

Upper Makefield Township Board of Supervisors
October 19, 2011 Meeting Minutes

The October 19, 2011 public meeting of the Upper Makefield Township Board of Supervisors was called to order by Chair Bud Baldwin at 7:35 p.m. In attendance were the following members of the Board of Supervisors: Chair Bud Baldwin, Vice Chair Tom Cino, Treasurer Mary Ryan, Member Dave Kulig and Member Dan Rattigan. Also in attendance were Township Manager Stephanie Teoli, Township Solicitor John Rice, Esq., Township Engineer Larry Young, P.E. and Director of Planning & Zoning Dave Kuhns

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

PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE:

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

ANNOUNCEMENTS:

- Mr. Baldwin announced that an Executive Session was held before the meeting to discuss personnel matters.
- Mr. Baldwin recognized the efforts of the Upper Makefield Fire Department for their recent Open House.

PUBLIC COMMENT:

Mark Zaharchek, Washington Crossing, asked the Board to investigate the installation of “pedestrian crossing” signs in Washington Crossing.

Jim Pearsall, 1482 River Road, Chairman of the Park and Recreation Board, spoke in support of the existing parks and recreation budget.

Cathy Maggliochetti, Spring Court, Chair of the Environmental Advisory Council (EAC), commented on her support of the 2012 Budget priorities. She invited and encouraged resident involvement with the EAC.

Ellen Lane Novitz, Dunkin Drive, provided remarks on several issues including: water levels in the Delaware Canal, deer movement in the township, drilling of wells at Brownsburg Park and the cancellation of the electric supplier meeting.

Barbara Hirst, 10 Jonathan Way, read from a prepared statement in an effort to set the record straight about the open space program. She noted that there was currently significant misinformation being spread through the community. She emphasized the history of the program, including the three separate ballot referenda that were overwhelmingly approved by the voters, the fiscal responsibility that was shown in expenditure of the funds, and the objective review that was completed of properties.

Cynthia Maxel, 811 Dolington Way, thanked the Board of Supervisors for their transparency in providing effective services to the residents of Upper Makefield Township. She noted the township’s Aaa bond rating and superior financial health.

Walter Wydro, 57 Woodhill Road, provided clarification on the recent assertion that the cable franchise fee was a stealth tax. Mr. Wydro explained the history of the fee that is actually a rental fee for use of township Rights of Way. He also commented that the open space program in Upper Makefield was the result of many township volunteers, including the EAC, Planning Commission and elected officials.

Michael Logan, 850 Highland Road, thanked the Board and management staff for their work on the budget. He then requested clarification on the tax reduction in the Open Space Fund and the tax increase in the General Fund. He stated his opinion that the entire reduction should be given back to the residents. Mr. Logan then provided comment on the Draft Act 537 Plan.

Victor Ameye, Lookout Lane, asked several questions regarding the budget and his position that there are reserve funds held in various line items. Mr. Ameye criticized the estimate for Earned Income Tax revenues and state pension funding. Ms. Teoli pointed out that both estimates were based upon professional advice and with the input of the Board of Supervisors. She also clarified that the increase in the pension funding was a one-time event that is not predicted to occur in the future.

Bill Trainer, Bartons Mill Drive, provided comment on his opinion that the Township should not give back the entire Open Space fund millage reduction. He noted that it would be most prudent for Upper Makefield to build up its reserve funds in order to protect the township's Aaa bond rating. He credited the township for its good stewardship of finances over the years.

Stephen Deutsch, 1400 River Road, commented on the township's draft Act 537 Plan. He noted his opinion that the septic systems should be tested, and not wells. He then questioned the methodology utilized in preparation of the plan.

Peggy Kennedy, Washington Crossing, expressed her opinion that the township is overstaffed. She further commented on the suggestion made to honk at deer along township roadways.

Larry Breeden, Bankers Drive, provided comment on the proposed budget, noting that he feels the Cable Fund should be moved into the General Fund.

APPROVAL OF MINUTES AND BILLS PAYABLE:

A motion was made by Mr. Cino and was seconded by Ms. Ryan to approve the October 5, 2011 minutes. Motion carried by unanimous vote.

Mr. Baldwin read into the record the bills for October 19, 2011. A motion was made by Mr. Kulig and was seconded by Mr. Cino to approve the October 19, 2011 Bills Payable List in the amount of \$114,985.02. Motion carried by unanimous vote.

PLANNING AND ZONING ISSUES:

Graf Waiver Requests, 1720 Wrightstown Road

Attorney Don Marshall represented the applicant, who requested two waivers from the Subdivision and Land Development Ordinance, one to increase impervious coverage to ten percent and a second from the requirement to fence the storm water basin. After discussion, a motion was made by Mr. Rattigan and was seconded by Mr. Kulig to approve the waivers. Motion carried on a unanimous vote.

SOLICITOR'S REPORT:

There was no Solicitor's Report.

MANAGER'S REPORT:

Fund Balance Report

Ms. Teoli provided highlights of the Fund Balance Report.

Burton & Browse, LLP Engagement Letter

Ms. Teoli presented the proposed engagement letter submitted by professional accounting firm, Burton & Browse. A motion was made by Mr. Kulig and was seconded by Mr. Rattigan to authorize execution of the Engagement Letter with Burton & Browse, LLP for auditing services for the year ended December 31, 2011 at a cost not to exceed \$19,000. Motion carried by unanimous vote.

Resolution No. 2011-10-19-01 – First Savings Bank of Perkasie Signature Authorization

Ms. Teoli reviewed the authorization resolution to open a money market account at First Savings Bank of Perkasie. After discussion, a motion was made by Mr. Kulig and was seconded by Ms. Ryan to approve Resolution No. 2011-10-19-01. Motion carried on a 4-0-1 vote with Mr. Cino abstaining.

Sale of 2007 Dodge Charger

Ms. Teoli reported on the bid, which was listed on Municibid. A motion was made by Mr. Kulig and was seconded by Mr. Cino to award the bid for sale of the 2007 Dodge Charger to Dave Besselman of Centurion Motor Cars, West Chester, PA at a price of \$4,800. Motion carried by a unanimous vote.

ENGINEER'S REPORT:

Award of Bid – 2011 Capital Improvements Project

Mr. Young reported on the project and recommended awarding the bid to the lowest responsible bidder. After brief discussion, Mr. Kulig made a motion that was seconded by Ms. Ryan to award the 2011 Capital Improvements Project to Land-Tech Enterprises, Inc. of Warrington, PA in the amount of \$187,702. Motion carried by unanimous vote.

BOARD AND COMMISSION REPORTS:

Mr. Baldwin announced that the August 16, 2011 and September 13, 2011 Environmental Advisory Council reports were included in the Board packets.

DEPARTMENT REPORTS:

Planning and Zoning Department

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

Mr. Baldwin 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:

Ellen Lane Novitz, Dunkin Drive, commented the previously discussed issue of honking at deer when driving along township roadways.

ADJOURNMENT:

A motion was made by Mr. Rattigan and was seconded by Mr. Kulig to adjourn the meeting at 10:20 p.m. Motion carried on unanimous vote.

Approved: November 2, 2011

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2011 To September, 2011

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "301.10A" And <= "493", All Sub Accounts, Including Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Equity					
304.00	Equity		\$0.00		
309.90	Initial cash balance offs		\$0.00		
Total			\$0.00		
Total Equity			\$0.00		
Revenue					
301.10A	CURRENT R.E. TAXES	\$225,500.00	\$214,875.82	95.29%	(\$10,624.18)
301.10B	PRIOR YEAR R.E. TAXES	\$0.00	\$2,663.61	n/a	\$2,663.61
301.20A	INTERIM R.E. TAXES	\$2,600.00	\$349.96	13.46%	(\$2,250.04)
301.20B	INTERIM RE TAXES PR YRS	\$0.00	\$381.74	n/a	\$381.74
301.40A	DELINQUENT RE TAX PR YR	\$0.00	\$0.00	n/a	\$0.00
301.40B	DELINQUENT RE TAX CURNT	\$0.00	\$4,161.53	n/a	\$4,161.53
301.70	BREACH R.E. TAXES	\$200.00	\$0.00	0.00%	(\$200.00)
310.02A	CURRENT YEAR PER CAPITA	\$0.00	\$0.00	n/a	\$0.00
310.02B	PRIOR YEAR PER CAPITA	\$0.00	\$0.00	n/a	\$0.00
310.10	TRANSFER TAX R.E.	\$450,000.00	\$330,523.66	73.45%	(\$119,476.34)
310.21	CURRENT E.I.T.	\$1,000,000.00	\$910,570.65	91.06%	(\$89,429.35)
310.22	PRIOR YEAR E.I.T.	\$1,700,000.00	\$1,852,391.07	108.96%	\$152,391.07
321.04	CERTIFICATE OF APPROP	\$180.00	\$60.00	33.33%	(\$120.00)
321.30	BUSINESS MERCANTILE	\$1,000.00	\$1,000.00	100.00%	\$0.00
321.35	FIRE PERMITS	\$3,300.00	\$3,515.00	106.52%	\$215.00
322.82	HIGHWAY ENCROACHMENT	\$3,700.00	\$3,200.00	86.49%	(\$500.00)
322.83	GRADING PERMITS	\$7,400.00	\$7,780.00	105.14%	\$380.00
322.84	GRADING ESCROWS/REINSP.	\$0.00	\$0.00	n/a	\$0.00
331.11	MOTOR VEHICLE VIOLATION	\$40,000.00	\$13,879.18	34.70%	(\$26,120.82)
331.12-001	VIOLATION OF ORDINANCES-POLICE	\$10,000.00	\$7,032.02	70.32%	(\$2,967.98)
331.12-002	VIOLATION OF ORDINANCES-CODE	\$8,200.00	\$5,530.34	67.44%	(\$2,669.66)
341	INTEREST	\$14,000.00	\$2,003.11	14.31%	(\$11,996.89)
341D	INSURANCE DIVIDENDS	\$0.00	\$2,075.00	n/a	\$2,075.00
355.01	PUBLIC UTILITY REALTY	\$8,600.00	\$0.00	0.00%	(\$8,600.00)
355.08	LIQUOR LICENSE	\$1,000.00	\$1,000.00	100.00%	\$0.00
355.13	FOREIGN FIRE	\$158,000.00	\$237,238.02	150.15%	\$79,238.02
355.14	FEMA REIMBURSEMENT	\$0.00	\$0.00	n/a	\$0.00
355.15	ACT 537 PLANNING COST REIMB.	\$36,000.00	\$0.00	0.00%	(\$36,000.00)
357.03	COUNTY AID	\$0.00	\$0.00	n/a	\$0.00
361.10	ADMINISTRATIVE EARNINGS	\$10,000.00	\$3,998.38	39.98%	(\$6,001.62)
361.20	JOINT VALIDITY REIMBURSEMENT	\$0.00	\$0.00	n/a	\$0.00
361.30	LEGAL FEES	\$50,000.00	\$12,457.18	24.91%	(\$37,542.82)
361.31	SUBDIVISION FEES	\$10,000.00	\$45,929.59	459.30%	\$35,929.59

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2011 To September, 2011

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "301.10A" And <= "493", All Sub Accounts, Including Inactive Accounts, Excluding Encumbrances

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Revenue					
361.31-001	SUBDIVISION FEES-REINSPECTION FEES	\$0.00	\$0.00	n/a	\$0.00
361.32	ENGR. INSPECTION FEES	\$200,000.00	\$62,687.50	31.34%	(\$137,312.50)
361.32-001	BIDDING DOCUMENT FEES	\$0.00	\$0.00	n/a	\$0.00
361.33	ZONING PERMITS	\$33,300.00	\$30,270.00	90.90%	(\$3,030.00)
361.33S	SIGN PERMITS	\$0.00	\$820.00	n/a	\$820.00
361.34	ZONING HEARING BOARD	\$9,000.00	\$12,197.89	135.53%	\$3,197.89
361.40	CELL TOWER CONSULTANT FEES	\$0.00	\$0.00	n/a	\$0.00
361.41	WATER/SEWER CONSULTANT FEES	\$150,000.00	\$14,896.55	9.93%	(\$135,103.45)
361.50	SALE OF TWP PROPERTY	\$3,000.00	\$1,050.00	35.00%	(\$1,950.00)
362.11	POLICE EARNINGS	\$3,000.00	\$2,959.25	98.64%	(\$40.75)
362.41	BUILDING PERMITS	\$95,000.00	\$65,286.50	68.72%	(\$29,713.50)
362.41-001	REINSPECTION FEES	\$750.00	\$2,440.00	325.33%	\$1,690.00
362.43	PLUMBING PERMITS	\$19,000.00	\$13,322.60	70.12%	(\$5,677.40)
362.44	ELECTRICAL PERMITS	\$6,000.00	\$3,105.00	51.75%	(\$2,895.00)
362.45	OCCUPANCY PERMITS	\$16,000.00	\$11,030.00	68.94%	(\$4,970.00)
362.45A	USE & OCCUPANCY PERMITS	\$0.00	\$0.00	n/a	\$0.00
362.45C	ON-LOT HAULERS FEES	\$1,600.00	\$2,300.00	143.75%	\$700.00
362.46	ALARM PERMITS	\$18,500.00	\$18,800.00	101.62%	\$300.00
362.46B	WELL/SEPTIC PERMITS	\$7,000.00	\$2,355.00	33.64%	(\$4,645.00)
362.47	SEWAGE PLANNING MODULE FEE	\$4,000.00	\$1,700.00	42.50%	(\$2,300.00)
362.48	PLAN/ZONE MISC REV.	\$500.00	\$120.00	24.00%	(\$380.00)
362.49	PROFESSIONAL SERVICES	\$57,000.00	\$41,870.00	73.46%	(\$15,130.00)
362.50	DEMOLITION PERMITS	\$4,000.00	\$5,290.00	132.25%	\$1,290.00
363	SNOW REMOVAL CONTRACT	\$20,700.00	\$28,818.40	139.22%	\$8,118.40
363.50	HIGHWAY DEPT. EARNINGS	\$250.00	\$0.00	0.00%	(\$250.00)
363.51	COPS GRANT	\$0.00	\$0.00	n/a	\$0.00
363.52	CO-OP POLICE DEPT. WORK	\$4,000.00	\$2,343.50	58.59%	(\$1,656.50)
363.53	D.A.R.E DONATIONS	\$0.00	\$0.00	n/a	\$0.00
363.54	BOOKING CENTER FEES	\$6,000.00	\$5,867.32	97.79%	(\$132.68)
363.55	BULLET-PROOF VEST GRANT	\$3,500.00	\$0.00	0.00%	(\$3,500.00)
363.56	COMMUNITY REVIT. ASST. GRANT	\$0.00	\$9,596.00	n/a	\$9,596.00
367	REVOLUTIONARY RUN FEES	\$0.00	\$0.00	n/a	\$0.00
380	MISCELLANEOUS REVENUE	\$1,300.00	\$1,365.39	105.03%	\$65.39
380A	CABLE TV	\$190,000.00	\$149,618.33	78.75%	(\$40,381.67)
380D	DEVELOPER DONATIONS	\$10,500.00	\$6,000.00	57.14%	(\$4,500.00)
380T	MODEL RAILROAD DONATIONS	\$0.00	\$0.00	n/a	\$0.00
380V	VENDING MACHINE REVENUES	\$0.00	\$0.00	n/a	\$0.00
380W	WEIR FUND DONATIONS	\$0.00	\$0.00	n/a	\$0.00
389	STD/WORKER'S COMP. REIMBURSEMENT	\$0.00	\$74,486.16	n/a	\$74,486.16
390	CD REDEMPTION	\$0.00	\$0.00	n/a	\$0.00
390A	FIRE CO. FUEL	\$0.00	\$0.00	n/a	\$0.00
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

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
390S	STORMWATER MGMT IMPROVEMENTS	\$0.00	\$0.00	n/a	\$0.00
392	CABLE FUND TRANSFER	\$742,335.00	\$0.00	0.00%	(\$742,335.00)
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	\$350.00	\$834.41	238.40%	\$484.41
394F	FLOODPLAIN MGMT REIMBURSEMENT	\$0.00	\$0.00	n/a	\$0.00
394G	GATEWAY GRANT	\$0.00	\$0.00	n/a	\$0.00
394HH	HERITAGE HILLS REFUND	\$0.00	\$0.00	n/a	\$0.00
394P	PENSIONS	\$150,000.00	\$257,435.81	171.62%	\$107,435.81
394R	REPETITIVE FLOOD GRANT	\$0.00	\$0.00	n/a	\$0.00
394SW	SOLID WASTE/RECYCLING	\$12,000.00	\$0.00	0.00%	(\$12,000.00)
395	REFUND OF PRIOR YR EXPEND	\$0.00	\$0.00	n/a	\$0.00
Total		\$5,508,265.00	\$4,491,481.47	81.54%	(\$1,016,783.53)
Total Revenue		\$5,508,265.00	\$4,491,481.47	81.54%	(\$1,016,783.53)
Expense					
400	BANK	\$50.00	\$0.00	0.00%	\$50.00
400.113	BOARD SALARY	\$5,000.00	\$1,200.00	24.00%	\$3,800.00
400.121	ADMIN. STAFF & MGR PAY	\$354,500.00	\$261,813.60	73.85%	\$92,686.40
400.121A	TWP DEF. COMP. CONTR.	\$0.00	\$0.00	n/a	\$0.00
400.121B	CAR ALLOWANCE	\$0.00	\$5,538.40	n/a	(\$5,538.40)
400.122	ADMIN. OVERTIME	\$1,500.00	\$756.00	50.40%	\$744.00
400.140	PART TIME HELP	\$0.00	\$0.00	n/a	\$0.00
400.192	SCHOOLS/CONFERENCES	\$3,500.00	\$1,401.54	40.04%	\$2,098.46
400.210	ADMIN MATL & SUPPLIES	\$6,000.00	\$3,792.02	63.20%	\$2,207.98
400.311	AUDIT	\$22,500.00	\$19,550.00	86.89%	\$2,950.00
400.312	WATER/SEWER ENGR TWP	\$35,000.00	\$32,077.47	91.65%	\$2,922.53
400.313	ENGINEERING TOWNSHIP	\$150,000.00	\$68,431.59	45.62%	\$81,568.41
400.313A	ENGR. DEVELOPMENT	\$0.00	\$0.00	n/a	\$0.00
400.321	LEGAL TOWNSHIP	\$80,000.00	\$63,129.72	78.91%	\$16,870.28
400.331	ADMIN. VEHICLE EXPENSE	\$500.00	\$74.27	14.85%	\$425.73
400.340	ADMIN. ADVER/PRINTING	\$15,000.00	\$3,935.06	26.23%	\$11,064.94
400.350	ADMIN. INSURANCE BOND	\$1,500.00	\$1,496.00	99.73%	\$4.00
400.374	ADMIN. MAINT/REPAIRS	\$18,000.00	\$8,987.30	49.93%	\$9,012.70
400.460	ADMIN. GENERAL EXPENSE	\$12,500.00	\$6,736.76	53.89%	\$5,763.24
400.750	ADMIN. MINOR EQUIPMENT	\$2,000.00	\$0.00	0.00%	\$2,000.00
403.114	TAX COLLECTOR PAY	\$19,096.00	\$14,322.15	75.00%	\$4,773.85
403.115	TAX COLLECTOR E.I.T.	\$40,000.00	\$49,218.80	123.05%	(\$9,218.80)
403.225	TAX COLL MATL/SUPP.	\$5,000.00	\$3,237.06	64.74%	\$1,762.94
403.350	TAX COLLECTOR BOND	\$0.00	\$0.00	n/a	\$0.00

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Expense					
407.319	WEBSITE/BROADCAST MTGS	\$36,000.00	\$10,753.95	29.87%	\$25,246.05
409.140	BLDG CUSTODIAN	\$15,000.00	\$7,686.64	51.24%	\$7,313.36
409.215	BLDG MATLS & SUPPLIES	\$6,000.00	\$3,902.29	65.04%	\$2,097.71
409.230	BLDG UTILITIES/FUEL	\$40,000.00	\$37,991.00	94.98%	\$2,009.00
409.300	ARCHITECT	\$0.00	\$0.00	n/a	\$0.00
409.321	BLDG TELEPHONE	\$36,000.00	\$21,607.88	60.02%	\$14,392.12
409.341	BLDG POSTAGE	\$5,000.00	\$3,521.27	70.43%	\$1,478.73
409.361	BLDG ELECTRIC	\$44,000.00	\$23,968.43	54.47%	\$20,031.57
409.373	BLDG MAINT. & REPAIRS	\$60,000.00	\$17,985.44	29.98%	\$42,014.56
409.374	BLDG STP TESTS	\$200.00	\$0.00	0.00%	\$200.00
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	\$1,038.00	51.90%	\$962.00
409.750A	BLDG OFC FURN/COMPUTERS	\$2,000.00	\$360.82	18.04%	\$1,639.18
410.122	POL ADMIN/CLERICAL PAY	\$160,930.00	\$112,529.17	69.92%	\$48,400.83
410.132	PATROLMEN PAY	\$1,329,018.00	\$870,935.95	65.53%	\$458,082.05
410.132A	RETROACTIVE PAY	\$0.00	\$0.00	n/a	\$0.00
410.132B	LONGEVITY/EDUCAT. PAY	\$0.00	\$25,450.00	n/a	(\$25,450.00)
410.132C	COPS GRANT OFFICERS	\$0.00	\$0.00	n/a	\$0.00
410.132E	LITIGATION RESERVE	\$0.00	\$0.00	n/a	\$0.00
410.132M	MOTOR CARRIER TASK FORCE LABOR	\$1,000.00	\$699.66	69.97%	\$300.34
410.132P	P/T PATROLMEN PAY	\$0.00	\$0.00	n/a	\$0.00
410.132T	TRAFFIC SAFETY DETAIL	\$3,500.00	\$1,291.93	36.91%	\$2,208.07
410.134	ANIMAL CONTROL PAY	\$4,000.00	\$2,200.00	55.00%	\$1,800.00
410.183	POLICE OVERTIME	\$110,000.00	\$41,222.80	37.48%	\$68,777.20
410.184	SPECIAL DETAIL OVERTIME	\$0.00	\$0.00	n/a	\$0.00
410.192	POLICE SCHOOLING	\$55,000.00	\$31,734.90	57.70%	\$23,265.10
410.210	POLICE MATL/SUPPLIES	\$11,500.00	\$6,135.48	53.35%	\$5,364.52
410.231	POLICE VEHICLE GAS/OIL	\$50,000.00	\$43,960.29	87.92%	\$6,039.71
410.238	POLICE UNIFORMS	\$25,000.00	\$4,308.97	17.24%	\$20,691.03
410.239	PATROL CAR TIRES	\$3,000.00	\$1,099.20	36.64%	\$1,900.80
410.239A	POLICE AMMO/FLARES	\$14,000.00	\$5,724.28	40.89%	\$8,275.72
410.314	POLICE LEGAL	\$25,000.00	\$6,213.90	24.86%	\$18,786.10
410.331	ANIMAL CONTROL VEHICLE	\$0.00	\$0.00	n/a	\$0.00
410.371	CAPITAL PURCH-VEHICLE	\$35,000.00	\$33,651.33	96.15%	\$1,348.67
410.372	CAPITAL PURCH - RADIO	\$2,500.00	\$388.30	15.53%	\$2,111.70
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	\$16,087.05	45.96%	\$18,912.95
410.373	BREATHALIZER	\$0.00	\$0.00	n/a	\$0.00
410.374	POLICE VEHICLE MAINT.	\$20,000.00	\$12,693.36	63.47%	\$7,306.64
410.375	POLICE CAR CALIBRATION	\$2,500.00	\$2,158.00	86.32%	\$342.00

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Expense					
410.450	POLICE CAR WASH	\$2,100.00	\$2,000.00	95.24%	\$100.00
410.460	POLICE GENERAL EXPENSE	\$3,000.00	\$1,945.05	64.84%	\$1,054.95
410.462	POLICE PHYSICAL EXAMS	\$1,500.00	\$1,551.32	103.42%	(\$51.32)
410.470	POLICE INVESTIGATIONS	\$1,000.00	\$288.90	28.89%	\$711.10
410.540-001	D.A.R.E.	\$1,000.00	\$0.00	0.00%	\$1,000.00
410.540-002	COMMUNITY POLICING	\$1,000.00	\$0.00	0.00%	\$1,000.00
410.540-003	TRAFFIC SAFETY UNIT	\$1,500.00	\$680.50	45.37%	\$819.50
410.541	SPECIAL REACTION TEAM	\$4,000.00	\$3,000.00	75.00%	\$1,000.00
410.542	COMMUNITY REVIT. PROGRAM	\$0.00	\$0.00	n/a	\$0.00
410.750	POLICE MINOR EQUIPMENT	\$6,000.00	\$3,801.87	63.36%	\$2,198.13
411.130	FIRE MARSHAL PAY	\$23,732.00	\$18,255.00	76.92%	\$5,477.00
411.150	FIRE WORKERS COMP.	\$8,158.00	\$8,158.00	100.00%	\$0.00
411.212	FIRE MATLS & SUPPLIES	\$820.00	\$704.84	85.96%	\$115.16
411.331	FIRE MILEAGE	\$300.00	\$174.75	58.25%	\$125.25
411.373	FIRE MAINT. & REPAIR	\$0.00	\$0.00	n/a	\$0.00
411.460	FIRE GENERAL EXPENSE	\$900.00	\$390.00	43.33%	\$510.00
411.5	FIRE RELIEF FUND	\$158,000.00	\$0.00	0.00%	\$158,000.00
411.740	EMERGENCY-CAPITAL EQ.	\$500.00	\$116.12	23.22%	\$383.88
414.130	CODE ENFORCEMENT PAY	\$157,140.00	\$120,175.89	76.48%	\$36,964.11
414.131	CODE OVERTIME	\$500.00	\$115.50	23.10%	\$384.50
414.141	INSPECTION SERVICE	\$20,000.00	\$11,640.00	58.20%	\$8,360.00
414.210	CODE MATLS & SUPPLIES	\$2,500.00	\$1,559.61	62.38%	\$940.39
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 ENGINEERING TWP-HYDROGEOLOGIST	\$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	\$250,000.00	\$102,519.58	41.01%	\$147,480.42
414.313A-001	CODE WATER/SEWER ENGR.	\$150,000.00	\$10,211.27	6.81%	\$139,788.73
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	\$10,000.00	\$2,284.50	22.85%	\$7,715.50
414.314-003	CODE LEGAL TOWNSHIP-SALDO	\$0.00	\$0.00	n/a	\$0.00
414.314A	CODE LEGAL DVLPMNT	\$55,000.00	\$23,160.84	42.11%	\$31,839.16
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.	\$5,000.00	\$46,139.75	922.80%	(\$41,139.75)
414.315D	REPETITIVE FLOOD GRANT	\$0.00	\$0.00	n/a	\$0.00
414.316	JOINT PLAN	\$7,440.00	\$3,720.00	50.00%	\$3,720.00
414.316-001	JOINT PLAN-GRANT EXPENSES	\$0.00	\$0.00	n/a	\$0.00

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Expense					
414.317	JOINT VALIDITY CHLNGE	\$0.00	\$0.00	n/a	\$0.00
414.318	SOLID WASTE/RECYCLING	\$0.00	\$0.00	n/a	\$0.00
414.318A	TRAFFIC IMPACT STUDY	\$0.00	\$0.00	n/a	\$0.00
414.319	HYDRO GIS STUDY/DATABASE	\$4,000.00	\$1,975.00	49.38%	\$2,025.00
414.320	WATERSHED STUDY	\$0.00	\$0.00	n/a	\$0.00
414.321	UNIFORM CONSTRUCTION CODE FEES	\$600.00	\$164.00	27.33%	\$436.00
414.322	PLAN REVIEW REFUND	\$3,000.00	\$1,992.36	66.41%	\$1,007.64
414.340	CODE ADVERT./PRINTING	\$4,000.00	\$674.58	16.86%	\$3,325.42
414.374	CODE VEHICLE MAINT.	\$1,500.00	\$345.32	23.02%	\$1,154.68
414.400	CREDIT CARD FEES	\$700.00	\$409.31	58.47%	\$290.69
414.460	CODE GENERAL EXPENSE	\$2,000.00	\$22.00	1.10%	\$1,978.00
414.461	ENVIRON. ADVISORY COM.	\$1,000.00	\$906.14	90.61%	\$93.86
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	\$200.00	\$0.00	0.00%	\$200.00
414.463	AERIAL DIGITAL MAPPING	\$0.00	\$0.00	n/a	\$0.00
414.750	CODE MINOR EQUIPMENT	\$2,000.00	\$620.41	31.02%	\$1,379.59
414ZHB	ZONING HEARING BOARD	\$20,000.00	\$9,728.23	48.64%	\$10,271.77
430.231	ROAD VEHICLE GAS & OIL	\$15,000.00	\$15,559.76	103.73%	(\$559.76)
430.238	ROAD UNIFORMS	\$5,500.00	\$2,291.13	41.66%	\$3,208.87
430.260	ROAD MATERIAL & TOOLS	\$3,000.00	\$756.90	25.23%	\$2,243.10
430.371	TREE MAINTENANCE	\$20,000.00	\$13,285.00	66.43%	\$6,715.00
431	ROAD SNOW REMOVAL CONTRAC	\$12,500.00	\$8,280.00	66.24%	\$4,220.00
433	TRAFFIC LIGHT	\$0.00	\$0.00	n/a	\$0.00
434	ADOPT-A-ROAD	\$0.00	\$0.00	n/a	\$0.00
438.01	ROAD MATERIAL STONE/OIL	\$75,000.00	\$35,374.70	47.17%	\$39,625.30
438.145	PUBLIC WORKS PAY	\$320,713.00	\$252,867.83	78.85%	\$67,845.17
438.145A	ROAD ACTING SUPV. PAY	\$0.00	\$0.00	n/a	\$0.00
438.460	ROAD GENERAL EXPENSE	\$3,000.00	\$1,042.18	34.74%	\$1,957.82
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	\$0.00	\$250.00	n/a	(\$250.00)
452.325	PARK/REC POSTAGE	\$0.00	\$0.00	n/a	\$0.00
452.340	PARK/REC ADVER & PRINT	\$0.00	\$0.00	n/a	\$0.00
452.373	STREETSCAPE MAINTENANCE	\$15,000.00	\$6,637.50	44.25%	\$8,362.50
452.460	PARK/REC GENERAL EXPENSE	\$0.00	\$0.00	n/a	\$0.00
452.530	PARK CONTRIBUTIONS	\$0.00	\$0.00	n/a	\$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	\$145,000.00	\$22,617.56	15.60%	\$122,382.44

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Expense					
483.002	POLICE PENSION	\$215,000.00	\$25,637.58	11.92%	\$189,362.42
484	WORKERS COMPENSATION	\$81,809.00	\$67,168.00	82.10%	\$14,641.00
485	UNEMPLOYMENT COMPENSATION	\$20,500.00	\$19,719.05	96.19%	\$780.95
486.100	HEP B VACCINATION	\$0.00	\$0.00	n/a	\$0.00
486.153	MUNICIPAL LIABILITY	\$0.00	\$0.00	n/a	\$0.00
486.351	AUTO INSURANCE	\$0.00	\$0.00	n/a	\$0.00
486.352	ERRORS & OMISSIONS	\$0.00	\$0.00	n/a	\$0.00
486.353	POLICE PROFESSIONAL	\$0.00	\$0.00	n/a	\$0.00
486.354	UMBRELLA	\$0.00	\$0.00	n/a	\$0.00
486.355	GENERAL LIABILITY	\$69,598.00	\$49,536.00	71.17%	\$20,062.00
486.356	POLLUTION LIABILITY	\$0.00	\$0.00	n/a	\$0.00
486.357	ADOPT-A-ROAD ACCIDENT\$7	50.00	\$0.00	0.00%	\$750.00
486.460	HISTORIC GENERAL EXP.	\$50.00	\$0.00	0.00%	\$50.00
487	HEALTH INSURANCE	\$668,034.00	\$461,273.33	69.05%	\$206,760.67
488	LIFE INSURANCE	\$10,000.00	\$4,370.39	43.70%	\$5,629.61
488A	SHORT TERM DISABILITY	\$17,000.00	\$11,114.74	65.38%	\$5,885.26
488B	LONG TERM DISABILITY	\$7,000.00	\$5,322.51	76.04%	\$1,677.49
489	FICA	\$154,228.00	\$110,477.54	71.63%	\$43,750.46
489.01	TRANSFER - NONPOLICE	\$58,036.00	\$0.00	0.00%	\$58,036.00
489.02	TRANSFER - POLICE	\$90,775.00	\$0.00	0.00%	\$90,775.00
489A	MEDICARE	\$36,278.00	\$24,430.62	67.34%	\$11,847.38
490	CAPITAL RESERVE	\$20,000.00	\$20,000.00	100.00%	\$0.00
490A	PAYROLL LIQUID FUELS	\$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	\$1,000.00	\$0.00	0.00%	\$1,000.00
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	\$609.71	n/a	(\$609.71)
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
492W	TRANSFER - WEIR FUND	\$0.00	\$0.00	n/a	\$0.00
493	CD PURCHASE	\$0.00	\$0.00	n/a	\$0.00
Total		\$5,890,155.00	\$3,440,550.70	58.41%	\$2,449,604.30
Total Expense		\$5,890,155.00	\$3,440,550.70	58.41%	\$2,449,604.30

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Net:		(\$381,890.00)	\$1,050,930.77	-275.19%	\$1,432,820.77