

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

### **December 2, 2014 Meeting Minutes**

The December 2, 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 and Township Solicitor Mary Eberle, Esq.

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:

- Upper Makefield Township's Emergency Management Coordinator Rob Kay recently completed training requirements to receive Professional Certification from the Pennsylvania Emergency Management Agency. This is the culmination of a 5 year process that included 300 hours of training, all completed with volunteer hours by Rob. It is the highest certification available to local Emergency Management Coordinators, and Rob is one of only a few Emergency Management Coordinators in the County to receive the Professional Certification.
- December 7 – Full Dress Rehearsal of Crossing Re-Enactment. Activities will be held at the park from 10 – 4 with the actual Crossing occurring at 1 pm.
- Sunday, Dec 21 is the UMFC Annual Santa Parade and Food Drive. The parade begins at 10 am and the food drive will be held at the firehouse on Taylorsville Rd from 10 – 4. Following the parade, the food drive continues at the firehouse from 6:30 – 8 and Santa will return to the for pictures. Families are invited to visit and bring a camera for pictures with Santa and a donation for the food drive.
- December 25 – Re-enactment of Christmas Day Crossing at 1 pm.
- There will be an executive session following tonight's meeting regarding personnel matters.

#### **PUBLIC COMMENT**

There was no public comment.

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

A motion was made by Ms. Ryan and was seconded by Mr. Cino to approve the November 18, 2014 minutes. Motion carried by a unanimous vote.

Mr. Cino directed attention to the bills list for December 2, 2014. A motion was made by Mr. Cino and was seconded by Mr. Tierney to approve the December 2, 2014 Bills Payable list in the amount of \$1,865,972.29. Motion carried by a unanimous vote.

#### **PLANNING AND ZONING ISSUES**

There were no planning and zoning issues.

## **SOLICITOR'S REPORT**

### **Resolution No. 2014-12-2 – Creation of Investment Committee**

Ms. Eberle introduced Resolution No. 2014-12-2 creating an Investment Committee. Discussion followed and a motion was made by Ms. Ryan and was seconded by Mr. Cino to approve Resolution No. 2014-12-2. Motion carried by a unanimous vote.

## **INTERIM MANAGER'S REPORT**

### **Township Landscape Maintenance Bid**

Mr. Nyman provided an overview of the Township Landscape Maintenance Bids and recommended awarding the bid to the low bidder, Townscapes, Inc. of Philadelphia, PA in the amount of \$44,530. A motion was made by Mr. Rattigan and seconded by Ms. Ryan to award the 2015/16 Township Landscape Maintenance Bid to Townscapes, Inc. of Philadelphia, PA in the amount of \$44,530. Motion carried by a unanimous vote.

### **Sludge Removal Bids**

Mr. Nyman provided an overview of the Sludge Removal Bids and recommended awarding Alternate A-One-Year Bid to Franc Environmental of Horsham, PA in the amount of \$27,280.20. A motion was made by Mr. Rattigan and was seconded by Mr. Tierney to approve the awarding of the Alternate A-One-Year Bid for Sludge Removal to Franc Environmental. Motion carried by a unanimous vote.

### **Bee, Bergvall & Co. Audit Proposal**

Mr. Nyman provided an overview of the Audit Proposal of Bee, Bergvall & Co. as Township Auditors for 2015 at a cost not to exceed \$20,600. A motion was made by Mr. Rattigan and was seconded by Ms. Ryan to approve the Audit Proposal of Bee, Bergvall & Co. for 2015. Following discussion the motion was withdrawn and the manager was directed to seek a not to exceed offer from Zelenkofske Axelrod LLC for consideration at the next Board meeting.

### **2015 Budget Discussion**

Mr. Cino shared financial information regarding the status of all Township funds including an updated year-end EIT projection from Keystone Collections. He initiated Board discussion by sharing a targeted 2015 General Fund balance minimum of 24%, a draft budget General Fund balance including accelerated road work for 2016, 2017 and 2019 and a projected General Fund balance with a 1 mil reduction in the real estate tax. Following board discussion, a motion was made by Mr. Cino and seconded by Mr. Rattigan to have the manager prepare a final budget which included 2019 road work if appropriate and request the EAC to review the Township's Open Space plan to include consideration of remaining preservation opportunities and strategy, and request the FAC to review the existing Open Space financing. Following public comment, the motion carried 3 to 2 with Mr. Breeden and Mr. Tierney voting against.

A motion was made by Mr. Cino and seconded by Mr. Rattigan to have the manager prepare a revised final budget reducing the real estate tax by 1 mil. Following public comment, the motion carried 3 to 2 with Mr. Breeden and Mr. Tierney voting against.

Ron LaNasa, Washington Crossing, acknowledged the budget discussion, stating that the Board should develop long term strategies for the Open Space program, the Police Department and the Township's

roads. He stated that cutting the revenue stream potentially sets up future Boards to deal with deficits, stating the real estate tax is stable in comparison to the EIT.

Howard Nenner, Washington Crossing, stated that he appreciated the effort to reduce taxes but failed to see where people were demanding a tax reduction. He stated that people in Upper Makefield expect services to be above average and the Board should err on the side of caution in developing a budget.

Bud Baldwin, Eagle Road, stated the proposals to cut back were ridiculous and that the Board should consider future residents and pay down debt.

### **2015 Fee Schedule**

Mr. Kuhns provided an overview of the 2015 Fee Schedule. Discussion followed with concern being expressed at the increase in rates proposed by the Heritage Conservancy. Mr. Kuhns was directed to ask them to reconsider and allow the Board to reconsider the 2015 Fee Schedule at the next meeting.

### **ENGINEER'S REPORT**

There was no Engineer's Report.

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

Dan Johansson, Traditions, asked about the manager's reporting regarding unresolved issues.

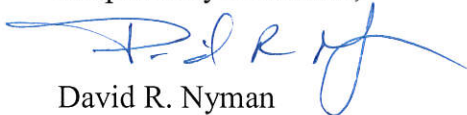
Le Shepard, Wrightstown, noted the passing of District Justice Nasshorn, recognizing his contributions to the community.

### **ADJOURNMENT**

A motion was made by Ms. Ryan and was seconded by Mr. Rattigan to adjourn the meeting into executive session at 9:35 p.m. Motion carried by a unanimous vote.

Approved: December 16, 2014

Respectfully submitted,



David R. Nyman  
Interim Township Manager

# **DECEMBER 2014 GENERAL FUND BILLS - 12/2/14**

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
409.373	Affordable Elevator Inspections	\$50.00	PA Labor & Industry Inspection
430.238	All Industrial-Safety Products	\$144.50	high visibility gloves
400.210	Associated Imaging Solutions	\$197.49	copier charges
430.371	Bair's Tree Service	\$975.00	tree pruning/removal Aqueduct Road
409.140	CNS	\$760.95	cleaning service
409.373	Cardmember Service - First National Bank	\$119.43	lighting repairs
407.319	" "	\$52.98	online backup
410.192	" "	\$1,150.54	DNA/J-Net conferences
410.210	" "	\$100.80	turtlenecks
410.238	" "	\$177.20	fingerprint equipment
410.460	" "	\$105.00	E-Z Pass
411.460	" "	\$125.00	fire inspection course
430.238	Clemens	\$109.50	uniform rental
409.373	" "	\$18.10	floor mat rental
409.321	Comcast	\$331.05	phone service/internet service PD
409.373	Cooper Pest Solutions	\$122.03	general maintenance/exterior program
400.314	Eckert Seamans Cherin & Mellott	\$10,236.51	legal fees
409.215	Joseph Finkle & Son	\$14.25	bulbs for light fixture in Admin. Bldg. copy room
409.341	Francotyp-Postalia	\$129.00	quarterly rental postage meter/scale/base
400.313	Gilmore & Associates	\$5,380.73	engineering fees
414.313A	" "	\$9,449.29	" "
409.373	Lucas Ltd	\$178.60	repairs to PD Bldg. bathroom
409.373	M.A. Landscapes & Lawn Care	\$1,341.00	lawn mowing/fall cleanout/leaf removal Twp. Complex
414ZHB	McNamara, Bolla & Panzer	\$2,345.00	legal fees ZHB
410.210	Newtown Office Supply	\$371.30	office supplies
409.361	PECO	\$989.51	electric - Admin. Bldg.
409.361	PECO	\$1,464.86	electric - P.D. Bldg.
409.373	Roger's Safe & Lock Shop	\$20.00	repair lock PD Bldg.
407.319	Ron Skotleski Video Productions	\$400.00	BoS Mtg. 11/18
409.373	Smith's Yardville Supply	\$37.93	items for repair of Twp. Bldgs.
488	Standard Insurance	\$633.27	add/life insurance premium
488A	" "	\$1,422.92	std insurance premium
488B	" "	\$834.49	ltd insurance premium
409.230	Suburban Propane	\$2,332.43	heating fuel
410.231	Superior Plus Energy	\$1,659.84	unleaded gasoline
409.230	" "	\$1,158.07	propane
409.341	UPS	\$63.73	package mailing charges
409.373	Waste Management	\$288.43	trash collection/recycling
410.375	YIS/Cowden Group	\$304.35	calibration
<b>TOTAL</b>		<b>\$45,595.08</b>	

\*\*FOR BOARD APPROVAL

## DECEMBER 2014 OPEN SPACE BILLS - 12/2/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
471	First Savings Perkasio	\$291,176.47	principal payment
471.1	" "	\$41,562.88	interest payment
471	Huntington National Bank	\$845,000.00	principal payment
471.1	" "	\$244,514.38	interest payment
TOTAL		\$1,422,253.73	

\*\*PAID INTERIMLY

\*OVER BUDGET

## DECEMBER BILL TOTALS - 12/2/14

<u>FUND</u>	<u>DOLLAR AMOUNT</u>
GENERAL	\$43,764.13
LIQUID FUELS	\$4,728.96
PARK & RECREATION	\$1,583.45
PARK/REC (3 YR CAP)	\$0.00
WATER & SEWER	\$5,156.35
BLDG DEBT CONSTRUCTION	\$383,448.75
POLICE PENSION	\$0.00
NON-POLICE PENSION	\$0.00
FIRE	\$0.00
GRADING ESCROW	\$0.00
OPEN SPACE	\$1,089,514.38
TREE FUND	\$345.96
INTERIM BILLS PAID	\$0.00
RIPARIAN RESTORATION	\$2,767.01
DUTCHESS FARM	\$93.00
REV. RUN EMERGENCY SVCS.	\$0.00
CAPITAL RESERVE	\$0.00
W/S CAPITAL RESERVE	\$0.00
DUTCHESS CAPITAL RESERVE	\$0.00
GRAND TOTAL	\$1,531,401.99

# **DECEMBER 2014 GENERAL FUND BILLS - 12/2/14**

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
409.373	Affordable Elevator Inspections	\$50.00	PA Labor & Industry Inspection
430.238	All Industrial-Safety Products	\$144.50	high visibility gloves
400.210	Associated Imaging Solutions	\$197.49	copier charges
430.371	Bair's Tree Service	\$975.00	tree pruning/removal Aqueduct Road
409.140	CNS	\$760.95	cleaning service
430.238	Clemens	\$109.50	uniform rental
409.373	" "	\$18.10	floor mat rental
409.321	Comcast	\$331.05	phone service/internet service PD
409.373	Cooper Pest Solutions	\$122.03	general maintenance/exterior program
400.314	Eckert Seamans Cherin & Mellott	\$10,236.51	legal fees
409.215	Joseph Finkle & Son	\$14.25	bulbs for light fixture in Admin. Bldg. copy room
409.341	Francotyp-Postalia	\$129.00	quarterly rental postage meter/scale/base
400.313	Gilmore & Associates	\$5,380.73	engineering fees
414.313A	" "	\$9,449.29	" "
409.373	Lucas Ltd	\$178.60	repairs to PD Bldg. bathroom
409.373	M.A. Landscapes & Lawn Care	\$1,341.00	lawn mowing/fall cleanout/leaf removal Twp. Complex
414ZHB	McNamara, Bolla & Panzer	\$2,345.00	legal fees ZHB
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409.361	PECO	\$989.51	electric - Admin. Bldg.
409.361	PECO	\$1,464.86	electric - P.D. Bldg.
409.373	Roger's Safe & Lock Shop	\$20.00	repair lock PD Bldg.
407.319	Ron Skotleski Video Productions	\$400.00	BoS Mtg. 11/18
409.373	Smith's Yardville Supply	\$37.93	items for repair of Twp. Bldgs.
488	Standard Insurance	\$633.27	add/life insurance premium
488A	" "	\$1,422.92	std insurance premium
488B	" "	\$834.49	ltd insurance premium
409.230	Suburban Propane	\$2,332.43	heating fuel
410.231	Superior Plus Energy	\$1,659.84	unleaded gasoline
409.230	" "	\$1,158.07	propane
409.341	UPS	\$63.73	package mailing charges
409.373	Waste Management	\$288.43	trash collection/recycling
410.375	YIS/Cowden Group	\$304.35	calibration
<b>TOTAL</b>		<b>\$43,764.13</b>	

\*\*FOR BOARD APPROVAL

## DECEMBER 2014 LIQUID FUELS BILLS - 12/2/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
437	Betts Equipment	\$21.66	repair weed whacker
437	Histand's Equipment	\$20.64	tail light for large trailer
437	Robert E. Little, Inc.	\$877.89	spare wheels for tractor
437	NAPA Auto Parts	\$120.12	shop supplies
437	Plaster Equipment Company	\$2,877.57	service/repairs to loader
437	Scrappy's	\$225.00	towed backhoe to shop
437	Sherwin Williams	\$56.87	shop supplies
437	Smith's Yardville Supply	\$50.90	shop supplies
437	Stephenson Equipment	\$127.11	flail mower parts
437	Tanner's Lawn & Snow Equip.	\$53.89	shop supplies/sealer mach.
437	Torodyne	\$297.31	service for loader/backhoe
	<b>TOTAL</b>	<b>\$4,728.96</b>	

\*\*PAID INTERIMLY

## DECEMBER 2014 PARK & REC BILLS - 12/2/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
452.250	CNS	\$80.10	cleaning service
452.250	Joseph Finkle & Sons	\$21.56	antifreeze for Lookout
452.250	Kear Construction	\$550.00	winterize water lines - Lookout
452.250	Lucas Ltd	\$330.00	winterize bldgs. Brownsburg
452.250	NAPA Auto Parts	\$5.99	antifreeze for Lookout
452.250	PECO	\$33.38	electric
452.250	PECO	\$94.40	electric
452.250	PECO	\$57.32	electric
452.250	Roger's Safe & Lock Shop	\$36.00	duplicate keys - Lookout
452.250	TruGreen	\$150.00	seed to repair damage -reimb.
452.250	Waste Management	\$224.70	trash collection/recycling
<b>TOTAL</b>		<b>\$1,583.45</b>	

\*\*PAID INTERIMLY

DECEMBER 2014 WATER & SEWER BILLS - 12/2/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
429.374	Eureka Stone Quarry	\$983.31	materials to repair driveway HH sewer plant
429.374	M.A. Landscapes & Lawn Care	\$52.00	mowing wastewater treatment plant
429.372	PECO	\$153.17	electric
429.372	PECO	\$136.43	electric
429.372	PECO	\$88.59	electric
429.372	PECO	\$1,621.43	electric
429.372	PECO	\$1,854.21	electric
429.371	QC Laboratories	\$121.00	testing
429.421	Verizon	\$107.69	phone
429.421	Verizon	\$38.52	phone
	<b>TOTAL</b>	<b>\$5,156.35</b>	

\*\*PAID INTERIMLY

**DECEMBER 2014 BLDG CONSTRUCTION BILLS - 12/2/14**

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
471	Huntington National Bank	\$350,000.00	principal payment
471.1	" "	\$ 33,448.75	interest payment

<b>TOTAL</b>	<b>\$383,448.75</b>
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\*PAID INTERIMLY

\*\*FOR BOARD APPROVAL

DECEMBER 2014 OPEN SPACE BILLS - 12/2/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
471	Huntington National Bank	\$845,000.00	principal payment
471.1	" "	\$244,514.38	interest payment
	<b>TOTAL</b>	<b>\$1,089,514.38</b>	

\*\*PAID INTERIMLY

\*OVER BUDGET

DECEMBER 2014 TREE FUND - 12/2/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
\$409.00	Kathleen Coolahan	\$345.96	reimb. for trees/cages
	<b>TOTAL</b>	<b>\$345.96</b>	

\*\*PAID INTERIMLY

**DECEMBER 2014 RIPARIAN RESTORATION & PRESERVATION FUND - 12/2/14**

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
414.313	Gilmore & Associates	\$2,767.01	engineering fees
	<b>TOTAL</b>	<b>\$2,767.01</b>	

\*\*PAID INTERIMLY

\*OVER BUDGET

DECEMBER 2014 DUTCHESS FARM BILLS - 12/2/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
429.371	QC Laboratories	\$93.00	testing
	<b>TOTAL</b>	<b>\$93.00</b>	

\*\*PAID INTERIMLY

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To November, 2014

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

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
<b>Equity</b>					
309.90	EQUITY		\$0.00		
Total			\$0.00		
Total Equity			\$0.00		
<b>Revenue</b>					
301.10A	CURRENT R.E. TAXES	\$460,000.00	\$453,167.88	98.51%	(\$6,832.12)
301.10B	PRIOR YEAR R.E. TAXES	\$0.00	\$5,062.66	n/a	\$5,062.66
301.20A	INTERIM R.E. TAXES	\$1,000.00	\$3,950.25	395.03%	\$2,950.25
301.20B	INTERIM RE TAXES PR YRS	\$0.00	\$109.31	n/a	\$109.31
301.40A	DELINQUENT RE TAX PR YR	\$0.00	\$0.00	n/a	\$0.00
301.40B	DELINQUENT RE TAX CURNT	\$15,000.00	\$23,990.20	159.93%	\$8,990.20
301.70	BREACH R.E. TAXES	\$0.00	\$6,442.30	n/a	\$6,442.30
310.02B	PRIOR YEAR PER CAPITA	\$0.00	\$0.00	n/a	\$0.00
310.10	TRANSFER TAX R.E.	\$500,000.00	\$510,778.79	102.16%	\$10,778.79
310.21	CURRENT E.I.T.	\$2,000,000.00	\$2,113,458.96	105.67%	\$113,458.96
310.22	PRIOR YEAR E.I.T.	\$1,485,000.00	\$1,454,885.63	97.97%	(\$30,114.37)
321.04	CERTIFICATE OF APPROP	\$120.00	\$70.00	58.33%	(\$50.00)
321.30	BUSINESS FEES	\$1,000.00	\$1,000.00	100.00%	\$0.00
321.35	FIRE PERMITS	\$4,500.00	\$3,250.00	72.22%	(\$1,250.00)
322.82	HIGHWAY ENCROACHMENT	\$2,300.00	\$3,380.00	146.96%	\$1,080.00
322.83	GRADING PERMITS	\$7,000.00	\$12,325.60	176.08%	\$5,325.60
322.84	GRADING ESCROWS/REINSP.	\$0.00	\$0.00	n/a	\$0.00
331.11	MOTOR VEHICLE VIOLATION	\$20,000.00	\$10,494.62	52.47%	(\$9,505.38)
331.12-001	VIOLATION OF ORDINANCES-POLICE	\$6,000.00	\$2,940.35	49.01%	(\$3,059.65)
331.12-002	VIOLATION OF ORDINANCES-CODE	\$9,500.00	\$4,775.14	50.26%	(\$4,724.86)
341	INTEREST	\$6,000.00	\$10,117.04	168.62%	\$4,117.04
341D	INSURANCE DIVIDENDS	\$0.00	\$14,431.04	n/a	\$14,431.04
354	OTHER STATE CAPITAL & OPERATING GRANTS	\$0.00	\$15,099.98	n/a	\$15,099.98
355.01	PUBLIC UTILITY REALTY	\$7,900.00	\$9,299.13	117.71%	\$1,399.13
355.08	LIQUOR LICENSE	\$1,000.00	\$1,000.00	100.00%	\$0.00
355.13	FOREIGN FIRE	\$152,712.00	\$143,596.78	94.03%	(\$9,115.22)
355.14	PEMA/FEMA REIMBURSEMENT	\$0.00	\$0.00	n/a	\$0.00
355.15	ACT 537 PLANNING COST REIMB.	\$0.00	\$0.00	n/a	\$0.00
355.16	PENNDOT STOOPVILLE REIMB.	\$228,555.00	\$0.00	0.00%	(\$228,555.00)
361.10	ADMINISTRATIVE EARNINGS	\$4,000.00	\$12,316.26	307.91%	\$8,316.26
361.20	JOINT VALIDITY REIMBURSEMENT	\$0.00	\$0.00	n/a	\$0.00
361.30	LEGAL REVIEW FEES	\$8,500.00	\$21,940.09	258.12%	\$13,440.09
361.31	SUBDIVISION FEES	\$4,000.00	\$10,000.00	250.00%	\$6,000.00

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To November, 2014

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
<b>Revenue</b>					
361.31-001	SUBDIVISION FEES-REINSPECTION FEES	\$0.00	\$0.00	n/a	\$0.00
361.32	ENGR. REVIEW FEES	\$29,000.00	\$62,831.24	216.66%	\$33,831.24
361.32-001	BIDDING DOCUMENT FEES	\$0.00	\$0.00	n/a	\$0.00
361.33	ZONING PERMITS	\$56,000.00	\$58,892.80	105.17%	\$2,892.80
361.33S	SIGN PERMITS	\$0.00	\$390.00	n/a	\$390.00
361.34	ZONING HEARING BOARD FEES	\$14,000.00	\$8,350.00	59.64%	(\$5,650.00)
361.40	CELL TOWER CONSULTANT FEES	\$0.00	\$0.00	n/a	\$0.00
361.41	WATER/SEWER CONSULTANT FEES	\$2,000.00	\$94,162.31	4708.12%	\$92,162.31
361.50	SALE OF TWP PROPERTY	\$5,000.00	\$13,101.00	262.02%	\$8,101.00
362.11	POLICE EARNINGS	\$2,500.00	\$2,394.50	95.78%	(\$105.50)
362.41	BUILDING PERMITS	\$65,000.00	\$124,140.49	190.99%	\$59,140.49
362.41-001	REINSPECTION FEES	\$1,800.00	\$2,860.00	147.78%	\$860.00
362.43	PLUMBING PERMITS	\$14,000.00	\$19,851.40	141.80%	\$5,851.40
362.44	ELECTRICAL PERMITS	\$7,800.00	\$10,754.80	137.88%	\$2,954.80
362.45	OCCUPANCY PERMITS	\$11,500.00	\$17,325.60	150.66%	\$5,825.60
362.45A	USE & OCCUPANCY PERMITS	\$0.00	\$0.00	n/a	\$0.00
362.45C	ON-LOT HAULERS FEES	\$2,800.00	\$0.00	0.00%	(\$2,800.00)
362.46	ALARM PERMITS	\$18,000.00	\$18,100.00	100.56%	\$100.00
362.46B	WELL PERMITS	\$4,000.00	\$6,380.00	159.50%	\$2,380.00
362.47	SEWAGE PLANNING MODULE FEE	\$2,000.00	\$2,500.00	125.00%	\$500.00
362.48	PLAN/ZONE MISC REV.	\$150.00	\$283.49	188.99%	\$133.49
362.49	PROFESSIONAL SERVICES	\$45,000.00	\$50,029.00	111.18%	\$5,029.00
362.50	DEMOLITION PERMITS	\$15,000.00	\$11,000.00	73.33%	(\$4,000.00)
362.51	PROPERTY ADDRESS SIGNS	\$0.00	\$20.00	n/a	\$20.00
363	SNOW REMOVAL CONTRACT	\$22,000.00	\$23,077.35	104.90%	\$1,077.35
363.50	HIGHWAY DEPT. EARNINGS	\$250.00	\$947.62	379.05%	\$697.62
363.51	COPS GRANT	\$0.00	\$0.00	n/a	\$0.00
363.52	CO-OP POLICE DEPT. WORK	\$5,000.00	\$1,655.84	33.12%	(\$3,344.16)
363.53	D.A.R.E DONATIONS	\$500.00	\$500.00	100.00%	\$0.00
363.54	BOOKING CENTER FEES	\$4,000.00	\$3,617.74	90.44%	(\$382.26)
363.55	BULLET-PROOF VEST GRANT	\$0.00	\$856.90	n/a	\$856.90
363.56	COMMUNITY REVIT. ASST. GRANT	\$0.00	\$0.00	n/a	\$0.00
367	REVOLUTIONARY RUN FEES	\$0.00	\$0.00	n/a	\$0.00
379	OTHER CHARGES FOR SERVICES	\$0.00	\$0.00	n/a	\$0.00
380	MISCELLANEOUS REVENUE	\$1,400.00	\$1,322.16	94.44%	(\$77.84)
380A	CABLE FRANCHISE FEE	\$215,000.00	\$231,058.51	107.47%	\$16,058.51
380D	DEVELOPER DONATIONS	\$4,200.00	\$1,500.00	35.71%	(\$2,700.00)
380T	MODEL RAILROAD DONATIONS	\$0.00	\$0.00	n/a	\$0.00
380V	VENDING MACHINE REVENUES	\$0.00	\$0.00	n/a	\$0.00
389	STD/WORKER'S COMP. REIMBURSEMENT	\$0.00	\$7,988.57	n/a	\$7,988.57
390D	DEVELOP. ESCROW REFUNDS	\$0.00	\$0.00	n/a	\$0.00
390M	DEVELOPER MAINTENANCE	\$0.00	\$0.00	n/a	\$0.00
	GUARANTEES ESCROWS				
390S	STORMWATER MGMT IMPROVEMENTS	\$0.00	\$0.00	n/a	\$0.00

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To November, 2014

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

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
<b>Revenue</b>					
392	CABLE FUND TRANSFER	\$0.00	\$0.00	n/a	\$0.00
392A	MISC. SIDE FUND CLOSEOUTS	\$0.00	\$0.00	n/a	\$0.00
392P	PARK/REC CREDIT CARD TRANSFERS	\$0.00	\$0.00	n/a	\$0.00
394A	MISCELLANEOUS REFUNDS	\$500.00	\$239.73	47.95%	(\$260.27)
394F	FLOODPLAIN MGMT REIMBURSEMENT	\$0.00	\$0.00	n/a	\$0.00
394G	GATEWAY GRANT	\$0.00	\$0.00	n/a	\$0.00
394P	PENSIONS	\$163,800.00	\$166,525.24	101.66%	\$2,725.24
394R	REPETITIVE FLOOD GRANT	\$0.00	\$0.00	n/a	\$0.00
394SW	SOLID WASTE/RECYCLING	\$19,930.00	\$19,930.00	100.00%	\$0.00
395	REFUND OF PRIOR YR EXPEND	\$0.00	\$0.00	n/a	\$0.00
Total		\$5,656,217.00	\$5,810,268.30	102.72%	\$154,051.30
Total Revenue		\$5,656,217.00	\$5,810,268.30	102.72%	\$154,051.30
<b>Expense</b>					
400	BANK	\$150.00	\$76.50	51.00%	\$73.50
400.113	BOARD SALARY	\$6,500.00	\$1,950.00	30.00%	\$4,550.00
400.121	ADMIN. STAFF & MGR PAY	\$282,907.00	\$302,322.36	106.86%	(\$19,415.36)
400.121A	TWP DEF. COMP. CONTR.	\$0.00	\$0.00	n/a	\$0.00
400.121B	CAR ALLOWANCE	\$0.00	\$0.00	n/a	\$0.00
400.122	ADMIN. OVERTIME	\$100.00	\$0.00	0.00%	\$100.00
400.140	PART TIME HELP	\$0.00	\$0.00	n/a	\$0.00
400.192	SCHOOLS/CONFERENCES	\$3,700.00	\$4.60	0.12%	\$3,695.40
400.210	ADMIN MATL & SUPPLIES	\$5,500.00	\$4,603.32	83.70%	\$896.68
400.311	AUDIT	\$21,000.00	\$20,050.00	95.48%	\$950.00
400.312	WATER/SEWER ENGR TWP	\$70,000.00	\$62,255.50	88.94%	\$7,744.50
400.313	ENGINEERING TOWNSHIP	\$110,000.00	\$99,965.28	90.88%	\$10,034.72
400.313A	ENGR. DEVELOPMENT	\$0.00	\$0.00	n/a	\$0.00
400.321	LEGAL TOWNSHIP	\$80,000.00	\$85,026.45	106.28%	(\$5,026.45)
400.331	ADMIN. VEHICLE EXPENSE	\$750.00	\$1,503.70	200.49%	(\$753.70)
400.340	ADMIN. ADVER/PRINTING	\$6,500.00	\$7,323.32	112.67%	(\$823.32)
400.350	ADMIN. INSURANCE BOND	\$1,500.00	\$296.00	19.73%	\$1,204.00
400.374	ADMIN. MAINT/REPAIRS	\$22,000.00	\$22,018.72	100.09%	(\$18.72)
400.460	ADMIN. GENERAL EXPENSE	\$10,000.00	\$5,154.51	51.55%	\$4,845.49
400.750	ADMIN. MINOR EQUIPMENT	\$3,000.00	\$815.66	27.19%	\$2,184.34
403.114	TAX COLLECTOR PAY	\$20,462.00	\$18,944.75	92.59%	\$1,517.25
403.115	TAX COLLECTOR E.I.T.	\$48,500.00	\$42,543.03	87.72%	\$5,956.97
403.225	TAX COLL MATL/SUPP.	\$5,000.00	\$3,944.80	78.90%	\$1,055.20
403.350	TAX COLLECTOR BOND	\$1,300.00	\$582.71	44.82%	\$717.29
407.319	WEBSITE/BROADCAST MTGS	\$25,000.00	\$27,506.96	110.03%	(\$2,506.96)
409.140	BLDG CUSTODIAN	\$11,000.00	\$7,410.50	67.37%	\$3,589.50

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To November, 2014

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

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
<b>Expense</b>					
409.215	BLDG MATLS & SUPPLIES	\$5,500.00	\$4,350.51	79.10%	\$1,149.49
409.230	BLDG UTILITIES/FUEL	\$40,000.00	\$36,041.33	90.10%	\$3,958.67
409.300	ARCHITECT	\$0.00	\$0.00	n/a	\$0.00
409.321	BLDG TELEPHONE	\$30,000.00	\$32,090.35	106.97%	(\$2,090.35)
409.341	BLDG POSTAGE	\$5,000.00	\$3,325.32	66.51%	\$1,674.68
409.361	BLDG ELECTRIC	\$35,000.00	\$26,883.65	76.81%	\$8,116.35
409.373	BLDG MAINT. & REPAIRS	\$56,000.00	\$32,999.85	58.93%	\$23,000.15
409.374	BLDG STP TESTS	\$200.00	\$165.00	82.50%	\$35.00
409.375	BLDG VENDING MACHINE	\$0.00	\$0.00	n/a	\$0.00
409.460	BLDG GENERAL EXPENSE	\$0.00	\$0.00	n/a	\$0.00
409.500	MODEL RAILROAD EXPENSES	\$0.00	\$0.00	n/a	\$0.00
409.600	BLDG CAPITAL CONSTR.	\$0.00	\$0.00	n/a	\$0.00
409.750	BLDG MINOR EQUIPMENT	\$1,300.00	\$947.23	72.86%	\$352.77
409.750A	BLDG OFC FURN/COMPUTERS	\$2,000.00	\$1,211.43	60.57%	\$788.57
410.122	POL ADMIN/CLERICAL PAY	\$168,157.00	\$141,272.17	84.01%	\$26,884.83
410.132	PATROLMEN PAY	\$1,297,461.00	\$1,060,214.37	81.71%	\$237,246.63
410.132A	RETROACTIVE PAY	\$0.00	\$0.00	n/a	\$0.00
410.132B	LONGEVITY/EDUCAT. PAY	\$0.00	\$34,550.00	n/a	(\$34,550.00)
410.132C	COPS GRANT OFFICERS	\$0.00	\$0.00	n/a	\$0.00
410.132M	MOTOR CARRIER TASK FORCE O/T	\$4,000.00	\$5,093.38	127.33%	(\$1,093.38)
410.132P	P/T PATROLMEN PAY	\$0.00	\$0.00	n/a	\$0.00
410.132T	TRAFFIC SAFETY DETAIL O/T	\$2,000.00	\$1,918.52	95.93%	\$81.48
410.134	ANIMAL CONTROL PAY	\$3,000.00	\$3,175.00	105.83%	(\$175.00)
410.183	POLICE OVERTIME	\$90,000.00	\$95,854.38	106.50%	(\$5,854.38)
410.192	POLICE SCHOOLING	\$27,000.00	\$16,114.41	59.68%	\$10,885.59
410.210	POLICE MATL/SUPPLIES	\$9,000.00	\$9,418.27	104.65%	(\$418.27)
410.231	POLICE VEHICLE GAS/OIL	\$55,000.00	\$44,984.68	81.79%	\$10,015.32
410.238	POLICE UNIFORMS	\$22,000.00	\$8,154.34	37.07%	\$13,845.66
410.239	PATROL CAR TIRES	\$3,000.00	\$1,897.28	63.24%	\$1,102.72
410.239A	POLICE AMMO/FLARES	\$18,500.00	\$13,726.67	74.20%	\$4,773.33
410.314	POLICE LEGAL	\$2,500.00	\$0.00	0.00%	\$2,500.00
410.331	ANIMAL CONTROL VEHICLE	\$0.00	\$0.00	n/a	\$0.00
410.371	CAPITAL PURCH-VEHICLE	\$0.00	\$0.00	n/a	\$0.00
410.372	CAPITAL PURCH - RADIO	\$2,000.00	\$1,139.00	56.95%	\$861.00
410.372A	CAPITAL PURCH-SCALES	\$0.00	\$0.00	n/a	\$0.00
410.372B	CAPITAL PURCH-VASCAR	\$1,200.00	\$125.75	10.48%	\$1,074.25
410.372C	CAPITAL PURCH-COMPUTR	\$32,000.00	\$20,477.72	63.99%	\$11,522.28
410.373	BREATHALIZER	\$0.00	\$0.00	n/a	\$0.00
410.374	POLICE VEHICLE MAINT.	\$30,000.00	\$23,059.99	76.87%	\$6,940.01
410.375	POLICE CAR CALIBRATION	\$2,500.00	\$1,631.95	65.28%	\$868.05
410.450	POLICE CAR WASH	\$2,100.00	\$2,100.00	100.00%	\$0.00
410.460	POLICE GENERAL EXPENSE	\$2,500.00	\$1,918.55	76.74%	\$581.45
410.462	POLICE PHYSICAL EXAMS	\$1,500.00	\$1,339.38	89.29%	\$160.62
410.470	POLICE INVESTIGATIONS	\$1,000.00	\$401.85	40.19%	\$598.15

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To November, 2014

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

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
<b>Expense</b>					
410.540-001	D.A.R.E.	\$3,000.00	\$2,968.99	98.97%	\$31.01
410.540-002	COMMUNITY POLICING	\$1,000.00	\$1,060.99	106.10%	(\$60.99)
410.540-003	TRAFFIC SAFETY UNIT	\$2,000.00	\$530.17	26.51%	\$1,469.83
410.541	SPECIAL REACTION TEAM	\$4,000.00	\$3,282.29	81.56%	\$737.71
410.542	COMMUNITY REVIT. PROGRAM	\$0.00	\$0.00	n/a	\$0.00
410.750	POLICE MINOR EQUIPMENT	\$6,500.00	\$1,631.80	25.10%	\$4,868.20
411.130	FIRE MARSHAL PAY	\$24,813.00	\$23,382.76	94.24%	\$1,430.24
411.150	FIRE WORKERS COMP.	\$20,000.00	\$20,208.25	101.04%	(\$208.25)
411.212	FIRE MATLS & SUPPLIES	\$900.00	\$946.30	105.14%	(\$46.30)
411.331	FIRE MILEAGE	\$500.00	\$1,162.07	232.41%	(\$662.07)
411.373	FIRE MAINT. & REPAIR	\$0.00	\$0.00	n/a	\$0.00
411.460	FIRE GENERAL EXPENSE	\$1,000.00	\$887.62	88.76%	\$112.38
411.5	FIRE RELIEF FUND	\$152,712.00	\$143,596.78	94.03%	\$9,115.22
411.740	EMERGENCY-CAPITAL EQ.	\$1,000.00	\$1,029.57	102.96%	(\$29.57)
414.130	CODE ENFORCEMENT PAY	\$135,340.00	\$123,953.90	91.59%	\$11,386.10
414.131	CODE OVERTIME	\$400.00	\$552.00	138.00%	(\$152.00)
414.141	INSPECTION SERVICE	\$12,000.00	\$15,690.00	130.75%	(\$3,690.00)
414.210	CODE MATLS & SUPPLIES	\$1,800.00	\$1,528.04	84.89%	\$271.96
414.310	RECYCLING GRANT EXPENSES	\$2,500.00	\$2,482.55	99.30%	\$17.45
414.313	CODE ENGINEERING TWP	\$0.00	\$0.00	n/a	\$0.00
414.313-001	CODE ENGINEERING TWP-TRAFFIC ENGINEER	\$0.00	\$0.00	n/a	\$0.00
414.313-002	CODE WATER/SEWER ENGR.-HYDRO	\$0.00	\$0.00	n/a	\$0.00
414.313-003	CODE ENGINEERING TWP-COMMUNICATIONS ENGR	\$0.00	\$0.00	n/a	\$0.00
414.313A	CODE ENGR. DEVELOPER (REIMB.)	\$70,000.00	\$113,625.20	162.32%	(\$43,625.20)
414.313A-001	CODE WATER/SEWER ENGR. (REIMB.)	\$8,000.00	\$89,885.05	1123.56%	(\$81,885.05)
414.314	CODE LEGAL TOWNSHIP	\$0.00	\$0.00	n/a	\$0.00
414.314-001	CODE LEGAL TOWNSHIP-VALIDITY CHALLENGES	\$0.00	\$0.00	n/a	\$0.00
414.314-002	CODE LEGAL TOWNSHIP-PLANNING COMMISSION	\$5,600.00	\$2,956.50	52.79%	\$2,643.50
414.314-003	CODE LEGAL TOWNSHIP-SALDO	\$0.00	\$0.00	n/a	\$0.00
414.314A	CODE LEGAL DVLPMNT	\$15,000.00	\$18,423.00	122.82%	(\$3,423.00)
414.314B	DOLINGTON LAND CHALLENGE	\$0.00	\$0.00	n/a	\$0.00
414.315	CODE COMMUNITY PLANNER	\$0.00	\$0.00	n/a	\$0.00
414.315A	WC GATEWAY PROJECT-CONSTRUCTION	\$0.00	\$0.00	n/a	\$0.00
414.315B	WC GATEWAY PROJECT - INSPECTION	\$0.00	\$0.00	n/a	\$0.00
414.315C	STOOPVILLE RD PRELIMINARY ENGR.	\$228,555.00	\$0.00	0.00%	\$228,555.00
414.315D	REPETITIVE FLOOD GRANT	\$0.00	\$0.00	n/a	\$0.00
414.316	JOINT PLAN	\$4,600.00	\$4,500.00	97.83%	\$100.00
414.316-001	JOINT PLAN-GRANT EXPENSES	\$0.00	\$0.00	n/a	\$0.00
414.317	JOINT VALIDITY CHLNGE	\$0.00	\$0.00	n/a	\$0.00
414.318	SOLID WASTE/RECYCLING	\$200.00	\$0.00	0.00%	\$200.00
414.318A	TRAFFIC IMPACT STUDY	\$0.00	\$0.00	n/a	\$0.00

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To November, 2014

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
<b>Expense</b>					
414.319	GIS/SOFTWARE	\$2,800.00	\$2,835.00	101.25%	(\$35.00)
414.321	UNIFORM CONSTRUCTION CODE FEES	\$450.00	\$656.00	145.78%	(\$206.00)
414.322	BLDG PLAN REVIEW REFUND	\$3,500.00	\$6,315.87	180.45%	(\$2,815.87)
414.340	CODE ADVERT./PRINTING	\$2,100.00	\$1,080.40	51.45%	\$1,019.60
414.374	CODE VEHICLE MAINT.	\$500.00	\$192.08	38.42%	\$307.92
414.400	CREDIT CARD FEES	\$900.00	\$1,035.56	115.06%	(\$135.56)
414.460	CODE GENERAL EXPENSE	\$400.00	\$1,186.04	296.51%	(\$786.04)
414.461	ENVIRON. ADVISORY COM.	\$1,000.00	\$185.00	18.50%	\$815.00
414.461-001	ENVIRON. ADVISORY COM.-DEER MANAGEMENT	\$0.00	\$0.00	n/a	\$0.00
414.461-002	ENVIRON. ADVISORY COM.-RIPARIAN LEGAL EXPENSES	\$0.00	\$0.00	n/a	\$0.00
414.461-003	ENVIRON. ADVISORY COM.-RIPARIAN ENGR. EXPENSES	\$0.00	\$0.00	n/a	\$0.00
414.462	AGRICULTURAL SECURITY BOARD	\$0.00	\$0.00	n/a	\$0.00
414.463	AERIAL DIGITAL MAPPING	\$0.00	\$0.00	n/a	\$0.00
414.750	CODE MINOR EQUIPMENT	\$1,000.00	\$920.33	92.03%	\$79.67
414ZHB	ZONING HEARING BOARD	\$12,000.00	\$15,532.63	129.44%	(\$3,532.63)
430.231	ROAD VEHICLE GAS & OIL	\$20,000.00	\$20,716.74	103.58%	(\$716.74)
430.238	ROAD UNIFORMS	\$4,200.00	\$3,415.20	81.31%	\$784.80
430.260	ROAD MATERIAL & TOOLS	\$2,000.00	\$1,101.72	55.09%	\$898.28
430.371	TREE MAINTENANCE	\$30,000.00	\$8,500.00	28.33%	\$21,500.00
431	ROAD SNOW REMOVAL CONTRAC	\$12,500.00	\$11,430.00	91.44%	\$1,070.00
433	TRAFFIC LIGHT	\$0.00	\$0.00	n/a	\$0.00
438.01	ROAD MATERIAL STONE/OIL	\$160,000.00	\$95,053.10	59.41%	\$64,946.90
438.146	PUBLIC WORKS PAY	\$327,244.00	\$244,893.55	74.84%	\$82,350.45
438.146A	ROAD ACTING SUPV. PAY	\$0.00	\$0.00	n/a	\$0.00
438.460	ROAD GENERAL EXPENSE	\$3,000.00	\$1,725.12	57.50%	\$1,274.88
438.70	ROAD MAJOR EQUIPMENT	\$50,000.00	\$37,294.24	74.59%	\$12,705.76
439	ROAD - CONSTRUCTION	\$0.00	\$0.00	n/a	\$0.00
452.210	PARK/REC REV. RUN	\$250.00	\$50.00	20.00%	\$200.00
452.325	PARK/REC POSTAGE	\$0.00	\$0.00	n/a	\$0.00
452.373	STREETSCAPE MAINTENANCE	\$6,000.00	\$8,969.81	149.33%	(\$2,969.81)
452.460	PARK/REC GENERAL EXPENSE	\$0.00	\$0.00	n/a	\$0.00
452.530	PARK CONTRIBUTIONS	\$20,000.00	\$20,000.00	100.00%	\$0.00
452.531	CREDIT CARD DONATIONS	\$0.00	\$0.00	n/a	\$0.00
481.50	CONTRIBUTIONS	\$9,500.00	\$10,050.00	105.79%	(\$550.00)
482	JUDGEMENTS AND LOSSES	\$0.00	\$0.00	n/a	\$0.00
483.001	MUNICIPAL RETIREMENT	\$110,000.00	\$97,753.19	88.87%	\$12,246.81
483.002	POLICE PENSION	\$200,000.00	\$138,722.50	69.36%	\$61,277.50
484	WORKERS COMPENSATION	\$74,200.00	\$70,236.75	94.66%	\$3,963.25
485	UNEMPLOYMENT COMPENSATION	\$14,500.00	\$7,028.49	48.47%	\$7,471.51
486.100	HEP B VACCINATION	\$0.00	\$0.00	n/a	\$0.00
486.153	MUNICIPAL LIABILITY	\$0.00	\$0.00	n/a	\$0.00
486.351	AUTO INSURANCE	\$0.00	\$0.00	n/a	\$0.00

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To November, 2014

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<b>Expense</b>					
486.352	ERRORS & OMISSIONS	\$0.00	\$0.00	n/a	\$0.00
486.353	POLICE PROFESSIONAL	\$0.00	\$0.00	n/a	\$0.00
486.354	UMBRELLA	\$0.00	\$0.00	n/a	\$0.00
486.355	GENERAL LIABILITY	\$55,000.00	\$43,820.00	79.67%	\$11,180.00
486.356	POLLUTION LIABILITY	\$0.00	\$0.00	n/a	\$0.00
486.357	ADOPT-A-ROAD ACCIDENT	\$0.00	\$0.00	n/a	\$0.00
486.460	HISTORIC GENERAL EXP.	\$50.00	\$0.00	0.00%	\$50.00
487	HEALTH INSURANCE	\$630,000.00	\$528,149.77	83.83%	\$101,850.23
488	LIFE INSURANCE	\$9,000.00	\$7,297.13	81.08%	\$1,702.87
488A	SHORT TERM DISABILITY	\$19,000.00	\$16,161.04	85.06%	\$2,838.96
488B	LONG TERM DISABILITY	\$11,000.00	\$9,477.98	86.16%	\$1,522.02
489	FICA	\$148,828.00	\$134,189.37	90.16%	\$14,638.63
489.01	TRANSFER - NONPOLICE	\$63,882.00	\$64,944.84	101.66%	(\$1,062.84)
489.02	TRANSFER - POLICE	\$99,918.00	\$101,580.40	101.66%	(\$1,662.40)
489A	MEDICARE	\$34,807.00	\$28,726.17	82.53%	\$6,080.83
490	CAPITAL RESERVE	\$0.00	\$0.00	n/a	\$0.00
491	OPERATING RESERVE	\$0.00	\$0.00	n/a	\$0.00
491A	LITIGATION RESERVE	\$0.00	\$0.00	n/a	\$0.00
491B	TAX REFUNDS	\$500.00	\$0.00	0.00%	\$500.00
491C	OPEN SPACE TRANSFER	\$505,000.00	\$505,000.00	100.00%	\$0.00
491D	DEVELOPER ESCROW REFUNDS	\$0.00	\$0.00	n/a	\$0.00
491E	REFUND OF PRIOR YEAR REVENUES	\$0.00	\$0.00	n/a	\$0.00
492	TRANSFER - REPETITIVE FLOOD GRANT PROGRAM	\$0.00	\$0.00	n/a	\$0.00
492A	TRANSFER - BLDG DEBT SERV	\$0.00	\$0.00	n/a	\$0.00
492B	TRANSFER - MISCELLANEOUS	\$0.00	\$0.00	n/a	\$0.00
492C	TRANSFER - CAPITAL RESERVE FUND	\$727,000.00	\$727,000.00	100.00%	\$0.00
492D	TRANSFER - BLDG CONSTRUCTION	\$0.00	\$0.00	n/a	\$0.00
Total		\$5,759,736.00	\$5,888,360.83	87.11%	\$871,375.17
Total Expense		\$5,759,736.00	\$5,888,360.83	87.11%	\$871,375.17
Net:		(\$1,103,519.00)	(\$78,092.53)	7.08%	\$1,025,426.47