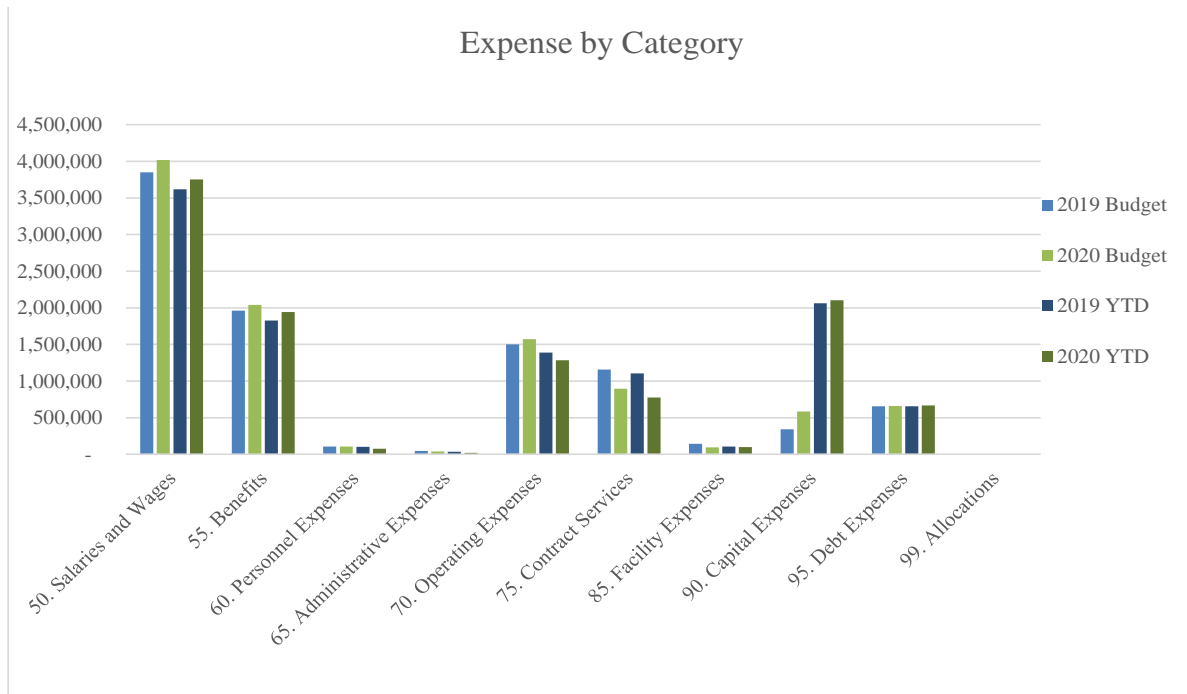


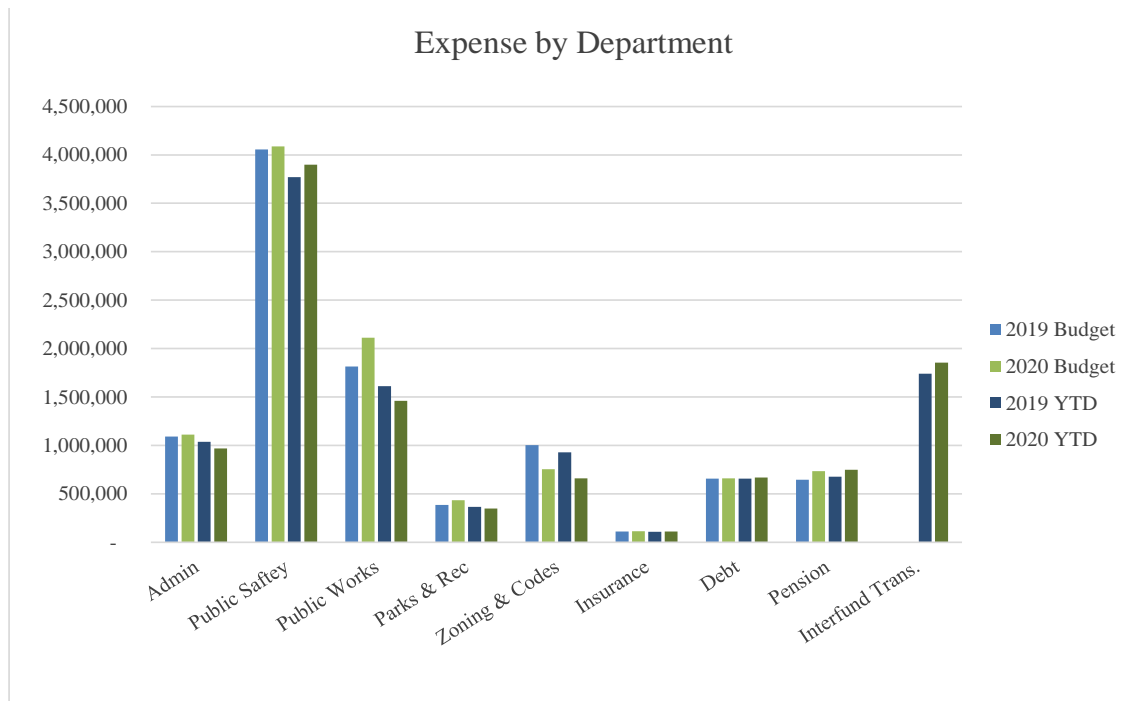
## Newtown Township - December 2020 Expense By Category



	2019 Budget	2020 Budget	Variance	2019 YTD	2020 YTD	Variance
50. Salaries and Wages	3,849,018	4,017,324	168,306	3,616,845	3,751,605	134,760
55. Benefits	1,960,544	2,037,937	77,393	1,825,983	1,940,804	114,821
60. Personnel Expenses	107,037	106,158	(879)	100,958	74,768	(26,190)
65. Administrative Expenses	45,853	39,268	(6,585)	35,817	20,275	(15,542)
70. Operating Expenses	1,501,854	1,573,028	71,174	1,388,672	1,284,143	(104,528)
75. Contract Services	1,156,886	896,294	(260,592)	1,103,318	774,644	(328,673)
85. Facility Expenses	143,441	94,950	(48,491)	106,340	99,077	(7,263)
90. Capital Expenses	343,800	584,000	240,200	2,062,580	2,104,376	41,796
95. Debt Expenses	656,856	661,328	4,472	655,879	667,274	11,395
99. Allocations	-	-	-	-	-	-
<b>Total</b>	<b>9,765,289</b>	<b>10,010,287</b>	<b>244,998</b>	<b>10,896,391</b>	<b>10,716,967</b>	<b>(179,424)</b>

- Spending is down \$179,424 or 2% of the General Fund budget compared to December of 2019. All of 2020 invoices have not been processed yet therefore they are not included in this figure at the moment.
- Salaries, Benefits and Personnel are up in total \$223,391. This increase can be attributed an increase in salaries, additional staff and an increase in the MMO payments.
- Contracted services are down \$328,673 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 decrease of \$104,528. The primary cause of this decrease is a decrease in I.T related costs, leaf disposal related costs and later Q-4 contribution to Parks and Rec that will happen at the next Board of Supervisors meeting.
- Even though there was a Capital purchase freeze put on the 2020 budget, Capital expenses are up \$41,796. The cause of this increase is a larger “transfer to capital” in 2020 than in 2019 as well as an increase in the Road Program of \$50,000 in 2020.

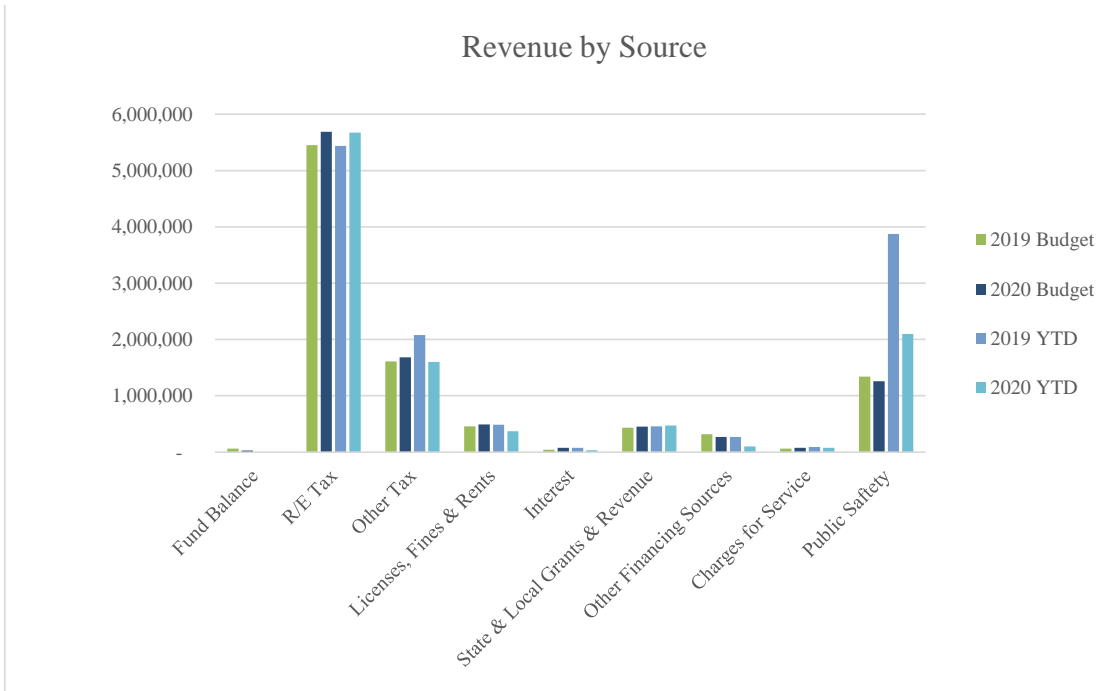
## Newtown Township – December 2020 Expense By Department



	2019 Budget	2020 Budget	Variance	2019 YTD	2020 YTD	Variance
Admin	1,091,373	1,112,027	20,654	1,038,261	969,393	(68,868)
Public Safety	4,057,270	4,086,974	29,704	3,769,719	3,899,620	129,901
Public Works	1,814,340	2,111,787	297,447	1,613,115	1,458,985	(154,130)
Parks & Rec	386,191	434,781	48,590	366,414	349,344	(17,070)
Zoning & Codes	1,004,027	754,207	(249,820)	928,322	658,762	(269,560)
Insurance	110,800	114,414	3,614	107,471	110,057	2,586
Debt	656,856	661,328	4,472	655,879	667,274	11,395
Pension	644,432	734,769	90,337	676,077	748,656	72,579
Interfund Trans.	-	-	-	1,741,132	1,854,877	113,744
<b>Total</b>	<b>9,765,289</b>	<b>10,010,287</b>	<b>244,998</b>	<b>10,896,391</b>	<b>10,716,967</b>	<b>(179,424)</b>

- Administration Expenses are down \$68,868 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 \$129,901, The major contributing factor to this increase is an increase in police salaries.
- Public Works expenses are down \$154,130 from December of 2019 due to the timing/freeze of capital transfers. In addition the Public Works salary and wage line item saw a significant decrease due to not replacing an employees in 2020.
- Parks and Rec saw a decrease of \$17,070. The 4<sup>th</sup> quarter contribution of \$13,962 is to be paid at the next Board of Supervisors meeting, therefore is not included at this point in time.
- Zoning & Codes are down \$269,560 due to the timing of third-party inspector payments as well as a decrease in third party inspector usage. In addition, a decline in permit revenue would lead to a decline in third party inspection costs.
- Insurance is up \$2,589 in comparison to 2019. This is due to the increase insurance rates.
- Pension costs are up \$72,579 due to an increase in MMO payments.
- Interfund transfers represents a transfer from the General Fund to the Capital fund.

## Newtown Township – December 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	5,436,801	5,675,041	238,241
Other Tax	1,609,900	1,681,000	71,100	2,076,990	1,602,620	(474,370)
Licenses, Fines & Rents	457,875	489,000	31,125	483,121	367,730	(115,391)
Interest	40,000	75,000	35,000	74,722	33,221	(41,501)
State & Local Grants & Revenue	430,686	451,916	21,230	458,482	469,903	11,422
Other Financing Sources	316,855	269,142	(47,713)	265,947	100,217	(165,731)
Charges for Service	61,100	75,600	14,500	89,370	77,076	(12,295)
Public Safety	1,338,210	1,255,200	(83,010)	3,874,818	2,097,490	(1,777,327)
<b>Total</b>	<b>9,765,289</b>	<b>10,010,287</b>	<b>244,998</b>	<b>12,760,251</b>	<b>10,423,298</b>	<b>(2,336,952)</b>

- 105% of 2020 budgeted revenues have been collected vs. 131% in 2019.
- Real estate taxes saw an increase of \$238,241 in comparison to 2019.
- Other Tax saw a significant decrease of \$474,370 in comparison to 2019. The County submits the Real Estate Transfer tax for December in January therefore Decembers Transfer Tax is not included in this figure at this point in time. In addition, LST tax saw a decrease of \$23,400.
- License, Fines & Rents are down \$115,391. The primary cause of this decrease is that the 4<sup>th</sup> quarter Cable Franchise Fees are received in January. Therefore, this revenue is not included at this point in time. In addition, businesses may have not opened since the COVID-19 pandemic.
- Interest is down \$41,501 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. In addition, another PennDot snow removal contract check was received in November.
- Other Financing sources decreased \$165,731. The Municipal Authority has not yet made its payment to the Township for operations. This payment will be made at the next Municipal Authority Meeting.
- Public Safety is down \$1,777,327 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.