

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2025 To August, 2025

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

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
301.10A	CURRENT R.E. TAXES	\$1,240,000.00	\$1,229,704.83	99.17%	(\$10,295.17)
301.10B	PRIOR YEAR R.E. TAXES	\$0.00	\$21,033.04	n/a	\$21,033.04
301.20A	INTERIM R.E. TAXES	\$2,000.00	\$207.36	10.37%	(\$1,792.64)
301.20B	INTERIM RE TAXES PR YRS	\$0.00	\$2,826.67	n/a	\$2,826.67
301.40B	DELINQUENT RE TAX CURNT	\$5,000.00	\$11,138.45	222.77%	\$6,138.45
310.10	TRANSFER TAX R.E.	\$700,000.00	\$556,995.60	79.57%	(\$143,004.40)
310.20	EARNED INCOME TAX	\$4,750,000.00	\$4,016,021.98	84.55%	(\$733,978.02)
321.04	CERTIFICATE OF APPROP	\$300.00	\$160.00	53.33%	(\$140.00)
321.30	BUSINESS FEES	\$1,250.00	\$1,250.00	100.00%	\$0.00
321.35	FIRE PERMITS	\$5,500.00	\$3,605.00	65.55%	(\$1,895.00)
322.82	HIGHWAY ENCROACHMENT	\$2,000.00	\$1,080.00	54.00%	(\$920.00)
322.83	GRADING PERMITS	\$16,000.00	\$14,251.00	89.07%	(\$1,749.00)
322.85	ENERGY TRANSFER MASTER LICENSE FEES	\$0.00	\$42,500.00	n/a	\$42,500.00
331.11	MOTOR VEHICLE VIOLATION	\$15,000.00	\$9,964.87	66.43%	(\$5,035.13)
331.12-001	VIOLATION OF ORDINANCES-POLICE	\$1,000.00	\$1,818.17	181.82%	\$818.17
331.12-002	VIOLATION OF ORDINANCES-CODE	\$3,800.00	\$2,406.40	63.33%	(\$1,393.60)
341	INTEREST	\$25,000.00	\$21,668.30	86.67%	(\$3,331.70)
341D	INSURANCE DIVIDENDS	\$0.00	\$903.34	n/a	\$903.34
342.20	TAX COLLECTOR RENT	\$300.00	\$0.00	0.00%	(\$300.00)
355.01	PUBLIC UTILITY REALTY	\$7,000.00	\$0.00	0.00%	(\$7,000.00)
355.08	LIQUOR LICENSE	\$800.00	\$800.00	100.00%	\$0.00
355.13	FOREIGN FIRE	\$130,000.00	\$0.00	0.00%	(\$130,000.00)
361.10	ADMINISTRATIVE EARNINGS	\$400.00	\$0.00	0.00%	(\$400.00)
361.30	LEGAL REVIEW FEES	\$25,000.00	\$11,370.50	45.48%	(\$13,629.50)
361.31	SUBDIVISION FEES	\$20,000.00	\$14,150.00	70.75%	(\$5,850.00)
361.32	ENGR. REVIEW FEES	\$195,000.00	\$73,658.05	37.77%	(\$121,341.95)
361.33	ZONING PERMITS	\$50,000.00	\$38,180.00	76.36%	(\$11,820.00)
361.33S	SIGN PERMITS	\$0.00	\$1,420.00	n/a	\$1,420.00
361.34	ZONING HEARING BOARD FEES	\$10,000.00	\$3,700.00	37.00%	(\$6,300.00)
361.41	WATER/SEWER CONSULTANT FEES	\$2,000.00	\$0.00	0.00%	(\$2,000.00)
361.50	SALE OF TWP PROPERTY	\$25,000.00	\$0.00	0.00%	(\$25,000.00)
362.11	POLICE EARNINGS	\$5,000.00	\$5,256.60	105.13%	\$256.60
362.41	BUILDING/FLOODPLAIN PERMITS	\$120,000.00	\$89,336.30	74.45%	(\$30,663.70)
362.41-001	REINSPECTION FEES	\$1,500.00	\$462.00	30.80%	(\$1,038.00)
362.43	PLUMBING PERMITS	\$22,000.00	\$18,971.00	86.23%	(\$3,029.00)
362.44	ELECTRICAL PERMITS	\$12,000.00	\$7,600.00	63.33%	(\$4,400.00)
362.45	OCCUPANCY PERMITS	\$25,000.00	\$36,002.00	144.01%	\$11,002.00
362.45C	ON-LOT HAULERS FEES	\$2,800.00	\$2,600.00	92.86%	(\$200.00)
362.46	ALARM PERMITS	\$72,000.00	\$76,550.00	106.32%	\$4,550.00
362.46B	WELL PERMITS	\$3,000.00	\$8,905.20	296.84%	\$5,905.20
362.47	SEWAGE PLANNING MODULE FEE	\$2,000.00	\$0.00	0.00%	(\$2,000.00)
362.48	PLAN/ZONE MISC REV.	\$0.00	\$158.40	n/a	\$158.40

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
362.49	PROFESSIONAL SERVICES	\$125,000.00	\$99,756.50	79.81%	(\$25,243.50)
362.50	DEMOLITION PERMITS	\$14,000.00	\$19,206.00	137.19%	\$5,206.00
362.51	PROPERTY ADDRESS SIGNS	\$36.00	\$36.00	100.00%	\$0.00
363	SNOW REMOVAL CONTRACT	\$31,568.00	\$0.00	0.00%	(\$31,568.00)
363.50	HIGHWAY DEPT. EARNINGS	\$0.00	\$402.00	n/a	\$402.00
363.52	CO-OP POLICE DEPT. WORK	\$2,000.00	\$0.00	0.00%	(\$2,000.00)
363.53	D.A.R.E DONATIONS	\$750.00	\$0.00	0.00%	(\$750.00)
363.54	BOOKING CENTER FEES	\$4,000.00	\$3,371.30	84.28%	(\$628.70)
363.55	BULLET-PROOF VEST GRANT	\$1,000.00	\$0.00	0.00%	(\$1,000.00)
363.57	POLICE BODY CAMERAS GRANT	\$19,764.00	\$0.00	0.00%	(\$19,764.00)
380	MISCELLANEOUS REVENUE	\$1,500.00	\$715.42	47.69%	(\$784.58)
380.10	MISC SUNOCO REIMB	\$0.00	\$138,334.42	n/a	\$138,334.42
380A	CABLE FRANCHISE FEE	\$212,000.00	\$155,938.16	73.56%	(\$56,061.84)
380D	DEVELOPER DONATIONS	\$6,000.00	\$1,500.00	25.00%	(\$4,500.00)
389	STD/WORKER'S COMP. REIMBURSEMENT	\$0.00	\$5,541.00	n/a	\$5,541.00
394P	PENSIONS	\$275,000.00	\$0.00	0.00%	(\$275,000.00)
394SW	SOLID WASTE/RECYCLING	\$14,000.00	\$0.00	0.00%	(\$14,000.00)
395	REFUND OF PRIOR YR EXPEND	\$0.00	\$140.95	n/a	\$140.95
Total		\$8,204,268.00	\$6,751,596.81	82.29%	(\$1,452,671.19)
Total Revenue		\$8,204,268.00	\$6,751,596.81	82.29%	(\$1,452,671.19)
Expense					
400.113	BOARD SALARY	\$2,600.00	\$1,000.00	38.46%	\$1,600.00
400.121	ADMIN. STAFF & MGR PAY	\$475,000.00	\$459,109.27	96.65%	\$15,890.73
400.121B	CAR ALLOWANCE	\$0.00	\$1,153.87	n/a	(\$1,153.87)
400.121C	HEALTH INSURANCE	\$0.00	\$2,538.47	n/a	(\$2,538.47)
400.121D	CELL PHONE REIMBURSEMENT	\$0.00	\$23.08	n/a	(\$23.08)
400.122	ADMIN. OVERTIME	\$0.00	\$71.18	n/a	(\$71.18)
400.192	SCHOOLS/CONFERENCES	\$5,000.00	\$95.00	1.90%	\$4,905.00
400.210	ADMIN MATL & SUPPLIES	\$5,000.00	\$3,189.56	63.79%	\$1,810.44
400.311	AUDIT	\$24,000.00	\$20,500.00	85.42%	\$3,500.00
400.312	WATER/SEWER ENGR TWP	\$25,000.00	\$9,676.00	38.70%	\$15,324.00
400.313	ENGINEERING TOWNSHIP	\$200,000.00	\$175,837.12	87.92%	\$24,162.88
400.321	LEGAL TOWNSHIP	\$65,000.00	\$57,401.43	88.31%	\$7,598.57
400.331	ADMIN. VEHICLE EXPENSE	\$50.00	\$0.00	0.00%	\$50.00
400.340	ADMIN. ADVER/PRINTING	\$8,000.00	\$5,271.70	65.90%	\$2,728.30
400.350	ADMIN. INSURANCE BOND	\$1,500.00	\$0.00	0.00%	\$1,500.00
400.374	ADMIN. MAINT/REPAIRS	\$10,500.00	\$9,736.06	92.72%	\$763.94
400.460	ADMIN. GENERAL EXPENSE	\$12,000.00	\$84,212.80	701.77%	(\$72,212.80)
400.750	ADMIN. MINOR EQUIPMENT	\$4,000.00	\$4,748.52	118.71%	(\$748.52)

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Expense					
400.800	VOLUNTEER RECOGNITION	\$5,000.00	\$0.00	0.00%	\$5,000.00
403.114	TAX COLLECTOR PAY	\$24,702.00	\$16,468.00	66.67%	\$8,234.00
403.115	TAX COLLECTOR E.I.T.	\$63,000.00	\$42,452.07	67.38%	\$20,547.93
403.225	TAX COLL MATL/SUPP.	\$3,000.00	\$1,829.87	61.00%	\$1,170.13
407.319	WEBSITE/BROADCAST MTGS	\$45,000.00	\$56,680.98	125.96%	(\$11,680.98)
407.320	NETWORK/SUBSCRIPTIONS(NONPD)	\$25,000.00	\$10,926.03	43.70%	\$14,073.97
409.140	BLDG CUSTODIAN	\$23,000.00	\$14,215.00	61.80%	\$8,785.00
409.215	BLDG MATLS & SUPPLIES	\$7,000.00	\$4,720.10	67.43%	\$2,279.90
409.230	BLDG UTILITIES/FUEL	\$30,000.00	\$29,190.65	97.30%	\$809.35
409.321	BLDG TELEPHONE	\$32,000.00	\$29,469.71	92.09%	\$2,530.29
409.341	BLDG POSTAGE	\$7,000.00	\$2,355.18	33.65%	\$4,644.82
409.361	BLDG ELECTRIC	\$25,000.00	\$14,292.34	57.17%	\$10,707.66
409.373	BLDG MAINT. & REPAIRS	\$80,000.00	\$145,538.32	181.92%	(\$65,538.32)
409.374	BLDG STP TESTS	\$0.00	\$59.98	n/a	(\$59.98)
409.750	BLDG MINOR EQUIPMENT	\$2,000.00	\$785.06	39.25%	\$1,214.94
409.750A	BLDG OFC FURN/COMPUTERS	\$10,000.00	\$1,596.00	15.96%	\$8,404.00
410.122	POL ADMIN/CLERICAL PAY	\$240,000.00	\$170,450.24	71.02%	\$69,549.76
410.132	PATROLMEN PAY	\$2,134,738.00	\$1,205,087.79	56.45%	\$929,650.21
410.132B	LONGEVITY/EDUCAT. PAY	\$0.00	\$23,800.00	n/a	(\$23,800.00)
410.132M	MOTOR CARRIER TASK FORCE O/T	\$15,000.00	\$6,285.47	41.90%	\$8,714.53
410.132T	TRAFFIC SAFETY DETAIL O/T	\$4,000.00	\$736.28	18.41%	\$3,263.72
410.134	ANIMAL CONTROL PAY	\$4,000.00	\$2,100.00	52.50%	\$1,900.00
410.183	POLICE OVERTIME	\$250,000.00	\$184,123.76	73.65%	\$65,876.24
410.192	POLICE SCHOOLING	\$35,000.00	\$21,092.61	60.26%	\$13,907.39
410.210	POLICE MATL/SUPPLIES	\$14,000.00	\$7,869.04	56.21%	\$6,130.96
410.231	POLICE VEHICLE GAS/OIL	\$60,000.00	\$31,326.74	52.21%	\$28,673.26
410.238	POLICE UNIFORMS	\$27,000.00	\$9,327.10	34.54%	\$17,672.90
410.239	PATROL CAR TIRES	\$3,500.00	\$2,238.08	63.95%	\$1,261.92
410.239A	POLICE AMMO/FLARES	\$42,000.00	\$21,971.53	52.31%	\$20,028.47
410.314	POLICE LEGAL	\$1,000.00	\$0.00	0.00%	\$1,000.00
410.372	RADIO	\$9,000.00	\$15,271.20	169.68%	(\$6,271.20)
410.372B	VASCAR	\$3,000.00	\$0.00	0.00%	\$3,000.00
410.372C	COMPUTER NETWORK/MDT	\$95,000.00	\$69,377.22	73.03%	\$25,622.78
410.372D	BODY CAMERAS (GRANT #37798)	\$19,764.00	\$0.00	0.00%	\$19,764.00
410.374	POLICE VEHICLE MAINT.	\$18,500.00	\$12,650.54	68.38%	\$5,849.46
410.375	POLICE CAR CALIBRATION	\$3,500.00	\$3,838.00	109.66%	(\$338.00)
410.376	LICENSE PLATE READER	\$13,000.00	\$5,977.00	45.98%	\$7,023.00
410.450	POLICE CAR WASH	\$3,200.00	\$3,200.00	100.00%	\$0.00
410.460	POLICE GENERAL EXPENSE	\$25,000.00	\$8,632.95	34.53%	\$16,367.05
410.462	POLICE PHYSICAL EXAMS	\$3,000.00	\$1,484.77	49.49%	\$1,515.23
410.470	POLICE INVESTIGATIONS	\$13,000.00	\$3,020.87	23.24%	\$9,979.13
410.540-001	D.A.R.E.	\$5,500.00	\$4,999.00	90.89%	\$501.00
410.540-002	COMMUNITY POLICING	\$3,000.00	\$2,322.99	77.43%	\$677.01
410.540-003	TRAFFIC SAFETY UNIT	\$16,000.00	\$11,623.27	72.65%	\$4,376.73

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Expense					
410.541	SPECIAL REACTION TEAM	\$8,500.00	\$4,270.47	50.24%	\$4,229.53
410.750	POLICE MINOR EQUIPMENT	\$10,000.00	\$5,859.47	58.59%	\$4,140.53
411.130	FIRE MARSHAL PAY	\$35,622.00	\$24,618.00	69.11%	\$11,004.00
411.150	FIRE WORKERS COMP.	\$22,000.00	\$0.00	0.00%	\$22,000.00
411.212	FIRE MATLS & SUPPLIES	\$600.00	\$9.33	1.56%	\$590.67
411.331	FIRE MILEAGE	\$400.00	\$0.00	0.00%	\$400.00
411.460	FIRE GENERAL EXPENSE	\$1,200.00	\$650.59	54.22%	\$549.41
411.5	FIRE RELIEF FUND	\$130,000.00	\$16,106.27	12.39%	\$113,893.73
411.740	EMERGENCY-CAPITAL EQ.	\$1,500.00	\$92.75	6.18%	\$1,407.25
414.130	CODE ENFORCEMENT PAY	\$242,225.00	\$160,044.15	66.07%	\$82,180.85
414.131	CODE OVERTIME	\$2,000.00	\$238.98	11.95%	\$1,761.02
414.141	INSPECTION SERVICE	\$28,000.00	\$23,077.50	82.42%	\$4,922.50
414.210	CODE MATLS & SUPPLIES	\$3,000.00	\$1,272.05	42.40%	\$1,727.95
414.310	RECYCLING GRANT EXPENSES	\$1,690.00	\$0.00	0.00%	\$1,690.00
414.313A	CODE ENGR. DEVELOPER (REIMB.)	\$250,000.00	\$241,478.62	96.59%	\$8,521.38
414.313A-001	CODE WATER/SEWER ENGR. (REIMB.)	\$5,000.00	\$779.00	15.58%	\$4,221.00
414.314	CODE LEGAL TOWNSHIP	\$0.00	\$370.00	n/a	(\$370.00)
414.314-002	CODE LEGAL TOWNSHIP-PLANNING COMMISSION	\$3,300.00	\$1,813.00	54.94%	\$1,487.00
414.314A	CODE LEGAL DVLPMNT	\$40,000.00	\$40,395.42	100.99%	(\$395.42)
414.315	CODE COMMUNITY PLANNER	\$5,000.00	\$1,205.00	24.10%	\$3,795.00
414.316	JOINT PLAN	\$8,000.00	\$0.00	0.00%	\$8,000.00
414.319	GIS/SOFTWARE	\$3,000.00	\$2,310.00	77.00%	\$690.00
414.320	EASEMENT MONITORING	\$5,000.00	\$0.00	0.00%	\$5,000.00
414.321	UNIFORM CONSTRUCTION CODE FEES	\$2,500.00	\$1,332.00	53.28%	\$1,168.00
414.322	BLDG PLAN REVIEW REFUND	\$5,000.00	\$0.00	0.00%	\$5,000.00
414.340	CODE ADVERT./PRINTING	\$1,000.00	\$214.34	21.43%	\$785.66
414.374	CODE VEHICLE MAINT.	\$600.00	\$171.24	28.54%	\$428.76
414.400	CREDIT CARD FEES	\$6,000.00	\$4,133.52	68.89%	\$1,866.48
414.460	CODE GENERAL EXPENSE	\$2,000.00	\$1,735.00	86.75%	\$265.00
414.461	ENVIRON. ADVISORY COM.	\$5,000.00	\$0.00	0.00%	\$5,000.00
414.750	CODE MINOR EQUIPMENT	\$4,500.00	\$0.00	0.00%	\$4,500.00
414ZHB	ZONING HEARING BOARD	\$20,000.00	\$28,112.18	140.56%	(\$8,112.18)
430.231	ROAD VEHICLE GAS & OIL	\$15,000.00	\$9,476.05	63.17%	\$5,523.95
430.238	ROAD UNIFORMS	\$9,000.00	\$4,121.48	45.79%	\$4,878.52
430.260	ROAD MATERIAL & TOOLS	\$6,000.00	\$1,665.01	27.75%	\$4,334.99
430.371	TREE MAINTENANCE	\$50,000.00	\$25,100.00	50.20%	\$24,900.00
431	ROAD SNOW REMOVAL CONTRAC	\$5,000.00	\$0.00	0.00%	\$5,000.00
438.01	ROAD MATERIAL STONE/OIL	\$332,024.00	\$263,383.38	79.33%	\$68,640.62
438.145	PUBLIC WORKS PAY	\$486,039.00	\$347,217.90	71.44%	\$138,821.10
438.260	BRIDGE WORK	\$20,000.00	\$0.00	0.00%	\$20,000.00
438.360	STORM WATER/DRAINAGE	\$20,000.00	\$20,680.00	103.40%	(\$680.00)
438.460	ROAD GENERAL EXPENSE	\$12,000.00	\$3,004.37	25.04%	\$8,995.63
452.373	STREETSCAPE MAINTENANCE	\$10,000.00	\$4,368.75	43.69%	\$5,631.25

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Expense					
452.500	COMMUNITY DAY	\$5,000.00	\$684.07	13.68%	\$4,315.93
452.530	PARK CONTRIBUTIONS	\$60,000.00	\$60,000.00	100.00%	\$0.00
481.50	CONTRIBUTIONS	\$5,000.00	\$4,000.00	80.00%	\$1,000.00
482	JUDGEMENTS AND LOSSES	\$0.00	\$5,567.41	n/a	(\$5,567.41)
483.001	MUNICIPAL RETIREMENT	\$50,000.00	\$31,482.14	62.96%	\$18,517.86
483.002	POLICE PENSION	\$140,000.00	\$55,296.38	39.50%	\$84,703.62
484	WORKERS COMPENSATION	\$102,000.00	\$73,277.92	71.84%	\$28,722.08
485	UNEMPLOYMENT COMPENSATION	\$15,000.00	\$15,119.02	100.79%	(\$119.02)
486.355	GENERAL LIABILITY	\$140,000.00	\$116,865.00	83.48%	\$23,135.00
486.460	HISTORIC GENERAL EXP.	\$1,000.00	\$0.00	0.00%	\$1,000.00
487	HEALTH INSURANCE	\$875,000.00	\$640,846.29	73.24%	\$234,153.71
488	LIFE INSURANCE	\$11,000.00	\$7,423.30	67.48%	\$3,576.70
488A	SHORT TERM DISABILITY	\$26,500.00	\$18,373.19	69.33%	\$8,126.81
488B	LONG TERM DISABILITY	\$16,000.00	\$11,274.45	70.47%	\$4,725.55
489	FICA	\$211,484.00	\$167,652.20	79.27%	\$43,831.80
489.01	TRANSFER - NONPOLICE	\$70,000.00	\$0.00	0.00%	\$70,000.00
489.02	TRANSFER - POLICE	\$200,000.00	\$0.00	0.00%	\$200,000.00
489A	MEDICARE	\$49,460.00	\$35,621.06	72.02%	\$13,838.94
490	CAPITAL RESERVE	\$770,000.00	\$770,000.00	100.00%	\$0.00
490F	FIRE FUND VOLUNTEER SUPPORT	\$70,000.00	\$61,885.00	88.41%	\$8,115.00
492	TRANSFER - EMS	\$485,000.00	\$485,000.00	100.00%	\$0.00
492E	TRANSFER - FIRE FUND- SUPV PAY	\$4,000.00	\$0.00	0.00%	\$4,000.00
Total		\$9,404,198.00	\$6,833,623.05	72.67%	\$2,570,574.95
Total Expense		\$9,404,198.00	\$6,833,623.05	72.67%	\$2,570,574.95
Net:		(\$1,199,930.00)	(\$82,026.24)	6.84%	\$1,117,903.76