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: 7/17/26

RE: June 2026 Budget Report

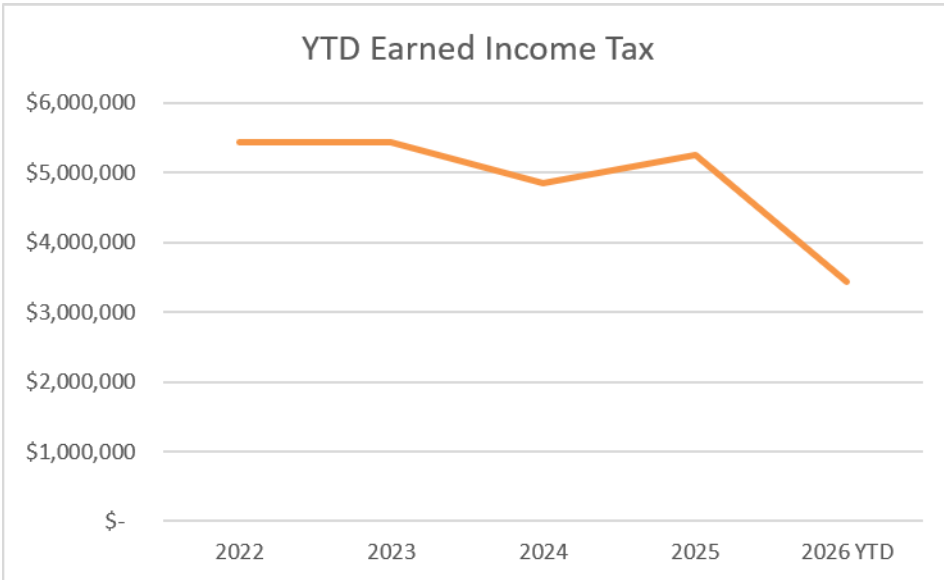
The following items are noted for the Township budgets as of 6/30/26:

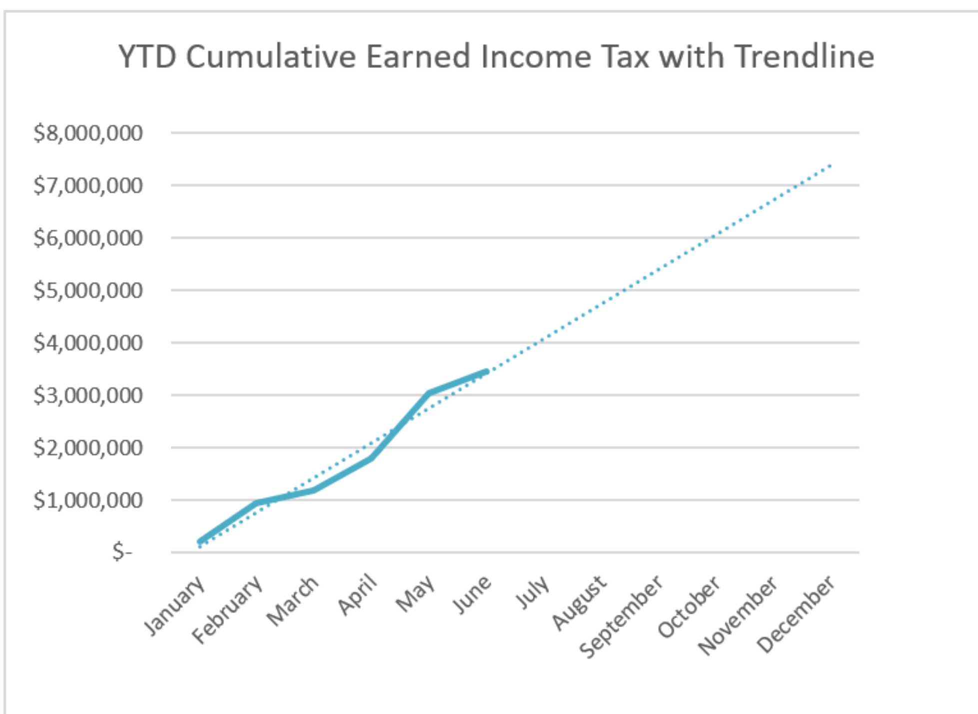
<u>General Fund</u>

- Bank reconciliations are in progress, but are delayed due to the transition in the finance department. Kim had limited time to work due to travel and other commitments. Also, some missing deposits and cleared checks are slowing the process. Progress to date has been included in this packet. Bank statements can be produced upon request.
- Real estate taxes are overstated as 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	
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	$ 345,531.44

- 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





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 June, 2026

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Account	Description	Budget	Actual	Percentage of Budget	Variance Amount

Revenue

Account	Description	Budget	Actual	Percentage of Budget	Variance Amount
301.10A	CURRENT R.E. TAXES	$1,422,005.00	$1,417,893.10	99.71%	($4,111.90)
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	$1,912.06	95.60%	($87.94)
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	$345,531.44	43.19%	($454,468.56)
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	$1,417,217.13	n/a	$1,417,217.13
310.22	PRIOR YEAR E.I.T.	$0.00	$390,500.00	n/a	$390,500.00
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	$3,070.00	51.17%	($2,930.00)
322.82	HIGHWAY ENCROACHMENT	$2,000.00	$1,710.00	85.50%	($290.00)
322.83	GRADING PERMITS	$16,000.00	$25,990.50	162.44%	$9,990.50
322.85	ENERGY TRANSFER MASTER LICENSE FEES	$45,000.00	$62,500.00	138.89%	$17,500.00
331.11	MOTOR VEHICLE VIOLATION	$15,000.00	$6,385.74	42.57%	($8,614.26)
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)
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	$1,530.00	7.65%	($18,470.00)
361.33	ZONING PERMITS	$50,000.00	$37,055.26	74.11%	($12,944.74)
361.33S	SIGN PERMITS	$1,500.00	$1,330.00	88.67%	($170.00)
361.34	ZONING HEARING BOARD FEES	$10,000.00	$12,000.00	120.00%	$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	$2,090.00	34.83%	($3,910.00)
362.41	BUILDING/FLOODPLAIN PERMITS	$150,000.00	$43,121.40	28.75%	($106,878.60)
362.41-001	REINSPECTION FEES	$1,500.00	$314.00	20.93%	($1,186.00)
362.43	PLUMBING PERMITS	$22,000.00	$12,131.97	55.15%	($9,868.03)
362.44	ELECTRICAL PERMITS	$12,000.00	$5,064.02	42.20%	($6,935.98)
362.45	OCCUPANCY PERMITS	$25,000.00	$11,961.07	47.84%	($13,038.93)
362.45C	ON-LOT HAULERS FEES	$2,800.00	$1,800.00	64.29%	($1,000.00)
362.46	ALARM PERMITS	$78,000.00	$71,200.00	91.28%	($6,800.00)
362.46B	WELL PERMITS	$5,000.00	$8,013.00	160.26%	$3,013.00
362.47	SEWAGE PLANNING MODULE FEE	$2,000.00	$0.00	0.00%	($2,000.00)

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Revenue					
362.48	PLAN/ZONE MISC REV.	$50.00	$438.00	876.00%	$388.00
362.50	DEMOLITION PERMITS	$20,000.00	$7,610.00	38.05%	($12,390.00)
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	$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	$5,803.45	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	$52,867.11	52.87%	($47,132.89)
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	$5,751,144.98	65.98%	($2,964,712.02)
Total Revenue		$8,715,857.00	$5,751,144.98	65.98%	($2,964,712.02)
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	$287,714.74	55.32%	$232,366.26
400.121B	CAR ALLOWANCE	$3,600.00	$1,799.98	50.00%	$1,800.02
400.121D	CELL PHONE REIMBURSEMENT	$600.00	$299.96	49.99%	$300.04
400.122	ADMIN. OVERTIME	$1,000.00	$1,245.05	124.51%	($245.05)
400.150	PAYROLL EXPENSE	$0.00	$3,619.15	n/a	($3,619.15)
400.192	SCHOOLS/CONFERENCES	$7,500.00	$3,053.66	40.72%	$4,446.34
400.210	ADMIN MATL & SUPPLIES	$5,000.00	$2,750.89	55.02%	$2,249.11
400.310	E.T. REIMBURSABLE EXPENSE	$100,000.00	$50,380.40	50.38%	$49,619.60
400.311	AUDIT	$25,000.00	$23,205.50	92.82%	$1,794.50
400.312	WATER/SEWER ENGR TWP	$15,000.00	$41,764.75	278.43%	($26,764.75)
400.313	ENGINEERING TOWNSHIP	$150,000.00	$37,373.96	24.92%	$112,626.04
400.321	LEGAL TOWNSHIP	$65,000.00	$43,245.11	66.53%	$21,754.89
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	$13,617.14	113.48%	($1,617.14)
400.750	ADMIN. MINOR EQUIPMENT	$4,000.00	$749.00	18.73%	$3,251.00

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400.800	VOLUNTEER RECOGNITION	$5,000.00	$0.00	0.00%	$5,000.00
403.114	TAX COLLECTOR PAY	$24,702.00	$12,350.90	50.00%	$12,351.10
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	$1,146.00	76.40%	$354.00
407.319	WEBSITE/BROADAST MTGS	$65,000.00	$18,836.14	28.98%	$46,163.86
407.320	NETWORK/SUBSCRIPTIONS(NONPD)	$25,400.00	$15,359.74	60.47%	$10,040.26
409.140	BLDG CUSTODIAN	$23,000.00	$12,271.20	53.35%	$10,728.80
409.215	BLDG MATLS & SUPPLIES	$7,000.00	$3,124.84	44.64%	$3,875.16
409.230	BLDG UTILITIES/FUEL	$30,000.00	$26,544.77	88.48%	$3,455.23
409.321	BLDG TELEPHONE	$32,000.00	$24,515.46	76.61%	$7,484.54
409.341	BLDG POSTAGE	$7,000.00	$1,747.03	24.96%	$5,252.97
409.361	BLDG ELECTRIC	$25,000.00	$14,688.46	58.75%	$10,311.54
409.373	BLDG MAINT. & REPAIRS	$80,000.00	$27,641.54	34.55%	$52,358.46
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	$105,828.84	45.01%	$129,300.16
410.132	PATROLMEN PAY	$2,090,424.00	$944,685.41	45.19%	$1,145,738.59
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	$2,955.70	19.70%	$12,044.30
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	$141,289.50	56.52%	$108,710.50
410.192	POLICE SCHOOLING	$40,000.00	$25,528.83	63.82%	$14,471.17
410.210	POLICE MATL/SUPPLIES	$15,000.00	$6,503.34	43.36%	$8,496.66
410.231	POLICE VEHICLE GAS/OIL	$60,000.00	$35,194.68	58.66%	$24,805.32
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	$36,693.65	79.93%	$9,212.35
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	$73,824.38	67.13%	$36,141.62
410.372D	BODY CAMERAS (GRANT #37798)	$19,764.00	$0.00	0.00%	$19,764.00
410.374	POLICE VEHICLE MAINT.	$22,000.00	$9,245.54	42.03%	$12,754.46
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	$7,182.91	26.12%	$20,317.09
410.462	POLICE PHYSICAL EXAMS	$3,500.00	$699.25	19.98%	$2,800.75
410.470	POLICE INVESTIGATIONS	$14,000.00	$4,543.73	32.46%	$9,456.27
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	$0.00	0.00%	$16,000.00

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410.541	SPECIAL REACTION TEAM	$10,800.00	$4,393.41	40.68%	$6,406.59
410.750	POLICE MINOR EQUIPMENT	$11,000.00	$2,785.43	25.32%	$8,214.57
411.130	FIRE MARSHAL PAY	$35,622.00	$18,374.87	51.58%	$17,247.13
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	$1,571.20	392.80%	($1,171.20)
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	$480.30	32.02%	$1,019.70
414.130	CODE ENFORCEMENT PAY	$252,224.00	$126,678.45	50.22%	$125,545.55
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	$1,304.92	43.50%	$1,695.08
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	$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	$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	$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	$12,380.49	82.54%	$2,619.51
430.238	ROAD UNIFORMS	$9,000.00	$2,522.52	28.03%	$6,477.48
430.260	ROAD MATERIAL & TOOLS	$6,000.00	$2,026.05	33.77%	$3,973.95
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	$283,449.39	58.31%	$202,669.61
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	$3,808.15	63.47%	$2,191.85
452.373	STREETSCAPE MAINTENANCE	$7,500.00	$17,770.55	236.94%	($10,270.55)
452.500	COMMUNITY DAY	$7,500.00	$491.88	6.56%	$7,008.12
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	$26,717.18	49.45%	$27,313.82
483.002	POLICE PENSION	$82,210.00	$39,237.40	47.73%	$42,972.60
484	WORKERS COMPENSATION	$79,654.00	$39,827.00	50.00%	$39,827.00
485	UNEMPLOYMENT COMPENSATION	$16,000.00	$1,912.92	11.96%	$14,087.08
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	$539,447.67	51.28%	$512,559.33
488	LIFE INSURANCE	$11,000.00	$4,730.48	43.00%	$6,269.52
488A	SHORT TERM DISABILITY	$26,500.00	$11,778.21	44.45%	$14,721.79
488B	LONG TERM DISABILITY	$16,000.00	$7,426.13	46.41%	$8,573.87
489	FICA	$245,062.00	$123,890.63	50.55%	$121,171.37
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	$28,865.09	57.06%	$21,725.91
490	CAPITAL RESERVE	$852,070.00	$194,142.00	22.78%	$657,928.00
490F	FIRE FUND VOLUNTEER SUPPORT	$80,000.00	$35,310.00	44.14%	$44,690.00
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	$4,458,558.50	48.61%	$4,712,680.50
Total Expense		$9,171,239.00	$4,458,558.50	48.61%	$4,712,680.50
Net:		($455,382.00)	$1,292,586.48	-283.85%	$1,747,968.48

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP - FIRE FUND

For the Months From January, 2026 To June, 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	$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	$3,499.54	1.81%	($189,856.46)
Total Revenue		$193,356.00	$3,499.54	1.81%	($189,856.46)
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	($122,552.54)	2255254.00%	($122,553.54)

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP LIQUID FUELS

For the Months From January, 2026 To June, 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	$2,639.40	43.99%	$3,360.60
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	$3,861.97	77.24%	$1,138.03
433TL	TRAFFIC LIGHT MAINT	$3,500.00	$2,583.54	73.82%	$916.46
434SL	STREET LIGHT MAINT	$2,000.00	$1,203.92	60.20%	$796.08
437	MAINTENANCE/REPAIRS	$75,000.00	$31,462.62	41.95%	$43,537.38
437.2	TIRES	$6,000.00	$0.00	0.00%	$6,000.00
438.245	ROAD MAINTENANCE	$80,000.00	$8,275.16	10.34%	$71,724.84
Total		$279,500.00	$172,574.28	61.74%	$106,925.72
Total Expense		$279,500.00	$172,574.28	61.74%	$106,925.72
Net:		$52,900.00	$159,029.19	300.62%	$106,129.19

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP CAPITAL RESERVE FUND

For the Months From January, 2026 To June, 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	$527.40	n/a	$527.40
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	$194,669.40	9.65%	($1,822,400.60)
Total Revenue		$2,017,070.00	$194,669.40	9.65%	($1,822,400.60)
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	$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	$0.00	0.00%	$400,000.00
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	$438,242.02	18.16%	$1,975,645.98
Total Expense		$2,413,888.00	$438,242.02	18.16%	$1,975,645.98
Net:		($396,818.00)	($243,572.62)	61.38%	$153,245.38

BUDGET vs ACTUAL

U.M.T. REV. RUN EMERGENCY SERVICES

For the Months From January, 2026 To June, 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	$129.53	37.01%	($220.47)
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	$485,129.53	97.35%	($13,220.47)
Total Revenue		$498,350.00	$485,129.53	97.35%	($13,220.47)
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	$201,212.91	1507.21%	$187,862.91

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP BLDG CONSTRUCT

For the Months From January, 2026 To June, 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	$5.39	10.78%	($44.61)
Total		$550.00	$2,316.29	421.14%	$1,766.29
Total Revenue		$550.00	$2,316.29	421.14%	$1,766.29
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)	$2,316.29	-1158.15%	$2,516.29

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP PARK & REC

For the Months From January, 2026 To June, 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	$101.64	33.88%	($198.36)
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	$61,591.64	98.86%	($708.36)
Total Revenue		$62,300.00	$61,591.64	98.86%	($708.36)
Expense					
452.250	REPAIR/MAINTENANCE OF FACILITIES	$60,300.00	$19,969.71	33.12%	$40,330.29
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	$43,769.71	70.26%	$18,530.29
Total Expense		$62,300.00	$43,769.71	70.26%	$18,530.29
Net:		$0.00	$17,821.93	n/a	$17,821.93

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP PARK 3 YR CAP

For the Months From January, 2026 To June, 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	$186.74	37.35%	($313.26)
387	DEVELOPER DONATIONS-FEES	$10,000.00	$0.00	0.00%	($10,000.00)
Total		$10,500.00	$186.74	1.78%	($10,313.26)
Total Revenue		$10,500.00	$186.74	1.78%	($10,313.26)
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)	($3,104.51)	1.16%	$264,395.49

BUDGET vs ACTUAL

UMT RIPARIAN RESTORATION & PRESERVATION FUND

For the Months From January, 2026 To June, 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	$35,644.59	356.45%	$25,644.59
Total		$10,000.00	$35,644.59	356.45%	$25,644.59
Total Revenue		$10,000.00	$35,644.59	356.45%	$25,644.59
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)	$35,644.59	-14.85%	$275,644.59

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP TREE BANK

For the Months From January, 2026 To June, 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	$24.70	24.70%	($75.30)
Total		$100.00	$24.70	24.70%	($75.30)
Total Revenue		$100.00	$24.70	24.70%	($75.30)
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)	($299.30)	3.02%	$9,600.70

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP DUTCHESS FARM SEWER FUND

For the Months From January, 2026 To June, 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	$220.06	44.01%	($279.94)
394	SEWER RENTAL FEES	$138,000.00	$35,393.75	25.65%	($102,606.25)
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	$36,482.98	26.12%	($103,167.02)
Total Revenue		$139,650.00	$36,482.98	26.12%	($103,167.02)
Expense					
429.100	LICENSED OPERATOR	$45,000.00	$19,449.92	43.22%	$25,550.08
429.110	ADMINISTRATIVE EXPENSES	$16,000.00	$522.76	3.27%	$15,477.24
429.210	MATERIALS & SUPPLIES	$7,000.00	$14,710.75	210.15%	($7,710.75)
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	$2,717.75	38.83%	$4,282.25
429.372	ELECTRIC	$15,000.00	$7,675.48	51.17%	$7,324.52
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	$370.32	61.72%	$229.68
429.376	SLUDGE REMOVAL	$9,000.00	$4,900.00	54.44%	$4,100.00
429.460	GENERAL EXPENSES	$500.00	$394.00	78.80%	$106.00
Total		$138,100.00	$72,386.83	52.42%	$65,713.17
Total Expense		$138,100.00	$72,386.83	52.42%	$65,713.17
Net:		$1,550.00	($35,903.85)	-2316.38%	($37,453.85)

BUDGET vs ACTUAL

UMT DUTCHESS FARM CAPITAL RESERVE FUND

For the Months From January, 2026 To June, 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	$200.69	50.17%	($199.31)
Total		$400.00	$200.69	50.17%	($199.31)
Total Revenue		$400.00	$200.69	50.17%	($199.31)
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)	$200.69	-18.24%	$1,300.69

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP ENCLAVE WATER & SEWER FUND

For the Months From January, 2026 To June, 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	$628.71	28.58%	($1,571.29)
394	RESIDENT USER FEES	$200,000.00	$50,250.00	25.13%	($149,750.00)
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	$51,378.71	25.28%	($151,821.29)
Total Revenue		$203,200.00	$51,378.71	25.28%	($151,821.29)
Expense					
429.100	LICENSED OPERATOR	$80,000.00	$28,507.95	35.63%	$51,492.05
429.110	ADMINISTRATIVE EXPENSES	$17,500.00	$373.01	2.13%	$17,126.99
429.210	MATERIALS & SUPPLIES	$33,000.00	$14,459.09	43.82%	$18,540.91
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	$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	$102,060.53	42.37%	$138,839.47
Total Expense		$240,900.00	$102,060.53	42.37%	$138,839.47
Net:		($37,700.00)	($50,681.82)	134.43%	($12,981.82)

BUDGET vs ACTUAL

UMT ENCLAVE CAPITAL RESERVE FUND

For the Months From January, 2026 To June, 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	$170.01	22.67%	($579.99)
Total		$750.00	$170.01	22.67%	($579.99)
Total Revenue		$750.00	$170.01	22.67%	($579.99)
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)	$170.01	-0.41%	$41,620.01

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP WATER/SEWER

For the Months From January, 2026 To June, 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	$200,952.31	44.86%	($247,047.69)
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	$202,865.95	44.83%	($249,609.05)
Total Revenue		$452,475.00	$202,865.95	44.83%	($249,609.05)
Expense					
400	BANK	$1,100.00	$459.62	41.78%	$640.38
429.100	LICENSED OPERATOR	$130,000.00	$62,645.23	48.19%	$67,354.77
429.110	ADMINISTRATIVE EXPENSES	$62,000.00	$4,603.11	7.42%	$57,396.89
429.210	MATERIALS & SUPPLIES	$12,000.00	$6,451.01	53.76%	$5,548.99
429.313	ENGINEERING	$12,000.00	$28,978.50	241.49%	($16,978.50)
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	$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	$18,469.06	30.78%	$41,530.94
429.375	TELEPHONE	$4,000.00	$1,590.25	39.76%	$2,409.75
429.376	SLUDGE REMOVAL	$40,000.00	$22,892.50	57.23%	$17,107.50
429.460	GENERAL EXPENSE	$2,000.00	$1,394.00	69.70%	$606.00
Total		$479,700.00	$197,407.51	41.15%	$282,292.49
Total Expense		$479,700.00	$197,407.51	41.15%	$282,292.49
Net:		($27,225.00)	$5,458.44	-20.05%	$32,683.44

BUDGET vs ACTUAL

UMT WATER/SEWER CAPITAL RESERVE FUND

For the Months From January, 2026 To June, 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	$173.90	28.98%	($426.10)
Total		$600.00	$173.90	28.98%	($426.10)
Total Revenue		$600.00	$173.90	28.98%	($426.10)
Expense					
429.740	CAPITAL PROJECTS	$140,800.00	$22,972.95	16.32%	$117,827.05
Total		$140,800.00	$22,972.95	16.32%	$117,827.05
Total Expense		$140,800.00	$22,972.95	16.32%	$117,827.05
Net:		($140,200.00)	($22,799.05)	16.26%	$117,400.95