

Upper Makefield Township Board of Supervisors
October 4, 2016 Meeting Minutes

The October 4, 2016 public meeting of the Upper Makefield Township Board of Supervisors was called to order by Chair Dan Rattigan at 7:35 p.m. In attendance were the following members of the Board of Supervisors: Chair Dan Rattigan, Vice Chair Tom Cino, Member Diana Nolan and Member Mary Ryan and Member Mike Tierney. Also in attendance were Assistant Township Manager Judy Caporiccio, Township Solicitor Mary Eberle, Esq., Township Engineer Justin Geonnotti, P.E., Water/Sewer Engineer Tom Zarko, P.E., Director of Planning & Zoning Dave Kuhns and Chief Mark Schmidt.

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

PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE

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

ANNOUNCEMENTS

Mr. Rattigan made the following announcements:

- An Executive Session was held prior to tonight's meeting for personnel matters.
- Upper Makefield will join with surrounding municipalities to host an electronic recycling event on October 8 from 9 – noon at the Lower Makefield Corporate Center on Township Line Road in Lower Makefield. Most items are free but there is a cash charge to recycle some items. Call the Township or visit our website for more information.
- BCATO, the Bucks County Drug & Alcohol Commission and Doylestown Township are partnering to host a free event for residents interested in receiving Narcan Training. It will be held on Oct 12 from 7-8:30 pm at the Doylestown Administration Building. More information is available on our website.
- The Fire Company will host an Open House on Friday, October 14 from 6:30 – 9 om at Station 71 on Taylorsville Road.
- There are two more Budget Workshops scheduled: Oct 20 and Oct 25. Both meetings begin at 7 pm.
- Residents are reminded to register for ReadyBucks to receive emergency alerts. Registration information can be found on the Township website or the Bucks County website.

PUBLIC COMMENT

Vic Ameye, East Grant, stated that as the current chairman of the Board of Elected Auditors he wished to clarify publicly the role of the elected auditors in regard to the annual Township audit. Ms. Eberle stated that since the Township has contracted with a professional auditing firm, the only responsibility remaining for the elected auditors would be to establish the pay for any elected official also performing work for the Township. Since there are none, our elected auditors have no official responsibility. Board consensus was that the auditors can request information through the right to know procedure.

Mr. Ameye stated that the \$2 per hour stipend provided in the current Public Works contract for those workers who also serve as volunteer firemen was not considered as part of the increased cost of that contract when presented to the public. He requested that staff re-evaluate the financial impact of the \$2 per hour stipend contractually provided for any Public Works employees also serving as volunteer firemen in the Township.

Mr. Breeden asked if PSATS was the governing body for the Supervisors.

Ellen Lane-Novitz, Washington Crossing, expressed concern regarding increased deer damage and her concern that some residents are watering and feeding the deer.

Dan Johansson, Upper Makefield Township, thanked Mr. Rattigan for acknowledging the potential impact of the threatened end of reciprocity for wage taxes by the State of New Jersey. He suggested contacting the State Department of Revenue for information regarding the potential impact on revenue to Upper Makefield Township.

Andrew DeAngelis, 46 Thompson Mill Road, stated that the Township issued a certificate of occupancy to a resident who had not fulfilled their obligations under the developer's agreement. Ms. Eberle clarified that she believed that a subsequent deferral agreement legally required the Township to issue the certificate of occupancy and recommended that he consult with his attorney for further details. Mr. DeAngelis stated that the residence had a septic tank violation. The Township has followed up on that issue with the County.

APPROVAL OF MINUTES AND BILLS PAYABLE

A motion was made by Ms. Nolan and was seconded by Ms. Ryan to approve the September 20, 2016 minutes. Motion carried by a unanimous vote.

Mr. Rattigan directed attention to the bills list for October 4, 2016. A motion was made by Mr. Cino and was seconded by Ms. Nolan to approve the October 4, 2016 Bills Payable list in the amount of \$589,624.84. Motion carried by a unanimous vote.

PLANNING AND ZONING ISSUES

Resolution No. 2016-10-04-01, Adopt Bucks County 2016 Hazard Mitigation Plan

Mr. Kuhns introduced the resolution to adopting the Bucks County 2016 Hazard Mitigation Plan Update. Following discussion, a motion was made by Ms. Nolan and seconded by Ms. Ryan to adopt Resolution No. 2016-10-04-01. Motion carried by a unanimous vote.

SOLICITOR'S REPORT

Recodification Adoption Ordinance

Ms. Eberle provided an overview of the recodification process and the recodification adoption ordinance. Following discussion, a motion was made by Ms. Nolan and seconded by Mr. Cino to authorize the advertisement of the Recodification Adoption Ordinance. Motion carried by a unanimous vote.

Financial Expert for Upcoming Police Arbitration

Ms. Eberle recommended that the Board consider hiring a finance expert to prepare a financial report and provide expert testimony in the pending police arbitration. Following discussion, a motion was made by Ms. Nolan and seconded by Mr. Cino to hire Vijay Kapoor to prepare a financial report and provide expert testimony in the pending police arbitration at a rate of \$200 per hour, not to exceed \$16,500. Motion carried by a unanimous vote.

ASSISTANT MANAGER'S REPORT

Requests for Proposals – Emergency Services

Ms. Caporiccio informed the board that St. Mary's Medical Center emergency services agreement is due to expire on February 1, 2017 and requested authorization to advertise and distribute a Request for Proposals. Discussion followed and Ms. Ryan made a motion, which was seconded by Ms. Nolan to authorize advertisement and distribution of an RFP for emergency services for the years 2017 through 2019. Motion carried by a unanimous vote.

Resignation of Township Manager

A motion was made by Mr. Cino and seconded by Ms. Ryan to accept the resignation of Township Manager Jim Pascale submitted on September 21, 2016 and effective immediately. Mr. Tierney expressed concern regarding a future manager's agreement with no controls regarding vacation and personal time. Motion carried by a unanimous vote.

Appoint Interim Manager

A motion was made by Mr. Cino and seconded by Ms. Ryan to appoint David Nyman as Interim Township Manager at a rate of \$50 per hour for a maximum of 40 hours per week plus paid holidays beginning October 5, 2016. Mr. Tierney requested assurance that all Board members would be treated equally going forward. Motion carried by a unanimous vote.

Appoint Right-to-Know Officer and Township Secretary

A motion was made by Ms. Ryan and seconded by Ms. Nolan to appoint David Nyman as Right-to-Know Officer and Township Secretary. Motion carried by a unanimous vote.

Resolution No. 2016-10-04-02, Authorizing Bank Signatures

Ms. Caporiccio introduced the resolution authorizing bank signatures. Following discussion a motion was made by Mr. Cino and seconded by Ms. Ryan to approve Resolution No. 2016-10-04-02 authorizing bank signatures. Motion carried by a unanimous vote.

WATER/SEWER ENGINEER'S REPORT

Award of Bid – Lakeside Well House Electrical System Updates

Mr. Zarko provided an overview of the project and bid results and recommended awarding the base bid to the lowest responsible bidder, MJF Electrical Contracting, Inc., in the amount of \$115,700. A motion was made by Ms. Ryan and seconded by Mr. Cino to award the Lakeside Well House Electrical System Updates to MJF Electrical Contracting, Inc. in the amount of \$115,700. Motion carried by a unanimous vote.

ENGINEER'S REPORT

There was no Engineer's Report.

PUBLIC COMMENT

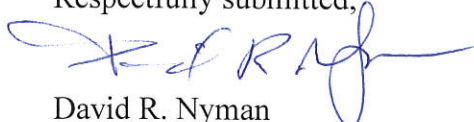
Tim Thomas, Mt. Eyre Manor, stated that the Dunkin Donuts parked a truck with advertisement close to the road in violation of Township ordinances.

Dan Johansson, Upper Makefield Township, asked for the responses from the Consortium regarding removal of soils and also reminded the Board of his request to post department reports on the Township website.

ADJOURNMENT

A motion was made by Ms. Ryan and was seconded by Mr. Nolan to adjourn to meeting at 8:30 p.m. Motion carried by a unanimous vote.

Respectfully submitted,



David R. Nyman
Interim Township Manager
Approved: October 18, 2016

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2016 To September, 2016

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

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Equity					
309.90	EQUITY		\$0.00		
Total			\$0.00		
Total Equity			\$0.00		
Revenue					
301.10A	CURRENT R.E. TAXES	\$0.00	\$0.00	n/a	\$0.00
301.10B	PRIOR YEAR R.E. TAXES	\$0.00	\$0.00	n/a	\$0.00
301.20A	INTERIM R.E. TAXES	\$1,000.00	\$0.00	0.00%	(\$1,000.00)
301.20B	INTERIM RE TAXES PR YRS	\$0.00	\$461.96	n/a	\$461.96
301.40A	DELINQUENT RE TAX PR YR	\$0.00	\$0.00	n/a	\$0.00
301.40B	DELINQUENT RE TAX CURNT	\$15,000.00	\$7,120.02	47.47%	(\$7,879.98)
301.70	BREACH R.E. TAXES	\$0.00	\$2,271.83	n/a	\$2,271.83
310.02B	PRIOR YEAR PER CAPITA	\$0.00	\$0.00	n/a	\$0.00
310.10	TRANSFER TAX R.E.	\$600,000.00	\$453,858.64	75.64%	(\$146,141.36)
310.20	EARNED INCOME TAX	\$3,800,000.00	\$3,460,224.15	91.06%	(\$339,775.85)
310.21	CURRENT E.I.T.	\$0.00	\$0.00	n/a	\$0.00
310.22	PRIOR YEAR E.I.T.	\$0.00	\$0.00	n/a	\$0.00
321.04	CERTIFICATE OF APPROP	\$140.00	\$0.00	0.00%	(\$140.00)
321.30	BUSINESS FEES	\$1,000.00	\$1,250.00	125.00%	\$250.00
321.35	FIRE PERMITS	\$4,000.00	\$3,815.00	95.38%	(\$185.00)
322.82	HIGHWAY ENCROACHMENT	\$12,000.00	\$7,608.80	63.41%	(\$4,391.20)
322.83	GRADING PERMITS	\$18,000.00	\$13,220.00	73.44%	(\$4,780.00)
322.84	GRADING ESCROWS/REINSP.	\$0.00	\$0.00	n/a	\$0.00
331.11	MOTOR VEHICLE VIOLATION	\$14,000.00	\$6,874.70	49.11%	(\$7,125.30)
331.12-001	VIOLATION OF ORDINANCES-POLICE	\$4,000.00	\$4,943.06	123.58%	\$943.06
331.12-002	VIOLATION OF ORDINANCES-CODE	\$5,000.00	\$9,097.40	181.95%	\$4,097.40
341	INTEREST	\$8,400.00	\$5,843.77	69.57%	(\$2,556.23)
341D	INSURANCE DIVIDENDS	\$0.00	\$10,585.00	n/a	\$10,585.00
354	OTHER STATE CAPITAL & OPERATING GRANTS	\$0.00	\$0.00	n/a	\$0.00
355.01	PUBLIC UTILITY REALTY	\$8,000.00	\$0.00	0.00%	(\$8,000.00)
355.08	LIQUOR LICENSE	\$1,000.00	\$1,000.00	100.00%	\$0.00
355.13	FOREIGN FIRE	\$143,597.00	\$131,952.15	91.89%	(\$11,644.85)
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	\$10,000.00	\$6,130.20	61.30%	(\$3,869.80)
361.20	JOINT VALIDITY REIMBURSEMENT	\$0.00	\$0.00	n/a	\$0.00
361.30	LEGAL REVIEW FEES	\$30,000.00	\$8,315.04	27.72%	(\$21,684.96)

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2016 To September, 2016

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Revenue					
361.31	SUBDIVISION FEES	\$3,500.00	\$27,330.00	780.86%	\$23,830.00
361.31-001	SUBDIVISION FEES-REINSPECTION FEES	\$0.00	\$0.00	n/a	\$0.00
361.32	ENGR. REVIEW FEES	\$100,000.00	\$71,921.81	71.92%	(\$28,078.19)
361.32-001	BIDDING DOCUMENT FEES	\$0.00	\$0.00	n/a	\$0.00
361.33	ZONING PERMITS	\$61,000.00	\$50,160.00	82.23%	(\$10,840.00)
361.33S	SIGN PERMITS	\$0.00	\$1,510.00	n/a	\$1,510.00
361.34	ZONING HEARING BOARD FEES	\$8,000.00	\$7,100.00	88.75%	(\$900.00)
361.40	CELL TOWER CONSULTANT FEES	\$0.00	\$0.00	n/a	\$0.00
361.41	WATER/SEWER CONSULTANT FEES	\$100,000.00	\$21,249.59	21.25%	(\$78,750.41)
361.50	SALE OF TWP PROPERTY	\$10,000.00	\$850.00	8.50%	(\$9,150.00)
362.11	POLICE EARNINGS	\$2,600.00	\$1,934.00	74.38%	(\$666.00)
362.41	BUILDING PERMITS	\$180,000.00	\$126,754.89	70.42%	(\$53,245.11)
362.41-001	REINSPECTION FEES	\$500.00	\$1,260.00	252.00%	\$760.00
362.43	PLUMBING PERMITS	\$25,000.00	\$21,321.20	85.28%	(\$3,678.80)
362.44	ELECTRICAL PERMITS	\$10,000.00	\$8,180.00	81.80%	(\$1,820.00)
362.45	OCCUPANCY PERMITS	\$30,000.00	\$22,690.00	75.63%	(\$7,310.00)
362.45A	USE & OCCUPANCY PERMITS	\$0.00	\$0.00	n/a	\$0.00
362.45C	ON-LOT HAULERS FEES	\$800.00	\$1,600.00	200.00%	\$800.00
362.46	ALARM PERMITS	\$18,000.00	\$18,049.00	100.27%	\$49.00
362.46B	WELL PERMITS	\$15,000.00	\$8,150.00	54.33%	(\$6,850.00)
362.47	SEWAGE PLANNING MODULE FEE	\$2,400.00	\$3,000.00	125.00%	\$600.00
362.48	PLAN/ZONE MISC REV.	\$400.00	\$35.00	8.75%	(\$365.00)
362.49	PROFESSIONAL SERVICES	\$75,000.00	\$47,780.00	63.71%	(\$27,220.00)
362.50	DEMOLITION PERMITS	\$11,000.00	\$9,300.00	84.55%	(\$1,700.00)
362.51	PROPERTY ADDRESS SIGNS	\$48.00	\$24.00	50.00%	(\$24.00)
363	SNOW REMOVAL CONTRACT	\$23,097.00	\$0.00	0.00%	(\$23,097.00)
363.50	HIGHWAY DEPT. EARNINGS	\$250.00	\$195.90	78.36%	(\$54.10)
363.51	COPS GRANT	\$0.00	\$0.00	n/a	\$0.00
363.52	CO-OP POLICE DEPT. WORK	\$2,500.00	\$1,886.89	75.48%	(\$613.11)
363.53	D.A.R.E DONATIONS	\$500.00	\$0.00	0.00%	(\$500.00)
363.54	BOOKING CENTER FEES	\$4,400.00	\$3,814.99	86.70%	(\$585.01)
363.55	BULLET-PROOF VEST GRANT	\$2,400.00	\$0.00	0.00%	(\$2,400.00)
363.56	COMMUNITY REVIT. ASST. GRANT	\$0.00	\$0.00	n/a	\$0.00
367	REVOLUTIONARY RUN FEES	\$0.00	\$0.00	n/a	\$0.00
379	OTHER CHARGES FOR SERVICES	\$0.00	\$0.00	n/a	\$0.00
380	MISCELLANEOUS REVENUE	\$1,500.00	\$1,401.79	93.45%	(\$98.21)
380A	CABLE FRANCHISE FEE	\$240,000.00	\$188,538.72	78.56%	(\$51,461.28)
380D	DEVELOPER DONATIONS	\$70,000.00	\$15,000.00	21.43%	(\$55,000.00)
380T	MODEL RAILROAD DONATIONS	\$0.00	\$0.00	n/a	\$0.00
380V	VENDING MACHINE REVENUES	\$0.00	\$0.00	n/a	\$0.00
387	CONTRIBUTIONS FROM PRIVATE SOURCES	\$0.00	\$0.00	n/a	\$0.00
389	STD/WORKER'S COMP. REIMBURSEMENT	\$0.00	\$19,828.95	n/a	\$19,828.95
390D	DEVELOP. ESCROW REFUNDS	\$0.00	\$0.00	n/a	\$0.00

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Revenue					
390M	DEVELOPER MAINTENANCE GUARANTEES ESCROWS	\$0.00	\$0.00	n/a	\$0.00
390S	STORMWATER MGMT IMPROVEMENTS	\$0.00	\$0.00	n/a	\$0.00
392	CABLE FUND TRANSFER	\$0.00	\$0.00	n/a	\$0.00
392A	MISC. SIDE FUND CLOSEOUTS	\$0.00	\$0.00	n/a	\$0.00
392P	PARK/REC CREDIT CARD TRANSFERS	\$0.00	\$0.00	n/a	\$0.00
394A	MISCELLANEOUS REFUNDS	\$250.00	\$190.11	76.04%	(\$59.89)
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	\$164,682.00	\$179,360.49	108.91%	\$14,678.49
394R	REPETITIVE FLOOD GRANT	\$0.00	\$0.00	n/a	\$0.00
394SW	SOLID WASTE/RECYCLING	\$19,000.00	\$35,968.00	189.31%	\$16,968.00
395	REFUND OF PRIOR YR EXPEND	\$0.00	\$0.00	n/a	\$0.00
Total		\$6,085,519.00	\$5,030,957.05	82.67%	(\$1,054,561.95)
Total Revenue		\$6,085,519.00	\$5,030,957.05	82.67%	(\$1,054,561.95)
Expense					
400	BANK	\$200.00	\$70.60	35.30%	\$129.40
400.113	BOARD SALARY	\$4,200.00	\$1,000.00	23.81%	\$3,200.00
400.121	ADMIN. STAFF & MGR PAY	\$273,237.00	\$264,570.03	96.83%	\$8,666.97
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	\$0.00	\$0.00	n/a	\$0.00
400.140	PART TIME HELP	\$0.00	\$0.00	n/a	\$0.00
400.192	SCHOOLS/CONFERENCES	\$3,000.00	\$2,768.18	92.27%	\$231.82
400.210	ADMIN MATL & SUPPLIES	\$5,500.00	\$6,993.12	127.15%	(\$1,493.12)
400.311	AUDIT	\$21,000.00	\$20,330.00	96.81%	\$670.00
400.312	WATER/SEWER ENGR TWP	\$15,000.00	\$12,777.27	85.18%	\$2,222.73
400.313	ENGINEERING TOWNSHIP	\$105,000.00	\$92,105.22	87.72%	\$12,894.78
400.313A	ENGR. DEVELOPMENT	\$0.00	\$0.00	n/a	\$0.00
400.321	LEGAL TOWNSHIP	\$80,000.00	\$84,564.93	105.71%	(\$4,564.93)
400.331	ADMIN. VEHICLE EXPENSE	\$1,500.00	\$1,367.59	91.17%	\$132.41
400.340	ADMIN. ADVER/PRINTING	\$10,000.00	\$4,582.98	45.83%	\$5,417.02
400.350	ADMIN. INSURANCE BOND	\$1,500.00	\$1,500.00	100.00%	\$0.00
400.374	ADMIN. MAINT/REPAIRS	\$22,000.00	\$20,138.17	91.54%	\$1,861.83
400.460	ADMIN. GENERAL EXPENSE	\$11,000.00	\$4,211.31	38.28%	\$6,788.69
400.750	ADMIN. MINOR EQUIPMENT	\$3,000.00	\$47.95	1.60%	\$2,952.05
403.114	TAX COLLECTOR PAY	\$20,874.00	\$15,655.50	75.00%	\$5,218.50
403.115	TAX COLLECTOR E.I.T.	\$52,820.00	\$43,411.61	82.19%	\$9,408.39
403.225	TAX COLL MATL/SUPP.	\$5,000.00	\$3,760.65	75.21%	\$1,239.35

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Expense					
403.350	TAX COLLECTOR BOND	\$0.00	\$0.00	n/a	\$0.00
407.319	WEBSITE/BROADCAST MTGS	\$30,000.00	\$11,344.41	37.81%	\$18,655.59
409.140	BLDG CUSTODIAN	\$15,000.00	\$10,335.00	68.90%	\$4,665.00
409.215	BLDG MATLS & SUPPLIES	\$5,000.00	\$3,623.21	72.46%	\$1,376.79
409.230	BLDG UTILITIES/FUEL	\$40,000.00	\$12,109.77	30.27%	\$27,890.23
409.300	ARCHITECT	\$0.00	\$0.00	n/a	\$0.00
409.321	BLDG TELEPHONE	\$25,000.00	\$19,877.96	79.51%	\$5,122.04
409.341	BLDG POSTAGE	\$6,000.00	\$1,884.38	31.41%	\$4,115.62
409.361	BLDG ELECTRIC	\$25,000.00	\$19,758.46	79.03%	\$5,241.54
409.373	BLDG MAINT. & REPAIRS	\$56,000.00	\$40,414.34	72.17%	\$15,585.66
409.374	BLDG STP TESTS	\$200.00	\$80.00	40.00%	\$120.00
409.375	BLDG VENDING MACHINE	\$0.00	\$0.00	n/a	\$0.00
409.460	BLDG GENERAL EXPENSE	\$0.00	\$0.00	n/a	\$0.00
409.500	MODEL RAILROAD EXPENSES	\$0.00	\$0.00	n/a	\$0.00
409.600	BLDG CAPITAL CONSTR.	\$0.00	\$0.00	n/a	\$0.00
409.750	BLDG MINOR EQUIPMENT	\$1,000.00	\$0.00	0.00%	\$1,000.00
409.750A	BLDG OFC FURN/COMPUTERS	\$2,000.00	\$283.18	14.16%	\$1,716.82
410.122	POL ADMIN/CLERICAL PAY	\$178,038.00	\$118,434.28	66.52%	\$59,603.72
410.132	PATROLMEN PAY	\$1,504,421.00	\$851,567.35	56.60%	\$652,853.65
410.132A	RETROACTIVE PAY	\$0.00	\$0.00	n/a	\$0.00
410.132B	LONGEVITY/EDUCAT. PAY	\$0.00	\$27,300.00	n/a	(\$27,300.00)
410.132C	COPS GRANT OFFICERS	\$0.00	\$0.00	n/a	\$0.00
410.132M	MOTOR CARRIER TASK FORCE O/T	\$10,000.00	\$5,373.60	53.74%	\$4,626.40
410.132P	P/T PATROLMEN PAY	\$0.00	\$0.00	n/a	\$0.00
410.132T	TRAFFIC SAFETY DETAIL O/T	\$6,000.00	\$648.10	10.80%	\$5,351.90
410.134	ANIMAL CONTROL PAY	\$4,000.00	\$2,050.00	51.25%	\$1,950.00
410.183	POLICE OVERTIME	\$85,000.00	\$63,405.71	74.59%	\$21,594.29
410.192	POLICE SCHOOLING	\$20,000.00	\$18,542.79	92.71%	\$1,457.21
410.210	POLICE MATL/SUPPLIES	\$10,000.00	\$7,116.21	71.16%	\$2,883.79
410.231	POLICE VEHICLE GAS/OIL	\$45,000.00	\$19,983.11	44.41%	\$25,016.89
410.238	POLICE UNIFORMS	\$20,000.00	\$2,741.92	13.71%	\$17,258.08
410.239	PATROL CAR TIRES	\$2,000.00	\$1,344.00	67.20%	\$656.00
410.239A	POLICE AMMO/FLARES	\$26,000.00	\$6,585.11	25.33%	\$19,414.89
410.314	POLICE LEGAL	\$25,000.00	\$52,735.38	210.94%	(\$27,735.38)
410.331	ANIMAL CONTROL VEHICLE	\$0.00	\$0.00	n/a	\$0.00
410.371	VEHICLE PURCHASE	\$0.00	\$0.00	n/a	\$0.00
410.372	RADIO	\$3,000.00	\$0.00	0.00%	\$3,000.00
410.372A	SCALES	\$0.00	\$0.00	n/a	\$0.00
410.372B	VASCAR	\$2,200.00	\$0.00	0.00%	\$2,200.00
410.372C	COMPUTER NETWORK/MDT	\$33,800.00	\$12,884.00	38.12%	\$20,916.00
410.373	BREATHALIZER	\$0.00	\$0.00	n/a	\$0.00
410.374	POLICE VEHICLE MAINT.	\$27,000.00	\$9,369.59	34.70%	\$17,630.41
410.375	POLICE CAR CALIBRATION	\$2,800.00	\$2,181.00	77.89%	\$619.00
410.450	POLICE CAR WASH	\$2,300.00	\$2,300.00	100.00%	\$0.00

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2016 To September, 2016

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

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Expense					
410.460	POLICE GENERAL EXPENSE	\$2,600.00	\$1,955.82	75.22%	\$644.18
410.462	POLICE PHYSICAL EXAMS	\$1,500.00	\$2,015.83	134.39%	(\$515.83)
410.470	POLICE INVESTIGATIONS	\$4,100.00	\$3,301.75	80.53%	\$798.25
410.540-001	D.A.R.E.	\$4,100.00	\$1,664.98	40.61%	\$2,435.02
410.540-002	COMMUNITY POLICING	\$2,000.00	(\$250.00)	-12.50%	\$2,250.00
410.540-003	TRAFFIC SAFETY UNIT	\$5,000.00	\$2,811.70	56.23%	\$2,188.30
410.541	SPECIAL REACTION TEAM	\$4,000.00	\$3,240.28	81.01%	\$759.72
410.542	COMMUNITY REVIT. PROGRAM	\$0.00	\$0.00	n/a	\$0.00
410.750	POLICE MINOR EQUIPMENT	\$5,000.00	\$729.96	14.60%	\$4,270.04
411.130	FIRE MARSHAL PAY	\$26,314.00	\$20,392.00	77.49%	\$5,922.00
411.150	FIRE WORKERS COMP.	\$20,860.00	\$15,645.00	75.00%	\$5,215.00
411.212	FIRE MATLS & SUPPLIES	\$1,000.00	\$859.73	85.97%	\$140.27
411.331	FIRE MILEAGE	\$1,000.00	\$1,209.77	120.98%	(\$209.77)
411.373	FIRE MAINT. & REPAIR	\$0.00	\$0.00	n/a	\$0.00
411.460	FIRE GENERAL EXPENSE	\$1,200.00	\$1,375.63	114.64%	(\$175.63)
411.5	FIRE RELIEF FUND	\$143,537.00	\$0.00	0.00%	\$143,537.00
411.740	EMERGENCY-CAPITAL EQ.	\$1,500.00	\$285.44	19.03%	\$1,214.56
414.130	CODE ENFORCEMENT PAY	\$149,972.00	\$109,056.06	72.72%	\$40,915.94
414.131	CODE OVERTIME	\$400.00	\$642.85	160.71%	(\$242.85)
414.141	INSPECTION SERVICE	\$15,000.00	\$17,417.25	116.12%	(\$2,417.25)
414.210	CODE MATLS & SUPPLIES	\$2,000.00	\$1,230.66	61.53%	\$769.34
414.310	RECYCLING GRANT EXPENSES	\$2,600.00	\$3,992.00	153.54%	(\$1,392.00)
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.)	\$125,000.00	\$88,205.39	70.56%	\$36,794.61
414.313A-001	CODE WATER/SEWER ENGR. (REIMB.)	\$110,000.00	\$33,175.68	30.16%	\$76,824.32
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	\$3,000.00	\$4,230.00	141.00%	(\$1,230.00)
414.314-003	CODE LEGAL TOWNSHIP-SALDO	\$0.00	\$0.00	n/a	\$0.00
414.314A	CODE LEGAL DVLPMNT	\$30,000.00	\$6,371.00	21.24%	\$23,629.00
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	\$12,494.75	5.47%	\$216,060.25
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

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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	\$200.00	\$0.00	0.00%	\$200.00
414.318A	TRAFFIC IMPACT STUDY	\$0.00	\$0.00	n/a	\$0.00
414.319	GIS/SOFTWARE	\$3,000.00	\$2,408.00	80.27%	\$592.00
414.321	UNIFORM CONSTRUCTION CODE FEES	\$750.00	\$656.00	87.47%	\$94.00
414.322	BLDG PLAN REVIEW REFUND	\$3,000.00	\$0.00	0.00%	\$3,000.00
414.340	CODE ADVERT./PRINTING	\$2,600.00	\$578.82	22.26%	\$2,021.18
414.374	CODE VEHICLE MAINT.	\$1,000.00	\$272.28	27.23%	\$727.72
414.400	CREDIT CARD FEES	\$850.00	\$1,309.60	154.07%	(\$459.60)
414.460	CODE GENERAL EXPENSE	\$2,000.00	\$10.00	0.50%	\$1,990.00
414.461	ENVIRON. ADVISORY COM.	\$1,500.00	\$191.99	12.80%	\$1,308.01
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	\$7,000.00	\$2,367.64	33.82%	\$4,632.36
414ZHB	ZONING HEARING BOARD	\$12,000.00	\$8,399.94	70.00%	\$3,600.06
430.231	ROAD VEHICLE GAS & OIL	\$15,000.00	\$5,042.53	33.62%	\$9,957.47
430.238	ROAD UNIFORMS	\$6,200.00	\$2,901.69	46.80%	\$3,298.31
430.260	ROAD MATERIAL & TOOLS	\$2,500.00	\$998.80	39.95%	\$1,501.20
430.371	TREE MAINTENANCE	\$30,000.00	\$6,207.50	20.69%	\$23,792.50
431	ROAD SNOW REMOVAL CONTRAC	\$14,000.00	\$5,040.00	36.00%	\$8,960.00
433	TRAFFIC LIGHT	\$0.00	\$0.00	n/a	\$0.00
438.01	ROAD MATERIAL STONE/OIL	\$680,000.00	\$391,341.95	57.55%	\$288,658.05
438.145	PUBLIC WORKS PAY	\$322,937.00	\$221,722.11	68.66%	\$101,214.89
438.145A	ROAD ACTING SUPV. PAY	\$0.00	\$0.00	n/a	\$0.00
438.460	ROAD GENERAL EXPENSE	\$4,000.00	\$3,056.14	76.40%	\$943.86
438.70	ROAD MAJOR EQUIPMENT	\$0.00	\$0.00	n/a	\$0.00
439	ROAD - CONSTRUCTION	\$0.00	\$0.00	n/a	\$0.00
452.210	PARK/REC REV. RUN	\$25.00	\$25.00	100.00%	\$0.00
452.325	PARK/REC POSTAGE	\$0.00	\$0.00	n/a	\$0.00
452.373	STREETSCAPE MAINTENANCE	\$15,000.00	\$5,473.87	36.49%	\$9,526.13
452.460	PARK/REC GENERAL EXPENSE	\$0.00	\$0.00	n/a	\$0.00
452.530	PARK CONTRIBUTIONS	\$30,000.00	\$30,000.00	100.00%	\$0.00
452.531	CREDIT CARD DONATIONS	\$0.00	\$0.00	n/a	\$0.00
481.50	CONTRIBUTIONS	\$5,000.00	\$4,550.00	91.00%	\$450.00
482	JUDGEMENTS AND LOSSES	\$0.00	\$0.00	n/a	\$0.00
483.001	MUNICIPAL RETIREMENT	\$110,000.00	\$23,346.99	21.22%	\$86,653.01
483.002	POLICE PENSION	\$165,000.00	\$25,513.50	15.46%	\$139,486.50
484	WORKERS COMPENSATION	\$86,049.00	\$64,537.00	75.00%	\$21,512.00
485	UNEMPLOYMENT COMPENSATION	\$5,000.00	\$3,158.74	63.17%	\$1,841.26

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Expense					
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	\$50,879.00	\$33,785.00	66.40%	\$17,094.00
486.356	POLLUTION LIABILITY	\$0.00	\$0.00	n/a	\$0.00
486.357	ADOPT-A-ROAD ACCIDENT	\$0.00	\$0.00	n/a	\$0.00
486.460	HISTORIC GENERAL EXP.	\$0.00	\$0.00	n/a	\$0.00
487	HEALTH INSURANCE	\$720,576.00	\$452,078.17	62.74%	\$268,497.83
488	LIFE INSURANCE	\$9,000.00	\$6,282.64	69.81%	\$2,717.36
488A	SHORT TERM DISABILITY	\$19,000.00	\$13,933.56	73.33%	\$5,066.44
488B	LONG TERM DISABILITY	\$12,500.00	\$8,171.13	65.37%	\$4,328.87
489	FICA	\$158,145.00	\$111,608.20	70.57%	\$46,536.80
489.01	TRANSFER - NONPOLICE	\$47,052.00	\$0.00	0.00%	\$47,052.00
489.02	TRANSFER - POLICE	\$117,630.00	\$0.00	0.00%	\$117,630.00
489A	MEDICARE	\$37,000.00	\$23,100.45	62.43%	\$13,899.55
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	\$2,000.00	\$0.00	0.00%	\$2,000.00
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	\$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	\$153,000.00	\$153,000.00	100.00%	\$0.00
492D	TRANSFER - BLDG CONSTRUCTION	\$0.00	\$0.00	n/a	\$0.00
492E	TRANSFER - FIRE FUND-SUPV. PAY(TC)	\$1,150.00	\$0.00	0.00%	\$1,150.00
Total		\$6,593,971.00	\$3,851,750.74	58.41%	\$2,742,220.26
Total Expense		\$6,593,971.00	\$3,851,750.74	58.41%	\$2,742,220.26
Net:		(\$508,452.00)	\$1,179,206.31	-231.92%	\$1,687,658.31