

**Upper Makefield Township Board of Supervisors**  
**October 23, 2017 Meeting Minutes**

The October 23, 2017 public meeting of the Upper Makefield Township Board of Supervisors was called to order by Chair Dan Rattigan at 7:30 p.m. In attendance were the following members of the Board of Supervisors: Chair Dan Rattigan, Vice Chair Tom Cino, Treasurer Mary Ryan, Member Diana Nolan and Member Mike Tierney participated by telephone. Also in attendance were Township Manager David Nyman, Assistant Township Manager Judy Caporiccio, Township Solicitor Peter Nelson, Esq., Township Engineer Larry Young, P.E., Director of Planning & Zoning Dave Kuhns and Sergeant Dan Jones.

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

**PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE**

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

**ANNOUNCEMENTS**

Mr. Rattigan made the following announcements:

- There is still time to reserve a tree through the Upper Makefield/Arbor Day Foundation Fall Tree Campaign. The deadline for ordering is October 27, but quantities are limited. Find details and a link to the reservation form on the Township website.
- Residents interested in volunteering on a Township board or committee are invited to submit an application, which can be found on the Township website.
- The National Drug Takeback event is this Saturday, October 28. From 10-2, unused or expired drugs can be dropped off at the Police Building for safe disposal. There is also a drop box located in the Police building lobby, which is accessible year round during business hours.
- REMINDER: The Regular meeting schedule of the Board of Supervisors was modified for the rest of 2017. The next meeting is Tuesday, November 14 and following that there is a meeting on Tuesday, December 12.

**SPECIAL ITEMS**

**Recognition of Bob Johnson's Retirement**

Mr. Rattigan acknowledged Public Works Superintendent Bob Johnson's retirement and thanked him for his 37 years of service to the Township. Mr. Johnson was presented with a plaque and was invited to come back for a ceremony when the Public Works Building Addition is dedicated to him in recognition of his service.

**St. Mary Ambulance**

Colleen Campbell introduced herself as the new Chief of Operations/Manager of EMS & Community Outreach at St. Mary's Hospital and shared information about upcoming events sponsored by the ambulance squad located at the Upper Makefield Fire Company on Taylorsville Road.

**Resolution No. 2017-10-23, Upper Makefield Fire Company**

Mr. Cino introduced Resolution No. 2017-10-23 and provided a history of the Upper Makefield Fire Company. A motion was then made by Ms. Nolan and seconded by Ms. Ryan to approve Resolution No. 2017-10-23. Motion carried by unanimous vote. Mr. Cino acknowledged the invaluable service the volunteer fire company provides to the Township. President Bart Kraus thanked the Board for all of their support.

### **2016 Audit Presentation**

Edward J. Furman, Partner, Maillie, presented the 2016 Audit. Following discussion, a motion was made by Ms. Nolan and seconded by Mr. Cino to approve the 2016 Audit. Motion carried by unanimous vote.

### **PUBLIC COMMENT**

There was no public comment.

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

A motion was made by Ms. Nolan and was seconded by Ms. Ryan to approve the original draft of the September 19, 2017 meeting minutes with the amendment to read, "Mr. Tierney requested the Township Manager call him in for the general meeting. In error he was not called and therefore was unable to participate." Mr. Tierney was not in agreement with the wording of the amendment. Motion carried by a 4 to 1 vote, with Mr. Tierney voting in opposition.

A motion was made by Ms. Ryan and was seconded by Ms. Nolan to approve the October 3, 2017 meeting minutes. Motion carried by a 4 to 2 vote, with Mr. Tierney voting in opposition.

A motion was made by Ms. Nolan and was seconded by Ms. Ryan to approve the October 9, 2017 Budget Workshop meeting minutes. Motion carried by a unanimous vote.

Mr. Cino presented the bills list for October 23, 2017. A motion was made by Mr. Cino and was seconded by Ms. Ryan to approve the October 23, 2017 Bills Payable List in the amount of \$410,172.88. Motion carried by unanimous vote.

### **PLANNING AND ZONING ISSUES**

#### **National Park Service Recognition of Upper Makefield as a Certified Local Government Partner in the Federal Preservation Program**

Mr. Kuhns displayed a plaque from the National Park Service recognizing Upper Makefield as a Certified Local Government Partner in the Federal Preservation Program. Only 45 communities in Pennsylvania have earned this recognition.

### **SOLICITOR'S REPORT**

There was no Solicitor's Report.

### **MANAGER'S REPORT**

#### **Historical Advisory Commission Sign Purchase Request**

Historical Advisory Commission member Diana Kelly provided an overview of the Historical Advisory Commission's sign purchase request. Following discussion, a motion was made by Ms. Nolan and seconded by Ms. Ryan to approve the Historical Advisory Commission's request to purchase historic marker signs, not to exceed \$5,000. The Committee also requested an additional \$5000 for 2018 to complete the project. Motion carried by unanimous vote.

#### **Public Works Laborer Temporary Employee**

Mr. Nyman requested authorization to advertise for the position of temporary full time public works laborer. After discussion, a motion was made by Ms. Nolan and seconded by Ms. Ryan to approve advertisement for a temporary full time public works laborer. Motion carried by unanimous vote.

**Pension Funds – Police Annual Minimum Municipal Obligation (Revised)**

Mr. Nyman provided an overview of the 2018 Minimum Municipal Obligation (MMO) noting that the amount of the revised Minimum Municipal Obligation (MMO) required for the Police Pension Fund in 2018 is \$134,610, with a portion to be offset by anticipated state aid. Following discussion, a motion was made by Ms. Nolan and seconded by Mr. Cino to authorize the Township Manager to sign the Police Minimum Municipal Obligation (MMO). Motion carried by a unanimous vote.

**Pension Funds – Non-Police Annual Minimum Municipal Obligation (Revised)**

Mr. Nyman provided an overview of the 2018 Minimum Municipal Obligation (MMO) noting that the amount of the Minimum Municipal Obligation (MMO) required for the Non-Police Pension Fund in 2018 is \$69,232, with a portion to be offset by anticipated state aid. Following discussion, a motion was made by Ms. Nolan and seconded by Mr. Cino to authorize the Township Manager to sign the Non-Police Minimum Municipal Obligation (MMO). Motion carried by a unanimous vote.

**Award of Bid – 2011 Dodge Charger**

Mr. Nyman reported on the bid, which was posted on Municibid. A motion was made by Ms. Nolan and seconded by Mr. Cino to award the bid for the sale of the 2011 Dodge Charger to James McNulty for the price of \$4,500.00. Motion carried by a unanimous vote.

**Award of Bid – 2009 Chevy Impala**

Mr. Nyman reported on the bid, which was posted on Municibid. A motion was made by Ms. Nolan and seconded by Mr. Cino to award the bid for the sale of the 2009 Chevy Impala to Ken Pflieger for the price of \$1,500.00. Motion carried by a unanimous vote.

**ENGINEER'S REPORT**

**Award of Bid – 2017 Improvement Project – Phase 2**

Mr. Young provided a summary of the bid results and recommended awarding the bid for the 2017 Thompson Mill Road Drainage Improvements Project – Phase 2 to the lowest responsible bidder, Passerini and Sons, Inc. of Pipersville, PA in the amount of \$64,261.00. Following discussion, a motion was made by Ms. Ryan and seconded by Mr. Cino to award the 2017 Improvement Project – Phase 2, to Passerini and Sons, Inc. of Pipersville, PA, in the amount of \$64,261.00. Motion carried by a unanimous vote.

**BOARD AND COMMISSION REPORTS**

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

- Investment Committee meeting minutes
- Historical Advisory Commission – May 8, 2017 and June 5, 2017
- Investment Committee – July 17, 2017
- Park and Recreation Board – August 14, 2017 and September 18, 2017
- Planning Commission – May 24, 2017 and June 28, 2017

**DEPARTMENT REPORTS**

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

- Planning and Zoning Department
- Finance Department Report
- Fire Department Report
- Ambulance Report
- Fire Marshal Report

- Police Department Report
- Public Works Department Report

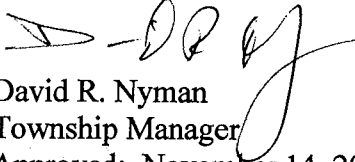
**PUBLIC COMMENT**

There was no public comment.

**ADJOURNMENT**

A motion was made by Mr. Cino and seconded by Ms. Nolan to adjourn at 8:20 p.m. Motion carried on unanimous vote.

Respectfully submitted,



David R. Nyman  
Township Manager

Approved: November 14, 2017

OCTOBER 2017 GENERAL FUND BILLS - 10/23/17

ACCT #	COMPANY NAME	AMOUNT	COMMENTS
430.238	Airgas	\$49.27	safety goggles - P. W.
400.210	Associated Imaging Solutions	\$4.60	shipping charges for toner cartridge
414.210	" "	\$4.60	" "
410.238	Atlantic Tactical	\$1,716.00	bulletproof vests - 2 officers
414.464	Boucher & James	\$5,873.75	UMT Landscape Architecture Design Svcs. Project
410.192	Bucks County Police Association	\$400.00	training class/2 officers - 9/18/17 - 9/19/17
400.312	CKS Engineers	\$603.71	engineering fees
414.313A-1	" "	\$1,071.59	" "
410.540-3	CMI	\$895.53	breathalyzer kit - P. D.
410.462	COSI	\$426.50	random drug/alcohol testing - P. D.
430.238	Clemens	\$92.00	uniform rental - P. W.
409.321	Comcast	\$388.88	Admin. Bldg. internet/phone service
409.321	Comcast	\$12.64	P. D. Special Video Account
409.321	Comcast	\$170.67	P. W. Bldg. internet/phone service
409.373	Cooper Pest Solutions	\$39.00	exterior program
414.460	County of Bucks (Planning Commission)	\$1,144.94	2017 HHW Collection Program annual commitment
400.340	Courier Times	\$1,557.44	advertising
414.340	" "	\$233.39	" "
414ZHB	" "	\$433.05	" "
400.460	Cut In Stone	\$27.00	honorary brick for Brownsburg Park
487	DVHT	\$48,423.01	health insurance
486.355	Delaware Valley Insurance Trust	\$18,366.00	fourth quarter premium
484	Delaware Valley Workers' Comp. Trust	\$23,417.00	fourth quarter premium
411.150	" "	\$5,778.00	" "
414.322	Shawn Durkin	\$819.00	refund balance Professional Services Escrow
400.314	Eckert Seamans Cherin & Mellott	\$1,110.00	legal fees
409.140	Elite Office Maintenance Services	\$1,500.00	cleaning service Twp. Complex Bldgs. - August 2017
403.225	Nicholas Ettorre	\$230.75	September 2017 expenses
410.092	FBI-LEEDA	\$695.00	Media & Public Relations training course 10/16/18 - Vitello
409.215	Joseph Finkle & Son	\$126.87	lighting ballasts - P. D. Bldg./bulbs/fuses - P. W. Bldg.
409.373	" "	\$16.36	wiring project - P. W. Bldg.
410.239A	Robert Fuchs	\$161.74	reimburse for NRA Firearms Instructor expenses
410.470	Harry M. Gacad	\$10.00	ID card for authorized hunter
410.238	Galls	\$155.00	uniform boots - P. D.
409.373	Good Air Conditioning & Heating	\$1,217.00	replace thermostat control system - Admin. Bldg. lobby
410.540-3	Grainger	\$299.13	traffic safety items
141ZHB	Justine A. Gregor	\$160.00	court reporter - ZHB
400.314	Grim, Biehn & Thatcher	\$6,090.50	legal fees
414.314A	" "	\$1,180.50	" "
414.314-2	" "	\$31.00	" "
410.374	Havis	\$152.00	arrange console/rewire P. D. vehicle
414ZHB	High Swartz	\$798.00	legal fees - ZHB
409.373	Home Depot	\$139.36	repairs to ramp - modular bldg.
409.373	Kencor	\$185.00	monthly elevator maintenance
411.331	John Kernan	\$418.63	Fire Investigation course 10/4/17 - 10/6/17 mileage/tolls
411.460	" "	\$201.07	Fire Investigation course 10/4/17 - 10/6/17 hotel expense
410.374	Kerrigan's Sunoco	\$649.20	maint./repairs P. D. vehicles
430.231	" "	\$23.15	unleaded gasoline purchased when gas pump was broken
403.115	Keystone Collections	\$1,911.60	EIT tax collector
407.319	Pamela Learned	\$5,060.00	new website artwork/text/project mgmt. - 8/1/17 - 9/29/17
400.340	PA Municipal League	\$180.00	ad posted to website
409.321	PA One Call	\$68.88	monthly notifications
410.192	Police Petty Cash	\$40.00	reimburse Petty Cash
410.238	" "	\$25.00	" "
410.540-3	" "	\$18.01	" "
410.239A	" "	\$77.86	" "
410.210	" "	\$27.50	" "

**OCTOBER 2017 GENERAL FUND BILLS - 10/23/17**

<i>ACCT #</i>	<i>COMPANY NAME</i>	<i>AMOUNT</i>	<i>COMMENTS</i>
409.215	Ready Refresh	\$107.76	drinking water for Twp. Complex bldgs.
410.238	Red the Uniform Tailor	\$91.11	uniforms - P. D.
410.231	Riggins	\$1,950.49	unleaded gasoline
400.210	Safeguard	\$151.81	security envelopes
407.319	Ron Skotleski Video Productions	\$800.00	producer fees BoS Mtgs. 9/19/17 & 10/3/17
409.215	Smith's Yardville Supply	\$9.66	keys/nails/screwdriver
409.373	" "	\$41.67	repairs to supply closet door/P. W. garage
400.210	Staples Advantage	\$22.04	office supplies
410.210	" "	\$202.80	" "
414.210	" "	\$12.78	" "
409.215	" "	\$267.29	bldg. supplies
410.239A	Tanners Sport Center	\$102.89	ammo
409.373	Townscapes	\$970.00	mowing/weeding Twp. Complex/properties
452.373	" "	\$390.00	mowing/weeding around plant beds Streetscape
410.470	TransUnion	\$33.10	police investigations 8/1/17 - 8/31/17
407.319	Trent Creative	\$100.00	October 2017 website maintenance
400.313	Tri-State Engineers	\$8,075.19	engineering fees
414.313A	" "	\$7,695.53	" "
410.540-3	Uline	\$794.23	ladder/traffic cones
410.210	Workplace Central	\$164.50	office supplies

**TOTAL** **\$156,889.53**

\*\*FOR BOARD APPROVAL

**OCTOBER 2017 LIQUID FUELS BILLS - 10/23/17**

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
438.245	Eureka Stone Quarry	\$164.16	road repair materials
438.245	Joseph Finkle & Son	\$15.24	paint supplies - road marking
437	Home Depot	\$133.22	shop supplies
438.245	" "	\$512.55	inlet box repair/catch box materials
437	Kerrigan's Sunoco	\$591.55	P. W. vehicle repairs
438.245	Lehigh Hanson	\$488.26	road materials
438.245	M & W Incom Supply	\$49.40	Thompson Mill stream bank
437	NAPA Auto Parts	\$79.55	trailer/truck maint. items
434SL	PECO	\$122.23	street lighting
433TL	PECO	\$23.59	traffic lighting
437	Praxair	\$52.11	cylinder rental
437	R & S Equipment Repair	\$205.80	cutter blades
437	Scrappy's Auto Service	\$520.50	truck repair
438.245	SealMaster	\$3,140.99	crack sealing equip. rental/materials
437	Sherwin Williams	\$25.60	shop supplies
437	Smith's Yardville Supply	\$31.95	shop supplies
438.245	" "	\$44.97	barricade light batteries
437	Sosmetal Products	\$225.59	shop supplies
	<b>TOTAL</b>	<b>\$6,427.26</b>	

\*\*PAID INTERIMLY

OCTOBER 2017 PARK & REC BILLS - 10/23/17

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
452.250	Elite Office Maintenance	\$100.00	cleaning of parks - September
452.250	Private Utility Enterprises	\$548.70	maint. water sys. - parks
452.250	Staples Advantage	\$157.38	supplies for restrms. at parks
452.250	Townscapes	\$2,420.00	mowing/weeding of parks
	<b>TOTAL</b>	<b>\$3,226.08</b>	

\*\*PAID INTERIMLY



**OCTOBER 2017 PARK 3 YR CAP BILLS - 10/23/17**

<u>Acct #</u>	<u>Company Name</u>	<u>Amount</u>	<u>Comments</u>
452.300	Tri-State Engineers	\$1,129.50	engineering fees
	<b>TOTAL</b>	<b>\$1,129.50</b>	

**\*\*PAID INTERIMLY**

**OCTOBER 2017 WATER & SEWER BILLS - 10/23/17**

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
429.210	Coyne Chemical	\$689.38	sodium hypochlorite/container return credit
429.371	Eurofins QC	\$13.00	water testing
429.314	Grim, Biehn & Thatcher	\$31.00	legal fees HH WWTP
429.374	Paone Electric	\$250.00	HH WWTP 2017 meter calib. insp.(2 of 2)
429.372	PECO	\$1,042.61 **	electric
429.372	PECO	\$125.19 **	electric
429.372	PECO	\$553.33	electric
429.100	Private Utility Enterprises	\$9,196.00	plant operator
429.371	M. J. Reider Associates	\$148.00	sewage effluent testing
409.210	Smith's Yardville Supply	\$70.77	supplies
429.374	Townscapes	\$440.00	mowing at plant
429.210	USA BlueBook	\$183.10	supplies
429.374	" "	\$357.44	plant maintenance and repairs
429.421	Verizon	\$42.58 **	phone
429.421	Verizon	\$36.69 **	phone
429.421	Verizon	\$117.29	phone
429.421	Verizon	\$42.54	phone
	<b>TOTAL</b>	<b>\$13,338.92</b>	

\*\*PAID INTERIMLY

OCTOBER 2017 FIRE FUND - 10/23/17

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
411.540	Upper Makefield Fire Company	\$182,000.00	tanker and car
	<b>TOTAL</b>	<b>\$182,000.00</b>	

### OCTOBER 2017 INTERIM BILLS - 10/23/17

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
410.210	Cardmember Service	\$58.48	office supplies
410.192	" "	\$2,159.08	BODE-DNA Conference - 4 officers
400.340	" "	\$957.94	RFP ads
400.460	" "	\$188.99	donation/condolences
407.319	" "	\$1,628.37	mozy - annual offline backup/Verio annual domain registratic
409.373	" "	\$99.00	drill battery/bldg. maint.
438.460	" "	\$93.99	water for Public Works/memb. dues
	<b>TOTAL</b>	<b>\$5,185.85</b>	

\*PREVIOUSLY APPROVED BY BOARD

OCTOBER 2017 DUTCHESS FARM BILLS - 10/23/17

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
429.210	Coyne Chemical	\$1,047.00	aluminum sulfate solution
429.100	Private Utility Enterprises	\$2,808.50	plant operator
429.210	" "	\$70.50	soda ash
429.371	M. J. Reider Associates	\$175.00	sewage effluent testing
429.210	USA Blue Book	\$266.16	testing supplies
429.374	" "	\$87.93	plant repair and maintenance
429.421	Verizon	\$43.01 **	
	<b>TOTAL</b>	<b>\$4,498.10</b>	

\*\*PAID INTERIMLY

OCTOBER 2017 CAPITAL RESERVE BILLS - 10/23/17

<u>Acct #</u>	<u>Company Name</u>	<u>Amount</u>	<u>Comments</u>
409.319	Inverse Paradox	\$3,750.00	build link for new website
409.750	J. W. Scott	\$9,300.00	gas pump installation/pump/controller/fobs
<b>TOTAL</b>		<b>\$13,050.00</b>	

\*\*PAID INTERIMLY

OCTOBER 2017 WATER/SEWER CAPITAL RESERVE BILLS - 10/23/17

<u>Acct #</u>	<u>Company Name</u>	<u>Amount</u>	<u>Comments</u>
429.740	CKS Engineers	\$1,917.10	engineering fees
429.740	MJF Electrical Contracting	\$15,000.00	pmt. requests #4 & #5 (final) Lakeside Well House Electrical System Upgrades
<b>TOTAL</b>		<b>\$16,917.10</b>	

\*\*PAID INTERIMLY

OCTOBER 2017 ENCLAVE BILLS - 10/23/17

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
429.210	Coyne Chemical	\$2,490.35	aluminum sulfate solution/micro
429.371	Eurofins QC	\$15.00	water testing
429.374	Grainger	\$23.12	WWTP repair
429.100	Private Utility Enterprises	\$3,657.57	plant operator
429.210	" "	\$274.50	soda ash/sodium hypochlorite
429.371	M. J. Reider Associates	\$280.00	sewage effluent testing
429.374	Townscapes	\$770.00	mowing around pump st.
	<b>TOTAL</b>	<b>\$7,510.54</b>	



# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2017 To September, 2017

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

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
<b>Equity</b>					
309.90	EQUITY		(\$2,622.25)		
Total			(\$2,622.25)		
Total Equity			(\$2,622.25)		
<b>Revenue</b>					
301.10A	CURRENT R.E. TAXES	\$0.00	\$0.00	n/a	\$0.00
301.10B	PRIOR YEAR R.E. TAXES	\$0.00	\$0.00	n/a	\$0.00
301.20A	INTERIM R.E. TAXES	\$0.00	\$0.00	n/a	\$0.00
301.20B	INTERIM RE TAXES PR YRS	\$1,000.00	\$0.00	0.00%	(\$1,000.00)
301.40A	DELINQUENT RE TAX PR YR	\$0.00	\$0.00	n/a	\$0.00
301.40B	DELINQUENT RE TAX CURNT	\$10,000.00	\$2,805.35	28.05%	(\$7,194.65)
301.70	BREACH R.E. TAXES	\$0.00	\$1,474.92	n/a	\$1,474.92
310.02B	PRIOR YEAR PER CAPITA	\$0.00	\$0.00	n/a	\$0.00
310.10	TRANSFER TAX R.E.	\$600,000.00	\$450,174.43	75.03%	(\$149,825.57)
310.20	EARNED INCOME TAX	\$3,900,000.00	\$3,450,887.37	88.48%	(\$449,112.63)
310.21	CURRENT E.I.T.	\$0.00	\$0.00	n/a	\$0.00
310.22	PRIOR YEAR E.I.T.	\$0.00	\$0.00	n/a	\$0.00
321.04	CERTIFICATE OF APPROP	\$140.00	\$0.00	0.00%	(\$140.00)
321.30	BUSINESS FEES	\$1,000.00	\$1,250.00	125.00%	\$250.00
321.35	FIRE PERMITS	\$4,000.00	\$3,605.00	90.13%	(\$395.00)
322.82	HIGHWAY ENCROACHMENT	\$11,000.00	\$7,240.00	65.82%	(\$3,760.00)
322.83	GRADING PERMITS	\$19,000.00	\$10,340.00	54.42%	(\$8,660.00)
322.84	GRADING ESCROWS/REINSP.	\$0.00	\$0.00	n/a	\$0.00
331.11	MOTOR VEHICLE VIOLATION	\$14,000.00	\$8,006.97	57.19%	(\$5,993.03)
331.12-001	VIOLATION OF ORDINANCES-POLICE	\$4,000.00	\$3,468.69	86.72%	(\$531.31)
331.12-002	VIOLATION OF ORDINANCES-CODE	\$13,000.00	\$4,452.88	34.25%	(\$8,547.12)
341	INTEREST	\$8,000.00	\$6,130.43	76.63%	(\$1,869.57)
341D	INSURANCE DIVIDENDS	\$0.00	\$16,085.00	n/a	\$16,085.00
354	OTHER STATE CAPITAL & OPERATING GRANTS	\$0.00	\$0.00	n/a	\$0.00
355.01	PUBLIC UTILITY REALTY	\$8,000.00	\$0.00	0.00%	(\$8,000.00)
355.08	LIQUOR LICENSE	\$1,000.00	\$1,000.00	100.00%	\$0.00
355.13	FOREIGN FIRE	\$130,000.00	\$118,595.67	91.23%	(\$11,404.33)
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	\$7,000.00	\$2,143.43	30.62%	(\$4,856.57)
361.20	JOINT VALIDITY REIMBURSEMENT	\$0.00	\$0.00	n/a	\$0.00
361.30	LEGAL REVIEW FEES	\$10,000.00	\$10,750.00	107.50%	\$750.00

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2017 To September, 2017

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

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
<b>Revenue</b>					
361.31	SUBDIVISION FEES	\$15,000.00	\$42,200.00	281.33%	\$27,200.00
361.31-001	SUBDIVISION FEES-REINSPECTION FEES	\$0.00	\$0.00	n/a	\$0.00
361.32	ENGR. REVIEW FEES	\$100,000.00	\$30,302.38	30.30%	(\$69,697.62)
361.32-001	BIDDING DOCUMENT FEES	\$0.00	\$0.00	n/a	\$0.00
361.33	ZONING PERMITS	\$62,000.00	\$44,150.00	71.21%	(\$17,850.00)
361.33S	SIGN PERMITS	\$0.00	\$1,625.00	n/a	\$1,625.00
361.34	ZONING HEARING BOARD FEES	\$8,000.00	\$5,150.00	64.38%	(\$2,850.00)
361.40	CELL TOWER CONSULTANT FEES	\$0.00	\$0.00	n/a	\$0.00
361.41	WATER/SEWER CONSULTANT FEES	\$50,000.00	\$3,497.90	7.00%	(\$46,502.10)
361.50	SALE OF TWP PROPERTY	\$10,000.00	\$5,344.00	53.44%	(\$4,656.00)
362.11	POLICE EARNINGS	\$2,600.00	\$3,295.25	126.74%	\$695.25
362.41	BUILDING PERMITS	\$185,000.00	\$105,936.34	57.26%	(\$79,063.66)
362.41-001	REINSPECTION FEES	\$1,700.00	\$1,100.00	64.71%	(\$600.00)
362.43	PLUMBING PERMITS	\$29,000.00	\$18,863.00	65.04%	(\$10,137.00)
362.44	ELECTRICAL PERMITS	\$11,500.00	\$8,750.00	76.09%	(\$2,750.00)
362.45	OCCUPANCY PERMITS	\$30,000.00	\$21,350.00	71.17%	(\$8,650.00)
362.45A	USE & OCCUPANCY PERMITS	\$0.00	\$0.00	n/a	\$0.00
362.45C	ON-LOT HAULERS FEES	\$2,500.00	\$2,000.00	80.00%	(\$500.00)
362.46	ALARM PERMITS	\$18,000.00	\$17,400.00	96.67%	(\$600.00)
362.46B	WELL PERMITS	\$10,000.00	\$4,400.00	44.00%	(\$5,600.00)
362.47	SEWAGE PLANNING MODULE FEE	\$4,000.00	\$2,000.00	50.00%	(\$2,000.00)
362.48	PLAN/ZONE MISC REV.	\$100.00	\$85.00	85.00%	(\$15.00)
362.49	PROFESSIONAL SERVICES	\$65,000.00	\$57,800.00	88.92%	(\$7,200.00)
362.50	DEMOLITION PERMITS	\$12,000.00	\$8,228.00	68.57%	(\$3,772.00)
362.51	PROPERTY ADDRESS SIGNS	\$48.00	\$36.00	75.00%	(\$12.00)
363	SNOW REMOVAL CONTRACT	\$23,097.00	\$27,028.98	117.02%	\$3,931.98
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	\$2,000.00	\$0.00	0.00%	(\$2,000.00)
363.53	D.A.R.E DONATIONS	\$500.00	\$0.00	0.00%	(\$500.00)
363.54	BOOKING CENTER FEES	\$4,000.00	\$2,685.82	67.15%	(\$1,314.18)
363.55	BULLET-PROOF VEST GRANT	\$1,200.00	\$0.00	0.00%	(\$1,200.00)
363.56	COMMUNITY REVIT. ASST. GRANT	\$0.00	\$0.00	n/a	\$0.00
367	REVOLUTIONARY RUN FEES	\$0.00	\$0.00	n/a	\$0.00
379	OTHER CHARGES FOR SERVICES	\$0.00	\$0.00	n/a	\$0.00
380	MISCELLANEOUS REVENUE	\$1,500.00	\$1,296.89	86.46%	(\$203.11)
380A	CABLE FRANCHISE FEE	\$250,000.00	\$192,720.99	77.09%	(\$57,279.01)
380D	DEVELOPER DONATIONS	\$21,000.00	\$28,500.00	135.71%	\$7,500.00
380T	MODEL RAILROAD DONATIONS	\$0.00	\$0.00	n/a	\$0.00
380V	VENDING MACHINE REVENUES	\$0.00	\$0.00	n/a	\$0.00
387	CONTRIBUTIONS FROM PRIVATE SOURCES	\$0.00	\$0.00	n/a	\$0.00
389	STD/WORKER'S COMP. REIMBURSEMENT	\$0.00	\$0.00	n/a	\$0.00
390D	DEVELOP. ESCROW REFUNDS	\$0.00	\$0.00	n/a	\$0.00

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2017 To September, 2017

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

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
<b>Revenue</b>					
390M	DEVELOPER MAINTENANCE GUARANTEES ESCROWS	\$0.00	\$0.00	n/a	\$0.00
390S	STORMWATER MGMT IMPROVEMENTS	\$0.00	\$0.00	n/a	\$0.00
392	CABLE FUND TRANSFER	\$0.00	\$0.00	n/a	\$0.00
392A	MISC. SIDE FUND CLOSEOUTS	\$0.00	\$0.00	n/a	\$0.00
392P	PARK/REC CREDIT CARD TRANSFERS	\$0.00	\$0.00	n/a	\$0.00
394A	MISCELLANEOUS REFUNDS	\$250.00	\$269.55	107.82%	\$19.55
394F	FLOODPLAIN MGMT REIMBURSEMENT		\$0.00		
394G	GATEWAY GRANT		\$0.00		
394P	PENSIONS	\$164,000.00	\$188,118.38	114.71%	\$24,118.38
394R	REPETITIVE FLOOD GRANT	\$0.00	\$0.00	n/a	\$0.00
394SW	SOLID WASTE/RECYCLING	\$19,000.00	\$0.00	0.00%	(\$19,000.00)
395	REFUND OF PRIOR YR EXPEND	\$0.00	\$0.00	n/a	\$0.00
Total		\$6,072,940.00	\$4,922,543.62	81.06%	(\$1,150,396.38)
<b>Total Revenue</b>		<b>\$6,072,940.00</b>	<b>\$4,922,543.62</b>	<b>81.06%</b>	<b>(\$1,150,396.38)</b>
<b>Expense</b>					
400	BANK	\$150.00	\$67.71	45.14%	\$82.29
400.113	BOARD SALARY	\$1,300.00	\$500.00	38.46%	\$800.00
400.121	ADMIN. STAFF & MGR PAY	\$283,698.00	\$255,362.53	90.01%	\$28,335.47
400.121A	TWP DEF. COMP. CONTR.	\$0.00	\$0.00	n/a	\$0.00
400.121B	CAR ALLOWANCE	\$0.00	\$461.55	n/a	(\$461.55)
400.121C	HEALTH INSURANCE	\$0.00	\$1,153.85	n/a	(\$1,153.85)
400.122	ADMIN. OVERTIME	\$0.00	\$0.00	n/a	\$0.00
400.140	PART TIME HELP	\$0.00	\$0.00	n/a	\$0.00
400.192	SCHOOLS/CONFERENCES	\$3,000.00	\$1,253.75	41.79%	\$1,746.25
400.210	ADMIN MATL & SUPPLIES	\$7,500.00	\$6,846.55	91.29%	\$653.45
400.311	AUDIT	\$23,000.00	\$18,950.00	82.39%	\$4,050.00
400.312	WATER/SEWER ENGR TWP	\$15,000.00	\$18,428.72	122.86%	(\$3,428.72)
400.313	ENGINEERING TOWNSHIP	\$105,000.00	\$64,281.84	61.22%	\$40,718.16
400.313A	ENGR. DEVELOPMENT	\$0.00	\$0.00	n/a	\$0.00
400.321	LEGAL TOWNSHIP	\$85,000.00	\$56,568.01	66.55%	\$28,431.99
400.331	ADMIN. VEHICLE EXPENSE	\$1,500.00	\$1,256.99	83.80%	\$243.01
400.340	ADMIN. ADVER/PRINTING	\$8,500.00	\$13,349.51	157.05%	(\$4,849.51)
400.350	ADMIN. INSURANCE BOND	\$1,500.00	\$1,500.00	100.00%	\$0.00
400.374	ADMIN. MAINT/REPAIRS	\$22,000.00	\$15,804.04	71.84%	\$6,195.96
400.460	ADMIN. GENERAL EXPENSE	\$7,500.00	\$5,672.29	75.63%	\$1,827.71
400.750	ADMIN. MINOR EQUIPMENT	\$3,000.00	\$0.00	0.00%	\$3,000.00
403.114	TAX COLLECTOR PAY	\$21,083.00	\$15,812.28	75.00%	\$5,270.72
403.115	TAX COLLECTOR E.I.T.	\$52,820.00	\$45,532.83	86.20%	\$7,287.17

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2017 To September, 2017

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

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
<b>Expense</b>					
403.225	TAX COLL MATL/SUPP.	\$5,000.00	\$3,718.45	74.37%	\$1,281.55
403.350	TAX COLLECTOR BOND	\$0.00	\$0.00	n/a	\$0.00
407.319	WEBSITE/BROADAST MTGS	\$35,000.00	\$25,241.65	72.12%	\$9,758.35
409.140	BLDG CUSTODIAN	\$20,000.00	\$12,053.34	60.27%	\$7,946.66
409.215	BLDG MATLS & SUPPLIES	\$5,000.00	\$4,597.54	91.95%	\$402.46
409.230	BLDG UTILITIES/FUEL	\$23,000.00	\$13,024.73	56.63%	\$9,975.27
409.300	ARCHITECT	\$0.00	\$0.00	n/a	\$0.00
409.321	BLDG TELEPHONE	\$25,000.00	\$21,086.06	84.34%	\$3,913.94
409.341	BLDG POSTAGE	\$4,000.00	\$5,079.41	126.99%	(\$1,079.41)
409.361	BLDG ELECTRIC	\$26,000.00	\$19,479.69	74.92%	\$6,520.31
409.373	BLDG MAINT. & REPAIRS	\$56,000.00	\$39,322.79	70.22%	\$16,677.21
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	\$1,000.00	\$0.00	0.00%	\$1,000.00
409.750A	BLDG OFC FURN/COMPUTERS	\$2,000.00	\$717.02	35.85%	\$1,282.98
410.122	POL ADMIN/CLERICAL PAY	\$183,206.00	\$121,893.59	66.53%	\$61,312.41
410.132	PATROLMEN PAY	\$1,525,118.00	\$902,490.73	59.18%	\$622,627.27
410.132A	RETROACTIVE PAY	\$0.00	\$58,510.99	n/a	(\$58,510.99)
410.132B	LONGEVITY/EDUCAT. PAY	\$0.00	\$35,150.00	n/a	(\$35,150.00)
410.132C	COPS GRANT OFFICERS	\$0.00	\$0.00	n/a	\$0.00
410.132M	MOTOR CARRIER TASK FORCE O/T	\$10,000.00	\$6,934.49	69.34%	\$3,065.51
410.132P	P/T PATROLMEN PAY	\$0.00	\$0.00	n/a	\$0.00
410.132T	TRAFFIC SAFETY DETAIL O/T	\$5,000.00	\$0.00	0.00%	\$5,000.00
410.134	ANIMAL CONTROL PAY	\$3,000.00	\$2,600.00	86.67%	\$400.00
410.183	POLICE OVERTIME	\$85,000.00	\$82,486.93	97.04%	\$2,513.07
410.183A	RETROACTIVE OVERTIME	\$0.00	\$5,136.54	n/a	(\$5,136.54)
410.192	POLICE SCHOOLING	\$21,000.00	\$8,779.07	41.81%	\$12,220.93
410.210	POLICE MATL/SUPPLIES	\$10,000.00	\$7,039.51	70.40%	\$2,960.49
410.231	POLICE VEHICLE GAS/OIL	\$38,000.00	\$24,310.19	63.97%	\$13,689.81
410.238	POLICE UNIFORMS	\$20,000.00	\$8,321.79	41.61%	\$11,678.21
410.239	PATROL CAR TIRES	\$2,000.00	\$2,652.43	132.62%	(\$652.43)
410.239A	POLICE AMMO/FLARES	\$24,000.00	\$10,201.80	42.51%	\$13,798.20
410.314	POLICE LEGAL	\$35,000.00	\$71,604.64	204.58%	(\$36,604.64)
410.331	ANIMAL CONTROL VEHICLE	\$0.00	\$0.00	n/a	\$0.00
410.371	VEHICLE PURCHASE	\$0.00	\$0.00	n/a	\$0.00
410.372	RADIO	\$4,500.00	\$605.00	13.44%	\$3,895.00
410.372A	SCALES	\$0.00	\$0.00	n/a	\$0.00
410.372B	VASCAR	\$2,500.00	\$1,775.00	71.00%	\$725.00
410.372C	COMPUTER NETWORK/MDT	\$29,000.00	\$19,489.25	67.20%	\$9,510.75
410.373	BREATHALIZER	\$0.00	\$0.00	n/a	\$0.00
410.374	POLICE VEHICLE MAINT.	\$18,000.00	\$9,142.27	50.79%	\$8,857.73

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

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

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
<b>Expense</b>					
410.375	POLICE CAR CALIBRATION	\$2,800.00	\$1,909.25	68.19%	\$890.75
410.450	POLICE CAR WASH	\$2,400.00	\$2,400.00	100.00%	\$0.00
410.460	POLICE GENERAL EXPENSE	\$2,600.00	\$2,763.82	106.30%	(\$163.82)
410.462	POLICE PHYSICAL EXAMS	\$3,000.00	\$1,516.96	50.57%	\$1,483.04
410.470	POLICE INVESTIGATIONS	\$7,500.00	\$3,755.96	50.08%	\$3,744.04
410.540-001	D.A.R.E.	\$3,500.00	\$1,818.67	51.96%	\$1,681.33
410.540-002	COMMUNITY POLICING	\$2,000.00	\$0.00	0.00%	\$2,000.00
410.540-003	TRAFFIC SAFETY UNIT	\$4,500.00	\$1,756.83	39.04%	\$2,743.17
410.541	SPECIAL REACTION TEAM	\$3,500.00	\$3,213.39	91.81%	\$286.61
410.542	COMMUNITY REVIT. PROGRAM	\$0.00	\$0.00	n/a	\$0.00
410.750	POLICE MINOR EQUIPMENT	\$5,500.00	\$2,820.98	51.29%	\$2,679.02
411.130	FIRE MARSHAL PAY	\$27,104.00	\$20,125.91	74.25%	\$6,978.09
411.150	FIRE WORKERS COMP.	\$23,113.00	\$17,335.00	75.00%	\$5,778.00
411.212	FIRE MATLS & SUPPLIES	\$1,200.00	\$808.82	67.40%	\$391.18
411.331	FIRE MILEAGE	\$2,500.00	\$1,953.89	78.16%	\$546.11
411.373	FIRE MAINT. & REPAIR	\$0.00	\$0.00	n/a	\$0.00
411.460	FIRE GENERAL EXPENSE	\$2,500.00	\$2,298.93	91.96%	\$201.07
411.5	FIRE RELIEF FUND	\$130,000.00	\$0.00	0.00%	\$130,000.00
411.740	EMERGENCY-CAPITAL EQ.	\$1,500.00	\$102.84	6.86%	\$1,397.16
414.130	CODE ENFORCEMENT PAY	\$154,031.00	\$111,320.20	72.27%	\$42,710.80
414.131	CODE OVERTIME	\$800.00	\$308.43	38.55%	\$491.57
414.141	INSPECTION SERVICE	\$23,000.00	\$12,362.50	53.75%	\$10,637.50
414.210	CODE MATLS & SUPPLIES	\$2,000.00	\$1,653.80	82.69%	\$346.20
414.310	RECYCLING GRANT EXPENSES	\$2,700.00	\$4,134.16	153.12%	(\$1,434.16)
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.)	\$100,000.00	\$62,937.61	62.94%	\$37,062.39
414.313A-001	CODE WATER/SEWER ENGR. (REIMB.)	\$50,000.00	\$6,062.46	12.12%	\$43,937.54
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	\$5,000.00	\$511.50	10.23%	\$4,488.50
414.314-003	CODE LEGAL TOWNSHIP-SALDO	\$0.00	\$0.00	n/a	\$0.00
414.314A	CODE LEGAL DVLPMNT	\$13,000.00	\$10,526.50	80.97%	\$2,473.50
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	\$8,647.50	3.78%	\$219,907.50
414.315D	REPETITIVE FLOOD GRANT	\$0.00	\$0.00	n/a	\$0.00

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
<b>Expense</b>					
414.316	JOINT PLAN	\$4,500.00	\$0.00	0.00%	\$4,500.00
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
414.319	GIS/SOFTWARE	\$2,500.00	\$2,942.00	117.68%	(\$442.00)
414.321	UNIFORM CONSTRUCTION CODE FEES	\$1,000.00	\$260.00	26.00%	\$740.00
414.322	BLDG PLAN REVIEW REFUND	\$3,000.00	\$1,956.15	65.21%	\$1,043.85
414.340	CODE ADVERT./PRINTING	\$1,600.00	\$2,906.19	181.64%	(\$1,306.19)
414.374	CODE VEHICLE MAINT.	\$1,000.00	\$153.73	15.37%	\$846.27
414.400	CREDIT CARD FEES	\$1,900.00	\$1,404.31	73.91%	\$495.69
414.460	CODE GENERAL EXPENSE	\$2,000.00	\$857.00	42.85%	\$1,143.00
414.461	ENVIRON. ADVISORY COM.	\$1,500.00	\$1,110.00	74.00%	\$390.00
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
414.464	PECO RESTORTION PROJECT	\$0.00	\$165.00	n/a	(\$165.00)
414.750	CODE MINOR EQUIPMENT	\$3,500.00	\$0.00	0.00%	\$3,500.00
414ZHB	ZONING HEARING BOARD	\$11,000.00	\$19,879.11	180.72%	(\$8,879.11)
430.231	ROAD VEHICLE GAS & OIL	\$15,000.00	\$7,628.52	50.86%	\$7,371.48
430.238	ROAD UNIFORMS	\$6,200.00	\$2,889.37	46.60%	\$3,310.63
430.260	ROAD MATERIAL & TOOLS	\$2,500.00	\$3,072.22	122.89%	(\$572.22)
430.371	TREE MAINTENANCE	\$25,000.00	\$6,695.00	26.78%	\$18,305.00
431	ROAD SNOW REMOVAL CONTRAC	\$14,000.00	\$3,730.00	26.64%	\$10,270.00
433	TRAFFIC LIGHT	\$0.00	\$0.00	n/a	\$0.00
438.01	ROAD MATERIAL STONE/OIL	\$544,000.00	\$347,810.15	63.94%	\$196,189.85
438.145	PUBLIC WORKS PAY	\$349,886.00	\$242,929.71	69.43%	\$106,956.29
438.145A	ROAD ACTING SUPV. PAY	\$0.00	\$0.00	n/a	\$0.00
438.460	ROAD GENERAL EXPENSE	\$4,000.00	\$1,633.25	40.83%	\$2,366.75
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	\$25.00	\$25.00	100.00%	\$0.00
452.325	PARK/REC POSTAGE	\$0.00	\$0.00	n/a	\$0.00
452.373	STREETSCAPE MAINTENANCE	\$15,000.00	\$8,720.50	58.14%	\$6,279.50
452.460	PARK/REC GENERAL EXPENSE	\$0.00	\$0.00	n/a	\$0.00
452.461	HISTORIC SIGN FUND	\$5,000.00	\$0.00	0.00%	\$5,000.00
452.530	PARK CONTRIBUTIONS	\$65,000.00	\$65,000.00	100.00%	\$0.00
452.531	CREDIT CARD DONATIONS	\$0.00	\$0.00	n/a	\$0.00
481.50	CONTRIBUTIONS	\$5,100.00	\$4,000.00	78.43%	\$1,100.00
482	JUDGEMENTS AND LOSSES	\$0.00	\$0.00	n/a	\$0.00

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2017 To September, 2017

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

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
<b>Expense</b>					
483.001	MUNICIPAL RETIREMENT	\$60,000.00	\$19,153.59	31.92%	\$40,846.41
483.002	POLICE PENSION	\$75,000.00	\$32,114.98	42.82%	\$42,885.02
484	WORKERS COMPENSATION	\$93,667.00	\$65,349.00	69.77%	\$28,318.00
485	UNEMPLOYMENT COMPENSATION	\$7,000.00	\$6,201.37	88.59%	\$798.63
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	\$54,970.00	\$36,604.00	66.59%	\$18,366.00
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.	\$0.00	\$0.00	n/a	\$0.00
487	HEALTH INSURANCE	\$750,000.00	\$502,468.38	67.00%	\$247,531.62
488	LIFE INSURANCE	\$9,500.00	\$5,813.57	61.20%	\$3,686.43
488A	SHORT TERM DISABILITY	\$19,500.00	\$13,559.47	69.54%	\$5,940.53
488B	LONG TERM DISABILITY	\$12,500.00	\$7,952.46	63.62%	\$4,547.54
489	FICA	\$157,736.00	\$122,271.86	77.52%	\$35,464.14
489.01	TRANSFER - NONPOLICE	\$67,240.00	\$0.00	0.00%	\$67,240.00
489.02	TRANSFER - POLICE	\$96,760.00	\$0.00	0.00%	\$96,760.00
489A	MEDICARE	\$36,890.00	\$24,371.36	66.06%	\$12,518.64
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	\$1,000.00	\$1,435.06	143.51%	(\$435.06)
491C	OPEN SPACE TRANSFER	\$0.00	\$0.00	n/a	\$0.00
491D	DEVELOPER ESCROW REFUNDS	\$0.00	\$0.00	n/a	\$0.00
491E	REFUND OF PRIOR YEAR REVENUES	\$0.00	\$0.00	n/a	\$0.00
492	TRANSFER - EMS	\$100,000.00	\$100,000.00	100.00%	\$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	\$14,625.00	\$14,625.00	100.00%	\$0.00
492D	TRANSFER - BLDG CONSTRUCTION	\$0.00	\$0.00	n/a	\$0.00
492E	TRANSFER - FIRE FUND- SUPV PAY	\$4,550.00	\$0.00	0.00%	\$4,550.00
Total		\$6,308,727.00	\$4,006,980.57	63.51%	\$2,301,746.43
Total Expense		\$6,308,727.00	\$4,006,980.57	63.51%	\$2,301,746.43
Net:		(\$235,787.00)	\$912,940.80	-387.19%	\$1,148,727.80