

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2025 To December, 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	\$1,245,573.35	100.45%	\$5,573.35
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	\$1,081.97	54.10%	(\$918.03)
301.20B	INTERIM RE TAXES PR YRS	\$0.00	\$2,967.73	n/a	\$2,967.73
301.40B	DELINQUENT RE TAX CURNT	\$5,000.00	\$17,107.96	342.16%	\$12,107.96
310.10	TRANSFER TAX R.E.	\$700,000.00	\$869,972.39	124.28%	\$169,972.39
310.20	EARNED INCOME TAX	\$4,750,000.00	\$5,251,730.10	110.56%	\$501,730.10
321.04	CERTIFICATE OF APPROP	\$300.00	\$80.00	26.67%	(\$220.00)
321.30	BUSINESS FEES	\$1,250.00	\$1,250.00	100.00%	\$0.00
321.35	FIRE PERMITS	\$5,500.00	\$5,695.00	103.55%	\$195.00
322.82	HIGHWAY ENCROACHMENT	\$2,000.00	\$3,212.00	160.60%	\$1,212.00
322.83	GRADING PERMITS	\$16,000.00	\$20,460.00	127.88%	\$4,460.00
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	\$15,397.35	102.65%	\$397.35
331.12-001	VIOLATION OF ORDINANCES-POLICE	\$1,000.00	\$4,931.31	493.13%	\$3,931.31
331.12-002	VIOLATION OF ORDINANCES-CODE	\$3,800.00	\$7,648.86	201.29%	\$3,848.86
341	INTEREST	\$25,000.00	\$40,076.84	160.31%	\$15,076.84
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	\$122.92	30.73%	(\$277.08)
361.30	LEGAL REVIEW FEES	\$25,000.00	\$20,092.56	80.37%	(\$4,907.44)
361.31	SUBDIVISION FEES	\$20,000.00	\$15,030.00	75.15%	(\$4,970.00)
361.32	ENGR. REVIEW FEES	\$195,000.00	\$189,967.42	97.42%	(\$5,032.58)
361.33	ZONING PERMITS	\$50,000.00	\$62,131.20	124.26%	\$12,131.20
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	\$23,800.00	95.20%	(\$1,200.00)
362.11	POLICE EARNINGS	\$5,000.00	\$6,719.60	134.39%	\$1,719.60
362.41	BUILDING/FLOODPLAIN PERMITS	\$120,000.00	\$193,271.66	161.06%	\$73,271.66
362.41-001	REINSPECTION FEES	\$1,500.00	\$770.00	51.33%	(\$730.00)
362.43	PLUMBING PERMITS	\$22,000.00	\$40,273.00	183.06%	\$18,273.00
362.44	ELECTRICAL PERMITS	\$12,000.00	\$13,555.00	112.96%	\$1,555.00
362.45	OCCUPANCY PERMITS	\$25,000.00	\$47,446.00	189.78%	\$22,446.00
362.45C	ON-LOT HAULERS FEES	\$2,800.00	\$2,400.00	85.71%	(\$400.00)
362.46	ALARM PERMITS	\$72,000.00	\$79,250.00	110.07%	\$7,250.00
362.46B	WELL PERMITS	\$3,000.00	\$12,755.20	425.17%	\$9,755.20
362.47	SEWAGE PLANNING MODULE FEE	\$2,000.00	\$440.00	22.00%	(\$1,560.00)
362.48	PLAN/ZONE MISC REV.	\$0.00	\$648.40	n/a	\$648.40

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
362.49	PROFESSIONAL SERVICES	\$125,000.00	\$219,231.86	175.39%	\$94,231.86
362.50	DEMOLITION PERMITS	\$14,000.00	\$25,501.50	182.15%	\$11,501.50
362.51	PROPERTY ADDRESS SIGNS	\$36.00	\$84.00	233.33%	\$48.00
363	SNOW REMOVAL CONTRACT	\$31,568.00	\$65,990.73	209.04%	\$34,422.73
363.50	HIGHWAY DEPT. EARNINGS	\$0.00	\$402.00	n/a	\$402.00
363.52	CO-OP POLICE DEPT. WORK	\$2,000.00	\$521.28	26.06%	(\$1,478.72)
363.53	D.A.R.E DONATIONS	\$750.00	\$1,000.00	133.33%	\$250.00
363.54	BOOKING CENTER FEES	\$4,000.00	\$3,446.30	86.16%	(\$553.70)
363.55	BULLET-PROOF VEST GRANT	\$1,000.00	\$909.99	91.00%	(\$90.01)
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	\$205,560.15	96.96%	(\$6,439.85)
380D	DEVELOPER DONATIONS	\$6,000.00	\$3,250.00	54.17%	(\$2,750.00)
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	\$9,439,002.17	115.05%	\$1,234,734.17
Total Revenue		\$8,204,268.00	\$9,439,002.17	115.05%	\$1,234,734.17
Expense					
400	BANK	\$0.00	\$112.40	n/a	(\$112.40)
400.113	BOARD SALARY	\$2,600.00	\$2,129.00	81.88%	\$471.00
400.121	ADMIN. STAFF & MGR PAY	\$475,000.00	\$590,083.10	124.23%	(\$115,083.10)
400.121B	CAR ALLOWANCE	\$0.00	\$2,261.55	n/a	(\$2,261.55)
400.121C	HEALTH INSURANCE	\$0.00	\$2,538.47	n/a	(\$2,538.47)
400.121D	CELL PHONE REIMBURSEMENT	\$0.00	\$207.72	n/a	(\$207.72)
400.122	ADMIN. OVERTIME	\$0.00	\$71.18	n/a	(\$71.18)
400.192	SCHOOLS/CONFERENCES	\$5,000.00	\$5,271.73	105.43%	(\$271.73)
400.210	ADMIN MATL & SUPPLIES	\$5,000.00	\$6,047.75	120.96%	(\$1,047.75)
400.311	AUDIT	\$24,000.00	\$23,870.00	99.46%	\$130.00
400.312	WATER/SEWER ENGR TWP	\$25,000.00	\$25,622.91	102.49%	(\$622.91)
400.313	ENGINEERING TOWNSHIP	\$200,000.00	\$183,880.03	91.94%	\$16,119.97
400.321	LEGAL TOWNSHIP	\$65,000.00	\$74,566.61	114.72%	(\$9,566.61)
400.331	ADMIN. VEHICLE EXPENSE	\$50.00	\$0.00	0.00%	\$50.00
400.340	ADMIN. ADVER/PRINTING	\$8,000.00	\$6,674.41	83.43%	\$1,325.59
400.350	ADMIN. INSURANCE BOND	\$1,500.00	\$750.00	50.00%	\$750.00
400.374	ADMIN. MAINT/REPAIRS	\$10,500.00	\$13,672.42	130.21%	(\$3,172.42)
400.460	ADMIN. GENERAL EXPENSE	\$12,000.00	\$203,299.58	1694.16%	(\$191,299.58)

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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	\$5,622.80	112.46%	(\$622.80)
403.114	TAX COLLECTOR PAY	\$24,702.00	\$24,702.00	100.00%	\$0.00
403.115	TAX COLLECTOR E.I.T.	\$63,000.00	\$57,682.29	91.56%	\$5,317.71
403.225	TAX COLL MATL/SUPP.	\$3,000.00	\$2,617.91	87.26%	\$382.09
407.319	WEBSITE/BROADCAST MTGS	\$45,000.00	\$64,948.80	144.33%	(\$19,948.80)
407.320	NETWORK/SUBSCRIPTIONS(NONPD)	\$25,000.00	\$24,285.74	97.14%	\$714.26
409.140	BLDG CUSTODIAN	\$23,000.00	\$21,095.00	91.72%	\$1,905.00
409.215	BLDG MATLS & SUPPLIES	\$7,000.00	\$6,654.33	95.06%	\$345.67
409.230	BLDG UTILITIES/FUEL	\$30,000.00	\$30,249.21	100.83%	(\$249.21)
409.321	BLDG TELEPHONE	\$32,000.00	\$46,080.77	144.00%	(\$14,080.77)
409.341	BLDG POSTAGE	\$7,000.00	\$4,593.89	65.63%	\$2,406.11
409.361	BLDG ELECTRIC	\$25,000.00	\$25,817.46	103.27%	(\$817.46)
409.373	BLDG MAINT. & REPAIRS	\$80,000.00	\$163,300.86	204.13%	(\$83,300.86)
409.374	BLDG STP TESTS	\$0.00	\$59.98	n/a	(\$59.98)
409.750	BLDG MINOR EQUIPMENT	\$2,000.00	\$7,735.06	386.75%	(\$5,735.06)
409.750A	BLDG OFC FURN/COMPUTERS	\$10,000.00	\$2,645.45	26.45%	\$7,354.55
410.122	POL ADMIN/CLERICAL PAY	\$240,000.00	\$247,395.28	103.08%	(\$7,395.28)
410.132	PATROLMEN PAY	\$2,134,738.00	\$1,937,770.30	90.77%	\$196,967.70
410.132B	LONGEVITY/EDUCAT. PAY	\$0.00	\$38,100.00	n/a	(\$38,100.00)
410.132M	MOTOR CARRIER TASK FORCE O/T	\$15,000.00	\$8,332.90	55.55%	\$6,667.10
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	\$278,655.89	111.46%	(\$28,655.89)
410.192	POLICE SCHOOLING	\$35,000.00	\$27,683.85	79.10%	\$7,316.15
410.210	POLICE MATL/SUPPLIES	\$14,000.00	\$10,481.03	74.86%	\$3,518.97
410.231	POLICE VEHICLE GAS/OIL	\$60,000.00	\$52,419.97	87.37%	\$7,580.03
410.238	POLICE UNIFORMS	\$27,000.00	\$32,281.39	119.56%	(\$5,281.39)
410.239	PATROL CAR TIRES	\$3,500.00	\$3,418.40	97.67%	\$81.60
410.239A	POLICE AMMO/FLARES	\$42,000.00	\$41,616.25	99.09%	\$383.75
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	\$90,802.48	95.58%	\$4,197.52
410.372D	BODY CAMERAS (GRANT #37798)	\$19,764.00	\$0.00	0.00%	\$19,764.00
410.374	POLICE VEHICLE MAINT.	\$18,500.00	\$21,810.56	117.89%	(\$3,310.56)
410.375	POLICE CAR CALIBRATION	\$3,500.00	\$5,786.00	165.31%	(\$2,286.00)
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	\$14,901.19	59.60%	\$10,098.81
410.462	POLICE PHYSICAL EXAMS	\$3,000.00	\$1,823.95	60.80%	\$1,176.05
410.470	POLICE INVESTIGATIONS	\$13,000.00	\$7,881.46	60.63%	\$5,118.54
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	\$2,955.55	98.52%	\$44.45
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	\$7,849.06	92.34%	\$650.94
410.750	POLICE MINOR EQUIPMENT	\$10,000.00	\$8,176.18	81.76%	\$1,823.82
411.130	FIRE MARSHAL PAY	\$35,622.00	\$35,580.00	99.88%	\$42.00
411.150	FIRE WORKERS COMP.	\$22,000.00	\$22,955.00	104.34%	(\$955.00)
411.212	FIRE MATLS & SUPPLIES	\$600.00	\$128.01	21.34%	\$471.99
411.331	FIRE MILEAGE	\$400.00	\$368.16	92.04%	\$31.84
411.460	FIRE GENERAL EXPENSE	\$1,200.00	\$1,288.59	107.38%	(\$88.59)
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	\$231,445.26	95.55%	\$10,779.74
414.131	CODE OVERTIME	\$2,000.00	\$757.34	37.87%	\$1,242.66
414.141	INSPECTION SERVICE	\$28,000.00	\$46,327.50	165.46%	(\$18,327.50)
414.210	CODE MATLS & SUPPLIES	\$3,000.00	\$2,323.69	77.46%	\$676.31
414.310	RECYCLING GRANT EXPENSES	\$1,690.00	\$1,683.40	99.61%	\$6.60
414.313A	CODE ENGR. DEVELOPER (REIMB.)	\$250,000.00	\$389,505.09	155.80%	(\$139,505.09)
414.313A-001	CODE WATER/SEWER ENGR. (REIMB.)	\$5,000.00	\$1,586.02	31.72%	\$3,413.98
414.314	CODE LEGAL TOWNSHIP	\$0.00	\$657.60	n/a	(\$657.60)
414.314-002	CODE LEGAL TOWNSHIP-PLANNING COMMISSION	\$3,300.00	\$1,868.50	56.62%	\$1,431.50
414.314A	CODE LEGAL DVLPMT	\$40,000.00	\$67,982.92	169.96%	(\$27,982.92)
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	\$1,849.50	73.98%	\$650.50
414.322	BLDG PLAN REVIEW REFUND	\$5,000.00	\$0.00	0.00%	\$5,000.00
414.340	CODE ADVERT./PRINTING	\$1,000.00	\$1,524.12	152.41%	(\$524.12)
414.374	CODE VEHICLE MAINT.	\$600.00	\$171.24	28.54%	\$428.76
414.400	CREDIT CARD FEES	\$6,000.00	\$7,290.05	121.50%	(\$1,290.05)
414.460	CODE GENERAL EXPENSE	\$2,000.00	\$1,985.00	99.25%	\$15.00
414.461	ENVIRON. ADVISORY COM.	\$5,000.00	\$5,000.00	100.00%	\$0.00
414.750	CODE MINOR EQUIPMENT	\$4,500.00	\$151.99	3.38%	\$4,348.01
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	\$7,419.44	82.44%	\$1,580.56
430.260	ROAD MATERIAL & TOOLS	\$6,000.00	\$5,182.44	86.37%	\$817.56
430.371	TREE MAINTENANCE	\$50,000.00	\$40,075.00	80.15%	\$9,925.00
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	\$496,496.42	102.15%	(\$10,457.42)
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	\$5,684.07	47.37%	\$6,315.93
452,373	STREETScape MAINTENANCE	\$10,000.00	\$5,418.75	54.19%	\$4,581.25
452,500	COMMUNITY DAY	\$5,000.00	\$5,079.68	101.59%	(\$79.68)
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	\$50,005.44	100.01%	(\$5.44)
483,002	POLICE PENSION	\$140,000.00	\$101,691.02	72.64%	\$38,308.98
484	WORKERS COMPENSATION	\$102,000.00	\$73,277.92	71.84%	\$28,722.08
485	UNEMPLOYMENT COMPENSATION	\$15,000.00	\$16,027.62	106.85%	(\$1,027.62)
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	\$1,016,569.25	116.18%	(\$141,569.25)
488	LIFE INSURANCE	\$11,000.00	\$11,225.94	102.05%	(\$225.94)
488A	SHORT TERM DISABILITY	\$26,500.00	\$27,562.87	104.01%	(\$1,062.87)
488B	LONG TERM DISABILITY	\$16,000.00	\$16,963.73	106.02%	(\$963.73)
489	FICA	\$211,484.00	\$256,292.47	121.19%	(\$44,808.47)
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	\$54,631.35	110.46%	(\$5,171.35)
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	\$2,850.00	71.25%	\$1,150.00
492R	MISC. TRANSFERS	\$0.00	\$1,610.34	n/a	(\$1,610.34)
Total		\$9,404,198.00	\$9,854,407.21	104.79%	(\$450,209.21)
Total Expense		\$9,404,198.00	\$9,854,407.21	104.79%	(\$450,209.21)
Net:		(\$1,199,930.00)	(\$415,405.04)	34.62%	\$784,524.96