

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2025 To September, 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	\$1,238,535.98	99.88%	(\$1,464.02)
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	\$557.27	27.86%	(\$1,442.73)
301.20B	INTERIM RE TAXES PR YRS	\$0.00	\$3,001.63	n/a	\$3,001.63
301.40B	DELINQUENT RE TAX CURNT	\$5,000.00	\$11,695.26	233.91%	\$6,695.26
310.10	TRANSFER TAX R.E.	\$700,000.00	\$653,900.45	93.41%	(\$46,099.55)
310.20	EARNED INCOME TAX	\$4,750,000.00	\$4,241,420.81	89.29%	(\$508,579.19)
321.04	CERTIFICATE OF APPROP	\$300.00	\$80.00	26.67%	(\$220.00)
321.30	BUSINESS FEES	\$1,250.00	\$3,000.00	240.00%	\$1,750.00
321.35	FIRE PERMITS	\$5,500.00	\$4,490.00	81.64%	(\$1,010.00)
322.82	HIGHWAY ENCROACHMENT	\$2,000.00	\$1,230.00	61.50%	(\$770.00)
322.83	GRADING PERMITS	\$16,000.00	\$15,453.00	96.58%	(\$547.00)
322.85	ENERGY TRANSFER MASTER LICENSE FEES	\$0.00	\$52,500.00	n/a	\$52,500.00
331.11	MOTOR VEHICLE VIOLATION	\$15,000.00	\$11,328.88	75.53%	(\$3,671.12)
331.12-001	VIOLATION OF ORDINANCES-POLICE	\$1,000.00	\$2,061.32	206.13%	\$1,061.32
331.12-002	VIOLATION OF ORDINANCES-CODE	\$3,800.00	\$4,482.52	117.96%	\$682.52
341	INTEREST	\$25,000.00	\$24,288.24	97.15%	(\$711.76)
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	\$143,839.23	110.65%	\$13,839.23
361.10	ADMINISTRATIVE EARNINGS	\$400.00	\$0.00	0.00%	(\$400.00)
361.30	LEGAL REVIEW FEES	\$25,000.00	\$13,798.62	55.19%	(\$11,201.38)
361.31	SUBDIVISION FEES	\$20,000.00	\$15,030.00	75.15%	(\$4,970.00)
361.32	ENGR. REVIEW FEES	\$195,000.00	\$124,388.23	63.79%	(\$70,611.77)
361.33	ZONING PERMITS	\$50,000.00	\$44,640.00	89.28%	(\$5,360.00)
361.33S	SIGN PERMITS	\$0.00	\$1,490.00	n/a	\$1,490.00
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	\$3,686.60	73.73%	(\$1,313.40)
362.41	BUILDING/FLOODPLAIN PERMITS	\$120,000.00	\$113,820.28	94.85%	(\$6,179.72)
362.41-001	REINSPECTION FEES	\$1,500.00	\$693.00	46.20%	(\$807.00)
362.43	PLUMBING PERMITS	\$22,000.00	\$22,760.00	103.45%	\$760.00
362.44	ELECTRICAL PERMITS	\$12,000.00	\$9,520.00	79.33%	(\$2,480.00)
362.45	OCCUPANCY PERMITS	\$25,000.00	\$39,150.00	156.60%	\$14,150.00
362.45C	ON-LOT HAULERS FEES	\$2,800.00	\$2,400.00	85.71%	(\$400.00)
362.46	ALARM PERMITS	\$72,000.00	\$77,450.00	107.57%	\$5,450.00
362.46B	WELL PERMITS	\$3,000.00	\$11,215.20	373.84%	\$8,215.20
362.47	SEWAGE PLANNING MODULE FEE	\$2,000.00	\$440.00	22.00%	(\$1,560.00)
362.48	PLAN/ZONE MISC REV.	\$0.00	\$438.40	n/a	\$438.40

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
362.49	PROFESSIONAL SERVICES	\$125,000.00	\$128,206.50	102.57%	\$3,206.50
362.50	DEMOLITION PERMITS	\$14,000.00	\$20,526.00	146.61%	\$6,526.00
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	\$153,708.12	n/a	\$153,708.12
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	\$279,958.09	101.80%	\$4,958.09
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	\$7,669,264.84	93.48%	(\$535,003.16)
Total Revenue		\$8,204,268.00	\$7,669,264.84	93.48%	(\$535,003.16)

Expense

400	BANK	\$0.00	\$112.40	n/a	(\$112.40)
400.113	BOARD SALARY	\$2,600.00	\$1,000.00	38.46%	\$1,600.00
400.121	ADMIN. STAFF & MGR PAY	\$475,000.00	\$508,849.57	107.13%	(\$33,849.57)
400.121B	CAR ALLOWANCE	\$0.00	\$1,430.79	n/a	(\$1,430.79)
400.121C	HEALTH INSURANCE	\$0.00	\$2,538.47	n/a	(\$2,538.47)
400.121D	CELL PHONE REIMBURSEMENT	\$0.00	\$69.24	n/a	(\$69.24)
400.122	ADMIN. OVERTIME	\$0.00	\$71.18	n/a	(\$71.18)
400.192	SCHOOLS/CONFERENCES	\$5,000.00	\$2,122.00	42.44%	\$2,878.00
400.210	ADMIN MATL & SUPPLIES	\$5,000.00	\$3,768.82	75.38%	\$1,231.18
400.311	AUDIT	\$24,000.00	\$23,870.00	99.46%	\$130.00
400.312	WATER/SEWER ENGR TWP	\$25,000.00	\$9,676.00	38.70%	\$15,324.00
400.313	ENGINEERING TOWNSHIP	\$200,000.00	\$210,871.86	105.44%	(\$10,871.86)
400.321	LEGAL TOWNSHIP	\$65,000.00	\$62,286.53	95.83%	\$2,713.47
400.331	ADMIN. VEHICLE EXPENSE	\$50.00	\$0.00	0.00%	\$50.00
400.340	ADMIN. ADVER/PRINTING	\$8,000.00	\$6,366.69	79.58%	\$1,633.31
400.350	ADMIN. INSURANCE BOND	\$1,500.00	\$0.00	0.00%	\$1,500.00
400.374	ADMIN. MAINT/REPAIRS	\$10,500.00	\$10,720.15	102.10%	(\$220.15)
400.460	ADMIN. GENERAL EXPENSE	\$12,000.00	\$108,028.35	900.24%	(\$96,028.35)

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Expense					
400.740	ADMIN PROJECTS	\$0.00	\$1,050.00	n/a	(\$1,050.00)
400.750	ADMIN. MINOR EQUIPMENT	\$4,000.00	\$4,748.52	118.71%	(\$748.52)
400.800	VOLUNTEER RECOGNITION	\$5,000.00	\$0.00	0.00%	\$5,000.00
403.114	TAX COLLECTOR PAY	\$24,702.00	\$18,526.50	75.00%	\$6,175.50
403.115	TAX COLLECTOR E.I.T.	\$63,000.00	\$45,263.12	71.85%	\$17,736.88
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	\$57,080.98	126.85%	(\$12,080.98)
407.320	NETWORK/SUBSCRIPTIONS(NONPD)	\$25,000.00	\$11,642.24	46.57%	\$13,357.76
409.140	BLDG CUSTODIAN	\$23,000.00	\$15,935.00	69.28%	\$7,065.00
409.215	BLDG MATLS & SUPPLIES	\$7,000.00	\$5,766.80	82.38%	\$1,233.20
409.230	BLDG UTILITIES/FUEL	\$30,000.00	\$29,190.65	97.30%	\$809.35
409.321	BLDG TELEPHONE	\$32,000.00	\$33,906.06	105.96%	(\$1,906.06)
409.341	BLDG POSTAGE	\$7,000.00	\$4,355.18	62.22%	\$2,644.82
409.361	BLDG ELECTRIC	\$25,000.00	\$17,491.71	69.97%	\$7,508.29
409.373	BLDG MAINT. & REPAIRS	\$80,000.00	\$151,264.34	189.08%	(\$71,264.34)
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	\$187,064.62	77.94%	\$52,935.38
410.132	PATROLMEN PAY	\$2,134,738.00	\$1,346,237.71	63.06%	\$788,500.29
410.132B	LONGEVITY/EDUCAT. PAY	\$0.00	\$33,050.00	n/a	(\$33,050.00)
410.132M	MOTOR CARRIER TASK FORCE O/T	\$15,000.00	\$6,839.98	45.60%	\$8,160.02
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	\$209,604.68	83.84%	\$40,395.32
410.192	POLICE SCHOOLING	\$35,000.00	\$25,186.81	71.96%	\$9,813.19
410.210	POLICE MATL/SUPPLIES	\$14,000.00	\$9,123.54	65.17%	\$4,876.46
410.231	POLICE VEHICLE GAS/OIL	\$60,000.00	\$34,786.46	57.98%	\$25,213.54
410.238	POLICE UNIFORMS	\$27,000.00	\$9,598.50	35.55%	\$17,401.50
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	\$13,449.19	72.70%	\$5,050.81
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	\$8,730.92	34.92%	\$16,269.08
410.462	POLICE PHYSICAL EXAMS	\$3,000.00	\$1,484.77	49.49%	\$1,515.23
410.470	POLICE INVESTIGATIONS	\$13,000.00	\$3,593.80	27.64%	\$9,406.20
410.540-001	D.A.R.E.	\$5,500.00	\$4,999.00	90.89%	\$501.00

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Expense					
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
410.541	SPECIAL REACTION TEAM	\$8,500.00	\$4,292.87	50.50%	\$4,207.13
410.750	POLICE MINOR EQUIPMENT	\$10,000.00	\$5,882.06	58.82%	\$4,117.94
411.130	FIRE MARSHAL PAY	\$35,622.00	\$27,358.50	76.80%	\$8,263.50
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	\$753.59	62.80%	\$446.41
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	\$177,851.94	73.42%	\$64,373.06
414.131	CODE OVERTIME	\$2,000.00	\$357.95	17.90%	\$1,642.05
414.141	INSPECTION SERVICE	\$28,000.00	\$23,077.50	82.42%	\$4,922.50
414.210	CODE MATLS & SUPPLIES	\$3,000.00	\$1,628.82	54.29%	\$1,371.18
414.310	RECYCLING GRANT EXPENSES	\$1,690.00	\$0.00	0.00%	\$1,690.00
414.313A	CODE ENGR. DEVELOPER (REIMB.)	\$250,000.00	\$283,214.60	113.29%	(\$33,214.60)
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	\$50,671.92	126.68%	(\$10,671.92)
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	\$603.34	60.33%	\$396.66
414.374	CODE VEHICLE MAINT.	\$600.00	\$171.24	28.54%	\$428.76
414.400	CREDIT CARD FEES	\$6,000.00	\$4,901.38	81.69%	\$1,098.62
414.460	CODE GENERAL EXPENSE	\$2,000.00	\$1,860.00	93.00%	\$140.00
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	\$28,467.18	142.34%	(\$8,467.18)
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	\$1,706.35	28.44%	\$4,293.65
430.371	TREE MAINTENANCE	\$50,000.00	\$29,425.00	58.85%	\$20,575.00
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	\$384,246.80	79.06%	\$101,792.20
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)

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438.460	ROAD GENERAL EXPENSE	\$12,000.00	\$3,020.46	25.17%	\$8,979.54
452.373	STREETSCAPE MAINTENANCE	\$10,000.00	\$4,368.75	43.69%	\$5,631.25
452.500	COMMUNITY DAY	\$5,000.00	\$2,515.86	50.32%	\$2,484.14
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	\$35,259.91	70.52%	\$14,740.09
483.002	POLICE PENSION	\$140,000.00	\$61,956.45	44.25%	\$78,043.55
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	\$729,148.71	83.33%	\$145,851.29
488	LIFE INSURANCE	\$11,000.00	\$8,373.96	76.13%	\$2,626.04
488A	SHORT TERM DISABILITY	\$26,500.00	\$20,670.61	78.00%	\$5,829.39
488B	LONG TERM DISABILITY	\$16,000.00	\$12,696.77	79.35%	\$3,303.23
489	FICA	\$211,484.00	\$187,280.05	88.56%	\$24,203.95
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	\$39,727.53	80.32%	\$9,732.47
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	\$7,429,562.32	79.00%	\$1,974,635.68
Total Expense		\$9,404,198.00	\$7,429,562.32	79.00%	\$1,974,635.68
Net:		(\$1,199,930.00)	\$239,702.52	-19.98%	\$1,439,632.52