

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2025 To October, 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
<b>Revenue</b>					
301.10A	CURRENT R.E. TAXES	\$1,240,000.00	\$1,246,010.72	100.48%	\$6,010.72
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	\$18,213.17	364.26%	\$13,213.17
310.10	TRANSFER TAX R.E.	\$700,000.00	\$726,018.16	103.72%	\$26,018.16
310.20	EARNED INCOME TAX	\$4,750,000.00	\$4,467,377.17	94.05%	(\$282,622.83)
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	\$4,925.00	89.55%	(\$575.00)
322.82	HIGHWAY ENCROACHMENT	\$2,000.00	\$1,230.00	61.50%	(\$770.00)
322.83	GRADING PERMITS	\$16,000.00	\$16,498.00	103.11%	\$498.00
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	\$11,664.13	77.76%	(\$3,335.87)
331.12-001	VIOLATION OF ORDINANCES-POLICE	\$1,000.00	\$2,577.98	257.80%	\$1,577.98
331.12-002	VIOLATION OF ORDINANCES-CODE	\$3,800.00	\$5,362.36	141.11%	\$1,562.36
341	INTEREST	\$25,000.00	\$29,997.70	119.99%	\$4,997.70
341D	INSURANCE DIVIDENDS	\$0.00	\$17,686.34	n/a	\$17,686.34
342.20	TAX COLLECTOR RENT	\$300.00	\$0.00	0.00%	(\$300.00)
355.01	PUBLIC UTILITY REALTY	\$7,000.00	\$6,772.80	96.75%	(\$227.20)
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	\$18,441.06	73.76%	(\$6,558.94)
361.31	SUBDIVISION FEES	\$20,000.00	\$15,030.00	75.15%	(\$4,970.00)
361.32	ENGR. REVIEW FEES	\$195,000.00	\$148,400.00	76.10%	(\$46,600.00)
361.33	ZONING PERMITS	\$50,000.00	\$50,354.20	100.71%	\$354.20
361.33S	SIGN PERMITS	\$0.00	\$1,490.00	n/a	\$1,490.00
361.34	ZONING HEARING BOARD FEES	\$10,000.00	\$8,500.00	85.00%	(\$1,500.00)
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	\$17,600.00	70.40%	(\$7,400.00)
362.11	POLICE EARNINGS	\$5,000.00	\$4,444.60	88.89%	(\$555.40)
362.41	BUILDING/FLOODPLAIN PERMITS	\$120,000.00	\$119,307.68	99.42%	(\$692.32)
362.41-001	REINSPECTION FEES	\$1,500.00	\$693.00	46.20%	(\$807.00)
362.43	PLUMBING PERMITS	\$22,000.00	\$25,015.00	113.70%	\$3,015.00
362.44	ELECTRICAL PERMITS	\$12,000.00	\$10,994.00	91.62%	(\$1,006.00)
362.45	OCCUPANCY PERMITS	\$25,000.00	\$40,998.00	163.99%	\$15,998.00
362.45C	ON-LOT HAULERS FEES	\$2,800.00	\$2,400.00	85.71%	(\$400.00)
362.46	ALARM PERMITS	\$72,000.00	\$78,650.00	109.24%	\$6,650.00
362.46B	WELL PERMITS	\$3,000.00	\$11,985.20	399.51%	\$8,985.20
362.47	SEWAGE PLANNING MODULE FEE	\$2,000.00	\$440.00	22.00%	(\$1,560.00)
362.48	PLAN/ZONE MISC REV.	\$0.00	\$636.40	n/a	\$636.40

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
<b>Revenue</b>					
362.49	PROFESSIONAL SERVICES	\$125,000.00	\$180,808.58	144.65%	\$55,808.58
362.50	DEMOLITION PERMITS	\$14,000.00	\$22,242.00	158.87%	\$8,242.00
362.51	PROPERTY ADDRESS SIGNS	\$36.00	\$36.00	100.00%	\$0.00
363	SNOW REMOVAL CONTRACT	\$31,568.00	\$25,737.65	81.53%	(\$5,830.35)
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	\$3,396.30	84.91%	(\$603.70)
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	\$178,269.67	n/a	\$178,269.67
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	\$8,189,209.66	99.82%	(\$15,058.34)
<b>Total Revenue</b>		<b>\$8,204,268.00</b>	<b>\$8,189,209.66</b>	<b>99.82%</b>	<b>(\$15,058.34)</b>
<b>Expense</b>					
400	BANK	\$0.00	\$112.40	n/a	(\$112.40)
400.113	BOARD SALARY	\$2,600.00	\$1,629.00	62.65%	\$971.00
400.121	ADMIN. STAFF & MGR PAY	\$475,000.00	\$480,589.87	101.18%	(\$5,589.87)
400.121B	CAR ALLOWANCE	\$0.00	\$1,707.71	n/a	(\$1,707.71)
400.121C	HEALTH INSURANCE	\$0.00	\$2,538.47	n/a	(\$2,538.47)
400.121D	CELL PHONE REIMBURSEMENT	\$0.00	\$115.40	n/a	(\$115.40)
400.122	ADMIN. OVERTIME	\$0.00	\$71.18	n/a	(\$71.18)
400.192	SCHOOLS/CONFERENCES	\$5,000.00	\$2,527.37	50.55%	\$2,472.63
400.210	ADMIN MATL & SUPPLIES	\$5,000.00	\$4,244.42	84.89%	\$755.58
400.311	AUDIT	\$24,000.00	\$23,870.00	99.46%	\$130.00
400.312	WATER/SEWER ENGR TWP	\$25,000.00	\$12,973.87	51.90%	\$12,026.13
400.313	ENGINEERING TOWNSHIP	\$200,000.00	\$179,247.03	89.62%	\$20,752.97
400.321	LEGAL TOWNSHIP	\$65,000.00	\$66,099.93	101.69%	(\$1,099.93)
400.331	ADMIN. VEHICLE EXPENSE	\$50.00	\$0.00	0.00%	\$50.00
400.340	ADMIN. ADVER/PRINTING	\$8,000.00	\$6,540.71	81.76%	\$1,459.29
400.350	ADMIN. INSURANCE BOND	\$1,500.00	\$750.00	50.00%	\$750.00
400.374	ADMIN. MAINT/REPAIRS	\$10,500.00	\$11,704.24	111.47%	(\$1,204.24)
400.460	ADMIN. GENERAL EXPENSE	\$12,000.00	\$118,959.91	991.33%	(\$106,959.91)

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<b>Expense</b>					
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	\$500.00	10.00%	\$4,500.00
403.114	TAX COLLECTOR PAY	\$24,702.00	\$20,585.00	83.33%	\$4,117.00
403.115	TAX COLLECTOR E.I.T.	\$63,000.00	\$53,300.42	84.60%	\$9,699.58
403.225	TAX COLL MATL/SUPP.	\$3,000.00	\$2,617.91	87.26%	\$382.09
407.319	WEBSITE/BROADCAST MTGS	\$45,000.00	\$58,503.97	130.01%	(\$13,503.97)
407.320	NETWORK/SUBSCRIPTIONS(NONPD)	\$25,000.00	\$12,353.80	49.42%	\$12,646.20
409.140	BLDG CUSTODIAN	\$23,000.00	\$17,655.00	76.76%	\$5,345.00
409.215	BLDG MATLS & SUPPLIES	\$7,000.00	\$5,921.63	84.59%	\$1,078.37
409.230	BLDG UTILITIES/FUEL	\$30,000.00	\$29,190.65	97.30%	\$809.35
409.321	BLDG TELEPHONE	\$32,000.00	\$38,169.95	119.28%	(\$6,169.95)
409.341	BLDG POSTAGE	\$7,000.00	\$4,443.66	63.48%	\$2,556.34
409.361	BLDG ELECTRIC	\$25,000.00	\$21,549.97	86.20%	\$3,450.03
409.373	BLDG MAINT. & REPAIRS	\$80,000.00	\$157,878.75	197.35%	(\$77,878.75)
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	\$1,725.99	17.26%	\$8,274.01
410.122	POL ADMIN/CLERICAL PAY	\$240,000.00	\$203,679.00	84.87%	\$36,321.00
410.132	PATROLMEN PAY	\$2,134,738.00	\$1,488,487.45	69.73%	\$646,250.55
410.132B	LONGEVITY/EDUCAT. PAY	\$0.00	\$34,450.00	n/a	(\$34,450.00)
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	\$227,603.56	91.04%	\$22,396.44
410.192	POLICE SCHOOLING	\$35,000.00	\$26,277.41	75.08%	\$8,722.59
410.210	POLICE MATL/SUPPLIES	\$14,000.00	\$9,638.75	68.85%	\$4,361.25
410.231	POLICE VEHICLE GAS/OIL	\$60,000.00	\$40,989.55	68.32%	\$19,010.45
410.238	POLICE UNIFORMS	\$27,000.00	\$12,045.11	44.61%	\$14,954.89
410.239	PATROL CAR TIRES	\$3,500.00	\$3,418.40	97.67%	\$81.60
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	\$13,620.78	73.63%	\$4,879.22
410.375	POLICE CAR CALIBRATION	\$3,500.00	\$5,167.00	147.63%	(\$1,667.00)
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	\$14,230.92	56.92%	\$10,769.08
410.462	POLICE PHYSICAL EXAMS	\$3,000.00	\$1,484.77	49.49%	\$1,515.23
410.470	POLICE INVESTIGATIONS	\$13,000.00	\$6,856.17	52.74%	\$6,143.83
410.540-001	D.A.R.E.	\$5,500.00	\$4,999.00	90.89%	\$501.00

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<b>Expense</b>					
410.540-002	COMMUNITY POLICING	\$3,000.00	\$2,919.52	97.32%	\$80.48
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	\$4,432.66	52.15%	\$4,067.34
410.750	POLICE MINOR EQUIPMENT	\$10,000.00	\$6,135.90	61.36%	\$3,864.10
411.130	FIRE MARSHAL PAY	\$35,622.00	\$30,099.00	84.50%	\$5,523.00
411.150	FIRE WORKERS COMP.	\$22,000.00	\$0.00	0.00%	\$22,000.00
411.212	FIRE MATLS & SUPPLIES	\$600.00	\$46.81	7.80%	\$553.19
411.331	FIRE MILEAGE	\$400.00	\$0.00	0.00%	\$400.00
411.460	FIRE GENERAL EXPENSE	\$1,200.00	\$953.59	79.47%	\$246.41
411.5	FIRE RELIEF FUND	\$130,000.00	\$159,945.50	123.04%	(\$29,945.50)
411.740	EMERGENCY-CAPITAL EQ.	\$1,500.00	\$92.75	6.18%	\$1,407.25
414.130	CODE ENFORCEMENT PAY	\$242,225.00	\$195,716.38	80.80%	\$46,508.62
414.131	CODE OVERTIME	\$2,000.00	\$595.89	29.79%	\$1,404.11
414.141	INSPECTION SERVICE	\$28,000.00	\$23,077.50	82.42%	\$4,922.50
414.210	CODE MATLS & SUPPLIES	\$3,000.00	\$1,770.48	59.02%	\$1,229.52
414.310	RECYCLING GRANT EXPENSES	\$1,690.00	\$0.00	0.00%	\$1,690.00
414.313A	CODE ENGR. DEVELOPER (REIMB.)	\$250,000.00	\$319,899.44	127.96%	(\$69,899.44)
414.313A-001	CODE WATER/SEWER ENGR. (REIMB.)	\$5,000.00	\$884.52	17.69%	\$4,115.48
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	\$59,372.42	148.43%	(\$19,372.42)
414.315	CODE COMMUNITY PLANNER	\$5,000.00	\$2,741.00	54.82%	\$2,259.00
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	\$924.12	92.41%	\$75.88
414.374	CODE VEHICLE MAINT.	\$600.00	\$171.24	28.54%	\$428.76
414.400	CREDIT CARD FEES	\$6,000.00	\$5,916.65	98.61%	\$83.35
414.460	CODE GENERAL EXPENSE	\$2,000.00	\$1,985.00	99.25%	\$15.00
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	\$31,707.18	158.54%	(\$11,707.18)
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	\$421,515.49	86.72%	\$64,523.51
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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<b>Expense</b>					
438.460	ROAD GENERAL EXPENSE	\$12,000.00	\$3,932.02	32.77%	\$8,067.98
452.373	STREETSCAPE MAINTENANCE	\$10,000.00	\$5,418.75	54.19%	\$4,581.25
452.500	COMMUNITY DAY	\$5,000.00	\$4,270.70	85.41%	\$729.30
452.530	PARK CONTRIBUTIONS	\$60,000.00	\$60,000.00	100.00%	\$0.00
481.50	CONTRIBUTIONS	\$5,000.00	\$5,000.00	100.00%	\$0.00
482	JUDGEMENTS AND LOSSES	\$0.00	\$5,567.41	n/a	(\$5,567.41)
483.001	MUNICIPAL RETIREMENT	\$50,000.00	\$42,713.19	85.43%	\$7,286.81
483.002	POLICE PENSION	\$140,000.00	\$80,346.12	57.39%	\$59,653.88
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	\$145,245.75	103.75%	(\$5,245.75)
486.460	HISTORIC GENERAL EXP.	\$1,000.00	\$0.00	0.00%	\$1,000.00
487	HEALTH INSURANCE	\$875,000.00	\$812,133.02	92.82%	\$62,866.98
488	LIFE INSURANCE	\$11,000.00	\$9,324.62	84.77%	\$1,675.38
488A	SHORT TERM DISABILITY	\$26,500.00	\$22,968.03	86.67%	\$3,531.97
488B	LONG TERM DISABILITY	\$16,000.00	\$14,119.09	88.24%	\$1,880.91
489	FICA	\$211,484.00	\$206,030.48	97.42%	\$5,453.52
489.01	TRANSFER - NONPOLICE	\$70,000.00	\$81,187.85	115.98%	(\$11,187.85)
489.02	TRANSFER - POLICE	\$200,000.00	\$198,770.24	99.39%	\$1,229.76
489A	MEDICARE	\$49,460.00	\$43,675.30	88.30%	\$5,784.70
490	CAPITAL RESERVE	\$770,000.00	\$770,000.00	100.00%	\$0.00
490F	FIRE FUND VOLUNTEER SUPPORT	\$70,000.00	\$77,810.00	111.16%	(\$7,810.00)
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	\$8,342,195.93	88.71%	\$1,062,002.07
Total Expense		\$9,404,198.00	\$8,342,195.93	88.71%	\$1,062,002.07
Net:		(\$1,199,930.00)	(\$152,986.27)	12.75%	\$1,046,943.73