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: Kelly DiMaria, Finance Officer

DATE: 9/11/26

RE: August 2026 Budget Report

The following items are noted for the Township budgets as of 8/31/26:

General Fund / Multi-fund Observations

- Graphs for EIT and Transfer Tax have been updated to show comparative results by month for past years.
- Significant progress made on bank reconciliations. General Fund fully complete through June. Most other funds complete through August with the outstanding issues to be resolved no more than a few hundred dollars. Expect adjustments in future reports when reconciliation is complete.
- 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.
- Interest is higher in most funds due to moving funds into PLGIT. Across all funds we are now seeing interest coming in over $15,000 per month.
- Fees for building permits are down but zoning permits are up.
- Police overtime is higher due to vacant positions causing open positions on shifts
- The 2026 budget, as in previous years, was adopted with a structural deficit

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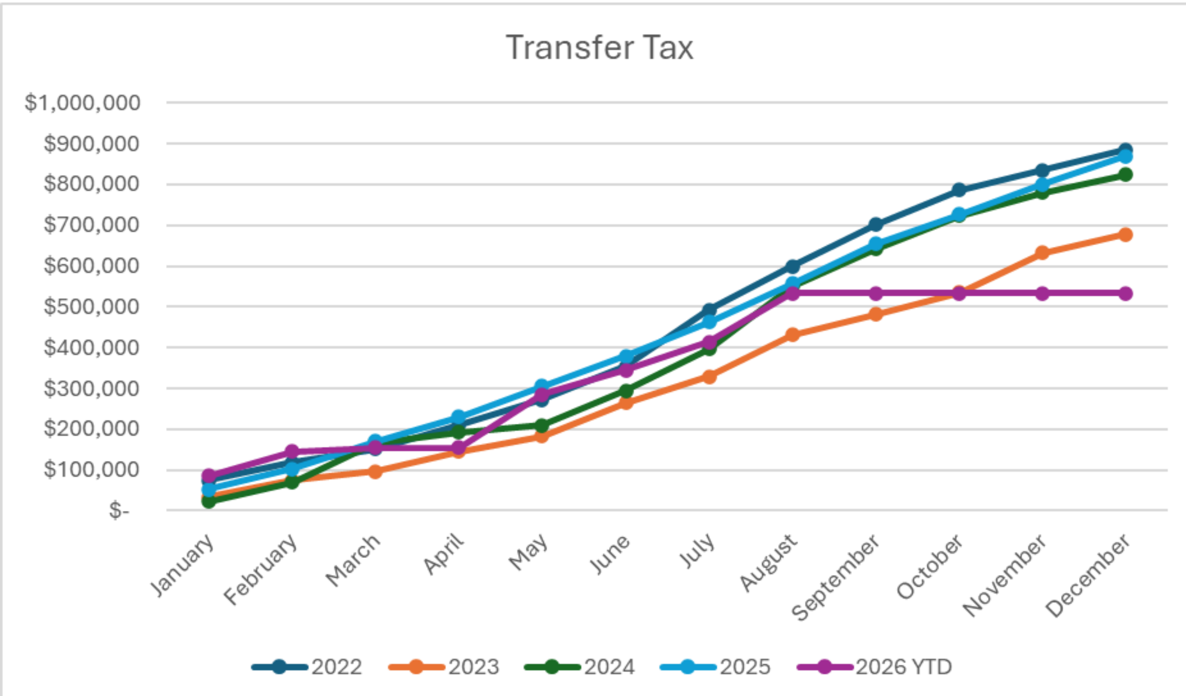
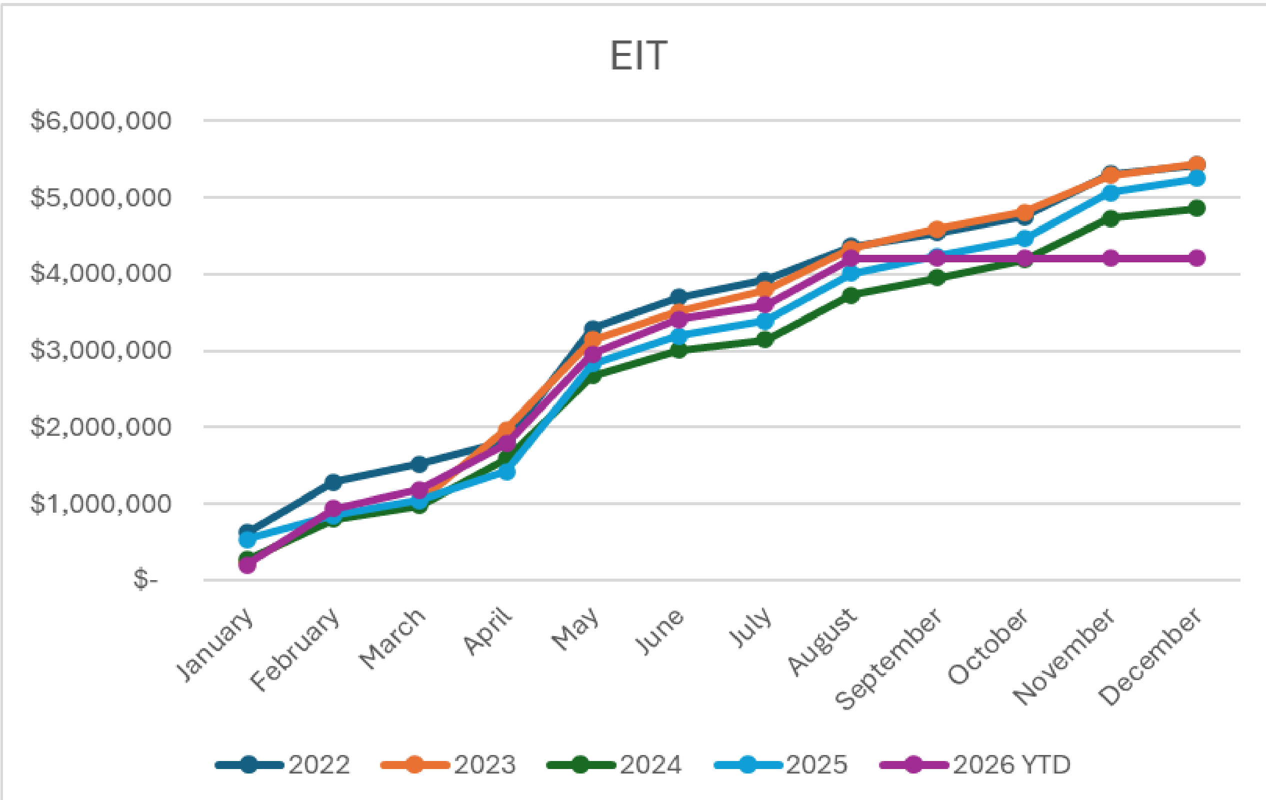
Transfer Tax



	2022	2023	2024	2025	2026 YTD
January	$ 74,338	$ 33,523	$ 22,748	$ 51,793	$ 85,648
February	$ 44,267	$ 40,446	$ 47,662	$ 51,108	$ 60,221
March	$ 32,595	$ 22,075	$ 96,567	$ 68,190	$ 8,327
April	$ 58,441	$ 48,619	$ 25,039	$ 59,443	$ -
May	$ 63,606	$ 38,448	$ 18,159	$ 74,546	$ 130,280
June	$ 81,170	$ 80,798	$ 84,688	$ 74,843	$ 61,056
July	$ 137,975	$ 65,696	$ 101,489	$ 82,379	$ 69,124
August	$ 106,335	$ 102,043	$ 154,265	$ 94,695	$ 119,325
September	$ 102,179	$ 50,406	$ 90,581	$ 96,905	
October	$ 86,200	$ 53,571	$ 82,207	$ 72,118	
November	$ 47,898	$ 97,282	$ 56,637	$ 74,196	
December	$ 50,621	$ 44,370	$ 44,548	$ 69,758	
	$ 885,626	$ 677,276	$ 824,590	$ 869,972	$ 533,980

EIT



- Earned Income Tax is being received at a higher rate than last year, but on par with previous years. This tax is volatile.

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

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 August, 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	$1,381,217.96	97.13%	($40,787.04)
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	$2,957.97	147.90%	$957.97
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	$50.42	1.01%	($4,949.58)
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	$384,555.25	48.07%	($415,444.75)
310.20	EARNED INCOME TAX	$5,100,000.00	$4,600.00	0.09%	($5,095,400.00)
310.21	CURRENT E.I.T.	$0.00	$2,476,823.33	n/a	$2,476,823.33
310.22	PRIOR YEAR E.I.T.	$0.00	$1,723,216.11	n/a	$1,723,216.11
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	$3,385.00	56.42%	($2,615.00)
322.82	HIGHWAY ENCROACHMENT	$2,000.00	$2,120.00	106.00%	$120.00
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	$10,527.28	70.18%	($4,472.72)
331.12-001	VIOLATION OF ORDINANCES-POLICE	$2,500.00	$4,800.31	192.01%	$2,300.31
331.12-002	VIOLATION OF ORDINANCES-CODE	$3,800.00	$732.00	19.26%	($3,068.00)
341	INTEREST	$40,000.00	$35,573.78	88.93%	($4,426.22)
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	$7,655.00	38.28%	($12,345.00)
361.33	ZONING PERMITS	$50,000.00	$58,648.25	117.30%	$8,648.25
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	$10,782.00	43.13%	($14,218.00)
362.11	POLICE EARNINGS	$6,000.00	$3,895.00	64.92%	($2,105.00)
362.41	BUILDING/FLOODPLAIN PERMITS	$150,000.00	$75,510.56	50.34%	($74,489.44)
362.41-001	REINSPECTION FEES	$1,500.00	$391.00	26.07%	($1,109.00)
362.43	PLUMBING PERMITS	$22,000.00	$16,955.97	77.07%	($5,044.03)
362.44	ELECTRICAL PERMITS	$12,000.00	$6,519.30	54.33%	($5,480.70)
362.45	OCCUPANCY PERMITS	$25,000.00	$17,206.07	68.82%	($7,793.93)
362.45C	ON-LOT HAULERS FEES	$2,800.00	$1,800.00	64.29%	($1,000.00)
362.46	ALARM PERMITS	$78,000.00	$75,400.00	96.67%	($2,600.00)
362.46B	WELL PERMITS	$5,000.00	$9,168.00	183.36%	$4,168.00
362.47	SEWAGE PLANNING MODULE FEE	$2,000.00	$165.00	8.25%	($1,835.00)

BUDGET vs ACTUAL

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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	$10,970.00	54.85%	($9,030.00)
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	$90,678.66	90.68%	($9,321.34)
380A	CABLE FRANCHISE FEE	$200,000.00	$120,078.79	60.04%	($79,921.21)
380D	DEVELOPER DONATIONS	$2,000.00	$1,500.00	75.00%	($500.00)
387	CONTRIBUTIONS FROM PRIVATE SOURCES	$0.00	$6,500.00	n/a	$6,500.00
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	$6,752,797.15	77.48%	($1,963,059.85)
Total Revenue		$8,715,857.00	$6,752,797.15	77.48%	($1,963,059.85)
Expense					
400	BANK	$0.00	($572.22)	n/a	$572.22
400.113	BOARD SALARY	$2,600.00	$400.00	15.38%	$2,200.00
400.121	ADMIN. STAFF & MGR PAY	$520,081.00	$377,870.44	72.66%	$142,210.56
400.121B	CAR ALLOWANCE	$3,600.00	$2,492.28	69.23%	$1,107.72
400.121D	CELL PHONE REIMBURSEMENT	$600.00	$415.36	69.23%	$184.64
400.122	ADMIN. OVERTIME	$1,000.00	$4,689.18	468.92%	($3,689.18)
400.150	PAYROLL EXPENSE	$0.00	$4,893.73	n/a	($4,893.73)
400.192	SCHOOLS/CONFERENCES	$7,500.00	$4,043.66	53.92%	$3,456.34
400.210	ADMIN MATL & SUPPLIES	$5,000.00	$3,249.18	64.98%	$1,750.82
400.310	E.T. REIMBURSABLE EXPENSE	$100,000.00	$74,476.63	74.48%	$25,523.37
400.311	AUDIT	$25,000.00	$31,736.75	126.95%	($6,736.75)
400.312	WATER/SEWER ENGR TWP	$15,000.00	$41,844.25	278.96%	($26,844.25)
400.313	ENGINEERING TOWNSHIP	$150,000.00	$60,925.80	40.62%	$89,074.20
400.321	LEGAL TOWNSHIP	$65,000.00	$62,884.36	96.75%	$2,115.64
400.331	ADMIN. VEHICLE EXPENSE	$50.00	$0.00	0.00%	$50.00
400.340	ADMIN. ADVER/PRINTING	$8,000.00	$4,645.52	58.07%	$3,354.48
400.350	ADMIN. INSURANCE BOND	$1,500.00	$1,482.00	98.80%	$18.00
400.374	ADMIN. MAINT/REPAIRS	$10,500.00	$11,424.77	108.81%	($924.77)

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Expense					
400.460	ADMIN. GENERAL EXPENSE	$12,000.00	$42,335.62	352.80%	($30,335.62)
400.750	ADMIN. MINOR EQUIPMENT	$4,000.00	$749.00	18.73%	$3,251.00
400.800	VOLUNTEER RECOGNITION	$5,000.00	$0.00	0.00%	$5,000.00
403.114	TAX COLLECTOR PAY	$24,702.00	$16,467.90	66.67%	$8,234.10
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	$20,236.14	31.13%	$44,763.86
407.320	NETWORK/SUBSCRIPTIONS(NONPD)	$25,400.00	$17,779.92	70.00%	$7,620.08
409.140	BLDG CUSTODIAN	$23,000.00	$14,973.60	65.10%	$8,026.40
409.215	BLDG MATLS & SUPPLIES	$7,000.00	$4,266.42	60.95%	$2,733.58
409.230	BLDG UTILITIES/FUEL	$30,000.00	$27,880.33	92.93%	$2,119.67
409.321	BLDG TELEPHONE	$32,000.00	$30,371.63	94.91%	$1,628.37
409.341	BLDG POSTAGE	$7,000.00	$1,876.03	26.80%	$5,123.97
409.361	BLDG ELECTRIC	$25,000.00	$16,960.64	67.84%	$8,039.36
409.373	BLDG MAINT. & REPAIRS	$80,000.00	$37,002.98	46.25%	$42,997.02
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	$154,013.84	65.50%	$81,115.16
410.132	PATROLMEN PAY	$2,090,424.00	$1,318,840.29	63.09%	$771,583.71
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	$202,263.90	80.91%	$47,736.10
410.192	POLICE SCHOOLING	$40,000.00	$29,969.93	74.92%	$10,030.07
410.210	POLICE MATL/SUPPLIES	$15,000.00	$8,635.72	57.57%	$6,364.28
410.231	POLICE VEHICLE GAS/OIL	$60,000.00	$47,898.43	79.83%	$12,101.57
410.238	POLICE UNIFORMS	$30,000.00	$13,616.62	45.39%	$16,383.38
410.239	PATROL CAR TIRES	$4,000.00	$2,274.21	56.86%	$1,725.79
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	$91,254.16	82.98%	$18,711.84
410.372D	BODY CAMERAS (GRANT #37798)	$19,764.00	$0.00	0.00%	$19,764.00
410.374	POLICE VEHICLE MAINT.	$22,000.00	$12,046.04	54.75%	$9,953.96
410.375	POLICE CAR CALIBRATION	$4,000.00	$1,236.50	30.91%	$2,763.50
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	$12,907.19	46.94%	$14,592.81
410.462	POLICE PHYSICAL EXAMS	$3,500.00	$699.25	19.98%	$2,800.75
410.470	POLICE INVESTIGATIONS	$14,000.00	$5,143.73	36.74%	$8,856.27
410.540-001	D.A.R.E.	$6,000.00	$3,299.17	54.99%	$2,700.83

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Expense					
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	$374.74	2.34%	$15,625.26
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	$25,466.12	71.49%	$10,155.88
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	$2,019.20	504.80%	($1,619.20)
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	$177,239.76	70.27%	$74,984.24
414.131	CODE OVERTIME	$2,000.00	$123.63	6.18%	$1,876.37
414.141	INSPECTION SERVICE	$32,000.00	$33,900.00	105.94%	($1,900.00)
414.210	CODE MATLS & SUPPLIES	$3,000.00	$1,468.69	48.96%	$1,531.31
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	$5,466.00	165.64%	($2,166.00)
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	$1,363.50	54.54%	$1,136.50
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	$555.49	92.58%	$44.51
414.400	CREDIT CARD FEES	$6,000.00	$2,663.99	44.40%	$3,336.01
414.460	CODE GENERAL EXPENSE	$5,500.00	$1,134.47	20.63%	$4,365.53
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	$39,427.62	197.14%	($19,427.62)
430.231	ROAD VEHICLE GAS & OIL	$15,000.00	$15,734.32	104.90%	($734.32)
430.238	ROAD UNIFORMS	$9,000.00	$3,372.76	37.48%	$5,627.24
430.260	ROAD MATERIAL & TOOLS	$6,000.00	$2,493.83	41.56%	$3,506.17
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	$383,034.61	78.79%	$103,084.39
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	$4,291.65	71.53%	$1,708.35
452.373	STREETSCAPE MAINTENANCE	$7,500.00	$17,770.55	236.94%	($10,270.55)

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Expense					
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
481.50	CONTRIBUTIONS	$5,000.00	$0.00	0.00%	$5,000.00
483.001	MUNICIPAL RETIREMENT	$54,031.00	$37,442.82	69.30%	$16,588.18
483.002	POLICE PENSION	$82,210.00	$56,035.04	68.16%	$26,174.96
484	WORKERS COMPENSATION	$79,654.00	$60,514.50	75.97%	$19,139.50
485	UNEMPLOYMENT COMPENSATION	$16,000.00	$1,939.74	12.12%	$14,060.26
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	$712,505.29	67.73%	$339,501.71
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	$170,628.58	69.63%	$74,433.42
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	$39,905.07	78.88%	$10,685.93
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	$5,760,795.06	62.81%	$3,410,443.94
Total Expense		$9,171,239.00	$5,760,795.06	62.81%	$3,410,443.94
Net:		($455,382.00)	$992,002.09	-217.84%	$1,447,384.09

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP - FIRE FUND

For the Months From January, 2026 To August, 2026

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "301.10", All Sub Accounts, Excluding Inactive Accounts, Excludir 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	$63.27	21.09%	($236.73)
390	DONATION FOR SUPV. P/R	$3,900.00	$0.00	0.00%	($3,900.00)
Total		$193,356.00	$129,581.35	67.02%	($63,774.65)
Total Revenue		$193,356.00	$129,581.35	67.02%	($63,774.65)
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	$3,529.27	352927.00%	$3,528.27

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP LIQUID FUELS

For the Months From January, 2026 To August, 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	$646.29	26.93%	($1,753.71)
355.050	ENTITLEMENT	$330,000.00	$331,068.53	100.32%	$1,068.53
Total		$332,400.00	$331,714.82	99.79%	($685.18)
Total Revenue		$332,400.00	$331,714.82	99.79%	($685.18)
Expense					
430.260	SMALL TOOLS	$6,000.00	$2,847.89	47.46%	$3,152.11
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	$4,949.32	98.99%	$50.68
433TL	TRAFFIC LIGHT MAINT	$3,500.00	$3,275.64	93.59%	$224.36
434SL	STREET LIGHT MAINT	$2,000.00	$2,348.56	117.43%	($348.56)
437	MAINTENANCE/REPAIRS	$75,000.00	$44,172.98	58.90%	$30,827.02
437.2	TIRES	$6,000.00	$0.00	0.00%	$6,000.00
438.245	ROAD MAINTENANCE	$80,000.00	$18,106.71	22.63%	$61,893.29
Total		$279,500.00	$198,248.77	70.93%	$81,251.23
Total Expense		$279,500.00	$198,248.77	70.93%	$81,251.23
Net:		$52,900.00	$133,466.05	252.30%	$80,566.05

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP CAPITAL RESERVE FUND

For the Months From January, 2026 To August, 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	$5,324.75	n/a	$5,324.75
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	$199,466.75	9.89%	($1,817,603.25)
Total Revenue		$2,017,070.00	$199,466.75	9.89%	($1,817,603.25)
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	$175,329.62	103.14%	($5,329.62)
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	$3,600.00	36.00%	$6,400.00
430.752	PUBLIC WORKS PICKUP TRUCK (2026)	$70,070.00	$69,675.00	99.44%	$395.00
438.000	ROADS	$400,000.00	$250,892.33	62.72%	$149,107.67
452.373`	STREETSCAPE SIDEWALKS	$575,000.00	$366,255.54	63.70%	$208,744.46
453.375	JERICHO CRK STABILIZATION	$590,000.00	$0.00	0.00%	$590,000.00
Total		$2,413,888.00	$1,061,508.49	43.98%	$1,352,379.51
Total Expense		$2,413,888.00	$1,061,508.49	43.98%	$1,352,379.51
Net:		($396,818.00)	($862,041.74)	217.24%	($465,223.74)

BUDGET vs ACTUAL

U.M.T. REV. RUN EMERGENCY SERVICES

For the Months From January, 2026 To August, 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	$206.88	59.11%	($143.12)
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	$485,206.88	97.36%	($13,143.12)
Total Revenue		$498,350.00	$485,206.88	97.36%	($13,143.12)
Expense					
411	EMERGENCY SERVICES	$485,000.00	$323,333.28	66.67%	$161,666.72
Total		$485,000.00	$323,333.28	66.67%	$161,666.72
Total Expense		$485,000.00	$323,333.28	66.67%	$161,666.72
Net:		$13,350.00	$161,873.60	1212.54%	$148,523.60

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP BLDG CONSTRUCT

For the Months From January, 2026 To August, 2026

Contents: Budget vs Actual Format, FundID >= First , Accounts >= "301.10", All Sub Accounts, Excluding Inactive Accounts, Excludir 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	$5.46	10.92%	($44.54)
Total		$550.00	$2,316.36	421.16%	$1,766.36
Total Revenue		$550.00	$2,316.36	421.16%	$1,766.36
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)	$2,316.36	-1158.18%	$2,516.36

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP PARK & REC

For the Months From January, 2026 To August, 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	$137.01	45.67%	($162.99)
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	$61,627.01	98.92%	($672.99)
Total Revenue		$62,300.00	$61,627.01	98.92%	($672.99)
Expense					
452.250	REPAIR/MAINTENANCE OF FACILITIES	$60,300.00	$26,776.64	44.41%	$33,523.36
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	$50,576.64	81.18%	$11,723.36
Total Expense		$62,300.00	$50,576.64	81.18%	$11,723.36
Net:		$0.00	$11,050.37	n/a	$11,050.37

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP PARK 3 YR CAP

For the Months From January, 2026 To August, 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	$2,798.68	559.74%	$2,298.68
387	DEVELOPER DONATIONS-FEES	$10,000.00	$0.00	0.00%	($10,000.00)
Total		$10,500.00	$2,798.68	26.65%	($7,701.32)
Total Revenue		$10,500.00	$2,798.68	26.65%	($7,701.32)
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)	($837.57)	0.31%	$266,662.43

BUDGET vs ACTUAL

UMT RIPARIAN RESTORATION & PRESERVATION FUND

For the Months From January, 2026 To August, 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	$17,032.43	170.32%	$7,032.43
Total		$10,000.00	$17,032.43	170.32%	$7,032.43
Total Revenue		$10,000.00	$17,032.43	170.32%	$7,032.43
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)	($240,617.91)	100.26%	($617.91)

BUDGET vs ACTUAL

UPPER MAKEFIELD TOWNSHIP TREE BANK

For the Months From January, 2026 To August, 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	$39.07	39.07%	($60.93)
388	DONATIONS	$0.00	$30,900.00	n/a	$30,900.00
Total		$100.00	$30,939.07	30939.07%	$30,839.07
Total Revenue		$100.00	$30,939.07	30939.07%	$30,839.07
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)	$30,615.07	-309.24%	$40,515.07

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP WATER/SEWER

For the Months From January, 2026 To August, 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	$142.29	n/a	$142.29
380	DEVELOPER CONTRIBUTIONS	$475.00	$0.00	0.00%	($475.00)
394	RESIDENT USER FEES	$448,000.00	$316,165.21	70.57%	($131,834.79)
394.1	DELINQ & LATE CHARGES	$2,500.00	$1,404.56	56.18%	($1,095.44)
396	MISCELLANEOUS FEES	$1,500.00	$700.00	46.67%	($800.00)
Total		$452,475.00	$318,412.06	70.37%	($134,062.94)
Total Revenue		$452,475.00	$318,412.06	70.37%	($134,062.94)
Expense					
400	BANK	$1,100.00	$739.47	67.22%	$360.53
429.100	LICENSED OPERATOR	$130,000.00	$78,987.58	60.76%	$51,012.42
429.110	ADMINISTRATIVE EXPENSES	$62,000.00	$5,805.70	9.36%	$56,194.30
429.210	MATERIALS & SUPPLIES	$12,000.00	$9,349.86	77.92%	$2,650.14
429.313	ENGINEERING	$12,000.00	$30,210.61	251.76%	($18,210.61)
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	$9,994.60	49.97%	$10,005.40
429.372	ELECTRIC	$80,000.00	$52,318.97	65.40%	$27,681.03
429.373	FUEL	$500.00	$0.00	0.00%	$500.00
429.374	MAINTENANCE/REPAIRS	$60,000.00	$52,870.95	88.12%	$7,129.05
429.375	TELEPHONE	$4,000.00	$1,701.14	42.53%	$2,298.86
429.376	SLUDGE REMOVAL	$40,000.00	$32,545.00	81.36%	$7,455.00
429.460	GENERAL EXPENSE	$2,000.00	$1,394.00	69.70%	$606.00
Total		$479,700.00	$275,917.88	57.52%	$203,782.12
Total Expense		$479,700.00	$275,917.88	57.52%	$203,782.12
Net:		($27,225.00)	$42,494.18	-156.09%	$69,719.18

BUDGET vs ACTUAL

UMT WATER/SEWER CAPITAL RESERVE FUND

For the Months From January, 2026 To August, 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	$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	$44,148.42	31.36%	$96,651.58
Total		$140,800.00	$44,148.42	31.36%	$96,651.58
Total Expense		$140,800.00	$44,148.42	31.36%	$96,651.58
Net:		($140,200.00)	($43,939.07)	31.34%	$96,260.93

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP DUTCHESS FARM SEWER FUND

For the Months From January, 2026 To August, 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	$372.64	74.53%	($127.36)
394	SEWER RENTAL FEES	$138,000.00	$71,312.50	51.68%	($66,687.50)
394.1	DELINQ @ LATE CHARGES	$1,000.00	$821.67	82.17%	($178.33)
396	MISCELLANEOUS FEES	$150.00	$100.00	66.67%	($50.00)
Total		$139,650.00	$72,606.81	51.99%	($67,043.19)
Total Revenue		$139,650.00	$72,606.81	51.99%	($67,043.19)
Expense					
429.100	LICENSED OPERATOR	$45,000.00	$26,712.92	59.36%	$18,287.08
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	$3,264.60	46.64%	$3,735.40
429.372	ELECTRIC	$15,000.00	$9,099.72	60.66%	$5,900.28
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	$474.63	79.11%	$125.37
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	$88,090.83	63.79%	$50,009.17
Total Expense		$138,100.00	$88,090.83	63.79%	$50,009.17
Net:		$1,550.00	($15,484.02)	-998.97%	($17,034.02)

BUDGET vs ACTUAL

UMT DUTCHESS FARM CAPITAL RESERVE FUND

For the Months From January, 2026 To August, 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	$3,049.29	762.32%	$2,649.29
Total		$400.00	$3,049.29	762.32%	$2,649.29
Total Revenue		$400.00	$3,049.29	762.32%	$2,649.29
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)	$3,049.29	-277.21%	$4,149.29

BUDGET vs ACTUAL

UPPER MAKEFIELD TWP ENCLAVE WATER & SEWER FUND

For the Months From January, 2026 To August, 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	$1,050.92	47.77%	($1,149.08)
394	RESIDENT USER FEES	$200,000.00	$100,117.00	50.06%	($99,883.00)
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	$101,667.92	50.03%	($101,532.08)
Total Revenue		$203,200.00	$101,667.92	50.03%	($101,532.08)
Expense					
429.100	LICENSED OPERATOR	$80,000.00	$37,628.45	47.04%	$42,371.55
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	$19,127.48	212.53%	($10,127.48)
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	$4,440.25	44.40%	$5,559.75
429.372	ELECTRIC	$40,000.00	$32,270.24	80.68%	$7,729.76
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	$2,066.37	71.25%	$833.63
429.376	SLUDGE REMOVAL	$12,000.00	$6,300.00	52.50%	$5,700.00
429.460	GENERAL EXPENSE	$1,000.00	$802.00	80.20%	$198.00
Total		$240,900.00	$123,573.95	51.30%	$117,326.05
Total Expense		$240,900.00	$123,573.95	51.30%	$117,326.05
Net:		($37,700.00)	($21,906.03)	58.11%	$15,793.97

BUDGET vs ACTUAL

UMT ENCLAVE CAPITAL RESERVE FUND

For the Months From January, 2026 To August, 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	$2,795.58	372.74%	$2,045.58
Total		$750.00	$2,795.58	372.74%	$2,045.58
Total Revenue		$750.00	$2,795.58	372.74%	$2,045.58
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)	$2,795.58	-6.74%	$44,245.58