

# BUDGET vs ACTUAL

## UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2025 To November, 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	\$1,241,491.21	100.12%	\$1,491.21
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	\$1,162.96	58.15%	(\$837.04)
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	\$17,667.92	353.36%	\$12,667.92
310.10	TRANSFER TAX R.E.	\$700,000.00	\$800,214.20	114.32%	\$100,214.20
310.20	EARNED INCOME TAX	\$4,750,000.00	\$5,064,432.31	106.62%	\$314,432.31
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	\$5,245.00	95.36%	(\$255.00)
322.82	HIGHWAY ENCROACHMENT	\$2,000.00	\$2,432.00	121.60%	\$432.00
322.83	GRADING PERMITS	\$16,000.00	\$18,970.00	118.56%	\$2,970.00
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	\$12,312.61	82.08%	(\$2,687.39)
331.12-001	VIOLATION OF ORDINANCES-POLICE	\$1,000.00	\$4,015.93	401.59%	\$3,015.93
331.12-002	VIOLATION OF ORDINANCES-CODE	\$3,800.00	\$7,648.86	201.29%	\$3,848.86
341	INTEREST	\$25,000.00	\$40,727.99	162.91%	\$15,727.99
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	\$19,051.56	76.21%	(\$5,948.44)
361.31	SUBDIVISION FEES	\$20,000.00	\$15,030.00	75.15%	(\$4,970.00)
361.32	ENGR. REVIEW FEES	\$195,000.00	\$160,704.51	82.41%	(\$34,295.49)
361.33	ZONING PERMITS	\$50,000.00	\$57,421.20	114.84%	\$7,421.20
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	\$4,619.60	92.39%	(\$380.40)
362.41	BUILDING/FLOODPLAIN PERMITS	\$120,000.00	\$134,771.98	112.31%	\$14,771.98
362.41-001	REINSPECTION FEES	\$1,500.00	\$770.00	51.33%	(\$730.00)
362.43	PLUMBING PERMITS	\$22,000.00	\$35,527.00	161.49%	\$13,527.00
362.44	ELECTRICAL PERMITS	\$12,000.00	\$12,605.00	105.04%	\$605.00
362.45	OCCUPANCY PERMITS	\$25,000.00	\$43,609.00	174.44%	\$18,609.00
362.45C	ON-LOT-HAULERS FEES	\$2,800.00	\$2,400.00	85.71%	(\$400.00)
362.46	ALARM PERMITS	\$72,000.00	\$78,850.00	109.51%	\$6,850.00
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	\$648.40	n/a	\$648.40

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
<b>Revenue</b>					
362.49	PROFESSIONAL SERVICES	\$125,000.00	\$204,525.14	163.62%	\$79,525.14
362.50	DEMOLITION PERMITS	\$14,000.00	\$24,643.50	176.03%	\$10,643.50
362.51	PROPERTY ADDRESS SIGNS	\$36.00	\$60.00	166.67%	\$24.00
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	\$0.00	0.00%	(\$2,000.00)
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	\$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	\$205,560.15	96.96%	(\$6,439.85)
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	\$9,048,976.53	110.30%	\$844,708.53
Total Revenue		\$8,204,268.00	\$9,048,976.53	110.30%	\$844,708.53
<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	\$530,436.15	111.67%	(\$55,436.15)
400.121B	CAR ALLOWANCE	\$0.00	\$1,984.63	n/a	(\$1,984.63)
400.121C	HEALTH INSURANCE	\$0.00	\$2,538.47	n/a	(\$2,538.47)
400.121D	CELL PHONE REIMBURSEMENT	\$0.00	\$161.56	n/a	(\$161.56)
400.122	ADMIN. OVERTIME	\$0.00	\$71.18	n/a	(\$71.18)
400.192	SCHOOLS/CONFERENCES	\$5,000.00	\$4,244.17	84.88%	\$755.83
400.210	ADMIN.MATL & SUPPLIES	\$5,000.00	\$5,745.83	114.92%	(\$745.83)
400.311	AUDIT	\$24,000.00	\$23,870.00	99.46%	\$130.00
400.312	WATER/SEWER ENGR TWP	\$25,000.00	\$14,186.61	56.75%	\$10,813.39
400.313	ENGINEERING TOWNSHIP	\$200,000.00	\$182,121.28	91.06%	\$17,878.72
400.321	LEGAL TOWNSHIP	\$65,000.00	\$68,078.93	104.74%	(\$3,078.93)
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	\$12,688.33	120.84%	(\$2,188.33)
400.460	ADMIN. GENERAL EXPENSE	\$12,000.00	\$146,624.59	1221.87%	(\$134,624.59)

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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	\$605.99	12.12%	\$4,394.01
403.114	TAX COLLECTOR PAY	\$24,702.00	\$22,643.50	91.67%	\$2,058.50
403.115	TAX COLLECTOR E.I.T.	\$63,000.00	\$55,281.82	87.75%	\$7,718.18
403.225	TAX COLL MATL/SUPP.	\$3,000.00	\$2,617.91	87.26%	\$382.09
407.319	WEBSITE/BROADCAST MTGS	\$45,000.00	\$63,474.18	141.05%	(\$18,474.18)
407.320	NETWORK/SUBSCRIPTIONS(NONPD)	\$25,000.00	\$13,616.32	54.47%	\$11,383.68
409.140	BLDG CUSTODIAN	\$23,000.00	\$19,375.00	84.24%	\$3,625.00
409.215	BLDG MATLS & SUPPLIES	\$7,000.00	\$6,557.25	93.68%	\$442.75
409.230	BLDG UTILITIES/FUEL	\$30,000.00	\$30,249.21	100.83%	(\$249.21)
409.321	BLDG TELEPHONE	\$32,000.00	\$42,707.92	133.46%	(\$10,707.92)
409.341	BLDG POSTAGE	\$7,000.00	\$4,464.89	63.78%	\$2,535.11
409.361	BLDG ELECTRIC	\$25,000.00	\$23,666.47	94.67%	\$1,333.53
409.373	BLDG MAINT. & REPAIRS	\$80,000.00	\$160,011.47	200.01%	(\$80,011.47)
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	\$2,308.98	23.09%	\$7,691.02
410.122	POL ADMIN/CLERICAL PAY	\$240,000.00	\$220,293.38	91.79%	\$19,706.62
410.132	PATROLMEN PAY	\$2,134,738.00	\$1,633,039.97	76.50%	\$501,698.03
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	\$240,252.96	96.10%	\$9,747.04
410.192	POLICE SCHOOLING	\$35,000.00	\$27,024.51	77.21%	\$7,975.49
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	\$48,096.55	80.16%	\$11,903.45
410.238	POLICE UNIFORMS	\$27,000.00	\$26,066.43	96.54%	\$933.57
410.239	PATROL CAR TIRES	\$3,500.00	\$3,418.40	97.67%	\$81.60
410.239A	POLICE AMMO/FLARES	\$42,000.00	\$22,021.53	52.43%	\$19,978.47
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	\$87,652.48	92.27%	\$7,347.52
410.372D	BODY CAMERAS (GRANT #37798)	\$19,764.00	\$0.00	0.00%	\$19,764.00
410.374	POLICE VEHICLE MAINT.	\$18,500.00	\$20,893.00	112.94%	(\$2,393.00)
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	\$14,251.19	57.00%	\$10,748.81
410.462	POLICE PHYSICAL EXAMS	\$3,000.00	\$1,484.77	49.49%	\$1,515.23
410.470	POLICE INVESTIGATIONS	\$13,000.00	\$7,273.67	55.95%	\$5,726.33
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	\$4,737.71	55.74%	\$3,762.29
410.750	POLICE MINOR EQUIPMENT	\$10,000.00	\$6,348.80	63.49%	\$3,651.20
411.130	FIRE MARSHAL PAY	\$35,622.00	\$32,839.50	92.19%	\$2,782.50
411.150	FIRE WORKERS COMP.	\$22,000.00	\$0.00	0.00%	\$22,000.00
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	\$213,580.82	88.17%	\$28,644.18
414.131	CODE OVERTIME	\$2,000.00	\$595.89	29.79%	\$1,404.11
414.141	INSPECTION SERVICE	\$28,000.00	\$41,340.00	147.64%	(\$13,340.00)
414.210	CODE MATLS & SUPPLIES	\$3,000.00	\$2,241.79	74.73%	\$758.21
414.310	RECYCLING GRANT EXPENSES	\$1,690.00	\$0.00	0.00%	\$1,690.00
414.313A	CODE ENGR. DEVELOPER (REIMB.)	\$250,000.00	\$363,548.62	145.42%	(\$113,548.62)
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	\$1,813.00	54.94%	\$1,487.00
414.314A	CODE LEGAL DVLPMNT	\$40,000.00	\$64,137.92	160.34%	(\$24,137.92)
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	\$6,526.03	108.77%	(\$526.03)
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	\$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	\$4,194.80	46.61%	\$4,805.20
430.260	ROAD MATERIAL & TOOLS	\$6,000.00	\$1,935.08	32.25%	\$4,064.92
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	\$458,385.63	94.31%	\$27,653.37
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	\$4,808.06	40.07%	\$7,191.94
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	\$46,351.30	92.70%	\$3,648.70
483.002	POLICE PENSION	\$140,000.00	\$86,738.54	61.96%	\$53,261.46
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	\$900,456.47	102.91%	(\$25,456.47)
488	LIFE INSURANCE	\$11,000.00	\$10,275.28	93.41%	\$724.72
488A	SHORT TERM DISABILITY	\$26,500.00	\$25,265.45	95.34%	\$1,234.55
488B	LONG TERM DISABILITY	\$16,000.00	\$15,541.41	97.13%	\$458.59
489	FICA	\$211,484.00	\$224,719.27	106.26%	(\$13,235.27)
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	\$47,602.86	96.25%	\$1,857.14
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
492R	MISC. TRANSFERS	\$0.00	(\$1,844,389.66)	n/a	\$1,844,389.66
Total		\$9,404,198.00	\$7,101,218.93	75.51%	\$2,302,979.07
Total Expense		\$9,404,198.00	\$7,101,218.93	75.51%	\$2,302,979.07
Net:		(\$1,199,930.00)	\$1,947,757.60	-162.32%	\$3,147,687.60