

Upper Makefield Township Board of Supervisors
November 18, 2014 Meeting Minutes

The November 18, 2014 public meeting of the Upper Makefield Township Board of Supervisors was called to order by Chair Tom Cino at 7:30 p.m. In attendance were the following members of the Board of Supervisors: Chair Tom Cino, Vice Chair Larry Breeden, Treasurer Mary Ryan, Member Dan Rattigan and Member Mike Tierney. Also in attendance were Assistant Township Manager Judy Caporiccio, Township Solicitor Mary Eberle, Esq., Township Engineer Doug Rossino, P.E., Director of Planning & Zoning Dave Kuhns and Sgt. Dan Jones.

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

PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE

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

ANNOUNCEMENTS

Mr. Cino made the following announced that the Township offices will be closed on November 27 and 28 for the Thanksgiving holiday.

PUBLIC COMMENT

Vic Ameye, East Grant, commended Mr. Cino for making the public feel welcome during the Budget Workshops.

APPROVAL OF MINUTES AND BILLS PAYABLE

A motion was made by Ms. Ryan and was seconded by Mr. Cino to approve the November 5, 2014 meeting minutes. Motion carried by a unanimous vote.

Mr. Cino read into the record the bills for November 18, 2014. A motion was made by Ms. Ryan and was seconded by Mr. Rattigan to approve the November 18, 2014 Bills Payable List in the amount of \$125,179.98. Motion carried by a unanimous vote.

PLANNING AND ZONING ISSUES

Hamlin Request for Certificate of Appropriateness, 1130 Taylorsville Road

Mr. Kuhns presented the Hamlin application for a Certificate of Appropriateness which was recommended for approval by the HARB at their October 15, 2014 meeting. A motion was made by Mr. Breeden and was seconded by Mr. Tierney to approve the Hamlin request for a Certificate of Appropriateness for 1130 Taylorsville Road. Motion carried by a unanimous vote.

Peace Zoning Hearing Board Application

Mr. Kuhns reviewed the Zoning Hearing Board application of John Peace, 5 Decision Way, for impervious limit relief for the construction of a pool. The consensus of the Board was that Mr. Kuhns attend the Zoning Hearing Board meeting and recommend efforts by the applicant to reduce the amount of impervious surface requested by reducing the amount of decking proposed and by reviewing other impervious on the property (i.e. sidewalks, driveway, etc.) even to a level of compliance if possible.

SOLICITOR'S REPORT

Open Space: Durability of Easements

Ms. Eberle reported to the Board that following a review of the Township's land preservation easements, she is comfortable that they are viable and legally defensible.

Ron LaNassa, Washington Crossing, asked if the Township would get back the money paid for the easements if they were declared void. Ms. Eberle reiterated that she does not believe they can be declared void.

Ordinance No. 263 - Personnel Policy

With the Township seeking to fill a vacancy, Ms. Eberle responded to a Board member's inquiry regarding the ability of employees to accumulate sick days. She stated that because the Personnel Policy is a Township Ordinance, it would have to be amended as such. She said that the Board could move forward with filling the vacancy quickly and advise the new hire of the intended revisions that could potentially affect their employment conditions. Ms. Ryan stated that amendments to the Policy address bullying.

A motion was made by Mr. Breeden and was seconded by Mr. Tierney to task the FAC with a review of the Personnel Policy and make recommendations they deem appropriate. Motion carried by a unanimous vote.

A motion was made by Ms. Ryan and was seconded by Mr. Rattigan to identify the carry over of sick days as an area of potential change in the hiring of any new employees prior to a formal revision to the Personnel Policy. Motion carried by a unanimous vote.

ASSISTANT MANAGER'S REPORT

Ms. Caporiccio noted that the Fund Balance Report and Budget to Actual report was included in Board packets.

Bee, Bergvall & Co. 2015 Audit Proposal

Ms. Caporiccio presented a proposal from the Township's Auditors to perform the Audit for the year ending December 31, 2014. Following discussion regarding the RFPs requested several months ago, the Board requested that the Township Manager review the two RFPs received and present that information to the Board at the next meeting.

Pension Committee/Investment Committee Restructuring Discussion

The Board continued their prior discussion regarding the restructuring of the existing Township Pension Committee to create an Investment Committee now that a new Pension Consultant has been hired. Consensus was to ask Ms. Eberle to prepare a recommendation and Table discussion to the next meeting.

2015 Preliminary Budget Presentation

Ms. Caporiccio provided a PowerPoint presentation of the 2015 Preliminary Budget for the Board consideration, reviewing all the Township funds. She further shared the revisions made as a result of the Board's review of the Budget at the November 5, 2014 meeting.

Mr. Breeden presented an alternate Budget proposing to use surplus funds to fund the budget and further proposing a reduction in real estate taxes by 2.5 mils and a one year holiday from the Open Space Tax millage.

Following discussion, a motion was made by Mr. Rattigan and was seconded by Ms. Ryan to authorize the advertisement of the 2015 Preliminary Budget. Motion carried by a unanimous vote.

Vic Ameye asked if this motion would negate the opportunity to reduce millage as proposed and was informed that the Tax Rate Resolution would be adopted at the same meeting as the final budget in

December.

Ron LaNassa, Washington Crossing, indicated that the excess was generated by EIT and should not be used to reduce real estate taxes. He further stated there are many roads that can be repaved using any surplus and that police staffing should be reviewed.

Ms Eberle requested a short Executive Session to provide legal advice and the Board recessed for 10 minutes.

ENGINEER'S REPORT

Enclave Propane Gas Installation Proposal

Mr. Rossino shared an amendment to the Enclave record plan to establish easements for the propane gas system. Following discussion, it was the consensus of the Board to table consideration until the next meeting.

BOARD AND COMMISSION REPORTS

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

- Planning Commission – August 27, 2014
- Financial Advisory Committee – September 10, 2014

DEPARTMENT REPORTS

Planning and Zoning Department

Mr. Kuhns reported that the mylars for the Walker Road subdivision require Board signatures.

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

- Police Department
- Fire Department Reports
- Ambulance Report
- Fire Marshal Report
- Public Works Department Report

PUBLIC COMMENT AND MEDIA QUESTIONS:

Le Shepard, Wrightstown asked about putting structures in Open Space and reminded everyone that 76% of our real estate millage goes to the Council Rock School District.

Dan Johansson, Washington Crossing, requested that the resolution of open items be reported at Board meetings. Mr. Cino indicated that we would do so under the Manager's Report in the future.

Dave Rosser, Mt. Eyre, suggested we use incentives with personnel, i.e. well days for unused sick days.

ADJOURNMENT:

A motion was made by Mr. Breeden and was seconded by Mr. Rattigan to adjourn the meeting at 10:00 p.m. Motion carried on unanimous vote.

Approved: December 2, 2014

Respectfully submitted,



David R. Nyman, Interim Township Manager

NOVEMBER 2014 GENERAL FUND BILLS - 11/18/14

<i>ACCT #</i>	<i>COMPANY NAME</i>	<i>AMOUNT</i>	<i>COMMENTS</i>
410.238	Atlantic Tactical	\$829.08	bullet-proof vest
400.374	CIT Technology	\$555.74	copier rental
400.312	CKS Engineers	\$11,531.48	engineering fees
414.313A-1	" "	\$2,689.20	" "
409.321	Comcast - Admin	\$342.72	phone/long distance/internet
409.321	Comcast - PW	\$134.47	phone/long distance/internet
411.740	Control Dynamics	\$110.50	replacement battery
409.373	Cooper Pest Solutions	\$39.00	exterior program
400.340	Courier Times	\$629.60	classified advertising
414ZHB	" "	\$236.37	" "
487	DVHT	\$51,397.83	health insurance
414ZHB	Donna DeAngelis-Lehmann	\$160.00	court reporter
409.215	Deer Park	\$48.60	drinking water for township buildings
403.225	Nicholas Ettorre	\$316.01	October 2014 expenses
410.210	Garlits Printing	\$149.44	business cards PD
400.314	Grim, Biehn & Thatcher	\$7,862.75	legal fees
414.314A	" "	\$1,739.00	" "
414.314-2	" "	\$360.00	" "
400.374	HPT Systems	\$420.00	renewal annual server licenses - Backup Exec through 11/7/15
409.373	Kencor	\$175.00	monthly elevator maintenance
410.374	Kerrigan's Sunoco	\$2,419.83	PD vehicle repairs
403.115	Keystone Collections Group	\$1,119.92	tax collector
414.141	Keystone Municipal Services	\$1,425.00	inspection service
409.373	M.A. Landscapes	\$761.00	mowing /weeding Twp. Complex/mowing bicycle path 2 mos.
452.373	" "	\$90.00	weed removal - streetscape 2 months
410.372	Motorola Solutions	\$684.00	battery packs for radios
410.210	Newtown Office Supply	\$25.97	office supplies
409.215	" "	\$60.43	bldg. supplies
409.215	Newtown Pro Hardware	\$39.96	bulbs for PD Bldg.
409.321	PA One Call	\$62.00	monthly activity fee
410.238	Samzie's	\$23.60	uniform keepers
407.319	Ron Skotleski Video Productions	\$400.00	broadcast BOS Mtg. 11/5/14
400.210	Staples Advantage	\$3.80	office supplies
409.215	" "	\$50.61	bldg. supplies
400.210	Staples Credit Plan	\$83.99	office supplies
410.231	Superior Plus Energy	\$1,982.66	unleaded gasoline
410.470	TransUnion	\$15.75	police investigations
	TOTAL	\$88,975.31	

NOVEMBER 2014 LIQUID FUELS BILLS - 11/18/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
434SL	PECO	\$133.63	street lighting
433TL	PECO	\$30.23	traffic lighting
	TOTAL	\$163.86	

**PAID INTERIMLY.

NOVEMBER 2014 PARK & REC BILLS - 11/18/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
452.250	EPA Water Consultants	\$495.00	winterize sys. Br. Park
452.250	M.A. Landscapes	\$2,184.00	mowing LO/Br. 2 mos.
452.250	Private Utility Enterprises	\$292.23	water sys. maint.
452.250	QC Laboratories	\$30.00	water testing LO & Br.
452.250	Smith's Yardville Supply	\$78.73	paint/park maint. supplies
452.250	TruGreen	\$4,470.00	lime/aer./seed'g/svc. Br.
	TOTAL	\$7,549.96	

**PAID INTERIMLY

NOVEMBER 2014 WATER & SEWER BILLS - 11/18/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
429.313	CKS Engineers	\$1,720.11	engineering fees
429.376	FRANC Environmental	\$2,743.65	sludge removal
429.374	M.A. Landscapes	\$364.00	mowing WWTP 2 mos.
429.374	Paone Electric	\$470.00	repairs/annual meter calibration/insp. WWTP
429.100	Private Utility Enterprises	\$11,573.43	plant operator
429.374	USA BlueBook	\$84.72	plant maintenance items
	TOTAL	\$16,955.91	

**PAID INTERIMLY

NOVEMBER 2014 POLICE PENSION BILLS - 11/18/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
400	Mockenhaupt	\$740.00	quarterly actuarial svcs.
	TOTAL	\$740.00	

**PAID INTERIMLY

NOVEMBER 2014 NON-POLICE PENSION BILLS - 11/18/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
400	Mockenhaupt	\$1,025.00	qtrly act. svcs./benefit calc.

TOTAL **\$1,025.00**

**PAID INTERIMLY

NOVEMBER 2014 DUTCHESS FARM BILLS - 11/18/14

<u>ACCT #</u>	<u>COMPANY NAME</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
429.313	CKS Engineers	\$596.24	engineering fees
429.374	Paone Electric	\$250.00	annual meter calibration WWTP
429.100	Private Utility Enterprises	\$3,278.74	plant operator
429.210	" "	\$94.00	soda ash
429.371	QC Laboratories	\$133.00	testing
429.210	Smith's Yardville Supply	\$122.16	supplies
	TOTAL	\$4,474.14	

**PAID INTERIMLY

NOVEMBER 2014 WATER/SEWER CAPITAL RESERVE BILLS - 11/18/14

<u>Acct #</u>	<u>Company Name</u>	<u>Amount</u>	<u>Comments</u>
429.740	CKS Engineers	\$4,297.30	engineering fees

TOTAL **\$4,297.30**

**PAID INTERIMLY

NOVEMBER 2014 DUTCHESS FARM CAPITAL RESERVE BILLS - 11/18/14

<u>Acct #</u>	<u>Company Name</u>	<u>Amount</u>	<u>Comments</u>
429.740	CKS Engineers	\$998.50	engineering fees
	TOTAL	\$998.50	

**PAID INTERIMLY

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2014 To October, 2014

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

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Equity					
309.90	EQUITY		\$0.00		
Total			\$0.00		
Total Equity			\$0.00		
Revenue					
301.10A	CURRENT R.E. TAXES	\$460,000.00	\$441,703.00	96.02%	(\$18,297.00)
301.10B	PRIOR YEAR R.E. TAXES	\$0.00	\$5,062.66	n/a	\$5,062.66
301.20A	INTERIM R.E. TAXES	\$1,000.00	\$1,542.89	154.29%	\$542.89
301.20B	INTERIM RE TAXES PR YRS	\$0.00	\$109.31	n/a	\$109.31
301.40A	DELINQUENT RE TAX PR YR	\$0.00	\$0.00	n/a	\$0.00
301.40B	DELINQUENT RE TAX CURNT	\$15,000.00	\$20,046.16	133.64%	\$5,046.16
301.70	BREACH R.E. TAXES	\$0.00	\$6,442.30	n/a	\$6,442.30
310.02B	PRIOR YEAR PER CAPITA	\$0.00	\$0.00	n/a	\$0.00
310.10	TRANSFER TAX R.E.	\$500,000.00	\$481,735.95	96.35%	(\$18,264.05)
310.21	CURRENT E.I.T.	\$2,000,000.00	\$1,735,695.80	86.78%	(\$264,304.20)
310.22	PRIOR YEAR E.I.T.	\$1,485,000.00	\$1,433,279.21	96.52%	(\$51,720.79)
321.04	CERTIFICATE OF APPROP	\$120.00	\$70.00	58.33%	(\$50.00)
321.30	BUSINESS FEES	\$1,000.00	\$1,000.00	100.00%	\$0.00
321.35	FIRE PERMITS	\$4,500.00	\$2,845.00	63.22%	(\$1,655.00)
322.82	HIGHWAY ENCROACHMENT	\$2,300.00	\$3,120.00	135.65%	\$820.00
322.83	GRADING PERMITS	\$7,000.00	\$11,465.60	163.79%	\$4,465.60
322.84	GRADING ESCROWS/REINSP.	\$0.00	\$0.00	n/a	\$0.00
331.11	MOTOR VEHICLE VIOLATION	\$20,000.00	\$10,000.26	50.00%	(\$9,999.74)
331.12-001	VIOLATION OF ORDINANCES-POLICE	\$6,000.00	\$2,668.62	44.48%	(\$3,331.38)
331.12-002	VIOLATION OF ORDINANCES-CODE	\$9,500.00	\$4,595.14	48.37%	(\$4,904.86)
341	INTEREST	\$6,000.00	\$9,504.02	158.40%	\$3,504.02
341D	INSURANCE DIVIDENDS	\$0.00	\$14,431.04	n/a	\$14,431.04
354	OTHER STATE CAPITAL & OPERATING GRANTS	\$0.00	\$15,099.98	n/a	\$15,099.98
355.01	PUBLIC UTILITY REALTY	\$7,900.00	\$9,299.13	117.71%	\$1,399.13
355.08	LIQUOR LICENSE	\$1,000.00	\$1,000.00	100.00%	\$0.00
355.13	FOREIGN FIRE	\$152,712.00	\$143,596.78	94.03%	(\$9,115.22)
355.14	PEMA/FEMA REIMBURSEMENT	\$0.00	\$0.00	n/a	\$0.00
355.15	ACT 537 PLANNING COST REIMB.	\$0.00	\$0.00	n/a	\$0.00
355.16	PENNDOT STOOPVILLE REIMB.	\$228,555.00	\$0.00	0.00%	(\$228,555.00)
361.10	ADMINISTRATIVE EARNINGS	\$4,000.00	\$11,803.30	295.08%	\$7,803.30
361.20	JOINT VALIDITY REIMBURSEMENT	\$0.00	\$0.00	n/a	\$0.00
361.30	LEGAL REVIEW FEES	\$8,500.00	\$20,182.59	237.44%	\$11,682.59
361.31	SUBDIVISION FEES	\$4,000.00	\$10,000.00	250.00%	\$6,000.00

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UPPER MAKEFIELD TOWNSHIP

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Revenue					
361.31-001	SUBDIVISION FEES-REINSPECTION FEES	\$0.00	\$0.00	n/a	\$0.00
361.32	ENGR. REVIEW FEES	\$29,000.00	\$55,302.46	190.70%	\$26,302.46
361.32-001	BIDDING DOCUMENT FEES	\$0.00	\$0.00	n/a	\$0.00
361.33	ZONING PERMITS	\$56,000.00	\$55,052.80	98.31%	(\$947.20)
361.33S	SIGN PERMITS	\$0.00	\$390.00	n/a	\$390.00
361.34	ZONING HEARING BOARD FEES	\$14,000.00	\$7,375.00	52.68%	(\$6,625.00)
361.40	CELL TOWER CONSULTANT FEES	\$0.00	\$0.00	n/a	\$0.00
361.41	WATER/SEWER CONSULTANT FEES	\$2,000.00	\$93,264.43	4663.22%	\$91,264.43
361.50	SALE OF TWP PROPERTY	\$5,000.00	\$13,101.00	262.02%	\$8,101.00
362.11	POLICE EARNINGS	\$2,500.00	\$2,394.50	95.78%	(\$105.50)
362.41	BUILDING PERMITS	\$65,000.00	\$111,827.37	172.04%	\$46,827.37
362.41-001	REINSPECTION FEES	\$1,800.00	\$2,660.00	147.78%	\$860.00
362.43	PLUMBING PERMITS	\$14,000.00	\$18,327.40	130.91%	\$4,327.40
362.44	ELECTRICAL PERMITS	\$7,800.00	\$9,884.80	126.73%	\$2,084.80
362.45	OCCUPANCY PERMITS	\$11,500.00	\$16,325.60	141.96%	\$4,825.60
362.45A	USE & OCCUPANCY PERMITS	\$0.00	\$0.00	n/a	\$0.00
362.45C	ON-LOT HAULERS FEES	\$2,800.00	\$0.00	0.00%	(\$2,800.00)
362.46	ALARM PERMITS	\$18,000.00	\$18,100.00	100.56%	\$100.00
362.46B	WELL PERMITS	\$4,000.00	\$6,315.00	157.88%	\$2,315.00
362.47	SEWAGE PLANNING MODULE FEE	\$2,000.00	\$2,500.00	125.00%	\$500.00
362.48	PLAN/ZONE MISC REV.	\$150.00	\$283.49	188.99%	\$133.49
362.49	PROFESSIONAL SERVICES	\$45,000.00	\$47,429.00	105.40%	\$2,429.00
362.50	DEMOLITION PERMITS	\$15,000.00	\$10,390.00	69.27%	(\$4,610.00)
362.51	PROPERTY ADDRESS SIGNS	\$0.00	\$20.00	n/a	\$20.00
363	SNOW REMOVAL CONTRACT	\$22,000.00	\$23,077.35	104.90%	\$1,077.35
363.50	HIGHWAY DEPT. EARNINGS	\$250.00	\$947.62	379.05%	\$697.62
363.51	COPS GRANT	\$0.00	\$0.00	n/a	\$0.00
363.52	CO-OP POLICE DEPT. WORK	\$5,000.00	\$1,655.84	33.12%	(\$3,344.16)
363.53	D.A.R.E DONATIONS	\$500.00	\$0.00	0.00%	(\$500.00)
363.54	BOOKING CENTER FEES	\$4,000.00	\$3,617.74	90.44%	(\$382.26)
363.55	BULLET-PROOF VEST GRANT	\$0.00	\$856.90	n/a	\$856.90
363.56	COMMUNITY REVIT. ASST. GRANT	\$0.00	\$0.00	n/a	\$0.00
367	REVOLUTIONARY RUN FEES	\$0.00	\$0.00	n/a	\$0.00
379	OTHER CHARGES FOR SERVICES	\$0.00	\$0.00	n/a	\$0.00
380	MISCELLANEOUS REVENUE	\$1,400.00	\$1,322.16	94.44%	(\$77.84)
380A	CABLE FRANCHISE FEE	\$215,000.00	\$172,995.86	80.46%	(\$42,004.14)
380D	DEVELOPER DONATIONS	\$4,200.00	\$1,500.00	35.71%	(\$2,700.00)
380T	MODEL RAILROAD DONATIONS	\$0.00	\$0.00	n/a	\$0.00
380V	VENDING MACHINE REVENUES	\$0.00	\$0.00	n/a	\$0.00
389	STD/WORKER'S COMP. REIMBURSEMENT	\$0.00	\$7,988.57	n/a	\$7,988.57
390D	DEVELOP. ESCROW REFUNDS	\$0.00	\$0.00	n/a	\$0.00
390M	DEVELOPER MAINTENANCE GUARANTEES ESCROWS	\$0.00	\$0.00	n/a	\$0.00
390S	STORMWATER MGMT IMPROVEMENTS	\$0.00	\$0.00	n/a	\$0.00

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Revenue					
392	CABLE FUND TRANSFER	\$0.00	\$0.00	n/a	\$0.00
392A	MISC. SIDE FUND CLOSEOUTS	\$0.00	\$0.00	n/a	\$0.00
392P	PARK/REC CREDIT CARD TRANSFERS	\$0.00	\$0.00	n/a	\$0.00
394A	MISCELLANEOUS REFUNDS	\$500.00	\$239.73	47.95%	(\$260.27)
394F	FLOODPLAIN MGMT REIMBURSEMENT	\$0.00	\$0.00	n/a	\$0.00
394G	GATEWAY GRANT	\$0.00	\$0.00	n/a	\$0.00
394P	PENSIONS	\$163,800.00	\$166,525.24	101.66%	\$2,725.24
394R	REPETITIVE FLOOD GRANT	\$0.00	\$0.00	n/a	\$0.00
394SW	SOLID WASTE/RECYCLING	\$19,930.00	\$19,930.00	100.00%	\$0.00
395	REFUND OF PRIOR YR EXPEND	\$0.00	\$0.00	n/a	\$0.00
Total		\$5,656,217.00	\$5,267,898.60	93.13%	(\$388,318.40)
Total Revenue		\$5,656,217.00	\$5,267,898.60	93.13%	(\$388,318.40)
Expense					
400	BANK	\$150.00	\$69.90	46.60%	\$80.10
400.113	BOARD SALARY	\$6,500.00	\$1,950.00	30.00%	\$4,550.00
400.121	ADMIN. STAFF & MGR PAY	\$282,907.00	\$277,849.02	98.21%	\$5,057.98
400.121A	TWP DEF. COMP. CONTR.	\$0.00	\$0.00	n/a	\$0.00
400.121B	CAR ALLOWANCE	\$0.00	\$0.00	n/a	\$0.00
400.122	ADMIN. OVERTIME	\$100.00	\$0.00	0.00%	\$100.00
400.140	PART TIME HELP	\$0.00	\$0.00	n/a	\$0.00
400.192	SCHOOLS/CONFERENCES	\$3,700.00	\$4.60	0.12%	\$3,695.40
400.210	ADMIN MATL & SUPPLIES	\$5,500.00	\$4,442.00	80.76%	\$1,058.00
400.311	AUDIT	\$21,000.00	\$20,050.00	95.48%	\$950.00
400.312	WATER/SEWER ENGR TWP	\$70,000.00	\$50,724.02	72.46%	\$19,275.98
400.313	ENGINEERING TOWNSHIP	\$110,000.00	\$89,689.70	81.54%	\$20,310.30
400.313A	ENGR. DEVELOPMENT	\$0.00	\$0.00	n/a	\$0.00
400.321	LEGAL TOWNSHIP	\$80,000.00	\$73,323.70	91.65%	\$6,676.30
400.331	ADMIN. VEHICLE EXPENSE	\$750.00	\$1,503.70	200.49%	(\$753.70)
400.340	ADMIN. ADVER/PRINTING	\$6,500.00	\$6,693.72	102.98%	(\$193.72)
400.350	ADMIN. INSURANCE BOND	\$1,500.00	\$296.00	19.73%	\$1,204.00
400.374	ADMIN. MAINT/REPAIRS	\$22,000.00	\$20,990.00	95.41%	\$1,010.00
400.460	ADMIN. GENERAL EXPENSE	\$10,000.00	\$5,154.51	51.55%	\$4,845.49
400.750	ADMIN. MINOR EQUIPMENT	\$3,000.00	\$815.66	27.19%	\$2,184.34
403.114	TAX COLLECTOR PAY	\$20,462.00	\$17,222.50	84.17%	\$3,239.50
403.115	TAX COLLECTOR E.I.T.	\$48,500.00	\$41,423.11	85.41%	\$7,076.89
403.225	TAX COLL MATL/SUPP.	\$5,000.00	\$3,628.79	72.58%	\$1,371.21
403.350	TAX COLLECTOR BOND	\$1,300.00	\$582.71	44.82%	\$717.29
407.319	WEBSITE/BROADAST MTGS	\$25,000.00	\$26,081.96	104.33%	(\$1,081.96)
409.140	BLDG CUSTODIAN	\$11,000.00	\$7,410.50	67.37%	\$3,589.50

BUDGET vs ACTUAL

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Expense					
409.215	BLDG MATLS & SUPPLIES	\$5,500.00	\$3,955.12	71.91%	\$1,544.88
409.230	BLDG UTILITIES/FUEL	\$40,000.00	\$36,041.33	90.10%	\$3,958.67
409.300	ARCHITECT	\$0.00	\$0.00	n/a	\$0.00
409.321	BLDG TELEPHONE	\$30,000.00	\$24,418.20	81.39%	\$5,581.80
409.341	BLDG POSTAGE	\$5,000.00	\$3,325.32	66.51%	\$1,674.68
409.361	BLDG ELECTRIC	\$35,000.00	\$24,832.02	70.95%	\$10,167.98
409.373	BLDG MAINT. & REPAIRS	\$56,000.00	\$32,847.74	58.66%	\$23,152.26
409.374	BLDG STP TESTS	\$200.00	\$165.00	82.50%	\$35.00
409.375	BLDG VENDING MACHINE	\$0.00	\$0.00	n/a	\$0.00
409.460	BLDG GENERAL EXPENSE	\$0.00	\$0.00	n/a	\$0.00
409.500	MODEL RAILROAD EXPENSES	\$0.00	\$0.00	n/a	\$0.00
409.600	BLDG CAPITAL CONSTR.	\$0.00	\$0.00	n/a	\$0.00
409.750	BLDG MINOR EQUIPMENT	\$1,300.00	\$509.98	39.23%	\$790.02
409.750A	BLDG OFC FURN/COMPUTERS	\$2,000.00	\$939.45	46.97%	\$1,060.55
410.122	POL ADMIN/CLERICAL PAY	\$168,157.00	\$129,492.45	77.01%	\$38,664.55
410.132	PATROLMEN PAY	\$1,297,461.00	\$971,725.72	74.89%	\$325,735.28
410.132A	RETROACTIVE PAY	\$0.00	\$0.00	n/a	\$0.00
410.132B	LONGEVITY/EDUCAT. PAY	\$0.00	\$29,800.00	n/a	(\$29,800.00)
410.132C	COPS GRANT OFFICERS	\$0.00	\$0.00	n/a	\$0.00
410.132M	MOTOR CARRIER TASK FORCE O/T	\$4,000.00	\$3,855.64	96.39%	\$144.36
410.132P	P/T PATROLMEN PAY	\$0.00	\$0.00	n/a	\$0.00
410.132T	TRAFFIC SAFETY DETAIL O/T	\$2,000.00	\$590.22	29.51%	\$1,409.78
410.134	ANIMAL CONTROL PAY	\$3,000.00	\$3,175.00	105.83%	(\$175.00)
410.183	POLICE OVERTIME	\$90,000.00	\$89,627.41	99.59%	\$372.59
410.192	POLICE SCHOOLING	\$27,000.00	\$15,817.41	58.58%	\$11,182.59
410.210	POLICE MATL/SUPPLIES	\$9,000.00	\$9,268.83	102.99%	(\$268.83)
410.231	POLICE VEHICLE GAS/OIL	\$55,000.00	\$42,320.29	76.95%	\$12,679.71
410.238	POLICE UNIFORMS	\$22,000.00	\$7,059.80	32.09%	\$14,940.20
410.239	PATROL CAR TIRES	\$3,000.00	\$1,897.28	63.24%	\$1,102.72
410.239A	POLICE AMMO/FLARES	\$18,500.00	\$13,726.67	74.20%	\$4,773.33
410.314	POLICE LEGAL	\$2,500.00	\$0.00	0.00%	\$2,500.00
410.331	ANIMAL CONTROL VEHICLE	\$0.00	\$0.00	n/a	\$0.00
410.371	CAPITAL PURCH-VEHICLE	\$0.00	\$0.00	n/a	\$0.00
410.372	CAPITAL PURCH - RADIO	\$2,000.00	\$455.00	22.75%	\$1,545.00
410.372A	CAPITAL PURCH-SCALES	\$0.00	\$0.00	n/a	\$0.00
410.372B	CAPITAL PURCH-VASCAR	\$1,200.00	\$125.75	10.48%	\$1,074.25
410.372C	CAPITAL PURCH-COMPUTR	\$32,000.00	\$17,325.72	54.14%	\$14,674.28
410.373	BREATHALIZER	\$0.00	\$0.00	n/a	\$0.00
410.374	POLICE VEHICLE MAINT.	\$30,000.00	\$22,740.16	75.80%	\$7,259.84
410.375	POLICE CAR CALIBRATION	\$2,500.00	\$1,631.95	65.28%	\$868.05
410.450	POLICE CAR WASH	\$2,100.00	\$0.00	0.00%	\$2,100.00
410.460	POLICE GENERAL EXPENSE	\$2,500.00	\$1,918.55	76.74%	\$581.45
410.462	POLICE PHYSICAL EXAMS	\$1,500.00	\$1,339.38	89.29%	\$160.62
410.470	POLICE INVESTIGATIONS	\$1,000.00	\$386.10	38.61%	\$613.90

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Expense					
410.540-001	D.A.R.E.	\$3,000.00	\$2,968.99	98.97%	\$31.01
410.540-002	COMMUNITY POLICING	\$1,000.00	\$1,060.99	106.10%	(\$60.99)
410.540-003	TRAFFIC SAFETY UNIT	\$2,000.00	\$530.17	26.51%	\$1,469.83
410.541	SPECIAL REACTION TEAM	\$4,000.00	\$3,236.06	80.90%	\$763.94
410.542	COMMUNITY REVIT. PROGRAM	\$0.00	\$0.00	n/a	\$0.00
410.750	POLICE MINOR EQUIPMENT	\$6,500.00	\$1,991.78	30.64%	\$4,508.22
411.130	FIRE MARSHAL PAY	\$24,813.00	\$21,474.76	86.55%	\$3,338.24
411.150	FIRE WORKERS COMP.	\$20,000.00	\$20,208.25	101.04%	(\$208.25)
411.212	FIRE MATLS & SUPPLIES	\$900.00	\$946.30	105.14%	(\$46.30)
411.331	FIRE MILEAGE	\$500.00	\$702.41	140.48%	(\$202.41)
411.373	FIRE MAINT. & REPAIR	\$0.00	\$0.00	n/a	\$0.00
411.460	FIRE GENERAL EXPENSE	\$1,000.00	\$600.00	60.00%	\$400.00
411.5	FIRE RELIEF FUND	\$152,712.00	\$143,596.78	94.03%	\$9,115.22
411.740	EMERGENCY-CAPITAL EQ.	\$1,000.00	\$919.07	91.91%	\$80.93
414.130	CODE ENFORCEMENT PAY	\$135,340.00	\$114,393.80	84.52%	\$20,946.20
414.131	CODE OVERTIME	\$400.00	\$552.00	138.00%	(\$152.00)
414.141	INSPECTION SERVICE	\$12,000.00	\$12,750.00	106.25%	(\$750.00)
414.210	CODE MATLS & SUPPLIES	\$1,800.00	\$1,528.04	84.89%	\$271.96
414.310	RECYCLING GRANT EXPENSES	\$2,500.00	\$2,482.55	99.30%	\$17.45
414.313	CODE ENGINEERING TWP	\$0.00	\$0.00	n/a	\$0.00
414.313-001	CODE ENGINEERING TWP-TRAFFIC ENGINEER	\$0.00	\$0.00	n/a	\$0.00
414.313-002	CODE WATER/SEWER ENGR.-HYDRO	\$0.00	\$0.00	n/a	\$0.00
414.313-003	CODE ENGINEERING TWP-COMMUNICATIONS ENGR	\$0.00	\$0.00	n/a	\$0.00
414.313A	CODE ENGR. DEVELOPER (REIMB.)	\$70,000.00	\$105,533.69	150.76%	(\$35,533.69)
414.313A-001	CODE WATER/SEWER ENGR. (REIMB.)	\$8,000.00	\$87,195.85	1089.95%	(\$79,195.85)
414.314	CODE LEGAL TOWNSHIP	\$0.00	\$0.00	n/a	\$0.00
414.314-001	CODE LEGAL TOWNSHIP-VALIDITY CHALLENGES	\$0.00	\$0.00	n/a	\$0.00
414.314-002	CODE LEGAL TOWNSHIP-PLANNING COMMISSION	\$5,600.00	\$2,596.50	46.37%	\$3,003.50
414.314-003	CODE LEGAL TOWNSHIP-SALDO	\$0.00	\$0.00	n/a	\$0.00
414.314A	CODE LEGAL DVLPMNT	\$15,000.00	\$16,684.00	111.23%	(\$1,684.00)
414.314B	DOLINGTON LAND CHALLENGE	\$0.00	\$0.00	n/a	\$0.00
414.315	CODE COMMUNITY PLANNER	\$0.00	\$0.00	n/a	\$0.00
414.315A	WC GATEWAY PROJECT-CONSTRUCTION	\$0.00	\$0.00	n/a	\$0.00
414.315B	WC GATEWAY PROJECT - INSPECTION	\$0.00	\$0.00	n/a	\$0.00
414.315C	STOOPVILLE RD PRELIMINARY ENGR.	\$228,555.00	\$0.00	0.00%	\$228,555.00
414.315D	REPETITIVE FLOOD GRANT	\$0.00	\$0.00	n/a	\$0.00
414.316	JOINT PLAN	\$4,600.00	\$4,500.00	97.83%	\$100.00
414.316-001	JOINT PLAN-GRANT EXPENSES	\$0.00	\$0.00	n/a	\$0.00
414.317	JOINT VALIDITY CHLNGE	\$0.00	\$0.00	n/a	\$0.00
414.318	SOLID WASTE/RECYCLING	\$200.00	\$0.00	0.00%	\$200.00
414.318A	TRAFFIC IMPACT STUDY	\$0.00	\$0.00	n/a	\$0.00

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Expense					
414.319	GIS/SOFTWARE	\$2,800.00	\$2,835.00	101.25%	(\$35.00)
414.321	UNIFORM CONSTRUCTION CODE FEES	\$450.00	\$656.00	145.78%	(\$206.00)
414.322	BLDG PLAN REVIEW REFUND	\$3,500.00	\$5,723.08	163.52%	(\$2,223.08)
414.340	CODE ADVERT./PRINTING	\$2,100.00	\$1,080.40	51.45%	\$1,019.60
414.374	CODE VEHICLE MAINT.	\$500.00	\$192.08	38.42%	\$307.92
414.400	CREDIT CARD FEES	\$900.00	\$1,006.23	111.80%	(\$106.23)
414.460	CODE GENERAL EXPENSE	\$400.00	\$1,186.04	296.51%	(\$786.04)
414.461	ENVIRON. ADVISORY COM.	\$1,000.00	\$185.00	18.50%	\$815.00
414.461-001	ENVIRON. ADVISORY COM.-DEER MANAGEMENT	\$0.00	\$0.00	n/a	\$0.00
414.461-002	ENVIRON. ADVISORY COM.-RIPARIAN LEGAL EXPENSES	\$0.00	\$0.00	n/a	\$0.00
414.461-003	ENVIRON. ADVISORY COM.-RIPARIAN ENGR. EXPENSES	\$0.00	\$0.00	n/a	\$0.00
414.462	AGRICULTURAL SECURITY BOARD	\$0.00	\$0.00	n/a	\$0.00
414.463	AERIAL DIGITAL MAPPING	\$0.00	\$0.00	n/a	\$0.00
414.750	CODE MINOR EQUIPMENT	\$1,000.00	\$920.33	92.03%	\$79.67
414ZHB	ZONING HEARING BOARD	\$12,000.00	\$14,976.26	124.80%	(\$2,976.26)
430.231	ROAD VEHICLE GAS & OIL	\$20,000.00	\$20,716.74	103.58%	(\$716.74)
430.238	ROAD UNIFORMS	\$4,200.00	\$3,342.20	79.58%	\$857.80
430.260	ROAD MATERIAL & TOOLS	\$2,000.00	\$1,101.72	55.09%	\$898.28
430.371	TREE MAINTENANCE	\$30,000.00	\$8,500.00	28.33%	\$21,500.00
431	ROAD SNOW REMOVAL CONTRAC	\$12,500.00	\$11,430.00	91.44%	\$1,070.00
433	TRAFFIC LIGHT	\$0.00	\$0.00	n/a	\$0.00
438.01	ROAD MATERIAL STONE/OIL	\$160,000.00	\$92,453.10	57.78%	\$67,546.90
438.145	PUBLIC WORKS PAY	\$327,244.00	\$226,295.17	69.15%	\$100,948.83
438.145A	ROAD ACTING SUPV. PAY	\$0.00	\$0.00	n/a	\$0.00
438.460	ROAD GENERAL EXPENSE	\$3,000.00	\$1,725.12	57.50%	\$1,274.88
438.70	ROAD MAJOR EQUIPMENT	\$50,000.00	\$37,294.24	74.59%	\$12,705.76
439	ROAD - CONSTRUCTION	\$0.00	\$0.00	n/a	\$0.00
452.210	PARK/REC REV. RUN	\$250.00	\$50.00	20.00%	\$200.00
452.325	PARK/REC POSTAGE	\$0.00	\$0.00	n/a	\$0.00
452.373	STREETSCAPE MAINTENANCE	\$6,000.00	\$8,773.81	146.23%	(\$2,773.81)
452.460	PARK/REC GENERAL EXPENSE	\$0.00	\$0.00	n/a	\$0.00
452.530	PARK CONTRIBUTIONS	\$20,000.00	\$20,000.00	100.00%	\$0.00
452.531	CREDIT CARD DONATIONS	\$0.00	\$0.00	n/a	\$0.00
481.50	CONTRIBUTIONS	\$9,500.00	\$10,050.00	105.79%	(\$550.00)
482	JUDGEMENTS AND LOSSES	\$0.00	\$0.00	n/a	\$0.00
483.001	MUNICIPAL RETIREMENT	\$110,000.00	\$96,134.15	87.39%	\$13,865.85
483.002	POLICE PENSION	\$200,000.00	\$135,561.79	67.78%	\$64,438.21
484	WORKERS COMPENSATION	\$74,200.00	\$70,236.75	94.66%	\$3,963.25
485	UNEMPLOYMENT COMPENSATION	\$14,500.00	\$7,028.49	48.47%	\$7,471.51
486.100	HEP B VACCINATION	\$0.00	\$0.00	n/a	\$0.00
486.153	MUNICIPAL LIABILITY	\$0.00	\$0.00	n/a	\$0.00
486.351	AUTO INSURANCE	\$0.00	\$0.00	n/a	\$0.00

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Expense					
486.352	ERRORS & OMISSIONS	\$0.00	\$0.00	n/a	\$0.00
486.353	POLICE PROFESSIONAL	\$0.00	\$0.00	n/a	\$0.00
486.354	UMBRELLA	\$0.00	\$0.00	n/a	\$0.00
486.355	GENERAL LIABILITY	\$55,000.00	\$43,820.00	79.67%	\$11,180.00
486.356	POLLUTION LIABILITY	\$0.00	\$0.00	n/a	\$0.00
486.357	ADOPT-A-ROAD ACCIDENT	\$0.00	\$0.00	n/a	\$0.00
486.460	HISTORIC GENERAL EXP.	\$50.00	\$0.00	0.00%	\$50.00
487	HEALTH INSURANCE	\$630,000.00	\$476,751.94	75.67%	\$153,248.06
488	LIFE INSURANCE	\$9,000.00	\$6,654.55	73.94%	\$2,345.45
488A	SHORT TERM DISABILITY	\$19,000.00	\$14,730.14	77.53%	\$4,269.86
488B	LONG TERM DISABILITY	\$11,000.00	\$8,638.81	78.53%	\$2,361.19
489	FICA	\$148,828.00	\$123,173.60	82.76%	\$25,654.40
489.01	TRANSFER - NONPOLICE	\$63,882.00	\$64,944.84	101.66%	(\$1,062.84)
489.02	TRANSFER - POLICE	\$99,918.00	\$101,580.40	101.66%	(\$1,662.40)
489A	MEDICARE	\$34,807.00	\$26,365.70	75.75%	\$8,441.30
490	CAPITAL RESERVE	\$0.00	\$0.00	n/a	\$0.00
491	OPERATING RESERVE	\$0.00	\$0.00	n/a	\$0.00
491A	LITIGATION RESERVE	\$0.00	\$0.00	n/a	\$0.00
491B	TAX REFUNDS	\$500.00	\$0.00	0.00%	\$500.00
491C	OPEN SPACE TRANSFER	\$505,000.00	\$505,000.00	100.00%	\$0.00
491D	DEVELOPER ESCROW REFUNDS	\$0.00	\$0.00	n/a	\$0.00
491E	REFUND OF PRIOR YEAR REVENUES	\$0.00	\$0.00	n/a	\$0.00
492	TRANSFER - REPETITIVE FLOOD GRANT PROGRAM	\$0.00	\$0.00	n/a	\$0.00
492A	TRANSFER - BLDG DEBT SERV	\$0.00	\$0.00	n/a	\$0.00
492B	TRANSFER - MISCELLANEOUS	\$0.00	\$0.00	n/a	\$0.00
492C	TRANSFER - CAPITAL RESERVE FUND	\$727,000.00	\$727,000.00	100.00%	\$0.00
492D	TRANSFER - BLDG CONSTRUCTION	\$0.00	\$0.00	n/a	\$0.00
Total		\$6,759,736.00	\$5,565,785.26	82.34%	\$1,193,950.74
Total Expense		\$6,759,736.00	\$5,565,785.26	82.34%	\$1,193,950.74
Net:		(\$1,103,519.00)	(\$297,886.66)	26.99%	\$805,632.34