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: 8/14/26

RE: July 2026 Budget Report

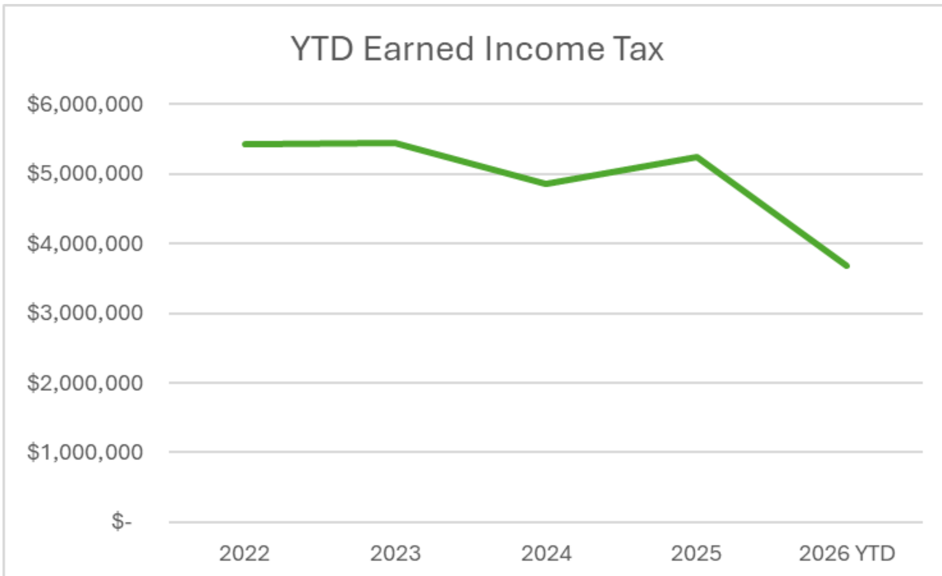
The following items are noted for the Township budgets as of 7/31/26:

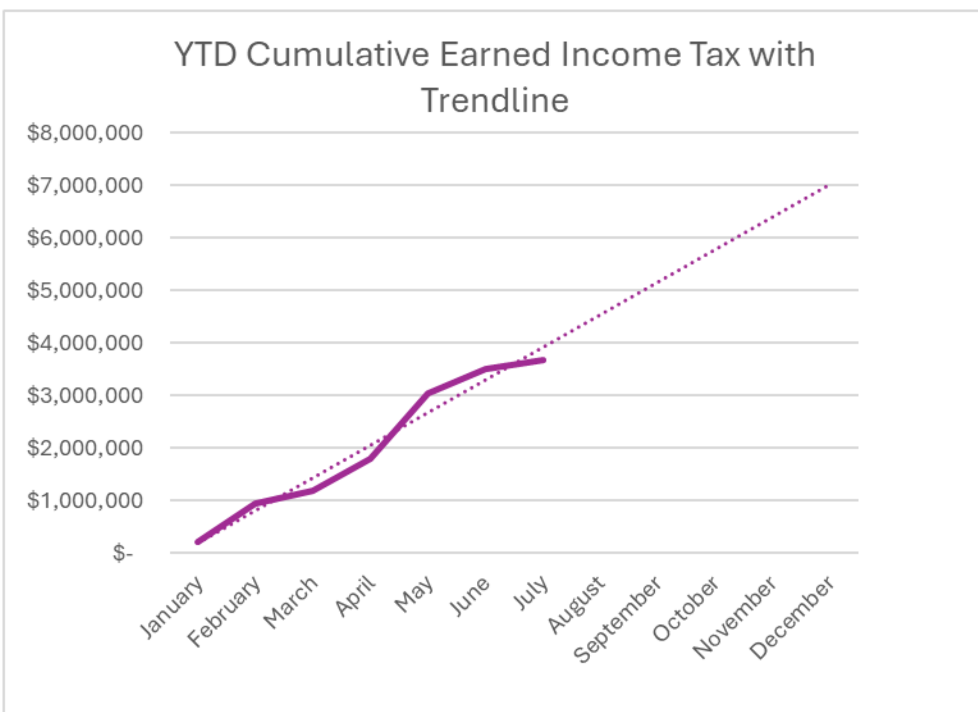
General Fund / Multi-fund Observations

- Significant progress made on bank reconciliations. General Fund fully complete through April and partially complete through July. All other funds complete through June with some partially complete through July.
- Real estate taxes are slightly overstated as some of the fire millage has not yet been broken out
- Transfer tax is slightly behind last years performance
- The 2026 budget, as in previous years, was adopted with a structural deficit

REAL ESTATE TRANSFER TAXES (#310.10)					
	2022	2023	2024	2025	2026 YTD
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	$ -
May	$ 63,606.33	$ 38,447.60	$ 18,159.48	$ 74,545.66	$ 130,279.59
June	$ 81,170.27	$ 80,797.54	$ 84,687.68	$ 74,842.60	$ 61,056.45
July	$ 137,975.40	$ 65,696.01	$ 101,489.39	$ 82,378.80	$ 69,123.81
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	$ 414,655.25

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





Capital Fund

- Some funds have yet to be transferred from the General Fund to the Capital Fund for projects expenses. We expect transferring funds in the next month or two.
- Per a discussion with the engineer, we will submit for the streetscape project grant funds upon project completion

Riparian Fund

- Use of fund for conservation easement purchase
- Significant increase in interest due to use of PLIGIT

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 July, 2026

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

Revenue

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
301.10A	CURRENT R.E. TAXES	$1,422,005.00	$1,474,167.20	103.67%	$52,162.20
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	$2,003.58	100.18%	$3.58
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	$10,405.47	n/a	$10,405.47
310.10	TRANSFER TAX R.E.	$800,000.00	$414,655.25	51.83%	($385,344.75)
310.20	EARNED INCOME TAX	$5,100,000.00	$1,626,498.99	31.89%	($3,473,501.01)
310.21	CURRENT E.I.T.	$0.00	$1,572,751.36	n/a	$1,572,751.36
310.22	PRIOR YEAR E.I.T.	$0.00	$482,600.00	n/a	$482,600.00
321.04	CERTIFICATE OF APPROP	$300.00	$0.00	0.00%	($300.00)
321.30	BUSINESS FEES	$1,250.00	$1,250.00	100.00%	$0.00
321.35	FIRE PERMITS	$6,000.00	$3,205.00	53.42%	($2,795.00)
322.82	HIGHWAY ENCROACHMENT	$2,000.00	$1,970.00	98.50%	($30.00)
322.83	GRADING PERMITS	$16,000.00	$28,334.50	177.09%	$12,334.50
322.85	ENERGY TRANSFER MASTER LICENSE FEES	$45,000.00	$72,500.00	161.11%	$27,500.00
331.11	MOTOR VEHICLE VIOLATION	$15,000.00	$6,863.66	45.76%	($8,136.34)
331.12-001	VIOLATION OF ORDINANCES-POLICE	$2,500.00	$3,738.61	149.54%	$1,238.61
331.12-002	VIOLATION OF ORDINANCES-CODE	$3,800.00	$732.00	19.26%	($3,068.00)
341	INTEREST	$40,000.00	$26,561.93	66.40%	($13,438.07)
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)
357.01	LOCAL GOV'T/OP GRANTS	$0.00	$3,105.00	n/a	$3,105.00
361.10	ADMINISTRATIVE EARNINGS	$400.00	$0.00	0.00%	($400.00)
361.31	SUBDIVISION FEES	$20,000.00	$1,755.00	8.78%	($18,245.00)
361.33	ZONING PERMITS	$50,000.00	$53,582.25	107.16%	$3,582.25
361.33S	SIGN PERMITS	$1,500.00	$1,330.00	88.67%	($170.00)
361.34	ZONING HEARING BOARD FEES	$10,000.00	$14,000.00	140.00%	$4,000.00
361.50	SALE OF TWP PROPERTY	$25,000.00	$132.00	0.53%	($24,868.00)
362.11	POLICE EARNINGS	$6,000.00	$3,790.00	63.17%	($2,210.00)
362.41	BUILDING/FLOODPLAIN PERMITS	$150,000.00	$55,843.60	37.23%	($94,156.40)
362.41-001	REINSPECTION FEES	$1,500.00	$391.00	26.07%	($1,109.00)
362.43	PLUMBING PERMITS	$22,000.00	$14,849.97	67.50%	($7,150.03)
362.44	ELECTRICAL PERMITS	$12,000.00	$5,909.30	49.24%	($6,090.70)
362.45	OCCUPANCY PERMITS	$25,000.00	$15,690.07	62.76%	($9,309.93)
362.45C	ON-LOT HAULERS FEES	$2,800.00	$1,800.00	64.29%	($1,000.00)
362.46	ALARM PERMITS	$78,000.00	$74,100.00	95.00%	($3,900.00)
362.46B	WELL PERMITS	$5,000.00	$8,783.00	175.66%	$3,783.00
362.47	SEWAGE PLANNING MODULE FEE	$2,000.00	$165.00	8.25%	($1,835.00)

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
362.48	PLAN/ZONE MISC REV.	$50.00	$438.00	876.00%	$388.00
362.50	DEMOLITION PERMITS	$20,000.00	$9,194.00	45.97%	($10,806.00)
362.51	PROPERTY ADDRESS SIGNS	$36.00	$0.00	0.00%	($36.00)
363	SNOW REMOVAL CONTRACT	$32,000.00	$30,408.98	95.03%	($1,591.02)
363.50	HIGHWAY DEPT. EARNINGS	$0.00	$170.00	n/a	$170.00
363.52	CO-OP POLICE DEPT. WORK	$2,500.00	$494.56	19.78%	($2,005.44)
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	$5,828.45	145.71%	$1,828.45
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	$66,424.35	66.42%	($33,575.65)
380A	CABLE FRANCHISE FEE	$200,000.00	$96,864.73	48.43%	($103,135.27)
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	$6,233,435.99	71.52%	($2,482,421.01)
Total Revenue		$8,715,857.00	$6,233,435.99	71.52%	($2,482,421.01)
Expense					
400	BANK	$0.00	($710.71)	n/a	$710.71
400.113	BOARD SALARY	$2,600.00	$400.00	15.38%	$2,200.00
400.121	ADMIN. STAFF & MGR PAY	$520,081.00	$339,866.61	65.35%	$180,214.39
400.121B	CAR ALLOWANCE	$3,600.00	$2,215.36	61.54%	$1,384.64
400.121D	CELL PHONE REIMBURSEMENT	$600.00	$369.20	61.53%	$230.80
400.122	ADMIN. OVERTIME	$1,000.00	$3,333.11	333.31%	($2,333.11)
400.150	PAYROLL EXPENSE	$0.00	$4,379.61	n/a	($4,379.61)
400.192	SCHOOLS/CONFERENCES	$7,500.00	$4,043.66	53.92%	$3,456.34
400.210	ADMIN MATL & SUPPLIES	$5,000.00	$3,158.71	63.17%	$1,841.29
400.310	E.T. REIMBURSABLE EXPENSE	$100,000.00	$64,931.72	64.93%	$35,068.28
400.311	AUDIT	$25,000.00	$27,205.50	108.82%	($2,205.50)
400.312	WATER/SEWER ENGR TWP	$15,000.00	$41,764.75	278.43%	($26,764.75)
400.313	ENGINEERING TOWNSHIP	$150,000.00	$48,323.66	32.22%	$101,676.34
400.321	LEGAL TOWNSHIP	$65,000.00	$50,779.36	78.12%	$14,220.64
400.331	ADMIN. VEHICLE EXPENSE	$50.00	$0.00	0.00%	$50.00
400.340	ADMIN. ADVER/PRINTING	$8,000.00	$3,924.37	49.05%	$4,075.63
400.350	ADMIN. INSURANCE BOND	$1,500.00	$1,482.00	98.80%	$18.00
400.374	ADMIN. MAINT/REPAIRS	$10,500.00	$9,459.07	90.09%	$1,040.93
400.460	ADMIN. GENERAL EXPENSE	$12,000.00	$13,775.90	114.80%	($1,775.90)
400.750	ADMIN. MINOR EQUIPMENT	$4,000.00	$749.00	18.73%	$3,251.00

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Expense					
400.800	VOLUNTEER RECOGNITION	$5,000.00	$0.00	0.00%	$5,000.00
403.114	TAX COLLECTOR PAY	$24,702.00	$14,409.40	58.33%	$10,292.60
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	$1,146.00	76.40%	$354.00
407.319	WEBSITE/BROADAST MTGS	$65,000.00	$19,236.14	29.59%	$45,763.86
407.320	NETWORK/SUBSCRIPTIONS(NONPD)	$25,400.00	$16,590.76	65.32%	$8,809.24
409.140	BLDG CUSTODIAN	$23,000.00	$13,622.40	59.23%	$9,377.60
409.215	BLDG MATLS & SUPPLIES	$7,000.00	$3,952.33	56.46%	$3,047.67
409.230	BLDG UTILITIES/FUEL	$30,000.00	$27,880.33	92.93%	$2,119.67
409.321	BLDG TELEPHONE	$32,000.00	$25,125.53	78.52%	$6,874.47
409.341	BLDG POSTAGE	$7,000.00	$1,876.03	26.80%	$5,123.97
409.361	BLDG ELECTRIC	$25,000.00	$14,688.46	58.75%	$10,311.54
409.373	BLDG MAINT. & REPAIRS	$80,000.00	$34,864.90	43.58%	$45,135.10
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	$135,521.64	57.64%	$99,607.36
410.132	PATROLMEN PAY	$2,090,424.00	$1,166,699.89	55.81%	$923,724.11
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	$4,097.58	27.32%	$10,902.42
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	$193,934.25	77.57%	$56,065.75
410.192	POLICE SCHOOLING	$40,000.00	$27,955.83	69.89%	$12,044.17
410.210	POLICE MATL/SUPPLIES	$15,000.00	$8,000.17	53.33%	$6,999.83
410.231	POLICE VEHICLE GAS/OIL	$60,000.00	$40,501.04	67.50%	$19,498.96
410.238	POLICE UNIFORMS	$30,000.00	$10,363.74	34.55%	$19,636.26
410.239	PATROL CAR TIRES	$4,000.00	$1,455.20	36.38%	$2,544.80
410.239A	POLICE AMMO/FLARES	$45,906.00	$36,771.59	80.10%	$9,134.41
410.314	POLICE LEGAL	$12,000.00	$0.00	0.00%	$12,000.00
410.372	RADIO	$22,000.00	$253.16	1.15%	$21,746.84
410.372B	VASCAR	$4,000.00	$1,172.00	29.30%	$2,828.00
410.372C	COMPUTER NETWORK/MDT	$109,966.00	$79,805.09	72.57%	$30,160.91
410.372D	BODY CAMERAS (GRANT #37798)	$19,764.00	$0.00	0.00%	$19,764.00
410.374	POLICE VEHICLE MAINT.	$22,000.00	$10,225.89	46.48%	$11,774.11
410.375	POLICE CAR CALIBRATION	$4,000.00	$586.00	14.65%	$3,414.00
410.376	LICENSE PLATE READER	$13,000.00	$5,977.00	45.98%	$7,023.00
410.450	POLICE CAR WASH	$3,300.00	$0.00	0.00%	$3,300.00
410.460	POLICE GENERAL EXPENSE	$27,500.00	$8,054.11	29.29%	$19,445.89
410.462	POLICE PHYSICAL EXAMS	$3,500.00	$699.25	19.98%	$2,800.75
410.470	POLICE INVESTIGATIONS	$14,000.00	$5,043.73	36.03%	$8,956.27
410.540-001	D.A.R.E.	$6,000.00	$3,299.17	54.99%	$2,700.83
410.540-002	COMMUNITY POLICING	$4,500.00	$1,000.00	22.22%	$3,500.00
410.540-003	TRAFFIC SAFETY UNIT	$16,000.00	$179.00	1.12%	$15,821.00

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Expense					
410.541	SPECIAL REACTION TEAM	$10,800.00	$4,393.41	40.68%	$6,406.59
410.750	POLICE MINOR EQUIPMENT	$11,000.00	$2,824.22	25.67%	$8,175.78
411.130	FIRE MARSHAL PAY	$35,622.00	$22,629.62	63.53%	$12,992.38
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	$1,795.20	448.80%	($1,395.20)
411.460	FIRE GENERAL EXPENSE	$1,200.00	$1,943.41	161.95%	($743.41)
411.5	FIRE RELIEF FUND	$140,000.00	$0.00	0.00%	$140,000.00
411.740	EMERGENCY-CAPITAL EQ.	$1,500.00	$685.30	45.69%	$814.70
414.130	CODE ENFORCEMENT PAY	$252,224.00	$157,079.40	62.28%	$95,144.60
414.131	CODE OVERTIME	$2,000.00	$123.63	6.18%	$1,876.37
414.141	INSPECTION SERVICE	$32,000.00	$25,275.00	78.98%	$6,725.00
414.210	CODE MATLS & SUPPLIES	$3,000.00	$1,454.71	48.49%	$1,545.29
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	$2,113.25	n/a	($2,113.25)
414.314-002	CODE LEGAL TOWNSHIP-PLANNING COMMISSION	$3,300.00	$4,171.00	126.39%	($871.00)
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	$2,400.00	80.00%	$600.00
414.320	EASEMENT MONITORING	$1,000.00	$0.00	0.00%	$1,000.00
414.321	UNIFORM CONSTRUCTION CODE FEES	$2,500.00	$868.50	34.74%	$1,631.50
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	$104.30	17.38%	$495.70
414.400	CREDIT CARD FEES	$6,000.00	$2,708.69	45.14%	$3,291.31
414.460	CODE GENERAL EXPENSE	$5,500.00	$1,150.51	20.92%	$4,349.49
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	$34,139.16	170.70%	($14,139.16)
430.231	ROAD VEHICLE GAS & OIL	$15,000.00	$12,380.49	82.54%	$2,619.51
430.238	ROAD UNIFORMS	$9,000.00	$3,190.02	35.44%	$5,809.98
430.260	ROAD MATERIAL & TOOLS	$6,000.00	$2,257.18	37.62%	$3,742.82
430.371	TREE MAINTENANCE	$50,000.00	$9,200.00	18.40%	$40,800.00
431	ROAD SNOW REMOVAL CONTRAC	$0.00	$1,442.46	n/a	($1,442.46)
438.145	PUBLIC WORKS PAY	$486,119.00	$343,727.19	70.71%	$142,391.81
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	$4,269.11	71.15%	$1,730.89
452.373	STREETSCAPE MAINTENANCE	$7,500.00	$17,770.55	236.94%	($10,270.55)
452.500	COMMUNITY DAY	$7,500.00	$763.73	10.18%	$6,736.27
452.530	PARK CONTRIBUTIONS	$60,000.00	$60,000.00	100.00%	$0.00

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Expense					
481.50	CONTRIBUTIONS	$5,000.00	$0.00	0.00%	$5,000.00
483.001	MUNICIPAL RETIREMENT	$54,031.00	$33,179.48	61.41%	$20,851.52
483.002	POLICE PENSION	$82,210.00	$49,965.63	60.78%	$32,244.37
484	WORKERS COMPENSATION	$79,654.00	$60,514.50	75.97%	$19,139.50
485	UNEMPLOYMENT COMPENSATION	$16,000.00	$1,929.76	12.06%	$14,070.24
486.355	GENERAL LIABILITY	$56,301.00	$69,225.75	122.96%	($12,924.75)
486.460	HISTORIC GENERAL EXP.	$1,000.00	$0.00	0.00%	$1,000.00
487	HEALTH INSURANCE	$1,052,007.00	$625,306.11	59.44%	$426,700.89
488	LIFE INSURANCE	$11,000.00	$5,623.99	51.13%	$5,376.01
488A	SHORT TERM DISABILITY	$26,500.00	$14,092.99	53.18%	$12,407.01
488B	LONG TERM DISABILITY	$16,000.00	$8,886.26	55.54%	$7,113.74
489	FICA	$245,062.00	$153,002.06	62.43%	$92,059.94
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	$35,673.41	70.51%	$14,917.59
490	CAPITAL RESERVE	$852,070.00	$194,142.00	22.78%	$657,928.00
490F	FIRE FUND VOLUNTEER SUPPORT	$80,000.00	$53,115.00	66.39%	$26,885.00
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	$5,220,708.58	56.92%	$3,950,530.42
Total Expense		$9,171,239.00	$5,220,708.58	56.92%	$3,950,530.42
Net:		($455,382.00)	$1,012,727.41	-222.39%	$1,468,109.41

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP - FIRE FUND

For the Months From January, 2026 To July, 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	$128,565.64	68.71%	($58,540.36)
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	$33.54	11.18%	($266.46)
390	DONATION FOR SUPV. P/R	$3,900.00	$0.00	0.00%	($3,900.00)
Total		$193,356.00	$129,551.62	67.00%	($63,804.38)
Total Revenue		$193,356.00	$129,551.62	67.00%	($63,804.38)
Expense					
411.540	OPERATING EXPENSES	$170,153.00	$110,925.83	65.19%	$59,227.17
411.541	OPERATING EXPENSE- LINGOHOCKEN	$23,202.00	$15,126.25	65.19%	$8,075.75
Total		$193,355.00	$126,052.08	65.19%	$67,302.92
Total Expense		$193,355.00	$126,052.08	65.19%	$67,302.92
Net:		$1.00	$3,499.54	349954.00%	$3,498.54

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP LIQUID FUELS

For the Months From January, 2026 To July, 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	$534.94	22.29%	($1,865.06)
355.050	ENTITLEMENT	$330,000.00	$331,068.53	100.32%	$1,068.53
Total		$332,400.00	$331,603.47	99.76%	($796.53)
Total Revenue		$332,400.00	$331,603.47	99.76%	($796.53)
Expense					
430.260	SMALL TOOLS	$6,000.00	$2,655.89	44.26%	$3,344.11
431	SWEEPER RENTAL	$7,000.00	$4,914.11	70.20%	$2,085.89
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	$4,875.32	97.51%	$124.68
433TL	TRAFFIC LIGHT MAINT	$3,500.00	$3,232.84	92.37%	$267.16
434SL	STREET LIGHT MAINT	$2,000.00	$2,142.74	107.14%	($142.74)
437	MAINTENANCE/REPAIRS	$75,000.00	$36,223.76	48.30%	$38,776.24
437.2	TIRES	$6,000.00	$0.00	0.00%	$6,000.00
438.245	ROAD MAINTENANCE	$80,000.00	$17,590.71	21.99%	$62,409.29
Total		$279,500.00	$189,268.93	67.72%	$90,231.07
Total Expense		$279,500.00	$189,268.93	67.72%	$90,231.07
Net:		$52,900.00	$142,334.54	269.06%	$89,434.54

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP CAPITAL RESERVE FUND

For the Months From January, 2026 To July, 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	$2,060.20	n/a	$2,060.20
350.530	STREETSCAPE GRANT	$575,000.00	$0.00	0.00%	($575,000.00)
350.531	JERICHO FARMS GRANT	$590,000.00	$0.00	0.00%	($590,000.00)
392	TRANSFER FROM GENERAL FUND	$852,070.00	$194,142.00	22.78%	($657,928.00)
Total		$2,017,070.00	$196,202.20	9.73%	($1,820,867.80)
Total Revenue		$2,017,070.00	$196,202.20	9.73%	($1,820,867.80)
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	$148,548.31	87.38%	$21,451.69
415.751	UMFC U-71	$0.00	$91,046.00	n/a	($91,046.00)
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	$69,675.00	99.44%	$395.00
438.000	ROADS	$400,000.00	$248,713.58	62.18%	$151,286.42
452.373`	STREETSCAPE SIDEWALKS	$575,000.00	$48,344.02	8.41%	$526,655.98
453.375	JERICHO CRK STABILIZATION	$590,000.00	$0.00	0.00%	$590,000.00
Total		$2,413,888.00	$713,736.91	29.57%	$1,700,151.09
Total Expense		$2,413,888.00	$713,736.91	29.57%	$1,700,151.09
Net:		($396,818.00)	($517,534.71)	130.42%	($120,716.71)

BUDGET vs ACTUAL

U.M.T. REV. RUN EMERGENCY SERVICES

For the Months From January, 2026 To July, 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	$170.65	48.76%	($179.35)
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	$485,170.65	97.36%	($13,179.35)
Total Revenue		$498,350.00	$485,170.65	97.36%	($13,179.35)
Expense					
411	EMERGENCY SERVICES	$485,000.00	$283,916.62	58.54%	$201,083.38
Total		$485,000.00	$283,916.62	58.54%	$201,083.38
Total Expense		$485,000.00	$283,916.62	58.54%	$201,083.38
Net:		$13,350.00	$201,254.03	1507.52%	$187,904.03

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP BLDG CONSTRUCT

For the Months From January, 2026 To July, 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	$4.31	8.62%	($45.69)
Total		$550.00	$2,315.21	420.95%	$1,765.21
Total Revenue		$550.00	$2,315.21	420.95%	$1,765.21
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)	$2,315.21	-1157.61%	$2,515.21

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP PARK & REC

For the Months From January, 2026 To July, 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	$125.35	41.78%	($174.65)
367	PARK USER/FACILITY FEES	$2,000.00	$1,490.00	74.50%	($510.00)
388	TOWNSHIP CONTRIBUTION	$60,000.00	$60,000.00	100.00%	$0.00
Total		$62,300.00	$61,615.35	98.90%	($684.65)
Total Revenue		$62,300.00	$61,615.35	98.90%	($684.65)
Expense					
452.250	REPAIR/MAINTENANCE OF FACILITIES	$60,300.00	$24,165.83	40.08%	$36,134.17
452.374	MACHINERY & EQUIPMENT	$0.00	$23,800.00	n/a	($23,800.00)
452.460	GENERAL EXPENSE	$2,000.00	$0.00	0.00%	$2,000.00
Total		$62,300.00	$47,965.83	76.99%	$14,334.17
Total Expense		$62,300.00	$47,965.83	76.99%	$14,334.17
Net:		$0.00	$13,649.52	n/a	$13,649.52

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP PARK 3 YR CAP

For the Months From January, 2026 To July, 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	$1,034.73	206.95%	$534.73
387	DEVELOPER DONATIONS-FEES	$10,000.00	$0.00	0.00%	($10,000.00)
Total		$10,500.00	$1,034.73	9.85%	($9,465.27)
Total Revenue		$10,500.00	$1,034.73	9.85%	($9,465.27)
Expense					
452.300	PROFESSIONAL SERVICES	$3,000.00	$3,636.25	121.21%	($636.25)
452.701	CAPITAL REC. FACILITY	$275,000.00	$0.00	0.00%	$275,000.00
Total		$278,000.00	$3,636.25	1.31%	$274,363.75
Total Expense		$278,000.00	$3,636.25	1.31%	$274,363.75
Net:		($267,500.00)	($2,601.52)	0.97%	$264,898.48

BUDGET vs ACTUAL

UMT RIPARIAN RESTORATION & PRESERVATION FUND

For the Months From January, 2026 To July, 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	$44,554.99	445.55%	$34,554.99
Total		$10,000.00	$44,554.99	445.55%	$34,554.99
Total Revenue		$10,000.00	$44,554.99	445.55%	$34,554.99
Expense					
414.313	ENGINEERING EXPENSES	$50,000.00	$0.00	0.00%	$50,000.00
461.372A	RIPARIAN RESTORATION	$200,000.00	$257,650.34	128.83%	($57,650.34)
Total		$250,000.00	$257,650.34	103.06%	($7,650.34)
Total Expense		$250,000.00	$257,650.34	103.06%	($7,650.34)
Net:		($240,000.00)	($213,095.35)	88.79%	$26,904.65

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP TREE BANK

For the Months From January, 2026 To July, 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	$29.07	29.07%	($70.93)
Total		$100.00	$29.07	29.07%	($70.93)
Total Revenue		$100.00	$29.07	29.07%	($70.93)
Expense					
409	TREE/LANDSCAPE PURCHASE	$10,000.00	$324.00	3.24%	$9,676.00
Total		$10,000.00	$324.00	3.24%	$9,676.00
Total Expense		$10,000.00	$324.00	3.24%	$9,676.00
Net:		($9,900.00)	($294.93)	2.98%	$9,605.07

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP DUTCHESS FARM SEWER FUND

For the Months From January, 2026 To July, 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	$277.31	55.46%	($222.69)
394	SEWER RENTAL FEES	$138,000.00	$70,962.50	51.42%	($67,037.50)
394.1	DELINQ @ LATE CHARGES	$1,000.00	$769.17	76.92%	($230.83)
396	MISCELLANEOUS FEES	$150.00	$100.00	66.67%	($50.00)
Total		$139,650.00	$72,108.98	51.64%	($67,541.02)
Total Revenue		$139,650.00	$72,108.98	51.64%	($67,541.02)
Expense					
429.100	LICENSED OPERATOR	$45,000.00	$23,870.92	53.05%	$21,129.08
429.110	ADMINISTRATIVE EXPENSES	$16,000.00	$747.93	4.67%	$15,252.07
429.210	MATERIALS & SUPPLIES	$7,000.00	$14,710.75	210.15%	($7,710.75)
429.313	ENGINEERING	$4,000.00	$4,206.17	105.15%	($206.17)
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	$2,717.75	38.83%	$4,282.25
429.372	ELECTRIC	$15,000.00	$7,775.68	51.84%	$7,224.32
429.373	FUEL	$500.00	$0.00	0.00%	$500.00
429.374	MAINTENANCE & REPAIRS	$10,000.00	$22,180.11	221.80%	($12,180.11)
429.375	TELEPHONE	$600.00	$370.32	61.72%	$229.68
429.376	SLUDGE REMOVAL	$9,000.00	$6,300.00	70.00%	$2,700.00
429.460	GENERAL EXPENSES	$500.00	$394.00	78.80%	$106.00
Total		$138,100.00	$83,273.63	60.30%	$54,826.37
Total Expense		$138,100.00	$83,273.63	60.30%	$54,826.37
Net:		$1,550.00	($11,164.65)	-720.30%	($12,714.65)

BUDGET vs ACTUAL

UMT DUTCHESS FARM CAPITAL RESERVE FUND

For the Months From January, 2026 To July, 2026

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "309.90", All Sub Accounts, Excluding Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
341	INTEREST	$400.00	$205.68	51.42%	($194.32)
Total		$400.00	$205.68	51.42%	($194.32)
Total Revenue		$400.00	$205.68	51.42%	($194.32)
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)	$205.68	-18.70%	$1,305.68

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP ENCLAVE WATER & SEWER FUND

For the Months From January, 2026 To July, 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	$792.71	36.03%	($1,407.29)
394	RESIDENT USER FEES	$200,000.00	$99,950.00	49.98%	($100,050.00)
394.1	DELINQUENT & LATE CHARGES	$600.00	$450.00	75.00%	($150.00)
396	MISCELLANEOUS FEES	$400.00	$50.00	12.50%	($350.00)
Total		$203,200.00	$101,242.71	49.82%	($101,957.29)
Total Revenue		$203,200.00	$101,242.71	49.82%	($101,957.29)
Expense					
429.100	LICENSED OPERATOR	$80,000.00	$33,829.45	42.29%	$46,170.55
429.110	ADMINISTRATIVE EXPENSES	$17,500.00	$598.19	3.42%	$16,901.81
429.210	MATERIALS & SUPPLIES	$33,000.00	$17,008.39	51.54%	$15,991.61
429.313	ENGINEERING FEES	$9,000.00	$19,047.98	211.64%	($10,047.98)
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	$3,517.05	35.17%	$6,482.95
429.372	ELECTRIC	$40,000.00	$25,829.61	64.57%	$14,170.39
429.373	FUEL	$500.00	$0.00	0.00%	$500.00
429.374	MAINTENANCE/REPAIRS	$15,000.00	$3,332.58	22.22%	$11,667.42
429.375	TELEPHONE	$2,900.00	$1,507.24	51.97%	$1,392.76
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	$110,634.99	45.93%	$130,265.01
Total Expense		$240,900.00	$110,634.99	45.93%	$130,265.01
Net:		($37,700.00)	($9,392.28)	24.91%	$28,307.72

BUDGET vs ACTUAL

UMT ENCLAVE CAPITAL RESERVE FUND

For the Months From January, 2026 To July, 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	$1,024.88	136.65%	$274.88
Total		$750.00	$1,024.88	136.65%	$274.88
Total Revenue		$750.00	$1,024.88	136.65%	$274.88
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)	$1,024.88	-2.47%	$42,474.88

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP WATER/SEWER

For the Months From January, 2026 To July, 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	$127.07	n/a	$127.07
380	DEVELOPER CONTRIBUTIONS	$475.00	$0.00	0.00%	($475.00)
394	RESIDENT USER FEES	$448,000.00	$323,539.81	72.22%	($124,460.19)
394.1	DELINQ & LATE CHARGES	$2,500.00	$1,387.23	55.49%	($1,112.77)
396	MISCELLANEOUS FEES	$1,500.00	$450.00	30.00%	($1,050.00)
Total		$452,475.00	$325,504.11	71.94%	($126,970.89)
Total Revenue		$452,475.00	$325,504.11	71.94%	($126,970.89)
Expense					
400	BANK	$1,100.00	$649.52	59.05%	$450.48
429.100	LICENSED OPERATOR	$130,000.00	$72,462.58	55.74%	$57,537.42
429.110	ADMINISTRATIVE EXPENSES	$62,000.00	$5,805.70	9.36%	$56,194.30
429.210	MATERIALS & SUPPLIES	$12,000.00	$7,570.69	63.09%	$4,429.31
429.313	ENGINEERING	$12,000.00	$30,131.11	251.09%	($18,131.11)
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	$7,574.75	37.87%	$12,425.25
429.372	ELECTRIC	$80,000.00	$42,349.48	52.94%	$37,650.52
429.373	FUEL	$500.00	$0.00	0.00%	$500.00
429.374	MAINTENANCE/REPAIRS	$60,000.00	$35,537.77	59.23%	$24,462.23
429.375	TELEPHONE	$4,000.00	$1,590.25	39.76%	$2,409.75
429.376	SLUDGE REMOVAL	$40,000.00	$26,110.00	65.28%	$13,890.00
429.460	GENERAL EXPENSE	$2,000.00	$1,394.00	69.70%	$606.00
Total		$479,700.00	$231,175.85	48.19%	$248,524.15
Total Expense		$479,700.00	$231,175.85	48.19%	$248,524.15
Net:		($27,225.00)	$94,328.26	-346.48%	$121,553.26

BUDGET vs ACTUAL

UMT WATER/SEWER CAPITAL RESERVE FUND

For the Months From January, 2026 To July, 2026

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "309.90", All Sub Accounts, Excluding Inactive Accounts, Excluding Encumbrances

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
Revenue					
341	INTEREST	$600.00	$209.35	34.89%	($390.65)
Total		$600.00	$209.35	34.89%	($390.65)
Total Revenue		$600.00	$209.35	34.89%	($390.65)
Expense					
429.740	CAPITAL PROJECTS	$140,800.00	$33,963.92	24.12%	$106,836.08
Total		$140,800.00	$33,963.92	24.12%	$106,836.08
Total Expense		$140,800.00	$33,963.92	24.12%	$106,836.08
Net:		($140,200.00)	($33,754.57)	24.08%	$106,445.43