

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2026 To February, 2026

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	\$1,422,005.00	\$0.00	0.00%	(\$1,422,005.00)
301.10B	PRIOR YEAR R.E. TAXES	\$0.00	\$24,209.69	n/a	\$24,209.69
301.20A	INTERIM R.E. TAXES	\$2,000.00	\$0.00	0.00%	(\$2,000.00)
301.20B	INTERIM RE TAXES PR YRS	\$0.00	\$1,533.76	n/a	\$1,533.76
301.40A	DELINQUENT RE TAX PR YR	\$5,000.00	\$0.00	0.00%	(\$5,000.00)
301.40B	DELINQUENT RE TAX CURNT	\$0.00	\$2,413.00	n/a	\$2,413.00
310.10	TRANSFER TAX R.E.	\$800,000.00	\$145,868.28	18.23%	(\$654,131.72)
310.20	EARNED INCOME TAX	\$5,100,000.00	\$934,031.72	18.31%	(\$4,165,968.28)
321.04	CERTIFICATE OF APPROP	\$300.00	\$0.00	0.00%	(\$300.00)
321.30	BUSINESS FEES	\$1,250.00	\$0.00	0.00%	(\$1,250.00)
321.35	FIRE PERMITS	\$6,000.00	\$1,430.00	23.83%	(\$4,570.00)
322.82	HIGHWAY ENCROACHMENT	\$2,000.00	\$520.00	26.00%	(\$1,480.00)
322.83	GRADING PERMITS	\$16,000.00	\$3,485.00	21.78%	(\$12,515.00)
322.85	ENERGY TRANSFER MASTER LICENSE FEES	\$45,000.00	\$0.00	0.00%	(\$45,000.00)
331.11	MOTOR VEHICLE VIOLATION	\$15,000.00	\$725.05	4.83%	(\$14,274.95)
331.12-001	VIOLATION OF ORDINANCES-POLICE	\$2,500.00	\$1,861.75	74.47%	(\$638.25)
331.12-002	VIOLATION OF ORDINANCES-CODE	\$3,800.00	\$147.00	3.87%	(\$3,653.00)
341	INTEREST	\$40,000.00	\$6,482.22	16.21%	(\$33,517.78)
341D	INSURANCE DIVIDENDS	\$12,000.00	\$1,338.06	11.15%	(\$10,661.94)
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	\$140,000.00	\$0.00	0.00%	(\$140,000.00)
361.10	ADMINISTRATIVE EARNINGS	\$400.00	\$0.00	0.00%	(\$400.00)
361.31	SUBDIVISION FEES	\$20,000.00	\$1,530.00	7.65%	(\$18,470.00)
361.33	ZONING PERMITS	\$50,000.00	\$16,407.07	32.81%	(\$33,592.93)
361.33S	SIGN PERMITS	\$1,500.00	\$1,330.00	88.67%	(\$170.00)
361.34	ZONING HEARING BOARD FEES	\$10,000.00	\$2,000.00	20.00%	(\$8,000.00)
361.50	SALE OF TWP PROPERTY	\$25,000.00	\$0.00	0.00%	(\$25,000.00)
362.11	POLICE EARNINGS	\$6,000.00	\$465.00	7.75%	(\$5,535.00)
362.41	BUILDING/FLOODPLAIN PERMITS	\$150,000.00	\$8,433.02	5.62%	(\$141,566.98)
362.41-001	REINSPECTION FEES	\$1,500.00	\$154.00	10.27%	(\$1,346.00)
362.43	PLUMBING PERMITS	\$22,000.00	\$3,347.93	15.22%	(\$18,652.07)
362.44	ELECTRICAL PERMITS	\$12,000.00	\$1,594.00	13.28%	(\$10,406.00)
362.45	OCCUPANCY PERMITS	\$25,000.00	\$2,926.02	11.70%	(\$22,073.98)
362.45C	ON-LOT HAULERS FEES	\$2,800.00	\$1,400.00	50.00%	(\$1,400.00)
362.46	ALARM PERMITS	\$78,000.00	\$47,000.00	60.26%	(\$31,000.00)
362.46B	WELL PERMITS	\$5,000.00	\$3,193.00	63.86%	(\$1,807.00)
362.47	SEWAGE PLANNING MODULE FEE	\$2,000.00	\$0.00	0.00%	(\$2,000.00)
362.48	PLAN/ZONE MISC REV.	\$50.00	\$82.00	164.00%	\$32.00
362.50	DEMOLITION PERMITS	\$20,000.00	\$2,640.00	13.20%	(\$17,360.00)
362.51	PROPERTY ADDRESS SIGNS	\$36.00	\$0.00	0.00%	(\$36.00)

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
363	SNOW REMOVAL CONTRACT	\$32,000.00	\$0.00	0.00%	(\$32,000.00)
363.52	CO-OP POLICE DEPT. WORK	\$2,500.00	\$0.00	0.00%	(\$2,500.00)
363.53	D.A.R.E DONATIONS	\$1,000.00	\$0.00	0.00%	(\$1,000.00)
363.54	BOOKING CENTER FEES	\$4,000.00	\$25.00	0.63%	(\$3,975.00)
363.55	BULLET-PROOF VEST GRANT	\$5,000.00	\$0.00	0.00%	(\$5,000.00)
380	MISCELLANEOUS REVENUE	\$1,500.00	\$13.77	0.92%	(\$1,486.23)
380.10	MISC SUNOCO REIMB	\$100,000.00	\$18,833.13	18.83%	(\$81,166.87)
380A	CABLE FRANCHISE FEE	\$200,000.00	\$49,019.53	24.51%	(\$150,980.47)
380D	DEVELOPER DONATIONS	\$2,000.00	\$0.00	0.00%	(\$2,000.00)
389	STD/WORKER'S COMP. REIMBURSEMENT	\$5,000.00	\$0.00	0.00%	(\$5,000.00)
394P	PENSIONS	\$296,616.00	\$0.00	0.00%	(\$296,616.00)
394SW	SOLID WASTE/RECYCLING	\$14,000.00	\$0.00	0.00%	(\$14,000.00)
Total		\$8,715,857.00	\$1,285,239.00	14.75%	(\$7,430,618.00)
Total Revenue		\$8,715,857.00	\$1,285,239.00	14.75%	(\$7,430,618.00)
Expense					
400	BANK	\$0.00	(\$6.44)	n/a	\$6.44
400.113	BOARD SALARY	\$2,600.00	\$0.00	0.00%	\$2,600.00
400.121	ADMIN. STAFF & MGR PAY	\$520,081.00	\$121,113.97	23.29%	\$398,967.03
400.121B	CAR ALLOWANCE	\$3,600.00	\$666.65	18.52%	\$2,933.35
400.121D	CELL PHONE REIMBURSEMENT	\$600.00	\$111.10	18.52%	\$488.90
400.122	ADMIN. OVERTIME	\$1,000.00	\$0.00	0.00%	\$1,000.00
400.150	PAYROLL EXPENSE	\$0.00	\$1,585.88	n/a	(\$1,585.88)
400.192	SCHOOLS/CONFERENCES	\$7,500.00	\$398.00	5.31%	\$7,102.00
400.210	ADMIN MATL & SUPPLIES	\$5,000.00	\$1,620.82	32.42%	\$3,379.18
400.310	E.T. REIMBURSABLE EXPENSE	\$100,000.00	\$16,832.54	16.83%	\$83,167.46
400.311	AUDIT	\$25,000.00	\$5,743.00	22.97%	\$19,257.00
400.312	WATER/SEWER ENGR TWP	\$15,000.00	\$24,251.00	161.67%	(\$9,251.00)
400.313	ENGINEERING TOWNSHIP	\$150,000.00	\$11,297.00	7.53%	\$138,703.00
400.321	LEGAL TOWNSHIP	\$65,000.00	\$20,808.50	32.01%	\$44,191.50
400.331	ADMIN. VEHICLE EXPENSE	\$50.00	\$0.00	0.00%	\$50.00
400.340	ADMIN. ADVER/PRINTING	\$8,000.00	\$512.38	6.40%	\$7,487.62
400.350	ADMIN. INSURANCE BOND	\$1,500.00	\$1,482.00	98.80%	\$18.00
400.374	ADMIN. MAINT/REPAIRS	\$10,500.00	\$5,278.84	50.27%	\$5,221.16
400.460	ADMIN. GENERAL EXPENSE	\$12,000.00	\$13,221.46	110.18%	(\$1,221.46)
400.750	ADMIN. MINOR EQUIPMENT	\$4,000.00	\$749.00	18.73%	\$3,251.00
400.800	VOLUNTEER RECOGNITION	\$5,000.00	\$0.00	0.00%	\$5,000.00
403.114	TAX COLLECTOR PAY	\$24,702.00	\$4,116.90	16.67%	\$20,585.10
403.115	TAX COLLECTOR E.I.T.	\$69,360.00	\$11,689.01	16.85%	\$57,670.99
403.225	TAX COLL MATL/SUPP.	\$3,000.00	\$979.85	32.66%	\$2,020.15

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Expense					
403.350	TAX COLLECTOR BOND	\$1,500.00	\$0.00	0.00%	\$1,500.00
407.319	WEBSITE/BROADCAST MTGS	\$65,000.00	\$1,637.98	2.52%	\$63,362.02
407.320	NETWORK/SUBSCRIPTIONS(NONPD)	\$25,400.00	\$2,177.29	8.57%	\$23,222.71
409.140	BLDG CUSTODIAN	\$23,000.00	\$3,740.00	16.26%	\$19,260.00
409.215	BLDG MATLS & SUPPLIES	\$7,000.00	\$1,121.92	16.03%	\$5,878.08
409.230	BLDG UTILITIES/FUEL	\$30,000.00	\$13,351.56	44.51%	\$16,648.44
409.321	BLDG TELEPHONE	\$32,000.00	\$8,824.03	27.58%	\$23,175.97
409.341	BLDG POSTAGE	\$7,000.00	\$370.00	5.29%	\$6,630.00
409.361	BLDG ELECTRIC	\$25,000.00	\$4,983.60	19.93%	\$20,016.40
409.373	BLDG MAINT. & REPAIRS	\$80,000.00	\$11,625.50	14.53%	\$68,374.50
409.750	BLDG MINOR EQUIPMENT	\$2,000.00	\$0.00	0.00%	\$2,000.00
409.750A	BLDG OFC FURN/COMPUTERS	\$5,000.00	\$0.00	0.00%	\$5,000.00
410.122	POL ADMIN/CLERICAL PAY	\$235,129.00	\$36,855.48	15.67%	\$198,273.52
410.132	PATROLMEN PAY	\$2,090,424.00	\$362,889.84	17.36%	\$1,727,534.16
410.132B	LONGEVITY/EDUCAT. PAY	\$39,750.00	\$15,400.00	38.74%	\$24,350.00
410.132M	MOTOR CARRIER TASK FORCE O/T	\$15,000.00	\$0.00	0.00%	\$15,000.00
410.132T	TRAFFIC SAFETY DETAIL O/T	\$4,000.00	\$0.00	0.00%	\$4,000.00
410.134	ANIMAL CONTROL PAY	\$4,000.00	\$0.00	0.00%	\$4,000.00
410.183	POLICE OVERTIME	\$250,000.00	\$41,864.91	16.75%	\$208,135.09
410.192	POLICE SCHOOLING	\$40,000.00	\$12,191.04	30.48%	\$27,808.96
410.210	POLICE MATL/SUPPLIES	\$15,000.00	\$3,401.44	22.68%	\$11,598.56
410.231	POLICE VEHICLE GAS/OIL	\$60,000.00	\$7,799.25	13.00%	\$52,200.75
410.238	POLICE UNIFORMS	\$30,000.00	\$1,951.50	6.51%	\$28,048.50
410.239	PATROL CAR TIRES	\$4,000.00	\$0.00	0.00%	\$4,000.00
410.239A	POLICE AMMO/FLARES	\$45,906.00	\$16,905.98	36.83%	\$29,000.02
410.314	POLICE LEGAL	\$12,000.00	\$0.00	0.00%	\$12,000.00
410.372	RADIO	\$22,000.00	\$0.00	0.00%	\$22,000.00
410.372B	VASCAR	\$4,000.00	\$586.00	14.65%	\$3,414.00
410.372C	COMPUTER NETWORK/MDT	\$109,966.00	\$8,621.65	7.84%	\$101,344.35
410.372D	BODY CAMERAS (GRANT #37798)	\$19,764.00	\$0.00	0.00%	\$19,764.00
410.374	POLICE VEHICLE MAINT.	\$22,000.00	\$3,895.32	17.71%	\$18,104.68
410.375	POLICE CAR CALIBRATION	\$4,000.00	\$0.00	0.00%	\$4,000.00
410.376	LICENSE PLATE READER	\$13,000.00	\$0.00	0.00%	\$13,000.00
410.450	POLICE CAR WASH	\$3,300.00	\$0.00	0.00%	\$3,300.00
410.460	POLICE GENERAL EXPENSE	\$27,500.00	\$4,505.21	16.38%	\$22,994.79
410.462	POLICE PHYSICAL EXAMS	\$3,500.00	\$386.70	11.05%	\$3,113.30
410.470	POLICE INVESTIGATIONS	\$14,000.00	\$1,272.02	9.09%	\$12,727.98
410.540-001	D.A.R.E.	\$6,000.00	\$0.00	0.00%	\$6,000.00
410.540-002	COMMUNITY POLICING	\$4,500.00	\$0.00	0.00%	\$4,500.00
410.540-003	TRAFFIC SAFETY UNIT	\$16,000.00	\$0.00	0.00%	\$16,000.00
410.541	SPECIAL REACTION TEAM	\$10,800.00	\$4,426.72	40.99%	\$6,373.28
410.750	POLICE MINOR EQUIPMENT	\$11,000.00	\$178.33	1.62%	\$10,821.67
411.130	FIRE MARSHAL PAY	\$35,622.00	\$7,028.87	19.73%	\$28,593.13
411.150	FIRE WORKERS COMP.	\$23,956.00	\$3,041.00	12.69%	\$20,915.00

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Expense					
411.212	FIRE MATLS & SUPPLIES	\$600.00	\$0.00	0.00%	\$600.00
411.331	FIRE MILEAGE	\$400.00	\$227.20	56.80%	\$172.80
411.460	FIRE GENERAL EXPENSE	\$1,200.00	\$0.00	0.00%	\$1,200.00
411.5	FIRE RELIEF FUND	\$140,000.00	\$0.00	0.00%	\$140,000.00
411.740	EMERGENCY-CAPITAL EQ.	\$1,500.00	\$480.30	32.02%	\$1,019.70
414.130	CODE ENFORCEMENT PAY	\$252,224.00	\$47,564.85	18.86%	\$204,659.15
414.131	CODE OVERTIME	\$2,000.00	\$123.63	6.18%	\$1,876.37
414.141	INSPECTION SERVICE	\$32,000.00	\$10,650.00	33.28%	\$21,350.00
414.210	CODE MATLS & SUPPLIES	\$3,000.00	\$682.42	22.75%	\$2,317.58
414.310	RECYCLING GRANT EXPENSES	\$1,690.00	\$0.00	0.00%	\$1,690.00
414.313	CODE ENGINEERING TWP	\$0.00	\$160.00	n/a	(\$160.00)
414.313A	CODE ENGR. DEVELOPER (REIMB.)	\$0.00	\$14,462.73	n/a	(\$14,462.73)
414.314	CODE LEGAL TOWNSHIP	\$0.00	\$935.25	n/a	(\$935.25)
414.314-002	CODE LEGAL TOWNSHIP-PLANNING COMMISSION	\$3,300.00	\$296.00	8.97%	\$3,004.00
414.315	CODE COMMUNITY PLANNER	\$5,000.00	\$0.00	0.00%	\$5,000.00
414.316	JOINT PLAN	\$8,000.00	\$8,550.00	106.88%	(\$550.00)
414.319	GIS/SOFTWARE	\$3,000.00	\$0.00	0.00%	\$3,000.00
414.320	EASEMENT MONITORING	\$1,000.00	\$0.00	0.00%	\$1,000.00
414.321	UNIFORM CONSTRUCTION CODE FEES	\$2,500.00	\$513.00	20.52%	\$1,987.00
414.322	BLDG PLAN REVIEW REFUND	\$5,000.00	\$0.00	0.00%	\$5,000.00
414.340	CODE ADVERT./PRINTING	\$2,000.00	\$0.00	0.00%	\$2,000.00
414.374	CODE VEHICLE MAINT.	\$600.00	\$0.00	0.00%	\$600.00
414.400	CREDIT CARD FEES	\$6,000.00	\$2,602.41	43.37%	\$3,397.59
414.460	CODE GENERAL EXPENSE	\$5,500.00	\$385.00	7.00%	\$5,115.00
414.461	ENVIRON. ADVISORY COM.	\$7,500.00	\$0.00	0.00%	\$7,500.00
414.750	CODE MINOR EQUIPMENT	\$4,500.00	\$0.00	0.00%	\$4,500.00
414ZHB	ZONING HEARING BOARD	\$20,000.00	\$8,755.64	43.78%	\$11,244.36
430.231	ROAD VEHICLE GAS & OIL	\$15,000.00	\$6,372.67	42.48%	\$8,627.33
430.238	ROAD UNIFORMS	\$9,000.00	\$1,602.85	17.81%	\$7,397.15
430.260	ROAD MATERIAL & TOOLS	\$6,000.00	\$1,314.90	21.92%	\$4,685.10
430.371	TREE MAINTENANCE	\$50,000.00	\$2,475.00	4.95%	\$47,525.00
438.145	PUBLIC WORKS PAY	\$486,119.00	\$118,199.46	24.31%	\$367,919.54
438.260	BRIDGE WORK	\$5,000.00	\$0.00	0.00%	\$5,000.00
438.360	STORM WATER/DRAINAGE	\$20,000.00	\$0.00	0.00%	\$20,000.00
438.460	ROAD GENERAL EXPENSE	\$6,000.00	\$1,103.30	18.39%	\$4,896.70
452.373	STREETSCAPE MAINTENANCE	\$7,500.00	\$7,364.50	98.19%	\$135.50
452.500	COMMUNITY DAY	\$7,500.00	\$0.00	0.00%	\$7,500.00
452.530	PARK CONTRIBUTIONS	\$60,000.00	\$0.00	0.00%	\$60,000.00
481.50	CONTRIBUTIONS	\$5,000.00	\$0.00	0.00%	\$5,000.00
483.001	MUNICIPAL RETIREMENT	\$54,031.00	\$10,833.56	20.05%	\$43,197.44
483.002	POLICE PENSION	\$82,210.00	\$16,217.62	19.73%	\$65,992.38
484	WORKERS COMPENSATION	\$79,654.00	\$19,913.50	25.00%	\$59,740.50
485	UNEMPLOYMENT COMPENSATION	\$16,000.00	\$1,855.30	11.60%	\$14,144.70

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Expense					
486.355	GENERAL LIABILITY	\$56,301.00	\$23,075.25	40.99%	\$33,225.75
486.460	HISTORIC GENERAL EXP.	\$1,000.00	\$0.00	0.00%	\$1,000.00
487	HEALTH INSURANCE	\$1,052,007.00	\$175,600.17	16.69%	\$876,406.83
488	LIFE INSURANCE	\$11,000.00	\$1,824.16	16.58%	\$9,175.84
488A	SHORT TERM DISABILITY	\$26,500.00	\$4,338.34	16.37%	\$22,161.66
488B	LONG TERM DISABILITY	\$16,000.00	\$2,691.25	16.82%	\$13,308.75
489	FICA	\$245,062.00	\$47,586.91	19.42%	\$197,475.09
489.01	TRANSFER - NONPOLICE	\$88,745.00	\$0.00	0.00%	\$88,745.00
489.02	TRANSFER - POLICE	\$252,925.00	\$0.00	0.00%	\$252,925.00
489A	MEDICARE	\$50,591.00	\$11,129.17	22.00%	\$39,461.83
490	CAPITAL RESERVE	\$852,070.00	\$0.00	0.00%	\$852,070.00
490F	FIRE FUND VOLUNTEER SUPPORT	\$80,000.00	\$15,630.00	19.54%	\$64,370.00
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	\$100,000.00	n/a	(\$100,000.00)
Total		\$9,171,239.00	\$1,974,000.94	21.52%	\$7,197,238.06
Total Expense		\$9,171,239.00	\$1,974,000.94	21.52%	\$7,197,238.06
Net:		(\$455,382.00)	(\$688,761.94)	151.25%	(\$233,379.94)