500.00 | \$2,137.75 | 85.51% | (\$362.25) |
| 362.41 | BUILDING PERMITS | \$65,000.00 | \$99,687.50 | 153.37% | \$34,687.50 |
| 362.41-001 | REINSPECTION FEES | \$1,800.00 | \$2,380.00 | 132.22% | \$580.00 |
| 362.43 | PLUMBING PERMITS | \$14,000.00 | \$15,968.00 | 114.06% | \$1,968.00 |
| 362.44 | ELECTRICAL PERMITS | \$7,800.00 | \$7,720.00 | 98.97% | (\$80.00) |
| 362.45 | OCCUPANCY PERMITS | \$11,500.00 | \$13,280.00 | 115.48% | \$1,780.00 |
| 362.45A | USE & OCCUPANCY PERMITS | \$0.00 | \$0.00 | n/a | \$0.00 |
| 362.45C | ON-LOT HAULERS FEES | \$2,800.00 | \$0.00 | 0.00% | (\$2,800.00) |
| 362.46 | ALARM PERMITS | \$18,000.00 | \$17,775.00 | 98.75% | (\$225.00) |
| 362.46B | WELL PERMITS | \$4,000.00 | \$5,615.00 | 140.38% | \$1,615.00 |
| 362.47 | SEWAGE PLANNING MODULE FEE | \$2,000.00 | \$0.00 | 0.00% | (\$2,000.00) |
| 362.48 | PLAN/ZONE MISC REV. | \$150.00 | \$283.49 | 188.99% | \$133.49 |
| 362.49 | PROFESSIONAL SERVICES | \$45,000.00 | \$40,700.00 | 90.44% | (\$4,300.00) |
| 362.50 | DEMOLITION PERMITS | \$15,000.00 | \$8,230.00 | 54.87% | (\$6,770.00) |
| 362.51 | PROPERTY ADDRESS SIGNS | \$0.00 | \$20.00 | n/a | \$20.00 |
| 363 | SNOW REMOVAL CONTRACT | \$22,000.00 | \$0.00 | 0.00% | (\$22,000.00) |
| 363.50 | HIGHWAY DEPT. EARNINGS | \$250.00 | \$867.62 | 347.05% | \$617.62 |
| 363.51 | COPS GRANT | \$0.00 | \$0.00 | n/a | \$0.00 |
| 363.52 | CO-OP POLICE DEPT. WORK | \$5,000.00 | \$1,476.05 | 29.52% | (\$3,523.95) |
| 363.53 | D.A.R.E DONATIONS | \$500.00 | \$0.00 | 0.00% | (\$500.00) |
| 363.54 | BOOKING CENTER FEES | \$4,000.00 | \$3,567.74 | 89.19% | (\$432.26) |
| 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 | \$1,561.89 | 111.56% | \$161.89 |
| 380A | CABLE FRANCHISE FEE | \$215,000.00 | \$172,995.86 | 80.46% | (\$42,004.14) |
| 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 August, 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 |
|----------------------|--------------------------------|-----------------------|-----------------------|----------------------|-------------------------|
| Revenue | | | | | |
| 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 | \$0.00 | 0.00% | (\$500.00) |
| 394F | FLOODPLAIN MGMT REIMBURSEMENT | \$0.00 | \$0.00 | n/a | \$0.00 |
| 394G | GATEWAY GRANT | \$0.00 | \$0.00 | n/a | \$0.00 |
| 394P | PENSIONS | \$163,800.00 | \$0.00 | 0.00% | (\$163,800.00) |
| 394R | REPETITIVE FLOOD GRANT | \$0.00 | \$0.00 | n/a | \$0.00 |
| 394SW | SOLID WASTE/RECYCLING | \$19,930.00 | \$19,930.00 | 100.00% | \$0.00 |
| 395 | REFUND OF PRIOR YR EXPEND | \$0.00 | \$0.00 | n/a | \$0.00 |
| Total | | \$5,656,217.00 | \$4,634,054.46 | 81.93% | (\$1,022,162.54) |
| Total Revenue | | \$5,656,217.00 | \$4,634,054.46 | 81.93% | (\$1,022,162.54) |
| Expense | | | | | |
| 400 | BANK | \$150.00 | \$56.30 | 37.53% | \$93.70 |
| 400.113 | BOARD SALARY | \$6,500.00 | \$1,400.00 | 21.54% | \$5,100.00 |
| 400.121 | ADMIN. STAFF & MGR PAY | \$282,907.00 | \$228,902.34 | 80.91% | \$54,004.66 |
| 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 | \$3,706.85 | 67.40% | \$1,793.15 |
| 400.311 | AUDIT | \$21,000.00 | \$20,050.00 | 95.48% | \$950.00 |
| 400.312 | WATER/SEWER ENGR TWP | \$70,000.00 | \$40,706.82 | 58.15% | \$29,293.18 |
| 400.313 | ENGINEERING TOWNSHIP | \$110,000.00 | \$64,625.31 | 58.75% | \$45,374.69 |
| 400.313A | ENGR. DEVELOPMENT | \$0.00 | \$0.00 | n/a | \$0.00 |
| 400.321 | LEGAL TOWNSHIP | \$80,000.00 | \$53,026.16 | 66.28% | \$26,973.84 |
| 400.331 | ADMIN. VEHICLE EXPENSE | \$750.00 | \$744.50 | 99.27% | \$5.50 |
| 400.340 | ADMIN. ADVER/PRINTING | \$6,500.00 | \$4,759.65 | 73.23% | \$1,740.35 |
| 400.350 | ADMIN. INSURANCE BOND | \$1,500.00 | \$296.00 | 19.73% | \$1,204.00 |
| 400.374 | ADMIN. MAINT/REPAIRS | \$22,000.00 | \$17,693.56 | 80.43% | \$4,306.44 |
| 400.460 | ADMIN. GENERAL EXPENSE | \$10,000.00 | \$4,994.51 | 49.95% | \$5,005.49 |
| 400.750 | ADMIN. MINOR EQUIPMENT | \$3,000.00 | \$815.66 | 27.19% | \$2,184.34 |
| 403.114 | TAX COLLECTOR PAY | \$20,462.00 | \$13,778.00 | 67.33% | \$6,684.00 |
| 403.115 | TAX COLLECTOR E.I.T. | \$48,500.00 | \$35,040.39 | 72.25% | \$13,459.61 |
| 403.225 | TAX COLL MATL/SUPP. | \$5,000.00 | \$2,960.71 | 59.21% | \$2,039.29 |
| 403.350 | TAX COLLECTOR BOND | \$1,300.00 | \$582.71 | 44.82% | \$717.29 |
| 407.319 | WEBSITE/BROADAST MTGS | \$25,000.00 | \$15,883.89 | 63.54% | \$9,116.11 |
| 409.140 | BLDG CUSTODIAN | \$11,000.00 | \$5,713.80 | 51.94% | \$5,286.20 |

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To August, 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 |
|----------------|------------------------------|----------------|--------------|----------------------|-----------------|
| Expense | | | | | |
| 409.215 | BLDG MATLS & SUPPLIES | \$5,500.00 | \$3,281.26 | 59.66% | \$2,218.74 |
| 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 | \$15,093.09 | 50.31% | \$14,906.91 |
| 409.341 | BLDG POSTAGE | \$5,000.00 | \$2,651.64 | 53.03% | \$2,348.36 |
| 409.361 | BLDG ELECTRIC | \$35,000.00 | \$19,739.40 | 56.40% | \$15,260.60 |
| 409.373 | BLDG MAINT. & REPAIRS | \$56,000.00 | \$28,496.17 | 50.89% | \$27,503.83 |
| 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 | \$150.00 | 11.54% | \$1,150.00 |
| 409.750A | BLDG OFC FURN/COMPUTERS | \$2,000.00 | \$939.45 | 46.97% | \$1,060.55 |
| 410.122 | POL ADMIN/CLERICAL PAY | \$168,157.00 | \$105,978.29 | 63.02% | \$62,178.71 |
| 410.132 | PATROLMEN PAY | \$1,297,461.00 | \$789,390.34 | 60.84% | \$508,070.66 |
| 410.132A | RETROACTIVE PAY | \$0.00 | \$0.00 | n/a | \$0.00 |
| 410.132B | LONGEVITY/EDUCAT. PAY | \$0.00 | \$22,700.00 | n/a | (\$22,700.00) |
| 410.132C | COPS GRANT OFFICERS | \$0.00 | \$0.00 | n/a | \$0.00 |
| 410.132M | MOTOR CARRIER TASK FORCE O/T | \$4,000.00 | \$3,855.64 | 96.39% | \$144.36 |
| 410.132P | P/T PATROLMEN PAY | \$0.00 | \$0.00 | n/a | \$0.00 |
| 410.132T | TRAFFIC SAFETY DETAIL O/T | \$2,000.00 | \$295.09 | 14.75% | \$1,704.91 |
| 410.134 | ANIMAL CONTROL PAY | \$3,000.00 | \$2,875.00 | 95.83% | \$125.00 |
| 410.183 | POLICE OVERTIME | \$90,000.00 | \$73,883.11 | 82.09% | \$16,116.89 |
| 410.192 | POLICE SCHOOLING | \$27,000.00 | \$14,521.14 | 53.78% | \$12,478.86 |
| 410.210 | POLICE MATL/SUPPLIES | \$9,000.00 | \$7,386.02 | 82.07% | \$1,613.98 |
| 410.231 | POLICE VEHICLE GAS/OIL | \$55,000.00 | \$35,199.17 | 64.00% | \$19,800.83 |
| 410.238 | POLICE UNIFORMS | \$22,000.00 | \$4,142.14 | 18.83% | \$17,857.86 |
| 410.239 | PATROL CAR TIRES | \$3,000.00 | \$0.00 | 0.00% | \$3,000.00 |
| 410.239A | POLICE AMMO/FLARES | \$18,500.00 | \$13,594.27 | 73.48% | \$4,905.73 |
| 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 | \$455.00 | 22.75% | \$1,545.00 |
| 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 | \$17,325.72 | 54.14% | \$14,674.28 |
| 410.373 | BREATHALIZER | \$0.00 | \$0.00 | n/a | \$0.00 |
| 410.374 | POLICE VEHICLE MAINT. | \$30,000.00 | \$18,475.80 | 61.59% | \$11,524.20 |
| 410.375 | POLICE CAR CALIBRATION | \$2,500.00 | \$1,138.05 | 45.52% | \$1,361.95 |
| 410.450 | POLICE CAR WASH | \$2,100.00 | \$0.00 | 0.00% | \$2,100.00 |
| 410.460 | POLICE GENERAL EXPENSE | \$2,500.00 | \$1,868.55 | 74.74% | \$631.45 |
| 410.462 | POLICE PHYSICAL EXAMS | \$1,500.00 | \$901.88 | 60.13% | \$598.12 |
| 410.470 | POLICE INVESTIGATIONS | \$1,000.00 | \$353.75 | 35.38% | \$646.25 |

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To August, 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 |
|----------------|--|--------------|-------------|----------------------|-----------------|
| Expense | | | | | |
| 410.540-001 | D.A.R.E. | \$3,000.00 | \$2,505.06 | 83.50% | \$494.94 |
| 410.540-002 | COMMUNITY POLICING | \$1,000.00 | \$0.00 | 0.00% | \$1,000.00 |
| 410.540-003 | TRAFFIC SAFETY UNIT | \$2,000.00 | \$32.84 | 1.64% | \$1,967.16 |
| 410.541 | SPECIAL REACTION TEAM | \$4,000.00 | \$3,183.60 | 79.59% | \$816.40 |
| 410.542 | COMMUNITY REVIT. PROGRAM | \$0.00 | \$0.00 | n/a | \$0.00 |
| 410.750 | POLICE MINOR EQUIPMENT | \$6,500.00 | \$2,267.78 | 34.89% | \$4,232.22 |
| 411.130 | FIRE MARSHAL PAY | \$24,813.00 | \$17,658.76 | 71.17% | \$7,154.24 |
| 411.150 | FIRE WORKERS COMP. | \$20,000.00 | \$15,156.25 | 75.78% | \$4,843.75 |
| 411.212 | FIRE MATLS & SUPPLIES | \$900.00 | \$615.60 | 68.40% | \$284.40 |
| 411.331 | FIRE MILEAGE | \$500.00 | \$568.03 | 113.61% | (\$68.03) |
| 411.373 | FIRE MAINT. & REPAIR | \$0.00 | \$0.00 | n/a | \$0.00 |
| 411.460 | FIRE GENERAL EXPENSE | \$1,000.00 | \$600.00 | 60.00% | \$400.00 |
| 411.5 | FIRE RELIEF FUND | \$152,712.00 | \$0.00 | 0.00% | \$152,712.00 |
| 411.740 | EMERGENCY-CAPITAL EQ. | \$1,000.00 | \$919.07 | 91.91% | \$80.93 |
| 414.130 | CODE ENFORCEMENT PAY | \$135,340.00 | \$93,572.60 | 69.14% | \$41,767.40 |
| 414.131 | CODE OVERTIME | \$400.00 | \$552.00 | 138.00% | (\$152.00) |
| 414.141 | INSPECTION SERVICE | \$12,000.00 | \$11,220.00 | 93.50% | \$780.00 |
| 414.210 | CODE MATLS & SUPPLIES | \$1,800.00 | \$1,327.52 | 73.75% | \$472.48 |
| 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 | \$77,979.68 | 111.40% | (\$7,979.68) |
| 414.313A-001 | CODE WATER/SEWER ENGR. (REIMB.) | \$8,000.00 | \$83,704.05 | 1046.30% | (\$75,704.05) |
| 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 | \$1,726.50 | 30.83% | \$3,873.50 |
| 414.314-003 | CODE LEGAL TOWNSHIP-SALDO | \$0.00 | \$0.00 | n/a | \$0.00 |
| 414.314A | CODE LEGAL DVLPMNT | \$15,000.00 | \$12,260.00 | 81.73% | \$2,740.00 |
| 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 |

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To August, 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 |
|----------------|--|--------------|--------------|----------------------|-----------------|
| Expense | | | | | |
| 414.319 | GIS/SOFTWARE | \$2,800.00 | \$2,835.00 | 101.25% | (\$35.00) |
| 414.321 | UNIFORM CONSTRUCTION CODE FEES | \$450.00 | \$500.00 | 111.11% | (\$50.00) |
| 414.322 | BLDG PLAN REVIEW REFUND | \$3,500.00 | \$4,506.77 | 128.76% | (\$1,006.77) |
| 414.340 | CODE ADVERT./PRINTING | \$2,100.00 | \$819.24 | 39.01% | \$1,280.76 |
| 414.374 | CODE VEHICLE MAINT. | \$500.00 | \$192.08 | 38.42% | \$307.92 |
| 414.400 | CREDIT CARD FEES | \$900.00 | \$852.86 | 94.76% | \$47.14 |
| 414.460 | CODE GENERAL EXPENSE | \$400.00 | \$15.00 | 3.75% | \$385.00 |
| 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 | \$9,049.19 | 75.41% | \$2,950.81 |
| 430.231 | ROAD VEHICLE GAS & OIL | \$20,000.00 | \$18,366.77 | 91.83% | \$1,633.23 |
| 430.238 | ROAD UNIFORMS | \$4,200.00 | \$3,008.70 | 71.64% | \$1,191.30 |
| 430.260 | ROAD MATERIAL & TOOLS | \$2,000.00 | \$1,101.72 | 55.09% | \$898.28 |
| 430.371 | TREE MAINTENANCE | \$30,000.00 | \$1,750.00 | 5.83% | \$28,250.00 |
| 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 | \$11,950.87 | 7.47% | \$148,049.13 |
| 438.145 | PUBLIC WORKS PAY | \$327,244.00 | \$191,955.27 | 58.66% | \$135,288.73 |
| 438.145A | ROAD ACTING SUPV. PAY | \$0.00 | \$0.00 | n/a | \$0.00 |
| 438.460 | ROAD GENERAL EXPENSE | \$3,000.00 | \$1,525.12 | 50.84% | \$1,474.88 |
| 438.70 | ROAD MAJOR EQUIPMENT | \$50,000.00 | \$0.00 | 0.00% | \$50,000.00 |
| 439 | ROAD - CONSTRUCTION | \$0.00 | \$0.00 | n/a | \$0.00 |
| 452.210 | PARK/REC REV. RUN | \$250.00 | \$50.00 | 20.00% | \$200.00 |
| 452.325 | PARK/REC POSTAGE | \$0.00 | \$0.00 | n/a | \$0.00 |
| 452.373 | STREETScape MAINTENANCE | \$6,000.00 | \$8,728.81 | 145.48% | (\$2,728.81) |
| 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 | \$15,650.21 | 14.23% | \$94,349.79 |
| 483.002 | POLICE PENSION | \$200,000.00 | \$25,204.66 | 12.60% | \$174,795.34 |
| 484 | WORKERS COMPENSATION | \$74,200.00 | \$53,180.75 | 71.67% | \$21,019.25 |
| 485 | UNEMPLOYMENT COMPENSATION | \$14,500.00 | \$7,006.13 | 48.32% | \$7,493.87 |
| 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 August, 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 |
|----------------|---|------------------|----------------|----------------------|-----------------|
| Expense | | | | | |
| 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 | \$45,990.00 | 83.62% | \$9,010.00 |
| 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 | \$379,421.59 | 60.23% | \$250,578.41 |
| 488 | LIFE INSURANCE | \$9,000.00 | \$5,369.39 | 59.66% | \$3,630.61 |
| 488A | SHORT TERM DISABILITY | \$19,000.00 | \$11,868.34 | 62.46% | \$7,131.66 |
| 488B | LONG TERM DISABILITY | \$11,000.00 | \$6,960.47 | 63.28% | \$4,039.53 |
| 489 | FICA | \$148,828.00 | \$101,091.12 | 67.92% | \$47,736.88 |
| 489.01 | TRANSFER - NONPOLICE | \$63,882.00 | \$0.00 | 0.00% | \$63,882.00 |
| 489.02 | TRANSFER - POLICE | \$99,918.00 | \$0.00 | 0.00% | \$99,918.00 |
| 489A | MEDICARE | \$34,807.00 | \$21,639.34 | 62.17% | \$13,167.66 |
| 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 | \$4,274,770.43 | 63.24% | \$2,484,965.57 |
| Total Expense | | \$6,759,736.00 | \$4,274,770.43 | 63.24% | \$2,484,965.57 |
| Net: | | (\$1,103,519.00) | \$359,284.03 | -32.56% | \$1,462,803.03 |