

Upper Makefield Township

1076 Eagle Road | Newtown, PA 18940 | p 215.968.3340 | f 215.968.9228 | www.uppermakefield.org

TO: Board of Supervisors
FROM: Gregg Schuster, Township Manager
CC:
DATE: 5/15/26
RE: April 2026 Budget Report

The following items are noted for the Township budgets as of 4/30/26:

General Fund

- Bank reconciliations are in progress, but may be delayed due to the transition in the finance department
- Real estate taxes are overstated as the fire millage has not yet been broken out
- Based on April data and May deposits, real estate taxes and fees are being received as expected
- Building permit activity is slower than previous years
- The 2026 budget, as in previous years, was adopted with a structural deficit
- Real estate transfer tax is trending higher than past years, but this tax is volatile and not received in a linear manner

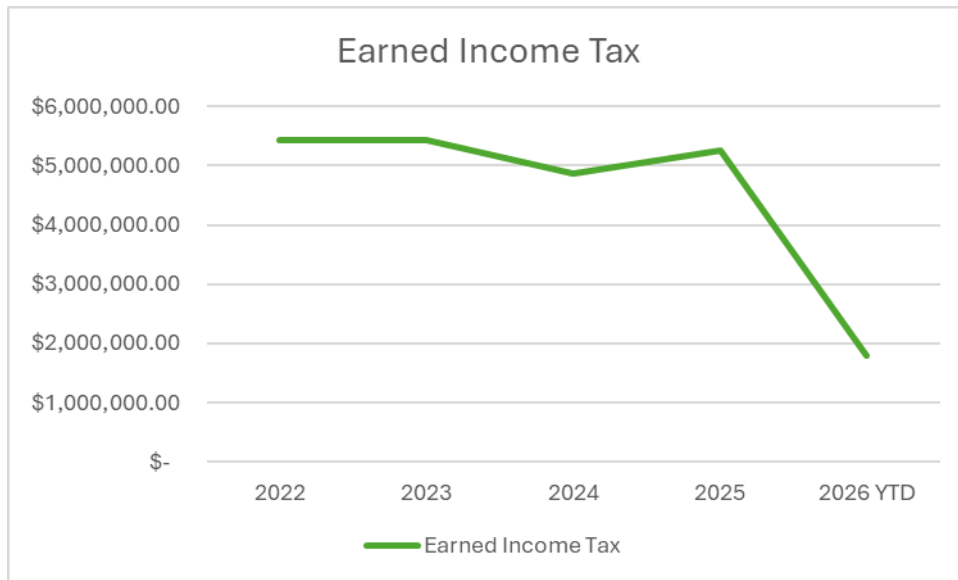


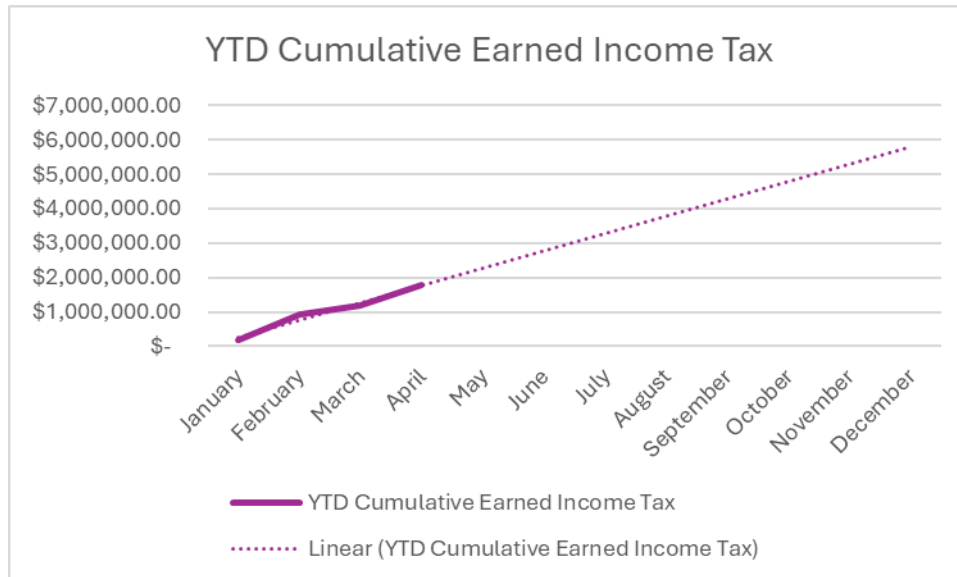
Upper Makefield *Township*

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REAL ESTATE TRANSFER TAXES (#310.10)					
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026 YTD</u>
January	\$ 74,338.49	\$ 33,523.35	\$ 22,748.25	\$ 51,793.00	\$ 85,647.77
February	\$ 44,266.60	\$ 40,446.32	\$ 47,661.81	\$ 51,108.13	\$ 60,220.51
March	\$ 32,594.80	\$ 22,074.50	\$ 96,566.75	\$ 68,190.03	\$ 8,327.12
April	\$ 58,441.45	\$ 48,618.84	\$ 25,039.00	\$ 59,442.75	\$ 100,179.59
May	\$ 63,606.33	\$ 38,447.60	\$ 18,159.48	\$ 74,545.66	
June	\$ 81,170.27	\$ 80,797.54	\$ 84,687.68	\$ 74,842.60	
July	\$ 137,975.40	\$ 65,696.01	\$ 101,489.39	\$ 82,378.80	
August	\$ 106,334.77	\$ 102,042.56	\$ 154,264.81	\$ 94,694.63	
September	\$ 102,179.21	\$ 50,406.30	\$ 90,581.08	\$ 96,904.85	
October	\$ 86,200.31	\$ 53,571.00	\$ 82,206.81	\$ 72,117.71	
November	\$ 47,897.50	\$ 97,281.84	\$ 56,636.65	\$ 74,196.04	
December	\$ 50,620.67	\$ 44,370.24	\$ 44,548.28	\$ 69,758.19	
	\$ 885,625.80	\$ 677,276.10	\$ 824,589.99	\$ 869,972.39	\$ 254,374.99

- Earned Income Tax us being received at a higher rate than past years, but this tax is volatile and conclusions should not be drawn with the limited data





Other Operation Funds

- Capital reserve expenses have been incurred for the purchase of a public works pickup, partial payments for U-71 for UMFC, and police vehicles.

Sewer and Water Funds

- Heritage Hills operating fund continues with a tight margin and low reserves. A financial analysis is in progress and a rate increase proposal for 2027 is likely.

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP

For the Months From January, 2026 To April, 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	\$335,698.19	23.61%	(\$1,086,306.81)
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	\$59.05	2.95%	(\$1,940.95)
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	\$5,148.64	n/a	\$5,148.64
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	\$1,635,598.99	32.07%	(\$3,464,401.01)
310.21	CURRENT E.I.T.	\$0.00	\$45,100.00	n/a	\$45,100.00
310.22	PRIOR YEAR E.I.T.	\$0.00	\$109,500.00	n/a	\$109,500.00
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	\$2,450.00	40.83%	(\$3,550.00)
322.82	HIGHWAY ENCROACHMENT	\$2,000.00	\$1,190.00	59.50%	(\$810.00)
322.83	GRADING PERMITS	\$16,000.00	\$22,985.50	143.66%	\$6,985.50
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	\$1,621.79	10.81%	(\$13,378.21)
331.12-001	VIOLATION OF ORDINANCES-POLICE	\$2,500.00	\$3,688.61	147.54%	\$1,188.61
331.12-002	VIOLATION OF ORDINANCES-CODE	\$3,800.00	\$732.00	19.26%	(\$3,068.00)
341	INTEREST	\$40,000.00	\$12,831.19	32.08%	(\$27,168.81)
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	\$23,257.26	46.51%	(\$26,742.74)
361.33S	SIGN PERMITS	\$1,500.00	\$1,330.00	88.67%	(\$170.00)
361.34	ZONING HEARING BOARD FEES	\$10,000.00	\$8,000.00	80.00%	(\$2,000.00)
361.50	SALE OF TWP PROPERTY	\$25,000.00	\$66.00	0.26%	(\$24,934.00)
362.11	POLICE EARNINGS	\$6,000.00	\$990.00	16.50%	(\$5,010.00)
362.41	BUILDING/FLOODPLAIN PERMITS	\$150,000.00	\$20,842.02	13.89%	(\$129,157.98)
362.41-001	REINSPECTION FEES	\$1,500.00	\$234.00	15.60%	(\$1,266.00)
362.43	PLUMBING PERMITS	\$22,000.00	\$7,153.97	32.52%	(\$14,846.03)
362.44	ELECTRICAL PERMITS	\$12,000.00	\$3,454.02	28.78%	(\$8,545.98)
362.45	OCCUPANCY PERMITS	\$25,000.00	\$8,931.07	35.72%	(\$16,068.93)
362.45C	ON-LOT HAULERS FEES	\$2,800.00	\$1,800.00	64.29%	(\$1,000.00)
362.46	ALARM PERMITS	\$78,000.00	\$65,800.00	84.36%	(\$12,200.00)
362.46B	WELL PERMITS	\$5,000.00	\$4,803.00	96.06%	(\$197.00)
362.47	SEWAGE PLANNING MODULE FEE	\$2,000.00	\$0.00	0.00%	(\$2,000.00)
362.48	PLAN/ZONE MISC REV.	\$50.00	\$172.00	344.00%	\$122.00

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Revenue					
362.50	DEMOLITION PERMITS	\$20,000.00	\$4,950.00	24.75%	(\$15,050.00)
362.51	PROPERTY ADDRESS SIGNS	\$36.00	\$0.00	0.00%	(\$36.00)
363	SNOW REMOVAL CONTRACT	\$32,000.00	\$0.00	0.00%	(\$32,000.00)
363.50	HIGHWAY DEPT. EARNINGS	\$0.00	\$170.00	n/a	\$170.00
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	\$5,803.45	145.09%	\$1,803.45
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	\$2,606,724.87	29.91%	(\$6,109,132.13)
Total Revenue		\$8,715,857.00	\$2,606,724.87	29.91%	(\$6,109,132.13)
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	\$211,774.27	40.72%	\$308,306.73
400.121B	CAR ALLOWANCE	\$3,600.00	\$1,246.14	34.62%	\$2,353.86
400.121D	CELL PHONE REIMBURSEMENT	\$600.00	\$207.64	34.61%	\$392.36
400.122	ADMIN. OVERTIME	\$1,000.00	\$0.00	0.00%	\$1,000.00
400.150	PAYROLL EXPENSE	\$0.00	\$2,642.14	n/a	(\$2,642.14)
400.192	SCHOOLS/CONFERENCES	\$7,500.00	\$1,822.88	24.31%	\$5,677.12
400.210	ADMIN MATL & SUPPLIES	\$5,000.00	\$2,013.61	40.27%	\$2,986.39
400.310	E.T. REIMBURSABLE EXPENSE	\$100,000.00	\$27,689.36	27.69%	\$72,310.64
400.311	AUDIT	\$25,000.00	\$10,743.00	42.97%	\$14,257.00
400.312	WATER/SEWER ENGR TWP	\$15,000.00	\$41,196.25	274.64%	(\$26,196.25)
400.313	ENGINEERING TOWNSHIP	\$150,000.00	\$20,562.50	13.71%	\$129,437.50
400.321	LEGAL TOWNSHIP	\$65,000.00	\$29,263.00	45.02%	\$35,737.00
400.331	ADMIN. VEHICLE EXPENSE	\$50.00	\$0.00	0.00%	\$50.00
400.340	ADMIN. ADVER/PRINTING	\$8,000.00	\$3,276.81	40.96%	\$4,723.19
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	\$13,282.29	110.69%	(\$1,282.29)
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

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Expense					
403.114	TAX COLLECTOR PAY	\$24,702.00	\$8,233.90	33.33%	\$16,468.10
403.115	TAX COLLECTOR E.I.T.	\$69,360.00	\$22,541.55	32.50%	\$46,818.45
403.225	TAX COLL MATL/SUPP.	\$3,000.00	\$3,109.50	103.65%	(\$109.50)
403.350	TAX COLLECTOR BOND	\$1,500.00	\$0.00	0.00%	\$1,500.00
407.319	WEBSITE/BROADCAST MTGS	\$65,000.00	\$5,036.14	7.75%	\$59,963.86
407.320	NETWORK/SUBSCRIPTIONS(NONPD)	\$25,400.00	\$8,963.63	35.29%	\$16,436.37
409.140	BLDG CUSTODIAN	\$23,000.00	\$7,480.00	32.52%	\$15,520.00
409.215	BLDG MATLS & SUPPLIES	\$7,000.00	\$2,645.18	37.79%	\$4,354.82
409.230	BLDG UTILITIES/FUEL	\$30,000.00	\$25,494.31	84.98%	\$4,505.69
409.321	BLDG TELEPHONE	\$32,000.00	\$18,040.97	56.38%	\$13,959.03
409.341	BLDG POSTAGE	\$7,000.00	\$747.03	10.67%	\$6,252.97
409.361	BLDG ELECTRIC	\$25,000.00	\$12,030.02	48.12%	\$12,969.98
409.373	BLDG MAINT. & REPAIRS	\$80,000.00	\$13,829.50	17.29%	\$66,170.50
409.750	BLDG MINOR EQUIPMENT	\$2,000.00	\$98.10	4.91%	\$1,901.90
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	\$71,342.16	30.34%	\$163,786.84
410.132	PATROLMEN PAY	\$2,090,424.00	\$652,417.36	31.21%	\$1,438,006.64
410.132B	LONGEVITY/EDUCAT. PAY	\$39,750.00	\$19,450.00	48.93%	\$20,300.00
410.132M	MOTOR CARRIER TASK FORCE O/T	\$15,000.00	\$1,898.23	12.65%	\$13,101.77
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	\$100,343.39	40.14%	\$149,656.61
410.192	POLICE SCHOOLING	\$40,000.00	\$17,927.48	44.82%	\$22,072.52
410.210	POLICE MATL/SUPPLIES	\$15,000.00	\$5,549.00	36.99%	\$9,451.00
410.231	POLICE VEHICLE GAS/OIL	\$60,000.00	\$17,033.83	28.39%	\$42,966.17
410.238	POLICE UNIFORMS	\$30,000.00	\$7,534.90	25.12%	\$22,465.10
410.239	PATROL CAR TIRES	\$4,000.00	\$1,455.20	36.38%	\$2,544.80
410.239A	POLICE AMMO/FLARES	\$45,906.00	\$35,578.10	77.50%	\$10,327.90
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	\$1,172.00	29.30%	\$2,828.00
410.372C	COMPUTER NETWORK/MDT	\$109,966.00	\$37,446.26	34.05%	\$72,519.74
410.372D	BODY CAMERAS (GRANT #37798)	\$19,764.00	\$0.00	0.00%	\$19,764.00
410.374	POLICE VEHICLE MAINT.	\$22,000.00	\$7,740.86	35.19%	\$14,259.14
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	\$6,730.08	24.47%	\$20,769.92
410.462	POLICE PHYSICAL EXAMS	\$3,500.00	\$699.25	19.98%	\$2,800.75
410.470	POLICE INVESTIGATIONS	\$14,000.00	\$2,023.08	14.45%	\$11,976.92
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	\$4,393.41	40.68%	\$6,406.59

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Expense					
410.750	POLICE MINOR EQUIPMENT	\$11,000.00	\$1,437.70	13.07%	\$9,562.30
411.130	FIRE MARSHAL PAY	\$35,622.00	\$12,701.87	35.66%	\$22,920.13
411.150	FIRE WORKERS COMP.	\$23,956.00	\$3,041.00	12.69%	\$20,915.00
411.212	FIRE MATLS & SUPPLIES	\$600.00	\$0.00	0.00%	\$600.00
411.331	FIRE MILEAGE	\$400.00	\$1,123.20	280.80%	(\$723.20)
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	\$86,556.71	34.32%	\$165,667.29
414.131	CODE OVERTIME	\$2,000.00	\$123.63	6.18%	\$1,876.37
414.141	INSPECTION SERVICE	\$32,000.00	\$16,650.00	52.03%	\$15,350.00
414.210	CODE MATLS & SUPPLIES	\$3,000.00	\$904.12	30.14%	\$2,095.88
414.310	RECYCLING GRANT EXPENSES	\$1,690.00	\$1,537.50	90.98%	\$152.50
414.313	CODE ENGINEERING TWP	\$0.00	\$423.00	n/a	(\$423.00)
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	\$1,266.24	63.31%	\$733.76
414.374	CODE VEHICLE MAINT.	\$600.00	\$10.90	1.82%	\$589.10
414.400	CREDIT CARD FEES	\$6,000.00	\$2,708.69	45.14%	\$3,291.31
414.460	CODE GENERAL EXPENSE	\$5,500.00	\$1,020.01	18.55%	\$4,479.99
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	\$28,255.16	141.28%	(\$8,255.16)
430.231	ROAD VEHICLE GAS & OIL	\$15,000.00	\$10,908.37	72.72%	\$4,091.63
430.238	ROAD UNIFORMS	\$9,000.00	\$1,602.85	17.81%	\$7,397.15
430.260	ROAD MATERIAL & TOOLS	\$6,000.00	\$1,431.74	23.86%	\$4,568.26
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	\$203,332.03	41.83%	\$282,786.97
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	\$2,887.80	48.13%	\$3,112.20
452.373	STREETSCAPE MAINTENANCE	\$7,500.00	\$12,504.30	166.72%	(\$5,004.30)
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

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Expense					
483.001	MUNICIPAL RETIREMENT	\$54,031.00	\$18,954.36	35.08%	\$35,076.64
483.002	POLICE PENSION	\$82,210.00	\$27,907.83	33.95%	\$54,302.17
484	WORKERS COMPENSATION	\$79,654.00	\$39,827.00	50.00%	\$39,827.00
485	UNEMPLOYMENT COMPENSATION	\$16,000.00	\$1,896.54	11.85%	\$14,103.46
486.355	GENERAL LIABILITY	\$56,301.00	\$46,150.50	81.97%	\$10,150.50
486.460	HISTORIC GENERAL EXP.	\$1,000.00	\$0.00	0.00%	\$1,000.00
487	HEALTH INSURANCE	\$1,052,007.00	\$360,220.79	34.24%	\$691,786.21
488	LIFE INSURANCE	\$11,000.00	\$3,779.24	34.36%	\$7,220.76
488A	SHORT TERM DISABILITY	\$26,500.00	\$9,398.39	35.47%	\$17,101.61
488B	LONG TERM DISABILITY	\$16,000.00	\$5,923.05	37.02%	\$10,076.95
489	FICA	\$245,062.00	\$86,618.72	35.35%	\$158,443.28
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	\$20,257.60	40.04%	\$30,333.40
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	\$3,199,612.11	34.89%	\$5,971,626.89
Total Expense		\$9,171,239.00	\$3,199,612.11	34.89%	\$5,971,626.89
Net:		(\$455,382.00)	(\$592,887.24)	130.20%	(\$137,505.24)

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP - FIRE FUND

For the Months From January, 2026 To April, 2026

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "301.10", All Sub Accounts, Excluding Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
301.10	R.E. TAXES - CURRENT/PRIOR YEAR	\$187,106.00	\$2,513.56	1.34%	(\$184,592.44)
301.20	R.E. TAXES - INTERIM CURR./PR YR	\$550.00	\$91.25	16.59%	(\$458.75)
301.30	R.E. TAXES - DELINQUENT	\$1,500.00	\$861.19	57.41%	(\$638.81)
341	INTEREST	\$300.00	\$25.08	8.36%	(\$274.92)
390	DONATION FOR SUPV. P/R	\$3,900.00	\$0.00	0.00%	(\$3,900.00)
Total		\$193,356.00	\$3,491.08	1.81%	(\$189,864.92)
Total Revenue		\$193,356.00	\$3,491.08	1.81%	(\$189,864.92)
Expense					
411.540	OPERATING EXPENSES	\$170,153.00	\$0.00	0.00%	\$170,153.00
411.541	OPERATING EXPENSE- LINGOHOCKEN	\$23,202.00	\$0.00	0.00%	\$23,202.00
Total		\$193,355.00	\$0.00	0.00%	\$193,355.00
Total Expense		\$193,355.00	\$0.00	0.00%	\$193,355.00
Net:		\$1.00	\$3,491.08	349108.00%	\$3,490.08

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP LIQUID FUELS

For the Months From January, 2026 To April, 2026

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "341", All Sub Accounts, Excluding Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
341	INTEREST	\$2,400.00	\$168.93	7.04%	(\$2,231.07)
355.050	ENTITLEMENT	\$330,000.00	\$331,068.53	100.32%	\$1,068.53
Total		\$332,400.00	\$331,237.46	99.65%	(\$1,162.54)
Total Revenue		\$332,400.00	\$331,237.46	99.65%	(\$1,162.54)
Expense					
430.260	SMALL TOOLS	\$6,000.00	\$49.78	0.83%	\$5,950.22
431	SWEEPER RENTAL	\$7,000.00	\$0.00	0.00%	\$7,000.00
432	SNOW OVERTIME	\$5,000.00	\$0.00	0.00%	\$5,000.00
432A	SNOW REMOVAL MATERIALS	\$90,000.00	\$117,633.56	130.70%	(\$27,633.56)
432S	STREET SIGNS	\$5,000.00	\$958.22	19.16%	\$4,041.78
433TL	TRAFFIC LIGHT MAINT	\$3,500.00	\$1,121.02	32.03%	\$2,378.98
434SL	STREET LIGHT MAINT	\$2,000.00	\$800.82	40.04%	\$1,199.18
437	MAINTENANCE/REPAIRS	\$75,000.00	\$26,930.50	35.91%	\$48,069.50
437.2	TIRES	\$6,000.00	\$0.00	0.00%	\$6,000.00
438.245	ROAD MAINTENANCE	\$80,000.00	\$8,254.20	10.32%	\$71,745.80
Total		\$279,500.00	\$155,748.10	55.72%	\$123,751.90
Total Expense		\$279,500.00	\$155,748.10	55.72%	\$123,751.90
Net:		\$52,900.00	\$175,489.36	331.74%	\$122,589.36

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP CAPITAL RESERVE FUND

For the Months From January, 2026 To April, 2026

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "341", All Sub Accounts, Excluding Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
341	INTEREST	\$0.00	\$403.08	n/a	\$403.08
350.530	STREETSCAPE GRANT	\$575,000.00	\$0.00	0.00%	(\$575,000.00)
350.531	JERICO FARMS GRANT	\$590,000.00	\$0.00	0.00%	(\$590,000.00)
392	TRANSFER FROM GENERAL FUND	\$852,070.00	\$0.00	0.00%	(\$852,070.00)
Total		\$2,017,070.00	\$403.08	0.02%	(\$2,016,666.92)
Total Revenue		\$2,017,070.00	\$403.08	0.02%	(\$2,016,666.92)
Expense					
409.752	ADMIN. BLDG REPAIRS	\$50,000.00	\$0.00	0.00%	\$50,000.00
409.756	GENERATOR	\$105,000.00	\$0.00	0.00%	\$105,000.00
410.740	POLICE VEHICLE PURCHASE	\$170,000.00	\$121,767.00	71.63%	\$48,233.00
415.751	UMFC U-71	\$0.00	\$76,046.00	n/a	(\$76,046.00)
415.752	UMFC E-81	\$325,000.00	\$0.00	0.00%	\$325,000.00
430.740	PUBLIC WORKS VEHICLE PURCHASE	\$118,818.00	\$104,710.00	88.13%	\$14,108.00
430.750	PUBLIC WORKS RADIO	\$10,000.00	\$2,700.00	27.00%	\$7,300.00
430.752	PUBLIC WORKS PICKUP TRUCK (2026)	\$70,070.00	\$0.00	0.00%	\$70,070.00
438.000	ROADS	\$400,000.00	\$0.00	0.00%	\$400,000.00
452.373	STREETSCAPE SIDEWALKS	\$575,000.00	\$35,347.69	6.15%	\$539,652.31
453.375	JERICO CRK STABILIZATION	\$590,000.00	\$0.00	0.00%	\$590,000.00
Total		\$2,413,888.00	\$340,570.69	14.11%	\$2,073,317.31
Total Expense		\$2,413,888.00	\$340,570.69	14.11%	\$2,073,317.31
Net:		(\$396,818.00)	(\$340,167.61)	85.72%	\$56,650.39

BUDGET vs ACTUAL

U.M.T. REV. RUN EMERGENCY SERVICES

For the Months From January, 2026 To April, 2026

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "341", All Sub Accounts, Excluding Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
341	INTEREST	\$350.00	\$80.28	22.94%	(\$269.72)
387	DONATIONS(UMBA)	\$10,000.00	\$0.00	0.00%	(\$10,000.00)
387.1	DONATIONS (GENERAL)	\$3,000.00	\$0.00	0.00%	(\$3,000.00)
392	G.F. TRANSFER	\$485,000.00	\$485,000.00	100.00%	\$0.00
Total		\$498,350.00	\$485,080.28	97.34%	(\$13,269.72)
Total Revenue		\$498,350.00	\$485,080.28	97.34%	(\$13,269.72)
Expense					
411	EMERGENCY SERVICES	\$485,000.00	\$202,083.30	41.67%	\$282,916.70
Total		\$485,000.00	\$202,083.30	41.67%	\$282,916.70
Total Expense		\$485,000.00	\$202,083.30	41.67%	\$282,916.70
Net:		\$13,350.00	\$282,996.98	2119.83%	\$269,646.98

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP BLDG CONSTRUCT

For the Months From January, 2026 To April, 2026

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "301.10", All Sub Accounts, Excluding Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
301.10	R.E. TAXES - CURRENT/PRIOR YEAR	\$0.00	\$1,675.71	n/a	\$1,675.71
301.20	R.E. TAXES - INTERIM CURR/PR YR	\$0.00	\$60.84	n/a	\$60.84
301.30	R.E. TAXES - DELINQUENT	\$500.00	\$574.35	114.87%	\$74.35
341	INTEREST	\$50.00	\$3.20	6.40%	(\$46.80)
Total		\$550.00	\$2,314.10	420.75%	\$1,764.10
Total Revenue		\$550.00	\$2,314.10	420.75%	\$1,764.10
Expense					
400	SERVICE CHARGE	\$750.00	\$0.00	0.00%	\$750.00
Total		\$750.00	\$0.00	0.00%	\$750.00
Total Expense		\$750.00	\$0.00	0.00%	\$750.00
Net:		(\$200.00)	\$2,314.10	-1157.05%	\$2,514.10

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP PARK & REC

For the Months From January, 2026 To April, 2026

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "341", All Sub Accounts, Excluding Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
341	INTEREST	\$300.00	\$21.38	7.13%	(\$278.62)
367	PARK USER/FACILITY FEES	\$2,000.00	\$1,000.00	50.00%	(\$1,000.00)
388	TOWNSHIP CONTRIBUTION	\$60,000.00	\$60,000.00	100.00%	\$0.00
Total		\$62,300.00	\$61,021.38	97.95%	(\$1,278.62)
Total Revenue		\$62,300.00	\$61,021.38	97.95%	(\$1,278.62)
Expense					
452.250	REPAIR/MAINTENANCE OF FACILITIES	\$60,300.00	\$8,736.26	14.49%	\$51,563.74
452.460	GENERAL EXPENSE	\$2,000.00	\$0.00	0.00%	\$2,000.00
Total		\$62,300.00	\$8,736.26	14.02%	\$53,563.74
Total Expense		\$62,300.00	\$8,736.26	14.02%	\$53,563.74
Net:		\$0.00	\$52,285.12	n/a	\$52,285.12

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP PARK 3 YR CAP

For the Months From January, 2026 To April, 2026

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "341", All Sub Accounts, Excluding Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
341	INTEREST	\$500.00	\$112.87	22.57%	(\$387.13)
387	DEVELOPER DONATIONS-FEES	\$10,000.00	\$0.00	0.00%	(\$10,000.00)
Total		\$10,500.00	\$112.87	1.07%	(\$10,387.13)
Total Revenue		\$10,500.00	\$112.87	1.07%	(\$10,387.13)
Expense					
452.300	PROFESSIONAL SERVICES	\$3,000.00	\$3,291.25	109.71%	(\$291.25)
452.701	CAPITAL REC. FACILITY	\$275,000.00	\$0.00	0.00%	\$275,000.00
Total		\$278,000.00	\$3,291.25	1.18%	\$274,708.75
Total Expense		\$278,000.00	\$3,291.25	1.18%	\$274,708.75
Net:		(\$267,500.00)	(\$3,178.38)	1.19%	\$264,321.62

BUDGET vs ACTUAL

UMT RIPARIAN RESTORATION & PRESERVATION FUND

For the Months From January, 2026 To April, 2026

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "341", All Sub Accounts, Excluding Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
341	INTEREST	\$10,000.00	\$26,755.74	267.56%	\$16,755.74
Total		\$10,000.00	\$26,755.74	267.56%	\$16,755.74
Total Revenue		\$10,000.00	\$26,755.74	267.56%	\$16,755.74
Expense					
414.313	ENGINEERING EXPENSES	\$50,000.00	\$0.00	0.00%	\$50,000.00
461.372A	RIPARIAN RESTORATION	\$200,000.00	\$0.00	0.00%	\$200,000.00
Total		\$250,000.00	\$0.00	0.00%	\$250,000.00
Total Expense		\$250,000.00	\$0.00	0.00%	\$250,000.00
Net:		(\$240,000.00)	\$26,755.74	-11.15%	\$266,755.74

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP TREE BANK

For the Months From January, 2026 To April, 2026

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "341", All Sub Accounts, Excluding Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
341	INTEREST	\$100.00	\$18.53	18.53%	(\$81.47)
Total		\$100.00	\$18.53	18.53%	(\$81.47)
Total Revenue		\$100.00	\$18.53	18.53%	(\$81.47)
Expense					
409	TREE/LANDSCAPE PURCHASE	\$10,000.00	\$162.00	1.62%	\$9,838.00
Total		\$10,000.00	\$162.00	1.62%	\$9,838.00
Total Expense		\$10,000.00	\$162.00	1.62%	\$9,838.00
Net:		(\$9,900.00)	(\$143.47)	1.45%	\$9,756.53

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP DUTCHESS FARM SEWER FUND

For the Months From January, 2026 To April, 2026

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "341", All Sub Accounts, Excluding Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
341	INTEREST	\$500.00	\$166.43	33.29%	(\$333.57)
394	SEWER RENTAL FEES	\$138,000.00	\$34,650.00	25.11%	(\$103,350.00)
394.1	DELINQ @ LATE CHARGES	\$1,000.00	\$452.17	45.22%	(\$547.83)
396	MISCELLANEOUS FEES	\$150.00	\$50.00	33.33%	(\$100.00)
Total		\$139,650.00	\$35,318.60	25.29%	(\$104,331.40)
Total Revenue		\$139,650.00	\$35,318.60	25.29%	(\$104,331.40)
Expense					
429.100	LICENSED OPERATOR	\$45,000.00	\$13,856.76	30.79%	\$31,143.24
429.110	ADMINISTRATIVE EXPENSES	\$16,000.00	\$22.76	0.14%	\$15,977.24
429.210	MATERIALS & SUPPLIES	\$7,000.00	\$13,663.19	195.19%	(\$6,663.19)
429.313	ENGINEERING	\$4,000.00	\$4,167.42	104.19%	(\$167.42)
429.314	LEGAL	\$1,000.00	\$0.00	0.00%	\$1,000.00
429.356	GENERAL LIABILITY	\$12,500.00	\$0.00	0.00%	\$12,500.00
429.357	POLLUTION LIABILITY	\$10,000.00	\$0.00	0.00%	\$10,000.00
429.371	TESTING	\$7,000.00	\$1,819.40	25.99%	\$5,180.60
429.372	ELECTRIC	\$15,000.00	\$5,639.95	37.60%	\$9,360.05
429.373	FUEL	\$500.00	\$0.00	0.00%	\$500.00
429.374	MAINTENANCE & REPAIRS	\$10,000.00	\$17,478.43	174.78%	(\$7,478.43)
429.375	TELEPHONE	\$600.00	\$211.42	35.24%	\$388.58
429.376	SLUDGE REMOVAL	\$9,000.00	\$3,500.00	38.89%	\$5,500.00
429.460	GENERAL EXPENSES	\$500.00	\$394.00	78.80%	\$106.00
Total		\$138,100.00	\$60,753.33	43.99%	\$77,346.67
Total Expense		\$138,100.00	\$60,753.33	43.99%	\$77,346.67
Net:		\$1,550.00	(\$25,434.73)	-1640.95%	(\$26,984.73)

BUDGET vs ACTUAL

UMT DUTCHESS FARM CAPITAL RESERVE FUND

For the Months From January, 2026 To April, 2026

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "341", All Sub Accounts, Excluding Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
341	INTEREST	\$400.00	\$121.21	30.30%	(\$278.79)
Total		\$400.00	\$121.21	30.30%	(\$278.79)
Total Revenue		\$400.00	\$121.21	30.30%	(\$278.79)
Expense					
429.740	EMERGENCY PROJECTS	\$1,500.00	\$0.00	0.00%	\$1,500.00
Total		\$1,500.00	\$0.00	0.00%	\$1,500.00
Total Expense		\$1,500.00	\$0.00	0.00%	\$1,500.00
Net:		(\$1,100.00)	\$121.21	-11.02%	\$1,221.21

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP ENCLAVE WATER & SEWER FUND

For the Months From January, 2026 To April, 2026

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "341", All Sub Accounts, Excluding Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
341	INTEREST	\$2,200.00	\$477.34	21.70%	(\$1,722.66)
394	RESIDENT USER FEES	\$200,000.00	\$49,700.00	24.85%	(\$150,300.00)
394.1	DELINQUENT & LATE CHARGES	\$600.00	\$250.00	41.67%	(\$350.00)
396	MISCELLANEOUS FEES	\$400.00	\$0.00	0.00%	(\$400.00)
Total		\$203,200.00	\$50,427.34	24.82%	(\$152,772.66)
Total Revenue		\$203,200.00	\$50,427.34	24.82%	(\$152,772.66)
Expense					
429.100	LICENSED OPERATOR	\$80,000.00	\$20,865.94	26.08%	\$59,134.06
429.110	ADMINISTRATIVE EXPENSES	\$17,500.00	\$373.01	2.13%	\$17,126.99
429.210	MATERIALS & SUPPLIES	\$33,000.00	\$10,156.31	30.78%	\$22,843.69
429.313	ENGINEERING FEES	\$9,000.00	\$18,569.50	206.33%	(\$9,569.50)
429.356	GENERAL LIABILITY	\$10,000.00	\$0.00	0.00%	\$10,000.00
429.357	POLLUTION LIABILITY	\$10,000.00	\$0.00	0.00%	\$10,000.00
429.371	TESTING	\$10,000.00	\$2,662.70	26.63%	\$7,337.30
429.372	ELECTRIC	\$40,000.00	\$22,133.63	55.33%	\$17,866.37
429.373	FUEL	\$500.00	\$0.00	0.00%	\$500.00
429.374	MAINTENANCE/REPAIRS	\$15,000.00	\$3,121.78	20.81%	\$11,878.22
429.375	TELEPHONE	\$2,900.00	\$1,321.54	45.57%	\$1,578.46
429.376	SLUDGE REMOVAL	\$12,000.00	\$5,162.50	43.02%	\$6,837.50
429.460	GENERAL EXPENSE	\$1,000.00	\$802.00	80.20%	\$198.00
Total		\$240,900.00	\$85,168.91	35.35%	\$155,731.09
Total Expense		\$240,900.00	\$85,168.91	35.35%	\$155,731.09
Net:		(\$37,700.00)	(\$34,741.57)	92.15%	\$2,958.43

BUDGET vs ACTUAL

UMT ENCLAVE CAPITAL RESERVE FUND

For the Months From January, 2026 To April, 2026

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "341", All Sub Accounts, Excluding Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
341	INTEREST	\$750.00	\$128.57	17.14%	(\$621.43)
Total		\$750.00	\$128.57	17.14%	(\$621.43)
Total Revenue		\$750.00	\$128.57	17.14%	(\$621.43)
Expense					
429.740	CAPITAL PROJECTS	\$42,200.00	\$0.00	0.00%	\$42,200.00
Total		\$42,200.00	\$0.00	0.00%	\$42,200.00
Total Expense		\$42,200.00	\$0.00	0.00%	\$42,200.00
Net:		(\$41,450.00)	\$128.57	-0.31%	\$41,578.57

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP WATER/SEWER

For the Months From January, 2026 To April, 2026

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "341", All Sub Accounts, Excluding Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
341	INTEREST	\$0.00	\$76.41	n/a	\$76.41
380	DEVELOPER CONTRIBUTIONS	\$475.00	\$0.00	0.00%	(\$475.00)
394	RESIDENT USER FEES	\$448,000.00	\$200,299.64	44.71%	(\$247,700.36)
394.1	DELINQ & LATE CHARGES	\$2,500.00	\$1,258.64	50.35%	(\$1,241.36)
396	MISCELLANEOUS FEES	\$1,500.00	\$250.00	16.67%	(\$1,250.00)
Total		\$452,475.00	\$201,884.69	44.62%	(\$250,590.31)
Total Revenue		\$452,475.00	\$201,884.69	44.62%	(\$250,590.31)
Expense					
400	BANK	\$1,100.00	\$459.62	41.78%	\$640.38
429.100	LICENSED OPERATOR	\$130,000.00	\$47,240.45	36.34%	\$82,759.55
429.110	ADMINISTRATIVE EXPENSES	\$62,000.00	\$2,528.11	4.08%	\$59,471.89
429.210	MATERIALS & SUPPLIES	\$12,000.00	\$4,060.67	33.84%	\$7,939.33
429.313	ENGINEERING	\$12,000.00	\$28,660.50	238.84%	(\$16,660.50)
429.314	LEGAL	\$600.00	\$0.00	0.00%	\$600.00
429.356	GENERAL LIABILITY	\$13,500.00	\$0.00	0.00%	\$13,500.00
429.357	POLLUTION LIABILITY	\$42,000.00	\$0.00	0.00%	\$42,000.00
429.371	TESTING	\$20,000.00	\$5,562.60	27.81%	\$14,437.40
429.372	ELECTRIC	\$80,000.00	\$36,978.85	46.22%	\$43,021.15
429.373	FUEL	\$500.00	\$0.00	0.00%	\$500.00
429.374	MAINTENANCE/REPAIRS	\$60,000.00	\$12,236.92	20.39%	\$47,763.08
429.375	TELEPHONE	\$4,000.00	\$1,279.77	31.99%	\$2,720.23
429.376	SLUDGE REMOVAL	\$40,000.00	\$15,385.00	38.46%	\$24,615.00
429.460	GENERAL EXPENSE	\$2,000.00	\$1,394.00	69.70%	\$606.00
Total		\$479,700.00	\$155,786.49	32.48%	\$323,913.51
Total Expense		\$479,700.00	\$155,786.49	32.48%	\$323,913.51
Net:		(\$27,225.00)	\$46,098.20	-169.32%	\$73,323.20

BUDGET vs ACTUAL

UMT WATER/SEWER CAPITAL RESERVE FUND

For the Months From January, 2026 To April, 2026

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "341", All Sub Accounts, Excluding Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
341	INTEREST	\$600.00	\$106.46	17.74%	(\$493.54)
Total		\$600.00	\$106.46	17.74%	(\$493.54)
Total Revenue		\$600.00	\$106.46	17.74%	(\$493.54)
Expense					
429.740	CAPITAL PROJECTS	\$140,800.00	\$17,199.50	12.22%	\$123,600.50
Total		\$140,800.00	\$17,199.50	12.22%	\$123,600.50
Total Expense		\$140,800.00	\$17,199.50	12.22%	\$123,600.50
Net:		(\$140,200.00)	(\$17,093.04)	12.19%	\$123,106.96

BUDGET vs ACTUAL

UMT ESCROW DISBURSEMENT

For the Months From January, 2026 To April, 2026

Contents: Budget vs Actual Format, FundID >= First , All Accounts, All Sub Accounts, Excluding Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Asset					
100	FIRST NATIONAL BANK		\$183,386.54		
Total			\$183,386.54		
Total Asset			\$183,386.54		
Equity					
309.90	EQUITY		\$49.98		
Total			\$49.98		
Total Equity			\$49.98		
Revenue					
361.30	LEGAL REVIEW FEES		\$4,630.00		
361.32	ENGR. REVIEW FEES		\$100,676.57		
361.34	ZONING HEARING BOARD FEES		\$7,400.00		
362.49	PROFESSIONAL SERVICES		\$83,155.75		
392.53	Transfer from General Fund		\$100,000.00		
Total			\$295,862.32		
Total Revenue			\$295,862.32		
Expense					
400	Office Supply		\$99.82		
400.740	PROJECTS		\$154,854.25		
414.313A	CODE ENGR. DEVELOPER		\$94,099.47		
414.313A-001	CODE WATER/SEWER ENGR. (REIMB.)		\$8,066.00		
414.314A	CODE LEGAL DVLPMNT		\$10,575.73		
414.40	CREDIT CARD FEES		\$95.00		
Total			\$267,790.27		
Total Expense			\$267,790.27		

BUDGET vs ACTUAL

UMT ESCROW DISBURSEMENT

For the Months From January, 2026 To April, 2026

Contents: Budget vs Actual Format, FundID >= First , All Accounts, All Sub Accounts, Excluding Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Other Revenue					
998	Cash Transfer in from Escrow Developer acct.		\$155,264.51		
Total			\$155,264.51		
Total Other Revenue			\$155,264.51		
Net:			\$0.00	n/a	

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP GRADING ESCROW

For the Months From January, 2026 To April, 2026

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "322.83", All Sub Accounts, Excluding Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
322.83	ESCROWS RECEIVED		\$8,800.00		
341	INTEREST		\$134.56		
Total			\$8,934.56		
Total Revenue			\$8,934.56		
Net:			\$8,934.56	n/a	