

# **Upper Makefield Township Board of Supervisors**

## **August 3, 2011 Meeting Minutes**

The August 3, 2011 public meeting of the Upper Makefield Township Board of Supervisors was called to order by Chair Bud Baldwin at 7:30 p.m. In attendance were the following members of the Board of Supervisors: Chair Bud Baldwin, Vice Chair Tom Cino, Treasurer Mary Ryan, Member Dave Kulig and Member Dan Rattigan. Also in attendance were Township Manager Stephanie Teoli, Township Solicitor Mary Eberle, 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:**

- Ms. Ryan recognized the efforts of Dan Martin of the New Jersey Department of Transportation Engineering Department in responding to the road painting requests made by residents.
- Ms. Ryan reported that the Washington Crossing Visitors Center project is now in the construction phase.

### **SPECIAL ITEMS:**

#### **Certificate of Appreciation**

Mr. Baldwin presented a Certificate of Appreciation to Jon Ruffe, who designed and installed a garden and bench at the municipal complex as part of his Eagle Scout project with Boy Scout Troop #74. Ms. Teoli presented a slideshow of photographs of the project.

#### **Capital Improvement Oversight Committee (CIOC) Report**

CIOC Members Pat Fiedler and Betsy Falconi provided a report to the Board of Supervisors (See attached). Mr. Fiedler commented on recent activity regarding Phase II of the Streetscape Project. He then provided an in-depth analysis of the financial aspects of Phase I of the project. .

### **PUBLIC COMMENT:**

Dan Worden, Lurgan Road, noted his experience as an elected auditor and supervisor during the implementation of the Streetscape project. He commented that there were no financial improprieties. He then provided comment on the 2011 6-month financial report that was presented at the last meeting. He concluded by requesting information on the number of Right-to-Know requests submitted.

Vic Ameye, Lookout Lane, expressed his opinion that the format of the township's monthly "Budget vs. Actual" Report be changed. He further commented on privatization of public works services.

Ernest Sasso, Jericho Mountain Road, commented on his prior request that draft ordinances be published prior to board meetings. Members of the board advised him that draft ordinance were now published on the website with the agenda.

Ruth Bannon, Thompson Mill Road, expressed her upset with recent accusations made against the board and argued that politics should be kept out of the meeting room.

**APPROVAL OF MINUTES AND BILLS PAYABLE:**

A motion was made by Mr. Kulig and was seconded by Mr. Rattigan to approve the July 13, 2011 minutes. Motion carried by a 4-0-1 vote with Ms. Ryan abstaining.

Ms. Teoli reviewed the bills payable for August 3, 2011. A motion was made by Mr. Kulig and was seconded by Ms. Ryan to approve the August 3, 2011 Bills Payable List in the amount of \$565,812.65. Motion carried on a unanimous vote.

**SOLICITOR'S REPORT:**

**Ordinance No. 300 – Alarms**

Ms. Eberle introduced Ordinance No. 300 establishing revised regulations for alarms. Mr. Baldwin opened the public hearing to consider approval of Ordinance No. 300. 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. Cino and was seconded by Mr. Kulig to approve Ordinance No. 300. Motion carried by a unanimous vote.

**MANAGER'S REPORT:**

**Boy Scout Proposal for Brownsburg Park Snack Bar**

Ms. Teoli provided an overview of the proposal of Boy Scout Troop 99 to operate the Brownsburg Park snack bar during the Fall 2011 soccer season as a way to raise money for equipment, trips and training while providing a community service. She explained that they would contribute 10% of their gross sales to the township. The Park and Recreation Board and Upper Makefield-Newtown Soccer Club support the proposal. Following discussion, a motion was made by Mr. Rattigan and was seconded by Mr. Kulig to approve the proposal of Boy Scout Troop 99 to operate the Brownsburg Park snack bar during the Fall 2011 soccer season. Motion carried on unanimous vote.

**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

**PUBLIC COMMENT AND MEDIA QUESTIONS:**

Dennis Heath, River Road, requested information on when the Board of Supervisors would be holding public budget workshop meetings.

Peggy Kennedy, Jericho Run, requested that Upper Makefield Township provide detail on the police report on the website. Ms. Teoli explained that this information was currently available on the website.

Guy Polhemus, Washington Crossing Road, responded to the earlier comments of Mrs. Bannon, and noted his support of the democratic process.

Peggy Kennedy, Jericho Run, expressed her opinion that all residents who speak during public comment should be treated with respect.

Carol Ann Sasso, Jericho Mountain Road, requested clarification on Mr. Worden's comment that no tax increase would be necessary in 2012.

**EXECUTIVE SESSION:**

Mr. Baldwin announced that there would be an Executive Session after the meeting to discuss a matter of potential litigation. No action will be taken.

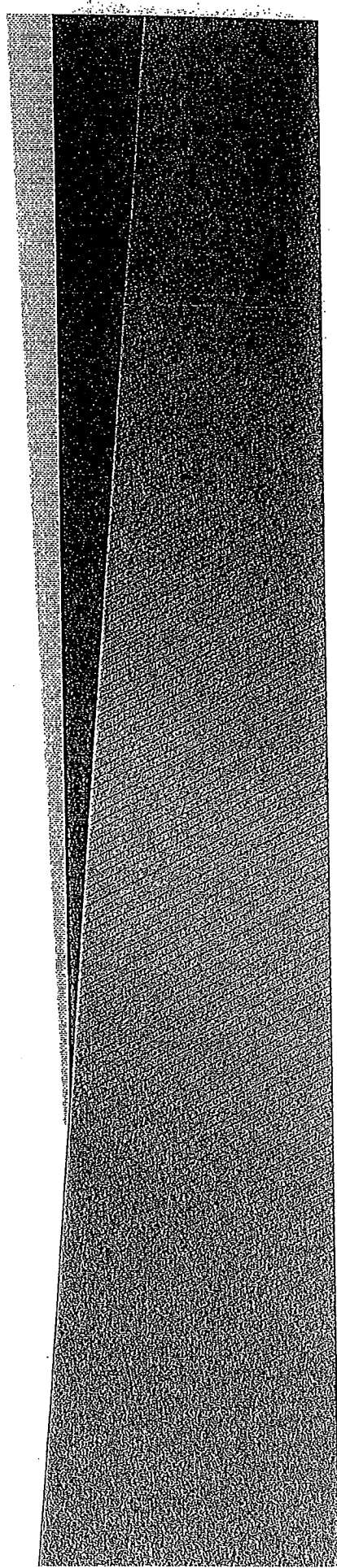
**ADJOURNMENT:**

A motion was made by Mr. Kulig and was seconded by Ms. Ryan to adjourn the meeting at 9:25 p.m. Motion carried on unanimous vote.

Approved: September 7, 2011

# Capital Improvements Oversight Committee (CIOC) Report

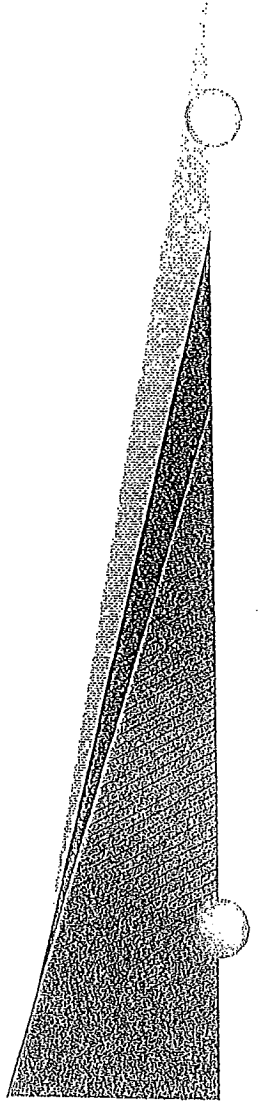
August 3, 2010



# Washington Crossing Gateway Project

## ► "Phase 2" Summary

- Six benches
  - Two by Embarcation Drive
  - Three in front of Dominick's / Cumberland Farms
  - One by canal
- One "welcome" sign
- Three "interpretive signs" (plaques on boulders) along bike path



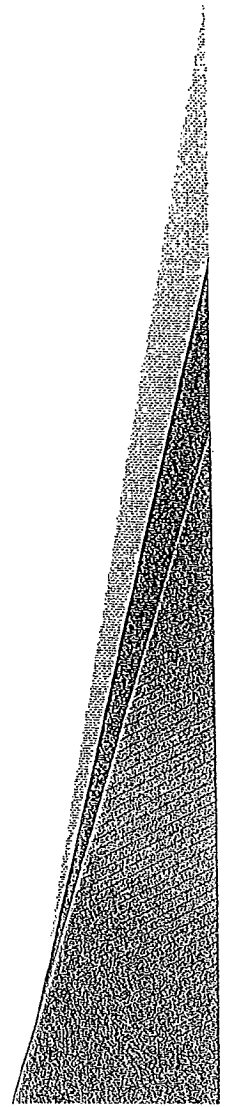
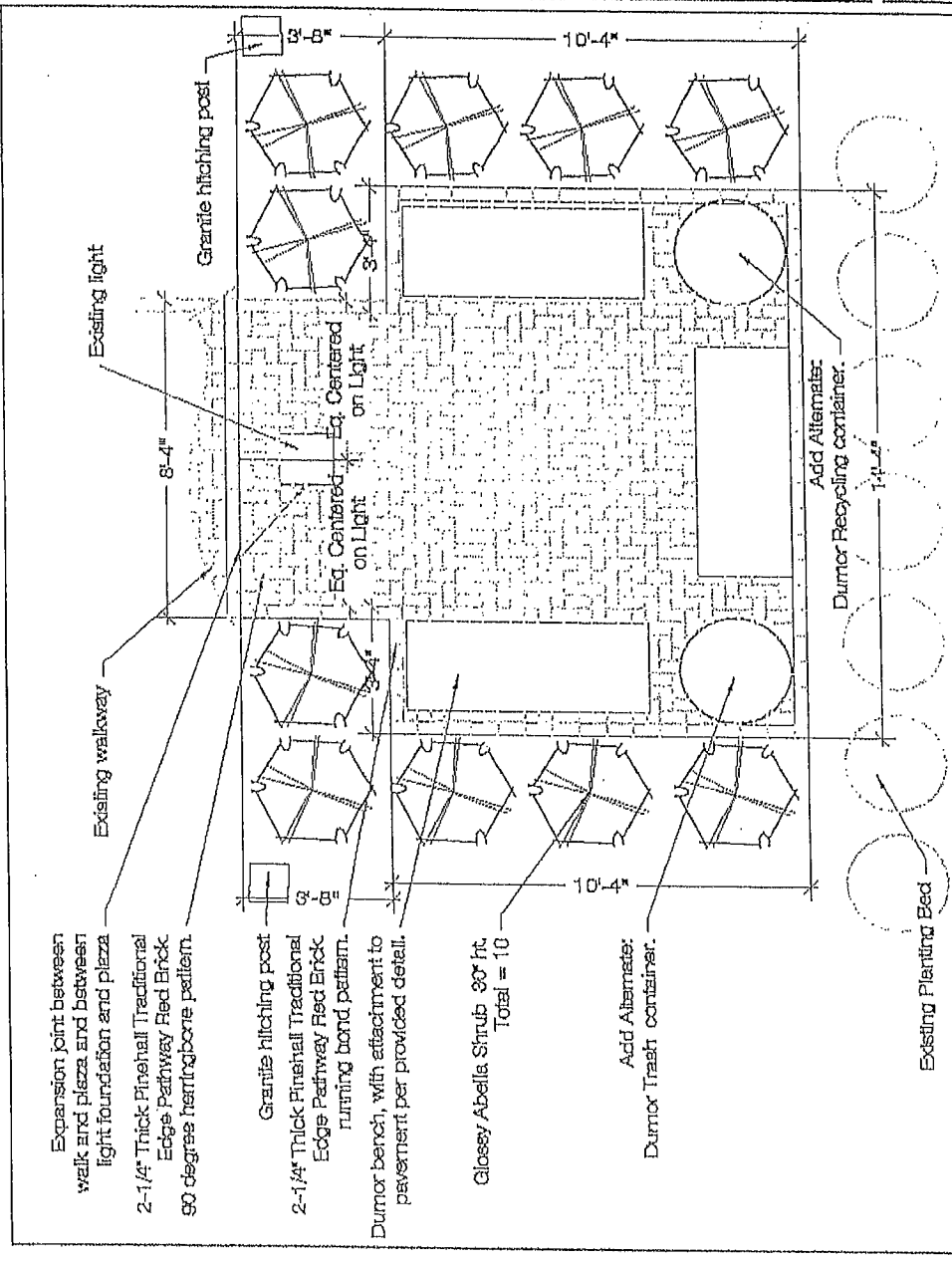
**CVDA**  
 COUNCIL OF VILLAGE DESIGNERS AND ARCHITECTS  
 4000 N. 1st Avenue, Suite 100  
 Phoenix, Arizona 85018  
 Tel: 602.955.1234 Fax: 602.955.1235  
 www.cvda.org

Upper Merikfield PA  
 Washington Crossing Streetscape Plaza

Drawn By: ASH  
 Checked By: PPF  
 Date: 4-1-11  
 Scale: NTS

Contract:  
 Greenway Dymco Associates, Inc.  
 2008

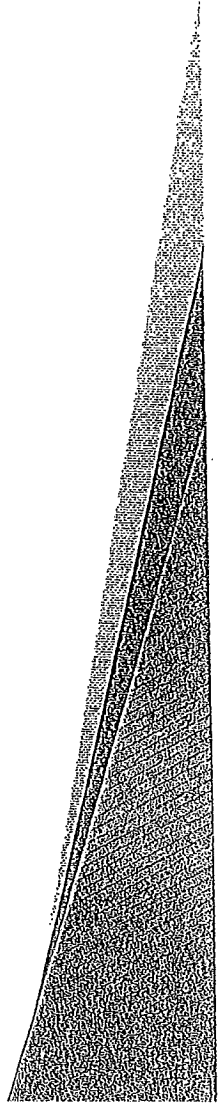
Sheet No. 1 of 1  
**LS-1**





# Washington Crossing Gateway Project

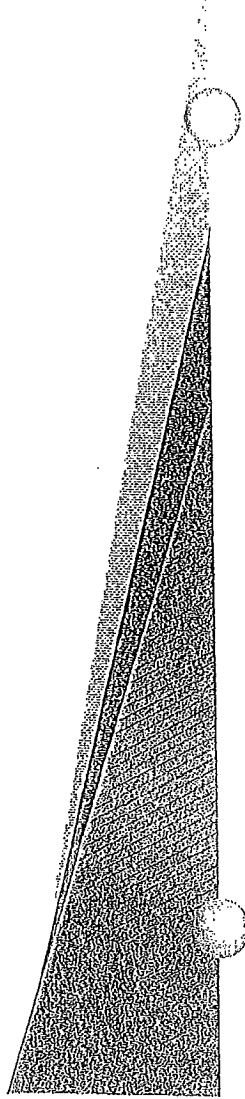
- ▶ Commentary
  - Phase 2 signs





# Washington Crossing Gateway Project

- ▶ Commentary
  - Phase 2 signs
  - Original Project
    - Budget vs. actual spend

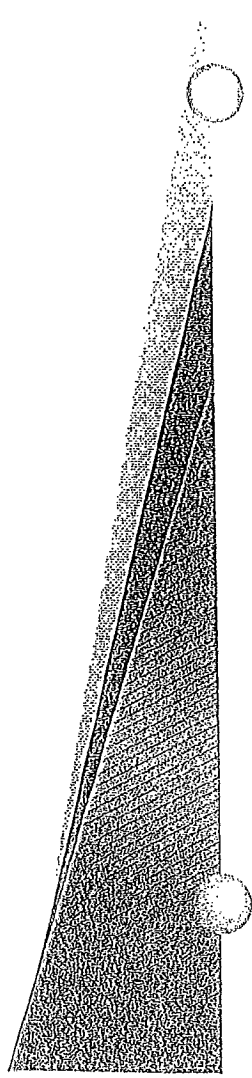


Project Expenses - \$ 2,355,753.31

|           |                |
|-----------|----------------|
| ▶ ROADCON | \$1,869,807.69 |
| ▶ CVDA    | \$353,508.11   |
| ▶ GILMORE | \$131,218.28   |
| ▶ MISC    | \$1,219.23     |

# Construction Contract

- ▶ Awarded Contract: \$1,987,182.08
- ▶ Actual Expense: \$1,869,807.69
- ▶ 8 Contract Change Orders – net decrease  
(\$ 5,331.54)
- ▶ Amount Expended was \$117,374.39 less than  
Awarded Contract



# Project Revenues - \$ 2,301,009

|                  |             |
|------------------|-------------|
| ▶ DCED           | \$60,000    |
| ▶ DCNR           | \$160,000   |
| ▶ PennDOT        | \$541,612   |
| ▶ DRJTBC         | \$1,447,000 |
| ▶ PECO/Misc.     | \$22,397    |
| ▶ Township Match | \$70,000    |

# Project Overview

▶ Total Project Cost:

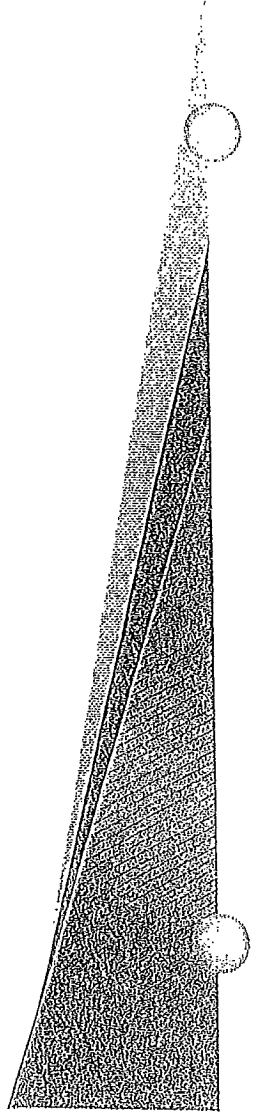
\$2,355,753.31

▶ Total Project Revenue:

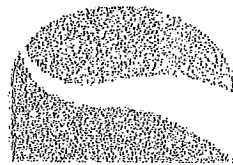
\$2,301,009.53

▶ Difference:

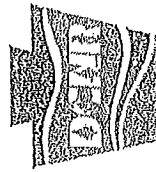
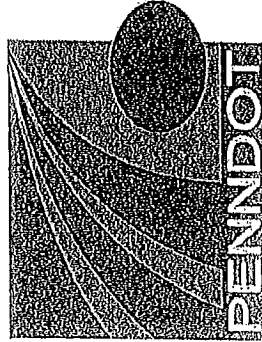
\$54,743.78



# Grants

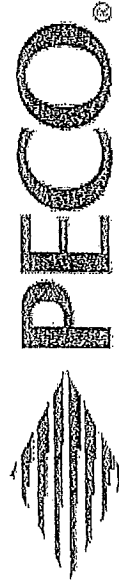


Delaware River  
Joint Toll Bridge  
Commission



**pennsylvania**  
DEPARTMENT OF CONSERVATION  
AND NATURAL RESOURCES

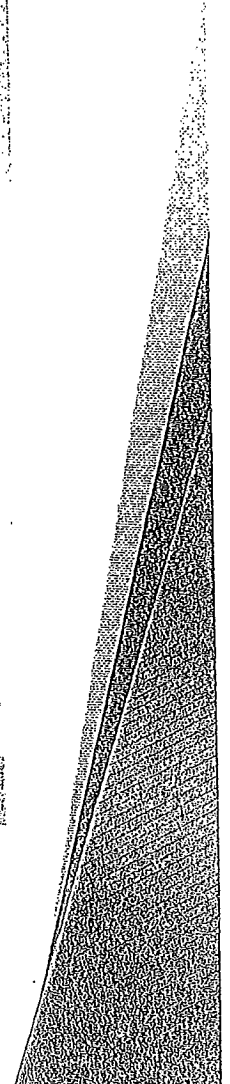
[www.dcnr.state.pa.us](http://www.dcnr.state.pa.us)



An Exelon Company



**pennsylvania**  
DEPARTMENT OF COMMUNITY  
& ECONOMIC DEVELOPMENT



# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2011 To July, 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 |
|----------------|--------------------------------|----------------|----------------|----------------------|-----------------|
| <b>Equity</b>  |                                |                |                |                      |                 |
| 304.00         | Equity                         |                | \$0.00         |                      |                 |
| 309.90         | Initial cash balance offs      |                | \$0.00         |                      |                 |
| Total          |                                |                | \$0.00         |                      |                 |
| Total Equity   |                                |                | \$0.00         |                      |                 |
| <b>Revenue</b> |                                |                |                |                      |                 |
| 301.10A        | CURRENT R.E. TAXES             | \$225,500.00   | \$212,988.54   | 94.45%               | (\$12,511.46)   |
| 301.10B        | PRIOR YEAR R.E. TAXES          | \$0.00         | \$2,663.61     | n/a                  | \$2,663.61      |
| 301.20A        | INTERIM R.E. TAXES             | \$2,600.00     | \$349.96       | 13.46%               | (\$2,250.04)    |
| 301.20B        | INTERIM RE TAXES PR YRS        | \$0.00         | \$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         | \$3,410.89     | n/a                  | \$3,410.89      |
| 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   | \$248,652.01   | 55.26%               | (\$201,347.99)  |
| 310.21         | CURRENT E.I.T.                 | \$1,000,000.00 | \$657,692.30   | 65.77%               | (\$342,307.70)  |
| 310.22         | PRIOR YEAR E.I.T.              | \$1,700,000.00 | \$1,821,502.95 | 107.15%              | \$121,502.95    |
| 321.04         | CERTIFICATE OF APPROP          | \$180.00       | \$60.00        | 33.33%               | (\$120.00)      |
| 321.30         | BUSINESS MERCANTILE            | \$1,000.00     | \$750.00       | 75.00%               | (\$250.00)      |
| 321.35         | FIRE PERMITS                   | \$3,300.00     | \$2,225.00     | 67.42%               | (\$1,075.00)    |
| 322.82         | HIGHWAY ENCROACHMENT           | \$3,700.00     | \$2,580.00     | 69.73%               | (\$1,120.00)    |
| 322.83         | GRADING PERMITS                | \$7,400.00     | \$5,940.00     | 80.27%               | (\$1,460.00)    |
| 322.84         | GRADING ESCROWS/REINSP.        | \$0.00         | \$0.00         | n/a                  | \$0.00          |
| 331.11         | MOTOR VEHICLE VIOLATION        | \$40,000.00    | \$12,272.57    | 30.68%               | (\$27,727.43)   |
| 331.12-001     | VIOLATION OF ORDINANCES-POLICE | \$10,000.00    | \$5,318.63     | 53.19%               | (\$4,681.37)    |
| 331.12-002     | VIOLATION OF ORDINANCES-CODE   | \$8,200.00     | \$4,978.67     | 60.72%               | (\$3,221.33)    |
| 341            | INTEREST                       | \$14,000.00    | \$1,516.72     | 10.83%               | (\$12,483.28)   |
| 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    | \$8,118.18     | 16.24%               | (\$41,881.82)   |
| 361.31         | SUBDIVISION FEES               | \$10,000.00    | \$45,929.59    | 459.30%              | \$35,929.59     |

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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. 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  | \$21,170.00 | 63.57%               | (\$12,130.00)   |
| 361.33S        | SIGN PERMITS                                | \$0.00       | \$620.00    | n/a                  | \$620.00        |
| 361.34         | ZONING HEARING BOARD                        | \$9,000.00   | \$10,947.89 | 121.64%              | \$1,947.89      |
| 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   | \$2,366.75  | 78.89%               | (\$633.25)      |
| 362.41         | BUILDING PERMITS                            | \$95,000.00  | \$52,479.68 | 55.24%               | (\$42,520.32)   |
| 362.41-001     | REINSPECTION FEES                           | \$750.00     | \$1,360.00  | 181.33%              | \$610.00        |
| 362.43         | PLUMBING PERMITS                            | \$19,000.00  | \$10,444.60 | 54.97%               | (\$8,555.40)    |
| 362.44         | ELECTRICAL PERMITS                          | \$6,000.00   | \$2,155.00  | 35.92%               | (\$3,845.00)    |
| 362.45         | OCCUPANCY PERMITS                           | \$16,000.00  | \$7,490.00  | 46.81%               | (\$8,510.00)    |
| 362.45A        | USE & OCCUPANCY PERMITS                     | \$0.00       | \$0.00      | n/a                  | \$0.00          |
| 362.45C        | ON-LOT HAULERS FEES                         | \$1,600.00   | \$2,300.00  | 143.75%              | \$700.00        |
| 362.46         | ALARM PERMITS                               | \$18,500.00  | \$18,375.00 | 99.32%               | (\$125.00)      |
| 362.46B        | WELL/SEPTIC PERMITS                         | \$7,000.00   | \$2,070.00  | 29.57%               | (\$4,930.00)    |
| 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  | \$35,370.00 | 62.05%               | (\$21,630.00)   |
| 362.50         | DEMOLITION PERMITS                          | \$4,000.00   | \$3,730.00  | 93.25%               | (\$270.00)      |
| 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   | \$5,792.32  | 96.54%               | (\$207.68)      |
| 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       | \$67,726.16 | n/a                  | \$67,726.16     |
| 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<br>GUARANTEES ESCROWS | \$0.00       | \$0.00      | n/a                  | \$0.00          |



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|----------------|--------------------------------|----------------|----------------|----------------------|------------------|
| <b>Revenue</b> |                                |                |                |                      |                  |
| 390S           | STORMWATER MGMT IMPROVEMENTS   | \$0.00         | \$0.00         | n/a                  | \$0.00           |
| 392            | CABLE FUND TRANSFER            | \$742,335.00   | \$0.00         | 0.00%                | (\$742,335.00)   |
| 392A           | MISC. SIDE FUND CLOSEOUTS      | \$0.00         | \$0.00         | n/a                  | \$0.00           |
| 392P           | PARK/REC CREDIT CARD TRANSFERS | \$0.00         | \$0.00         | n/a                  | \$0.00           |
| 394A           | MISCELLANEOUS REFUNDS          | \$350.00       | \$834.41       | 238.40%              | \$484.41         |
| 394F           | FLOODPLAIN MGMT REIMBURSEMENT  | \$0.00         | \$0.00         | n/a                  | \$0.00           |
| 394G           | GATEWAY GRANT                  | \$0.00         | \$0.00         | n/a                  | \$0.00           |
| 394HH          | HERITAGE HILLS REFUND          | \$0.00         | \$0.00         | n/a                  | \$0.00           |
| 394P           | PENSIONS                       | \$150,000.00   | \$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 | \$3,464,038.56 | 62.89%               | (\$2,044,226.44) |
| Total Revenue  |                                | \$5,508,265.00 | \$3,464,038.56 | 62.89%               | (\$2,044,226.44) |
| <b>Expense</b> |                                |                |                |                      |                  |
| 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   | \$195,992.70   | 55.29%               | \$158,507.30     |
| 400.121A       | TWP DEF. COMP. CONTR.          | \$0.00         | \$0.00         | n/a                  | \$0.00           |
| 400.121B       | CAR ALLOWANCE                  | \$0.00         | \$4,153.80     | n/a                  | (\$4,153.80)     |
| 400.122        | ADMIN. OVERTIME                | \$1,500.00     | \$621.00       | 41.40%               | \$879.00         |
| 400.140        | PART TIME HELP                 | \$0.00         | \$0.00         | n/a                  | \$0.00           |
| 400.192        | SCHOOLS/CONFERENCES            | \$3,500.00     | \$1,401.54     | 40.04%               | \$2,098.46       |
| 400.210        | ADMIN MATL & SUPPLIES          | \$6,000.00     | \$3,033.65     | 50.56%               | \$2,966.35       |
| 400.311        | AUDIT                          | \$22,500.00    | \$0.00         | 0.00%                | \$22,500.00      |
| 400.312        | WATER/SEWER ENGR TWP           | \$35,000.00    | \$29,708.59    | 84.88%               | \$5,291.41       |
| 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    | \$49,085.27    | 61.36%               | \$30,914.73      |
| 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    | \$6,649.24     | 36.94%               | \$11,350.76      |
| 400.460        | ADMIN. GENERAL EXPENSE         | \$12,500.00    | \$4,864.90     | 38.92%               | \$7,635.10       |
| 400.750        | ADMIN. MINOR EQUIPMENT         | \$2,000.00     | \$0.00         | 0.00%                | \$2,000.00       |
| 403.114        | TAX COLLECTOR PAY              | \$19,096.00    | \$11,139.45    | 58.33%               | \$7,956.55       |
| 403.115        | TAX COLLECTOR E.I.T.           | \$40,000.00    | \$42,939.01    | 107.35%              | (\$2,939.01)     |
| 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           |

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2011 To July, 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 |
|----------------|--------------------------------|----------------|--------------|----------------------|-----------------|
| <b>Expense</b> |                                |                |              |                      |                 |
| 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     | \$3,120.55   | 52.01%               | \$2,879.45      |
| 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    | \$16,825.09  | 46.74%               | \$19,174.91     |
| 409.341        | BLDG POSTAGE                   | \$5,000.00     | \$2,511.50   | 50.23%               | \$2,488.50      |
| 409.361        | BLDG ELECTRIC                  | \$44,000.00    | \$18,715.21  | 42.53%               | \$25,284.79     |
| 409.373        | BLDG MAINT. & REPAIRS          | \$60,000.00    | \$13,603.81  | 22.67%               | \$46,396.19     |
| 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     | \$0.00       | 0.00%                | \$2,000.00      |
| 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   | \$84,427.32  | 52.46%               | \$76,502.68     |
| 410.132        | PATROLMEN PAY                  | \$1,329,018.00 | \$660,139.63 | 49.67%               | \$668,878.37    |
| 410.132A       | RETROACTIVE PAY                | \$0.00         | \$0.00       | n/a                  | \$0.00          |
| 410.132B       | LONGEVITY/EDUCAT. PAY          | \$0.00         | \$19,300.00  | n/a                  | (\$19,300.00)   |
| 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     | \$1,291.93   | 129.19%              | (\$291.93)      |
| 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   | \$29,606.81  | 26.92%               | \$80,393.19     |
| 410.184        | SPECIAL DETAIL OVERTIME        | \$0.00         | \$0.00       | n/a                  | \$0.00          |
| 410.192        | POLICE SCHOOLING               | \$55,000.00    | \$22,405.49  | 40.74%               | \$32,594.51     |
| 410.210        | POLICE MATL/SUPPLIES           | \$11,500.00    | \$4,991.73   | 43.41%               | \$6,508.27      |
| 410.231        | POLICE VEHICLE GAS/OIL         | \$50,000.00    | \$32,212.83  | 64.43%               | \$17,787.17     |
| 410.238        | POLICE UNIFORMS                | \$25,000.00    | \$4,020.47   | 16.08%               | \$20,979.53     |
| 410.239        | PATROL CAR TIRES               | \$3,000.00     | \$1,099.20   | 36.64%               | \$1,900.80      |
| 410.239A       | POLICE AMMO/FLARES             | \$14,000.00    | \$5,564.28   | 39.74%               | \$8,435.72      |
| 410.314        | POLICE LEGAL                   | \$25,000.00    | \$4,849.50   | 19.40%               | \$20,150.50     |
| 410.331        | ANIMAL CONTROL VEHICLE         | \$0.00         | \$0.00       | n/a                  | \$0.00          |
| 410.371        | CAPITAL PURCH-VEHICLE          | \$35,000.00    | \$431.31     | 1.23%                | \$34,568.69     |
| 410.372        | CAPITAL PURCH - RADIO          | \$2,500.00     | \$319.50     | 12.78%               | \$2,180.50      |
| 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    | \$14,385.95  | 41.10%               | \$20,614.05     |
| 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 July, 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 |
|----------------|--|--------------|-------------|----------------------|-----------------|
| <b>Expense</b> |  |              |             |                      |                 |
| 410.450        | POLICE CAR WASH                          | \$2,100.00   | \$0.00      | 0.00%                | \$2,100.00      |
| 410.460        | POLICE GENERAL EXPENSE                   | \$3,000.00   | \$1,220.05  | 40.67%               | \$1,779.95      |
| 410.462        | POLICE PHYSICAL EXAMS                    | \$1,500.00   | \$1,551.32  | 103.42%              | (\$51.32)       |
| 410.470        | POLICE INVESTIGATIONS                    | \$1,000.00   | \$238.90    | 23.89%               | \$761.10        |
| 410.540-001    | D.A.R.E.                                 | \$1,000.00   | \$0.00      | 0.00%                | \$1,000.00      |
| 410.540-002    | COMMUNITY POLICING                       | \$1,000.00   | \$0.00      | 0.00%                | \$1,000.00      |
| 410.540-003    | TRAFFIC SAFETY UNIT                      | \$1,500.00   | \$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   | \$1,497.82  | 24.96%               | \$4,502.18      |
| 411.130        | FIRE MARSHAL PAY                         | \$23,732.00  | \$13,691.25 | 57.69%               | \$10,040.75     |
| 411.150        | FIRE WORKERS COMP.                       | \$8,158.00   | \$8,158.00  | 100.00%              | \$0.00          |
| 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     | \$116.12    | 23.22%               | \$383.88        |
| 414.130        | CODE ENFORCEMENT PAY                     | \$157,140.00 | \$90,129.70 | 57.36%               | \$67,010.30     |
| 414.131        | CODE OVERTIME                            | \$500.00     | \$115.50    | 23.10%               | \$384.50        |
| 414.141        | INSPECTION SERVICE                       | \$20,000.00  | \$9,180.00  | 45.90%               | \$10,820.00     |
| 414.210        | CODE MATLS & SUPPLIES                    | \$2,500.00   | \$1,281.10  | 51.24%               | \$1,218.90      |
| 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 | \$68,759.93 | 27.50%               | \$181,240.07    |
| 414.313A-001   | CODE WATER/SEWER ENGR.                   | \$150,000.00 | \$5,983.58  | 3.99%                | \$144,016.42    |
| 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 July, 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 |
|----------------|--|--------------|--------------|----------------------|-----------------|
| <b>Expense</b> |  |              |              |                      |                 |
| 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   | \$1,300.00   | 43.33%               | \$1,700.00      |
| 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     | \$222.04     | 31.72%               | \$477.96        |
| 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  | \$3,741.04   | 18.71%               | \$16,258.96     |
| 430.231        | ROAD VEHICLE GAS & OIL                         | \$15,000.00  | \$10,703.29  | 71.36%               | \$4,296.71      |
| 430.238        | ROAD UNIFORMS                                  | \$5,500.00   | \$1,654.10   | 30.07%               | \$3,845.90      |
| 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 | \$188,676.59 | 58.83%               | \$132,036.41    |
| 438.145A       | ROAD ACTING SUPV. PAY                          | \$0.00       | \$0.00       | n/a                  | \$0.00          |
| 438.460        | ROAD GENERAL EXPENSE                           | \$3,000.00   | \$828.70     | 27.62%               | \$2,171.30      |
| 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 | \$17,292.09  | 11.93%               | \$127,707.91    |

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2011 To July, 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 |
|----------------|---|----------------|----------------|----------------------|-----------------|
| <b>Expense</b> |   |                |                |                      |                 |
| 483.002        | POLICE PENSION                            | \$215,000.00   | \$19,708.21    | 9.17%                | \$195,291.79    |
| 484            | WORKERS COMPENSATION                      | \$81,809.00    | \$59,317.00    | 72.51%               | \$22,492.00     |
| 485            | UNEMPLOYMENT COMPENSATION                 | \$20,500.00    | \$19,719.05    | 96.19%               | \$780.95        |
| 486.100        | HEP B VACCINATION                         | \$0.00         | \$0.00         | n/a                  | \$0.00          |
| 486.153        | MUNICIPAL LIABILITY                       | \$0.00         | \$0.00         | n/a                  | \$0.00          |
| 486.351        | AUTO INSURANCE                            | \$0.00         | \$0.00         | n/a                  | \$0.00          |
| 486.352        | ERRORS & OMISSIONS                        | \$0.00         | \$0.00         | n/a                  | \$0.00          |
| 486.353        | POLICE PROFESSIONAL                       | \$0.00         | \$0.00         | n/a                  | \$0.00          |
| 486.354        | UMBRELLA                                  | \$0.00         | \$0.00         | n/a                  | \$0.00          |
| 486.355        | GENERAL LIABILITY                         | \$69,598.00    | \$49,536.00    | 71.17%               | \$20,062.00     |
| 486.356        | POLLUTION LIABILITY                       | \$0.00         | \$0.00         | n/a                  | \$0.00          |
| 486.357        | ADOPT-A-ROAD ACCIDENT\$7                  | 50.00          | \$0.00         | 0.00%                | \$750.00        |
| 486.460        | HISTORIC GENERAL EXP.                     | \$50.00        | \$0.00         | 0.00%                | \$50.00         |
| 487            | HEALTH INSURANCE                          | \$668,034.00   | \$362,411.45   | 54.25%               | \$305,622.55    |
| 488            | LIFE INSURANCE                            | \$10,000.00    | \$5,104.45     | 51.04%               | \$4,895.55      |
| 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   | \$83,926.81    | 54.42%               | \$70,301.19     |
| 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    | \$18,361.27    | 50.61%               | \$17,916.73     |
| 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 | \$2,561,865.13 | 43.49%               | \$3,328,289.87  |
| Total Expense  |   | \$5,890,155.00 | \$2,561,865.13 | 43.49%               | \$3,328,289.87  |

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

*For the Months From January, 2011 To July, 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<br>of Budget | Variance<br>Amount |
|---------|-------------|----------------|--------------|-------------------------|--------------------|
| Net:    |             | (\$381,890.00) | \$902,173.43 | -236.24%                | \$1,284,063.43     |