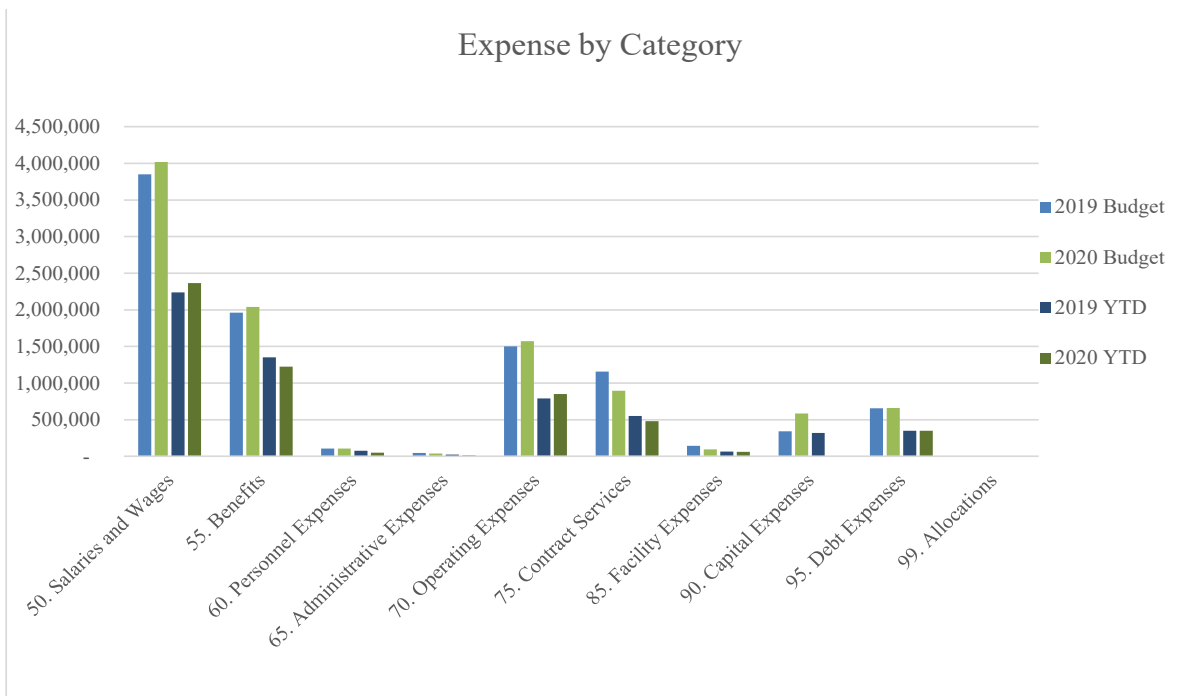


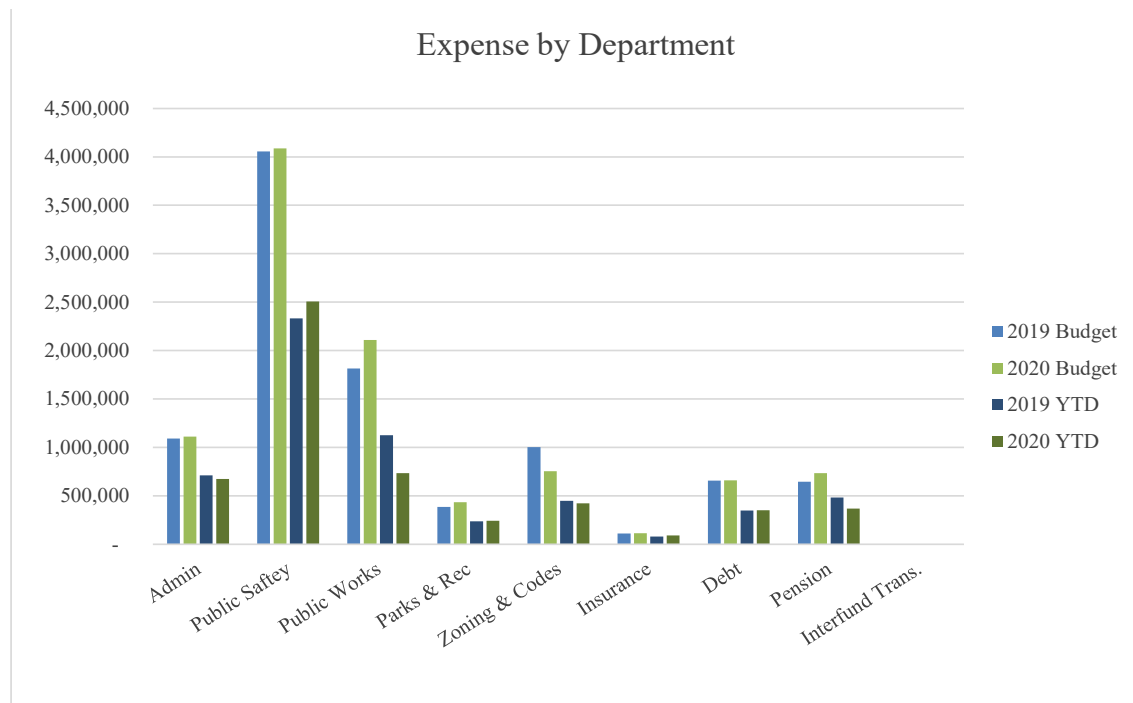
## Newtown Township - August 2020 Expense By Category



	2019 Budget	2020 Budget	Variance	2019 YTD	2020 YTD	Variance
50. Salaries and Wages	3,849,018	4,017,324	168,306	2,239,603	2,363,542	123,939
55. Benefits	1,960,544	2,037,937	77,393	1,350,239	1,223,258	(126,981)
60. Personnel Expenses	107,037	106,158	(879)	74,997	49,535	(25,462)
65. Administrative Expenses	45,853	39,268	(6,585)	25,398	13,697	(11,702)
70. Operating Expenses	1,501,854	1,571,453	69,599	790,494	849,519	59,025
75. Contract Services	1,156,886	896,294	(260,592)	553,047	478,916	(74,131)
85. Facility Expenses	143,441	94,950	(48,491)	64,028	60,790	(3,238)
90. Capital Expenses	343,800	584,000	240,200	318,885	729	(318,156)
95. Debt Expenses	656,856	661,328	4,472	348,805	350,982	2,176
99. Allocations	-	-	-	-	-	-
<b>Total</b>	<b>9,765,289</b>	<b>10,008,712</b>	<b>243,423</b>	<b>5,765,496</b>	<b>5,390,967</b>	<b>(374,529)</b>

- Spending is down \$374,529 or 4% of the General Fund budget compared to August of 2019. Although spending is down, a reduction in spending is associated with transfer to Capital that will happen later in the 2020 fiscal year or be postponed for the 2020 fiscal year. In addition, please note the entire \$235,000 annual Fire Company contribution has been paid out in the first quarter of 2020 instead of in quarterly payments like 2019.
- Salaries, Benefits and Personnel are down in total \$28,504. This decrease can be attributed in the Benefits category to a later pension contribution in 2020 than in 2019. In addition, Personnel expenses are down due to the fact that employees have not been attending conferences & meetings since the shutdown due to COVID-19
- Contracted services down \$74,131 due to the timing of third-party inspectors in the codes department as well as a decrease in third party inspector usage.
- Operating expenses show an increase of \$59,025. The primary cause of this increase is the Fire Companies annual contribution was paid in full in January of 2020.
- Capital expenses are down \$318,156 due to the timing of the capital purchases in 2019 and delay/postponement of Capital in 2020.

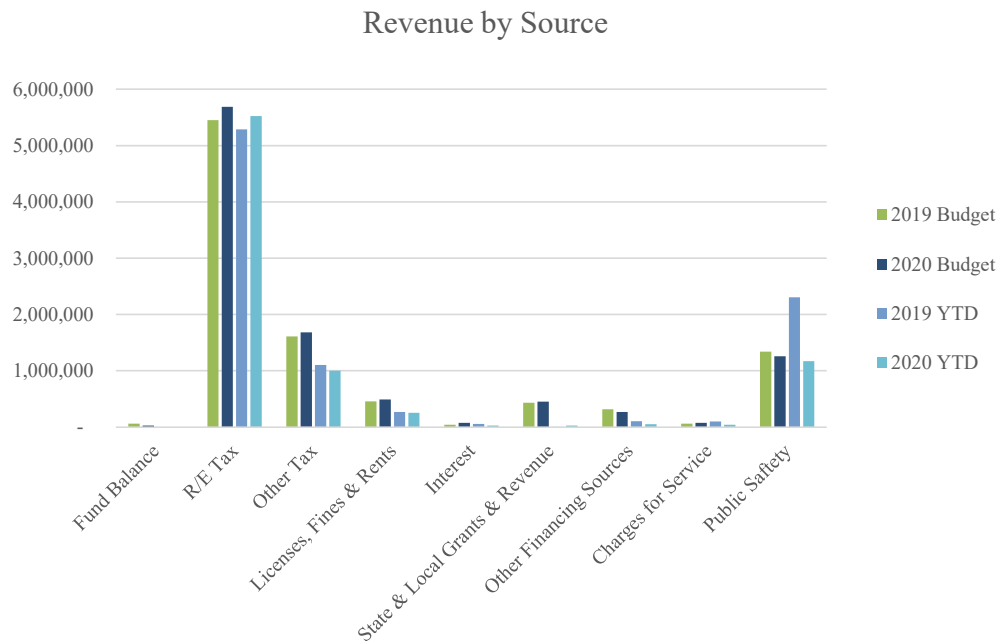
## Newtown Township – August 2020 Expense By Department



	2019 Budget	2020 Budget	Variance	2019 YTD	2020 YTD	Variance
Admin	1,091,373	1,112,027	20,654	711,980	673,625	(38,355)
Public Safety	4,057,270	4,086,974	29,704	2,331,556	2,506,542	174,987
Public Works	1,814,340	2,110,212	295,872	1,124,884	735,471	(389,414)
Parks & Rec	386,191	434,781	48,590	236,900	242,935	6,034
Zoning & Codes	1,004,027	754,207	(249,820)	447,458	423,058	(24,400)
Insurance	110,800	114,414	3,614	80,589	90,970	10,381
Debt	656,856	661,328	4,472	348,805	350,982	2,176
Pension	644,432	734,769	90,337	483,324	367,385	(115,940)
Interfund Trans.	-	-	-	-	-	-
<b>Total</b>	<b>9,765,289</b>	<b>10,008,712</b>	<b>243,423</b>	<b>5,765,496</b>	<b>5,390,967</b>	<b>(374,529)</b>

- Administration Expenses are down \$38,355 due to a decrease in part time salaries, not attending conferences/meetings, hold on capital purchases and a decrease in I.T related costs.
- Public Safety expenses are up \$174,987 due to the annual payment to the Fire Company being paid in full in Q-1 of 2020.
- Public Works expenses are down \$389,414 from August of 2019 due to the timing of capital transfers. Of the \$349,414, 58% of the savings can be attributed to the \$200,000 road program transfer that took place in January of 2019 but will take place in September of 2020.
- Zoning & Codes is down \$24,400 due to the timing of third-party inspector payments as well as a decrease in third party inspector usage.
- Insurance is up \$10,381 in comparison to 2019. This is due to the increase insurance rates.
- Pension costs decreased \$115,940 due to the timing of the MMO payments in 2020 vs. 2019.

## Newtown Township – August 2020 Revenue by Source



	2019 Budget	2020 Budget	Variance	2019 YTD	2020 YTD	Variance
Fund Balance	59,831	27,098	(32,733)	-	-	-
R/E Tax	5,450,832	5,686,331	235,499	5,287,632	5,525,536	237,904
Other Tax	1,609,900	1,681,000	71,100	1,104,053	1,001,595	(102,458)
Licenses, Fines & Rents	457,875	489,000	31,125	270,326	253,967	(16,358)
Interest	40,000	75,000	35,000	57,824	26,073	(31,751)
State & Local Grants & Revenue	430,686	451,916	21,230	4,200	27,224	23,024
Other Financing Sources	316,855	267,567	(49,288)	103,121	51,648	(51,473)
Charges for Service	61,100	75,600	14,500	100,083	42,033	(58,051)
Public Safety	1,338,210	1,255,200	(83,010)	2,305,203	1,168,509	(1,136,693)
<b>Total</b>	<b>9,765,289</b>	<b>10,008,712</b>	<b>243,423</b>	<b>9,232,443</b>	<b>8,096,587</b>	<b>(1,135,856)</b>

- 80% of 2020 budgeted revenues have been collected vs. 95% in 2019.
- Real estate taxes saw an increase of \$237,904 in comparison to 2019.
- Overall Other Taxes have decreased by \$102,458. Real Estate Transfer tax saw a significant decrease in its August payment of \$110,897 in comparison to 2019. Local Service Tax collections fell approximately \$9,000 short in comparison to August 2019 LST payment.
- License, Fines & Rents are down \$16,358. This is due to the fact that the business license, alarm registrations and rental license went out later in 2020 than 2019. In addition, businesses may have not open since the COVID-19 pandemic.
- Interest is down \$31,751 due to lower interest rates associated with the COVID-19 pandemic.
- State & Local grants increased due to the PennDOT snow removal contract coming in during the month of January in 2020. This revenue was not received until later in the year in 2019.
- Other Financing sources decreased \$51,473 due to a large amount of insurance refunds in 2019 that were not received in 2020.
- Charges for service are down \$58,051 due to the timing of the review fee allocation. In 2019, permit review fees were not moved into the public safety category until later in the year in comparison to 2020. Also subdivision and land development revenues saw a decrease of \$15,822 in comparison to 2019.
- Public Safety is down \$1,136,693 due to a decrease in permit related revenues in comparison to 2019. In addition due to COVID-19, the use of extra duty police officers has decreased dramatically.