

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2026 To March, 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	\$2,420.76	n/a	\$2,420.76
310.10	TRANSFER TAX R.E.	\$800,000.00	\$154,195.40	19.27%	(\$645,804.60)
310.20	EARNED INCOME TAX	\$5,100,000.00	\$1,184,642.01	23.23%	(\$3,915,357.99)
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	\$1,835.00	30.58%	(\$4,165.00)
322.82	HIGHWAY ENCROACHMENT	\$2,000.00	\$520.00	26.00%	(\$1,480.00)
322.83	GRADING PERMITS	\$16,000.00	\$20,293.50	126.83%	\$4,293.50
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	\$909.62	6.06%	(\$14,090.38)
331.12-001	VIOLATION OF ORDINANCES-POLICE	\$2,500.00	\$2,723.06	108.92%	\$223.06
331.12-002	VIOLATION OF ORDINANCES-CODE	\$3,800.00	\$147.00	3.87%	(\$3,653.00)
341	INTEREST	\$40,000.00	\$10,037.27	25.09%	(\$29,962.73)
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	\$19,647.13	39.29%	(\$30,352.87)
361.33S	SIGN PERMITS	\$1,500.00	\$1,330.00	88.67%	(\$170.00)
361.34	ZONING HEARING BOARD FEES	\$10,000.00	\$4,000.00	40.00%	(\$6,000.00)
361.50	SALE OF TWP PROPERTY	\$25,000.00	\$0.00	0.00%	(\$25,000.00)
362.11	POLICE EARNINGS	\$6,000.00	\$870.00	14.50%	(\$5,130.00)
362.41	BUILDING/FLOODPLAIN PERMITS	\$150,000.00	\$13,983.42	9.32%	(\$136,016.58)
362.41-001	REINSPECTION FEES	\$1,500.00	\$154.00	10.27%	(\$1,346.00)
362.43	PLUMBING PERMITS	\$22,000.00	\$5,118.94	23.27%	(\$16,881.06)
362.44	ELECTRICAL PERMITS	\$12,000.00	\$2,624.02	21.87%	(\$9,375.98)
362.45	OCCUPANCY PERMITS	\$25,000.00	\$6,052.06	24.21%	(\$18,947.94)
362.45C	ON-LOT HAULERS FEES	\$2,800.00	\$1,800.00	64.29%	(\$1,000.00)
362.46	ALARM PERMITS	\$78,000.00	\$62,900.00	80.64%	(\$15,100.00)
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	\$3,432.00	17.16%	(\$16,568.00)
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	\$27,470.01	27.47%	(\$72,529.99)
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	\$12,253.90	87.53%	(\$1,746.10)
Total		\$8,715,857.00	\$1,621,103.91	18.60%	(\$7,094,753.09)
Total Revenue		\$8,715,857.00	\$1,621,103.91	18.60%	(\$7,094,753.09)
Expense					
400	BANK	\$0.00	(\$6.44)	n/a	\$6.44
400.113	BOARD SALARY	\$2,600.00	\$200.00	7.69%	\$2,400.00
400.121	ADMIN. STAFF & MGR PAY	\$520,081.00	\$167,076.81	32.13%	\$353,004.19
400.121B	CAR ALLOWANCE	\$3,600.00	\$933.31	25.93%	\$2,666.69
400.121D	CELL PHONE REIMBURSEMENT	\$600.00	\$155.54	25.92%	\$444.46
400.122	ADMIN. OVERTIME	\$1,000.00	\$0.00	0.00%	\$1,000.00
400.150	PAYROLL EXPENSE	\$0.00	\$2,095.51	n/a	(\$2,095.51)
400.192	SCHOOLS/CONFERENCES	\$7,500.00	\$639.88	8.53%	\$6,860.12
400.210	ADMIN MATL & SUPPLIES	\$5,000.00	\$1,912.10	38.24%	\$3,087.90
400.310	E.T. REIMBURSABLE EXPENSE	\$100,000.00	\$21,920.92	21.92%	\$78,079.08
400.311	AUDIT	\$25,000.00	\$10,743.00	42.97%	\$14,257.00
400.312	WATER/SEWER ENGR TWP	\$15,000.00	\$25,475.25	169.84%	(\$10,475.25)
400.313	ENGINEERING TOWNSHIP	\$150,000.00	\$12,023.00	8.02%	\$137,977.00
400.321	LEGAL TOWNSHIP	\$65,000.00	\$28,948.00	44.54%	\$36,052.00
400.331	ADMIN. VEHICLE EXPENSE	\$50.00	\$0.00	0.00%	\$50.00
400.340	ADMIN. ADVER/PRINTING	\$8,000.00	\$842.90	10.54%	\$7,157.10
400.350	ADMIN. INSURANCE BOND	\$1,500.00	\$1,482.00	98.80%	\$18.00
400.374	ADMIN. MAINT/REPAIRS	\$10,500.00	\$6,537.17	62.26%	\$3,962.83
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	\$6,175.40	25.00%	\$18,526.60
403.115	TAX COLLECTOR E.I.T.	\$69,360.00	\$20,746.41	29.91%	\$48,613.59
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/BROADAST MTGS	\$65,000.00	\$4,636.14	7.13%	\$60,363.86
407.320	NETWORK/SUBSCRIPTIONS(NONPD)	\$25,400.00	\$4,659.51	18.34%	\$20,740.49
409.140	BLDG CUSTODIAN	\$23,000.00	\$5,610.00	24.39%	\$17,390.00
409.215	BLDG MATLS & SUPPLIES	\$7,000.00	\$2,271.87	32.46%	\$4,728.13
409.230	BLDG UTILITIES/FUEL	\$30,000.00	\$22,847.71	76.16%	\$7,152.29
409.321	BLDG TELEPHONE	\$32,000.00	\$14,824.37	46.33%	\$17,175.63
409.341	BLDG POSTAGE	\$7,000.00	\$499.00	7.13%	\$6,501.00
409.361	BLDG ELECTRIC	\$25,000.00	\$9,640.90	38.56%	\$15,359.10
409.373	BLDG MAINT. & REPAIRS	\$80,000.00	\$13,696.88	17.12%	\$66,303.12
409.750	BLDG MINOR EQUIPMENT	\$2,000.00	\$0.00	0.00%	\$2,000.00
409.750A	BLDG OFC FURN/COMPUTERS	\$5,000.00	\$244.99	4.90%	\$4,755.01
410.122	POL ADMIN/CLERICAL PAY	\$235,129.00	\$54,050.68	22.99%	\$181,078.32
410.132	PATROLMEN PAY	\$2,090,424.00	\$507,101.04	24.26%	\$1,583,322.96
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	\$706.32	4.71%	\$14,293.68
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	\$63,029.35	25.21%	\$186,970.65
410.192	POLICE SCHOOLING	\$40,000.00	\$16,483.83	41.21%	\$23,516.17
410.210	POLICE MATL/SUPPLIES	\$15,000.00	\$3,655.39	24.37%	\$11,344.61
410.231	POLICE VEHICLE GAS/OIL	\$60,000.00	\$11,412.78	19.02%	\$48,587.22
410.238	POLICE UNIFORMS	\$30,000.00	\$3,918.53	13.06%	\$26,081.47
410.239	PATROL CAR TIRES	\$4,000.00	\$909.50	22.74%	\$3,090.50
410.239A	POLICE AMMO/FLARES	\$45,906.00	\$17,276.17	37.63%	\$28,629.83
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	\$16,882.40	15.35%	\$93,083.60
410.372D	BODY CAMERAS (GRANT #37798)	\$19,764.00	\$0.00	0.00%	\$19,764.00
410.374	POLICE VEHICLE MAINT.	\$22,000.00	\$6,563.73	29.84%	\$15,436.27
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	\$5,615.08	20.42%	\$21,884.92
410.462	POLICE PHYSICAL EXAMS	\$3,500.00	\$386.70	11.05%	\$3,113.30
410.470	POLICE INVESTIGATIONS	\$14,000.00	\$1,297.80	9.27%	\$12,702.20
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	\$4,507.62	41.74%	\$6,292.38
410.750	POLICE MINOR EQUIPMENT	\$11,000.00	\$495.93	4.51%	\$10,504.07
411.130	FIRE MARSHAL PAY	\$35,622.00	\$9,865.37	27.69%	\$25,756.63
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	\$675.20	168.80%	(\$275.20)
411.460	FIRE GENERAL EXPENSE	\$1,200.00	\$450.00	37.50%	\$750.00
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	\$66,963.25	26.55%	\$185,260.75
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	\$699.82	23.33%	\$2,300.18
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	\$15,491.23	n/a	(\$15,491.23)
414.314	CODE LEGAL TOWNSHIP	\$0.00	\$1,144.25	n/a	(\$1,144.25)
414.314-002	CODE LEGAL TOWNSHIP-PLANNING COMMISSION	\$3,300.00	\$714.00	21.64%	\$2,586.00
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	\$2,649.99	44.17%	\$3,350.01
414.460	CODE GENERAL EXPENSE	\$5,500.00	\$735.00	13.36%	\$4,765.00
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	\$25,455.48	127.28%	(\$5,455.48)
430.231	ROAD VEHICLE GAS & OIL	\$15,000.00	\$9,154.96	61.03%	\$5,845.04
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	\$4,925.00	9.85%	\$45,075.00
431	ROAD SNOW REMOVAL CONTRAC	\$0.00	\$1,442.46	n/a	(\$1,442.46)
438.145	PUBLIC WORKS PAY	\$486,119.00	\$163,887.54	33.71%	\$322,231.46
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	\$2,180.19	36.34%	\$3,819.81
452.373	STREETScape MAINTENANCE	\$7,500.00	\$10,981.80	146.42%	(\$3,481.80)
452.500	COMMUNITY DAY	\$7,500.00	\$0.00	0.00%	\$7,500.00
452.530	PARK CONTRIBUTIONS	\$60,000.00	\$60,000.00	100.00%	\$0.00
481.50	CONTRIBUTIONS	\$5,000.00	\$0.00	0.00%	\$5,000.00
483.001	MUNICIPAL RETIREMENT	\$54,031.00	\$14,414.35	26.68%	\$39,616.65
483.002	POLICE PENSION	\$82,210.00	\$20,706.27	25.19%	\$61,503.73
484	WORKERS COMPENSATION	\$79,654.00	\$19,913.50	25.00%	\$59,740.50

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Expense					
485	UNEMPLOYMENT COMPENSATION	\$16,000.00	\$1,880.72	11.75%	\$14,119.28
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	\$279,065.29	26.53%	\$772,941.71
488	LIFE INSURANCE	\$11,000.00	\$2,749.10	24.99%	\$8,250.90
488A	SHORT TERM DISABILITY	\$26,500.00	\$6,550.26	24.72%	\$19,949.74
488B	LONG TERM DISABILITY	\$16,000.00	\$4,062.44	25.39%	\$11,937.56
489	FICA	\$245,062.00	\$66,635.51	27.19%	\$178,426.49
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	\$15,584.12	30.80%	\$35,006.88
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	\$2,591,179.32	28.25%	\$6,580,059.68
Total Expense		\$9,171,239.00	\$2,591,179.32	28.25%	\$6,580,059.68
Net:		(\$455,382.00)	(\$970,075.41)	213.02%	(\$514,693.41)