

Upper Makefield Township Board of Supervisors
July 13, 2011 Meeting Minutes

The July 13, 2011 public meeting of the Upper Makefield Township Board of Supervisors was called to order by Chair Bud Baldwin at 7:34 p.m. In attendance were the following members of the Board of Supervisors: Chair Bud Baldwin, Vice Chair Tom Cino, Member Dave Kulig and Member Dan Rattigan. Treasurer Mary Ryan was absent. 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 the Bucks County Audubon Society at Honey Hollow recently featured his Upper Makefield Barn as part of its Annual Barns of Distinction Tour.

SPECIAL ITEMS

Resolution No. 2011-07-13-01 – In Recognition of John C. Kernan

Mr. Baldwin read the resolution into the record recognizing John C. Kernan for over 20 years of service to Upper Makefield Township. Mr. Baldwin then presented the resolution to Mr. Kernan.

Resolution No. 2011-07-13-02 – In Recognition of David Kuhns

Mr. Baldwin read the resolution into the record recognizing David Kuhns for 20 years of service to Upper Makefield Township. Mr. Baldwin then presented the resolution to Mr. Kuhns.

PUBLIC COMMENT:

Ellen Lane Novitz, Dunkin Drive, thanked the Township Manager for meeting to discuss scheduling a resident meeting regarding electric choice. She further commented that the traffic concern that she previously raised in New Jersey has been resolved. She expressed concern about safety of bicycles on Upper Makefield roadways.

Dennis Heath, River Road, also noted that the problems in New Jersey have been resolved. He recognized the efforts of public officials who assisted in this effort. He expressed his opposition to the Washington Crossing Gateway Project and noted that taxes and tolls from DRJTC should be spent on bridges. He then commented and questioned the Board on the Riparian Restoration Grant Program. Mr. Kulig and Mr. Cino provided clarification on the program and the EAC's role in assisting to prioritize projects.

Victor Ameye, Lookout Lane, expressed his disagreement with a report that was previously presented by the Township Manager on privatization of public works services. Mr. Ameye provided his own report to the Board with alternative assumptions, calculations and conclusions. Mr. Cino noted that the township is best served by the structure in place that includes a combination

of in-house and outsourced services. He added that he disagreed with Mr. Ameye's conclusion that the township is overspending on this service. Mr. Baldwin urged Mr. Ameye to meet with the township manager to discuss the issue before coming to the board with an alternative analysis.

Ernest Sasso, Jericho Mountain Road, thanked the board for their civility. He then questioned why proposed ordinances, such as the Tiered Parking Ordinance, were not posted on the web prior to the meeting. Mr. Baldwin explained that the Tiered Parking Ordinance had been discussed no less than three times in public and that the ordinance was available if requested. Ms. Teoli noted that there was only one request for a copy of the ordinance, which was made by Mr. Polhemus earlier that day. Upon this request, a copy of the ordinance was immediately emailed to him. Mr. Rattigan raised the issue that the board should consider instituting a practice of posting proposed ordinances and resolutions only on the website with the agenda. After discussion, the board agreed to implement this practice.

Pam Malagerie, Wrightstown Road, expressed her disappointment with the 2011 budget document and process. She requested that if there is any change between publications of draft budgets that an annotation be made indicating the change. Ms. Teoli reminded Ms. Malagerie that this was an item that had been discussed and agreed upon. Ms. Malagerie then asked if the budget vs. actual reports for 2011 were available to the public. Ms. Teoli directed her to the website, where the reports are published monthly with the minutes. Ms. Malagerie then raised specific questions regarding the 2010 final budget vs. actual report. The board directed her to submit her questions in writing to Ms. Teoli or request a meeting.

John Mordock, 3 Georgetown Circle, reported to the Board that a speeding problem exists in the Weatherfield Development. He requested the Board's assistance in having additional police patrol scheduled for the area.

Ed Ford, Washington Crossing Road, spoke in response to recent allegations that the Upper Makefield Township Open Space Program had been mismanaged. Mr. Ford explained that the EAC was created in the latter 1990s after the overwhelming voter approval of an open space referendum. The EAC was charged with making recommendations to the Board of Supervisors regarding potential open space purchases. He added that many properties were preserved with little or no expense to the township. He further noted that all purchases were done under the scrutiny of involvement of the Heritage Conservancy and open space attorneys. All projects included appraisals and were discussed in open meetings. He urged any resident with questions or concerns to come to the next meeting of the EAC. He concluded by explaining that the EAC has worked very hard to ensure that the Riparian Restoration Grant Funds were expended to benefit the entire community.

Harold Cooper Schmidt of Lower Makefield Township provided comment that residents should rely on those for whom they've voted to make decisions.

APPROVAL OF MINUTES AND BILLS PAYABLE:

A motion was made by Mr. Cino and was seconded by Mr. Rattigan to approve the June 15, 2011 minutes. Motion carried by a 3-0-1 vote with Mr. Kulig abstaining.

Mr. Baldwin read into the record the bills for July 13, 2011. A motion was made by Mr. Kulig and was seconded by Mr. Cino to approve the July 13, 2011 Bills Payable List in the amount of \$195,832.67. Motion carried on a unanimous vote.

PLANNING AND ZONING ISSUES:

Kochman Zoning Hearing Board Application, 23 Longmeadow Drive

Mr. Kuhns provided an overview of the application requesting an appeal of Township issued permits. After discussion, a motion was made by Mr. Baldwin and was seconded by Mr. Cino to authorize Mr. Rice to attend the Hearing to defend the decision of the Zoning Officer. Motion carried on a unanimous vote.

Giagnacova Zoning Hearing Board Application, 900 Highland Road

Mr. Kuhns provided an overview of the application requesting a variance to build two homes on one lot. After discussion of the application, the board agreed, by common consensus, to take no position on the application.

Washington Crossing United Methodist Church Zoning Hearing Board Application, 1896 Washington Crossing Road

The applicant was represented by Attorney Ed Murphy, who provided an overview of the application requesting modification of a prior Decision which allowed a deceleration lane. Following discussion, the board agreed, by common consensus, to take no position on the application.

Fernandez, 831 Dolington Road – Certificate of Appropriateness

Mr. Kuhns provided an overview of the request for a Certificate of Appropriateness for a small addition to an existing residence. After discussion, a motion was made by Mr. Kulig, seconded by Mr. Cino, to approve the Certificate of Appropriateness for 831 Dolington Road. Motion carried on a unanimous vote.

SOLICITOR’S REPORT:

Ordinance No. 299 – Tiered Parking

Mr. Rice introduced Ordinance No. 299 amending parking and parking design standards within the Washington Crossing Overlay District. Mr. Baldwin opened the public hearing to consider approval of Ordinance No. 299. There were no comments from the Board of Supervisors and no comments from the public. Mr. Baldwin closed the public hearing. A motion was made by Mr. Kulig and was seconded by Mr. Cino to approve Ordinance No. 299. Motion carried by a unanimous vote.

Ordinance No. 300 – Alarm Ordinance

Mr. Rice provided an overview of the false alarm ordinance. A motion was made by Mr. Kulig and was seconded by Mr. Cino to authorize advertisement of Ordinance No. 300. Motion carried by a unanimous vote.

Mr. Rice announced that an Executive Session would be held after the meeting to discuss litigation. No action will be taken.

MANAGER’S REPORT:

Six Month Financial Report

Ms. Teoli provided the six-month Financial Report. (See attached.)

Clemens Uniform Rental

Ms. Teoli provided an overview of the Public Works Uniform Rental Contract. Following discussion, a motion was made by Mr. Kulig and was seconded by Mr. Rattigan to approve a three-year contract with Clemens Uniform Rental for Public Works Uniforms rentals as outlined in Bob

Johnson memo of June 30, 2011. Motion carried by a unanimous vote.

ENGINEER'S REPORT:

Washington Crossing Gateway Project Phase II - Construction

Mr. Young provided an overview of the project and recommended awarding the base bid to Land-Tech Enterprises, Inc. of Warrington, PA in the amount of \$37,946. After brief discussion, Mr. Kulig made a motion which was seconded by Mr. Rattigan to award the Washington Crossing Gateway Project Phase II – Construction Bid to Land-Tech Enterprises, Inc. of Warrington, PA in the amount of \$37,946. Motion carried by a unanimous vote.

Washington Crossing Gateway Project Phase II - Signage

Mr. Young provided an overview of the project and recommended awarding the base bid to DHC Construction, Inc. of Springfield, PA in the amount of \$16,427. After brief discussion, Mr. Rattigan made a motion which was seconded by Mr. Kulig to award the Washington Crossing Gateway Project Phase II – Signage Bid to DHC Construction, Inc. of Springfield, PA in the amount of \$16,427. Motion carried by a unanimous vote.

Both projects will be funded through a grant from the Delaware River Joint Toll Bridge Commission and the required township contribution.

BOARD AND COMMISSION REPORTS:

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

- Historical Advisory Commission – June 6, 2011
- Park and Recreation Board – May 9, 2011

DEPARTMENT REPORTS:

Planning and Zoning Department

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

Police Department

Chief Mark Schmidt highlighted the Police 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

OLD BUSINESS:

There was no old business.

NEW BUSINESS:

There was no new business.

PUBLIC COMMENT AND MEDIA QUESTIONS:

Carol Ann Sasso, Jericho Mountain Road, asked a follow up question to the police chief regarding providing commendations to police officers.

Ellen Lane Novitz, Dunkin Drive, noted her opposition to any further signs in Upper Makefield Township.

ADJOURNMENT:

A motion was made by Mr. Cino and was seconded by Mr. Kulig to adjourn the meeting at 10:08 p.m. Motion carried on unanimous vote.

Approved: August 3, 2011

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2011 To June, 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 | \$186,142.87 | 82.55% | (\$39,357.13) |
| 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 | \$84.00 | 3.23% | (\$2,516.00) |
| 301.20B | INTERIM RE TAXES PR YRS | \$0.00 | \$340.72 | n/a | \$340.72 |
| 301.40A | DELINQUENT RE TAX PR YR | \$0.00 | \$0.00 | n/a | \$0.00 |
| 301.40B | DELINQUENT RE TAX CURNT | \$0.00 | \$6,592.49 | n/a | \$6,592.49 |
| 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 | \$184,329.71 | 40.96% | (\$265,670.29) |
| 310.21 | CURRENT E.I.T. | \$1,000,000.00 | \$551,677.09 | 55.17% | (\$448,322.91) |
| 310.22 | PRIOR YEAR E.I.T. | \$1,700,000.00 | \$1,811,202.06 | 106.54% | \$111,202.06 |
| 321.04 | CERTIFICATE OF APPROP | \$180.00 | \$60.00 | 33.33% | (\$120.00) |
| 321.30 | BUSINESS MERCANTILE | \$1,000.00 | \$0.00 | 0.00% | (\$1,000.00) |
| 321.35 | FIRE PERMITS | \$3,300.00 | \$1,915.00 | 58.03% | (\$1,385.00) |
| 322.82 | HIGHWAY ENCROACHMENT | \$3,700.00 | \$2,190.00 | 59.19% | (\$1,510.00) |
| 322.83 | GRADING PERMITS | \$7,400.00 | \$5,060.00 | 68.38% | (\$2,340.00) |
| 322.84 | GRADING ESCROWS/REINSP. | \$0.00 | \$0.00 | n/a | \$0.00 |
| 331.11 | MOTOR VEHICLE VIOLATION | \$40,000.00 | \$11,798.16 | 29.50% | (\$28,201.84) |
| 331.12-001 | VIOLATION OF ORDINANCES-POLICE | \$10,000.00 | \$5,092.67 | 50.93% | (\$4,907.33) |
| 331.12-002 | VIOLATION OF ORDINANCES-CODE | \$8,200.00 | \$4,665.00 | 56.89% | (\$3,535.00) |
| 341 | INTEREST | \$14,000.00 | \$1,284.51 | 9.18% | (\$12,715.49) |
| 341D | INSURANCE DIVIDENDS | \$0.00 | \$0.00 | n/a | \$0.00 |
| 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 | \$0.00 | 0.00% | (\$158,000.00) |
| 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 | \$2,527.56 | 25.28% | (\$7,472.44) |
| 361.20 | JOINT VALIDITY REIMBURSEMENT | \$0.00 | \$0.00 | n/a | \$0.00 |
| 361.30 | LEGAL FEES | \$50,000.00 | \$7,290.18 | 14.58% | (\$42,709.82) |
| 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 June, 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 |
|----------------|--|--------------|-------------|----------------------|-----------------|
| Revenue | | | | | |
| 361.31-001 | SUBDIVISION FEES-REINSPECTION FEES | \$0.00 | \$0.00 | n/a | \$0.00 |
| 361.32 | ENGR. INSPECTION FEES | \$200,000.00 | \$41,783.37 | 20.89% | (\$158,216.63) |
| 361.32-001 | BIDDING DOCUMENT FEES | \$0.00 | \$0.00 | n/a | \$0.00 |
| 361.33 | ZONING PERMITS | \$33,300.00 | \$17,360.00 | 52.13% | (\$15,940.00) |
| 361.33S | SIGN PERMITS | \$0.00 | \$410.00 | n/a | \$410.00 |
| 361.34 | ZONING HEARING BOARD | \$9,000.00 | \$8,887.89 | 98.75% | (\$112.11) |
| 361.40 | CELL TOWER CONSULTANT FEES | \$0.00 | \$0.00 | n/a | \$0.00 |
| 361.41 | WATER/SEWER CONSULTANT FEES | \$150,000.00 | \$11,221.69 | 7.48% | (\$138,778.31) |
| 361.50 | SALE OF TWP PROPERTY | \$3,000.00 | \$0.00 | 0.00% | (\$3,000.00) |
| 362.11 | POLICE EARNINGS | \$3,000.00 | \$2,193.50 | 73.12% | (\$806.50) |
| 362.41 | BUILDING PERMITS | \$95,000.00 | \$42,601.74 | 44.84% | (\$52,398.26) |
| 362.41-001 | REINSPECTION FEES | \$750.00 | \$1,180.00 | 157.33% | \$430.00 |
| 362.43 | PLUMBING PERMITS | \$19,000.00 | \$8,916.60 | 46.93% | (\$10,083.40) |
| 362.44 | ELECTRICAL PERMITS | \$6,000.00 | \$1,895.00 | 31.58% | (\$4,105.00) |
| 362.45 | OCCUPANCY PERMITS | \$16,000.00 | \$5,660.00 | 35.38% | (\$10,340.00) |
| 362.45A | USE & OCCUPANCY PERMITS | \$0.00 | \$0.00 | n/a | \$0.00 |
| 362.45C | ON-LOT HAULERS FEES | \$1,600.00 | \$2,000.00 | 125.00% | \$400.00 |
| 362.46 | ALARM PERMITS | \$18,500.00 | \$18,025.00 | 97.43% | (\$475.00) |
| 362.46B | WELL/SEPTIC PERMITS | \$7,000.00 | \$735.00 | 10.50% | (\$6,265.00) |
| 362.47 | SEWAGE PLANNING MODULE FEE | \$4,000.00 | \$0.00 | 0.00% | (\$4,000.00) |
| 362.48 | PLAN/ZONE MISC REV. | \$500.00 | \$115.00 | 23.00% | (\$385.00) |
| 362.49 | PROFESSIONAL SERVICES | \$57,000.00 | \$32,770.00 | 57.49% | (\$24,230.00) |
| 362.50 | DEMOLITION PERMITS | \$4,000.00 | \$2,960.00 | 74.00% | (\$1,040.00) |
| 363 | SNOW REMOVAL CONTRACT | \$20,700.00 | \$7,317.54 | 35.35% | (\$13,382.46) |
| 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 | \$5,767.32 | 96.12% | (\$232.68) |
| 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 | \$1,305.39 | 100.41% | \$5.39 |
| 380A | CABLE TV | \$190,000.00 | \$98,306.36 | 51.74% | (\$91,693.64) |
| 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 | \$64,346.16 | n/a | \$64,346.16 |
| 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 |

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|----------------------|--------------------------------|----------------|----------------|----------------------|------------------|
| 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 | \$501.41 | 143.26% | \$151.41 |
| 394F | FLOODPLAIN MGMT REIMBURSEMENT | \$0.00 | \$0.00 | n/a | \$0.00 |
| 394G | GATEWAY GRANT | \$0.00 | \$2,750.00 | n/a | \$2,750.00 |
| 394HH | HERITAGE HILLS REFUND | \$0.00 | \$0.00 | n/a | \$0.00 |
| 394P | PENSIONS | \$150,000.00 | \$0.00 | 0.00% | (\$150,000.00) |
| 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 | \$3,228,793.69 | 58.62% | (\$2,279,471.31) |
| Total Revenue | | \$5,508,265.00 | \$3,228,793.69 | 58.62% | (\$2,279,471.31) |
| 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 | \$169,660.34 | 47.86% | \$184,839.66 |
| 400.121A | TWP DEF. COMP. CONTR. | \$0.00 | \$0.00 | n/a | \$0.00 |
| 400.121B | CAR ALLOWANCE | \$0.00 | \$3,599.96 | n/a | (\$3,599.96) |
| 400.122 | ADMIN. OVERTIME | \$1,500.00 | \$567.00 | 37.80% | \$933.00 |
| 400.140 | PART TIME HELP | \$0.00 | \$0.00 | n/a | \$0.00 |
| 400.192 | SCHOOLS/CONFERENCES | \$3,500.00 | \$1,376.54 | 39.33% | \$2,123.46 |
| 400.210 | ADMIN MATL & SUPPLIES | \$6,000.00 | \$2,132.26 | 35.54% | \$3,867.74 |
| 400.311 | AUDIT | \$22,500.00 | \$0.00 | 0.00% | \$22,500.00 |
| 400.312 | WATER/SEWER ENGR TWP | \$35,000.00 | \$26,226.09 | 74.93% | \$8,773.91 |
| 400.313 | ENGINEERING TOWNSHIP | \$150,000.00 | \$28,884.56 | 19.26% | \$121,115.44 |
| 400.313A | ENGR. DEVELOPMENT | \$0.00 | \$0.00 | n/a | \$0.00 |
| 400.321 | LEGAL TOWNSHIP | \$80,000.00 | \$44,135.27 | 55.17% | \$35,864.73 |
| 400.331 | ADMIN. VEHICLE EXPENSE | \$500.00 | \$59.27 | 11.85% | \$440.73 |
| 400.340 | ADMIN. ADVER/PRINTING | \$15,000.00 | \$1,999.93 | 13.33% | \$13,000.07 |
| 400.350 | ADMIN. INSURANCE BOND | \$1,500.00 | \$746.00 | 49.73% | \$754.00 |
| 400.374 | ADMIN. MAINT/REPAIRS | \$18,000.00 | \$6,325.26 | 35.14% | \$11,674.74 |
| 400.460 | ADMIN. GENERAL EXPENSE | \$12,500.00 | \$4,820.87 | 38.57% | \$7,679.13 |
| 400.750 | ADMIN. MINOR EQUIPMENT | \$2,000.00 | \$0.00 | 0.00% | \$2,000.00 |
| 403.114 | TAX COLLECTOR PAY | \$19,096.00 | \$9,548.10 | 50.00% | \$9,547.90 |
| 403.115 | TAX COLLECTOR E.I.T. | \$40,000.00 | \$36,638.79 | 91.60% | \$3,361.21 |
| 403.225 | TAX COLL MATL/SUPP. | \$5,000.00 | \$2,538.95 | 50.78% | \$2,461.05 |
| 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 | \$8,503.95 | 23.62% | \$27,496.05 |
| 409.140 | BLDG CUSTODIAN | \$15,000.00 | \$5,058.31 | 33.72% | \$9,941.69 |
| 409.215 | BLDG MATLS & SUPPLIES | \$6,000.00 | \$2,668.27 | 44.47% | \$3,331.73 |
| 409.230 | BLDG UTILITIES/FUEL | \$40,000.00 | \$35,475.59 | 88.69% | \$4,524.41 |
| 409.300 | ARCHITECT | \$0.00 | \$0.00 | n/a | \$0.00 |
| 409.321 | BLDG TELEPHONE | \$36,000.00 | \$15,311.01 | 42.53% | \$20,688.99 |
| 409.341 | BLDG POSTAGE | \$5,000.00 | \$2,641.00 | 52.82% | \$2,359.00 |
| 409.361 | BLDG ELECTRIC | \$44,000.00 | \$15,571.41 | 35.39% | \$28,428.59 |
| 409.373 | BLDG MAINT. & REPAIRS | \$60,000.00 | \$11,683.97 | 19.47% | \$48,316.03 |
| 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 | \$339.77 | 16.99% | \$1,660.23 |
| 409.750A | BLDG OFC FURN/COMPUTERS | \$2,000.00 | \$0.00 | 0.00% | \$2,000.00 |
| 410.122 | POL ADMIN/CLERICAL PAY | \$160,930.00 | \$73,145.99 | 45.45% | \$87,784.01 |
| 410.132 | PATROLMEN PAY | \$1,329,018.00 | \$575,781.03 | 43.32% | \$753,236.97 |
| 410.132A | RETROACTIVE PAY | \$0.00 | \$0.00 | n/a | \$0.00 |
| 410.132B | LONGEVITY/EDUCAT. PAY | \$0.00 | \$15,250.00 | n/a | (\$15,250.00) |
| 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 | \$0.00 | 0.00% | \$1,000.00 |
| 410.132P | P/T PATROLMEN PAY | \$0.00 | \$0.00 | n/a | \$0.00 |
| 410.132T | TRAFFIC SAFETY DETAIL | \$3,500.00 | \$0.00 | 0.00% | \$3,500.00 |
| 410.134 | ANIMAL CONTROL PAY | \$4,000.00 | \$1,350.00 | 33.75% | \$2,650.00 |
| 410.183 | POLICE OVERTIME | \$110,000.00 | \$26,325.95 | 23.93% | \$83,674.05 |
| 410.184 | SPECIAL DETAIL OVERTIME | \$0.00 | \$0.00 | n/a | \$0.00 |
| 410.192 | POLICE SCHOOLING | \$55,000.00 | \$17,004.17 | 30.92% | \$37,995.83 |
| 410.210 | POLICE MATL/SUPPLIES | \$11,500.00 | \$4,387.52 | 38.15% | \$7,112.48 |
| 410.231 | POLICE VEHICLE GAS/OIL | \$50,000.00 | \$28,478.83 | 56.96% | \$21,521.17 |
| 410.238 | POLICE UNIFORMS | \$25,000.00 | \$3,125.56 | 12.50% | \$21,874.44 |
| 410.239 | PATROL CAR TIRES | \$3,000.00 | \$1,099.20 | 36.64% | \$1,900.80 |
| 410.239A | POLICE AMMO/FLARES | \$14,000.00 | \$4,267.35 | 30.48% | \$9,732.65 |
| 410.314 | POLICE LEGAL | \$25,000.00 | \$3,739.50 | 14.96% | \$21,260.50 |
| 410.331 | ANIMAL CONTROL VEHICLE | \$0.00 | \$0.00 | n/a | \$0.00 |
| 410.371 | CAPITAL PURCH-VEHICLE | \$35,000.00 | \$0.00 | 0.00% | \$35,000.00 |
| 410.372 | CAPITAL PURCH - RADIO | \$2,500.00 | \$255.00 | 10.20% | \$2,245.00 |
| 410.372A | CAPITAL PURCH-SCALES | \$0.00 | \$0.00 | n/a | \$0.00 |
| 410.372B | CAPITAL PURCH-VASCAR | \$1,000.00 | \$0.00 | 0.00% | \$1,000.00 |
| 410.372C | CAPITAL PURCH-COMPUTR | \$35,000.00 | \$10,650.67 | 30.43% | \$24,349.33 |
| 410.373 | BREATHALIZER | \$0.00 | \$0.00 | n/a | \$0.00 |
| 410.374 | POLICE VEHICLE MAINT. | \$20,000.00 | \$8,191.19 | 40.96% | \$11,808.81 |
| 410.375 | POLICE CAR CALIBRATION | \$2,500.00 | \$2,158.00 | 86.32% | \$342.00 |

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2011 To June, 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 |
|----------------|--|--------------|-------------|----------------------|-----------------|
| Expense | | | | | |
| 410.450 | POLICE CAR WASH | \$2,100.00 | \$0.00 | 0.00% | \$2,100.00 |
| 410.460 | POLICE GENERAL EXPENSE | \$3,000.00 | \$1,162.00 | 38.73% | \$1,838.00 |
| 410.462 | POLICE PHYSICAL EXAMS | \$1,500.00 | \$1,239.38 | 82.63% | \$260.62 |
| 410.470 | POLICE INVESTIGATIONS | \$1,000.00 | \$180.95 | 18.10% | \$819.05 |
| 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 | \$0.00 | 0.00% | \$1,500.00 |
| 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 | \$1,465.88 | 24.43% | \$4,534.12 |
| 411.130 | FIRE MARSHAL PAY | \$23,732.00 | \$11,865.75 | 50.00% | \$11,866.25 |
| 411.150 | FIRE WORKERS COMP. | \$8,158.00 | \$4,079.00 | 50.00% | \$4,079.00 |
| 411.212 | FIRE MATLS & SUPPLIES | \$820.00 | \$666.03 | 81.22% | \$153.97 |
| 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 | \$17.12 | 3.42% | \$482.88 |
| 414.130 | CODE ENFORCEMENT PAY | \$157,140.00 | \$78,042.00 | 49.66% | \$79,098.00 |
| 414.131 | CODE OVERTIME | \$500.00 | \$115.50 | 23.10% | \$384.50 |
| 414.141 | INSPECTION SERVICE | \$20,000.00 | \$6,630.00 | 33.15% | \$13,370.00 |
| 414.210 | CODE MATLS & SUPPLIES | \$2,500.00 | \$1,225.39 | 49.02% | \$1,274.61 |
| 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 | \$70,644.39 | 28.26% | \$179,355.61 |
| 414.313A-001 | CODE WATER/SEWER ENGR. | \$150,000.00 | \$2,606.62 | 1.74% | \$147,393.38 |
| 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 | \$2,096.00 | 20.96% | \$7,904.00 |
| 414.314-003 | CODE LEGAL TOWNSHIP-SALDO | \$0.00 | \$0.00 | n/a | \$0.00 |
| 414.314A | CODE LEGAL DVLPMNT | \$55,000.00 | \$19,669.84 | 35.76% | \$35,330.16 |
| 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 | \$2,182.80 | 43.66% | \$2,817.20 |
| 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 |

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2011 To June, 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 |
|----------------|--|--------------|--------------|----------------------|-----------------|
| 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 | \$40.00 | 6.67% | \$560.00 |
| 414.322 | PLAN REVIEW REFUND | \$3,000.00 | \$764.00 | 25.47% | \$2,236.00 |
| 414.340 | CODE ADVERT./PRINTING | \$4,000.00 | \$543.53 | 13.59% | \$3,456.47 |
| 414.374 | CODE VEHICLE MAINT. | \$1,500.00 | \$0.00 | 0.00% | \$1,500.00 |
| 414.400 | CREDIT CARD FEES | \$700.00 | \$142.95 | 20.42% | \$557.05 |
| 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 | \$3,581.04 | 17.91% | \$16,418.96 |
| 430.231 | ROAD VEHICLE GAS & OIL | \$15,000.00 | \$10,703.29 | 71.36% | \$4,296.71 |
| 430.238 | ROAD UNIFORMS | \$5,500.00 | \$1,416.60 | 25.76% | \$4,083.40 |
| 430.260 | ROAD MATERIAL & TOOLS | \$3,000.00 | \$711.91 | 23.73% | \$2,288.09 |
| 430.371 | TREE MAINTENANCE | \$20,000.00 | \$0.00 | 0.00% | \$20,000.00 |
| 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 | \$34,274.70 | 45.70% | \$40,725.30 |
| 438.145 | PUBLIC WORKS PAY | \$320,713.00 | \$173,112.35 | 53.98% | \$147,600.65 |
| 438.145A | ROAD ACTING SUPV. PAY | \$0.00 | \$0.00 | n/a | \$0.00 |
| 438.460 | ROAD GENERAL EXPENSE | \$3,000.00 | \$768.70 | 25.62% | \$2,231.30 |
| 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 | \$5,250.00 | n/a | (\$5,250.00) |
| 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 | \$6,360.00 | 42.40% | \$8,640.00 |
| 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 | \$14,749.29 | 10.17% | \$130,250.71 |

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2011 To June, 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 |
|----------------------|---|----------------|----------------|----------------------|-----------------|
| Expense | | | | | |
| 483.002 | POLICE PENSION | \$215,000.00 | \$16,821.18 | 7.82% | \$198,178.82 |
| 484 | WORKERS COMPENSATION | \$81,809.00 | \$40,905.00 | 50.00% | \$40,904.00 |
| 485 | UNEMPLOYMENT COMPENSATION | \$20,500.00 | \$19,128.35 | 93.31% | \$1,371.65 |
| 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 | \$39,474.00 | 56.72% | \$30,124.00 |
| 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 | \$312,816.80 | 46.83% | \$355,217.20 |
| 488 | LIFE INSURANCE | \$10,000.00 | \$2,871.32 | 28.71% | \$7,128.68 |
| 488A | SHORT TERM DISABILITY | \$17,000.00 | \$7,472.56 | 43.96% | \$9,527.44 |
| 488B | LONG TERM DISABILITY | \$7,000.00 | \$3,397.38 | 48.53% | \$3,602.62 |
| 489 | FICA | \$154,228.00 | \$72,799.99 | 47.20% | \$81,428.01 |
| 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 | \$15,906.06 | 43.84% | \$20,371.94 |
| 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 | \$2,250,020.09 | 38.20% | \$3,640,134.91 |
| Total Expense | | \$5,890,155.00 | \$2,250,020.09 | 38.20% | \$3,640,134.91 |

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2011 To June, 2011

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| Account | Description | Budget | Actual | Percentage of Budget | Variance Amount |
|---------|-------------|----------------|--------------|----------------------|-----------------|
| Net: | | (\$381,890.00) | \$978,773.60 | -256.30% | \$1,360,663.60 |
