

BOROUGH OF DUNMORE



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Dunmore, PA 18512
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Borough Council Agenda

Dunmore Community Center, Monday, August 10, 2020

1. Pledge of Allegiance.
2. Roll call.
3. Public comment on agenda items.
4. Motion to approve the minutes.
5. Motion to approve and pay open bills.
6. Treasurer/Financial Report.
7. Public comment.
8. Public officials.
9. Adjourn.

Dear Dunmore Borough:

We have developed a process to compare Earned Income Tax 1st quarter of 2020 earnings and tax payments to a quarterly average for each taxpayer/employer combination in a PSD. Since the stay-at-home order went into place in the middle of a quarter, our goal is to identify which taxpayers have had reduced income with each employer by calculating the percent of reduction in their earning/payments compared to their 2019 quarterly average.

To do this, we created a list of all Withheld, Quarterly Self-Reporting, and Reciprocal tax payments posted between 1/1/2019 and 6/30/2020. The model then calculates the average quarterly earnings and tax payment for each employer/taxpayer combination. The taxpayer's average is then compared to what was submitted for 1st quarter of 2020. If the 2020Q1 amount was within the range of 30%-90% of the average, the taxpayer is considered a potential loss/reduction due to COVID-19 layoff. If the taxpayer falls into this range, their average quarterly earnings/payments are included in the total potential quarterly COVID-19 reduction. The percentage range that we used attempts to exclude any taxpayer that worked less than 1/3 of the quarter, and any taxpayer that was only reduced by about a week's worth of earnings.

For Dunmore Borough this method yielded:

Potential Quarterly Reduction: \$92,982.63

Potential Monthly Reduction: \$30,994.21

Dunmore Borough averages \$463,642.51 per quarter in Withheld, Quarterly Self-Reporting, and Reciprocal tax payments. The calculated potential quarterly reduction due to COVID-19 represents approximately 20.05% of these quarterly tax payments. However, this does not mean that collections will be down 20.05% for the year. A reduction of \$30,994.21 equates to 1.62% of 2019 collections per month. The potential quarterly reduction is 4.86% of 2019 collections.

Using this, we could offer a ballpark projection that for every month that the area remains under the stay-at-home order, your political subdivision has the potential to lose \$26,000 - \$34,000 in EIT tax revenue. We would caution against relying on this number for true budget projection purposes as we have no way of demonstrating the accuracy of the model. It is intended to help our clients get a general understanding of the scope of the COVID-19 impact.

Some municipalities and school districts saw an increase in year to date collections through May. This demonstrates how difficult it is to make COVID-19 projections, as 1st quarter reductions were offset by other economic growth or timing issues. Employers are not required to file a reason for a change in earnings, so we are really just taking our best guess as to who is affected.

Additionally, here are few other variables that, at this point, cannot be defined:

1. How much time did your county spend in the yellow and green phases
2. How many employees will be called back to work in these phases

3. How many employees were called back to work and paid due to loans under the Paycheck Protection Program

4. What is the long-term economic impact

5. How many businesses will never reopen, and how many jobs have been permanently lost

2nd quarter Earned Income Tax is due at the end of July and will be processed and disbursed by the end of August. This will be a new data set that can be added to the mix, that will hopefully allow us to refine the model in September.

Please let Pearl or I know if you have any questions.

Annette Gigliotti
Director of Client and Taxpayer Relations

Berkheimer Tax Innovations
(610) 588-0965 Ext 2266

Borough of Dunmore
Profit & Loss
January through July 2020

	<u>Jan - Jul 20</u>	<u>Jan - Jul 19</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
REAL ESTATE			
301.099 REAL ESTATE TAX-PRIOR	136,190.53	129,703.29	6,487.24
301.100 R.E.TAX CURRENT 20 Mill	1,902,863.73	1,891,991.06	10,872.67
301.200 R.E.19 Mills Debt Svc.	1,205,775.07	1,198,885.43	6,889.64
301.201 R.E./Pension .5 Mills	31,857.16	31,675.09	182.07
301.202 R.E./Lighting 1 Mill	63,371.71	63,009.61	362.10
301.203 Fire Equip/Train.2 Mil	126,743.40	126,019.21	724.19
301.204 R.E./Fire Fighter 1 Mill	63,371.71	63,009.61	362.10
301.205 R.E./Rescue .5 Mills	31,514.57	31,334.50	180.07
Total REAL ESTATE	<u>3,561,687.88</u>	<u>3,535,627.80</u>	<u>26,060.08</u>
LOCAL ENABLING TAXES			
310.018 BUSINESS PRIVILEGE TAX	12,610.00	40,505.00	-27,895.00
310.100 REAL ESTATE TRANSFER TA	64,925.48	92,463.86	-27,538.38
310.210 EARNED INCOME TAX-CURR	1,092,444.11	1,037,895.63	54,548.48
310.510 OCCUPATION PRIV TAX-CUR	189,215.74	193,087.55	-3,871.81
LOCAL ENABLING TAXES - Other	0.00	7,481.58	-7,481.58
Total LOCAL ENABLING TAXES	<u>1,359,195.33</u>	<u>1,371,433.62</u>	<u>-12,238.29</u>
LICENSES AND PERMITS			
320.020 ZONING HEARING BOARD FE	56.00	0.00	56.00
Total LICENSES AND PERMITS	<u>56.00</u>	<u>0.00</u>	<u>56.00</u>
BUSINESS LICENSES AND PERMITS			
321.100 BEVERAGE- LIQUOR LICENS	6,050.00	5,211.10	838.90
321.200 HEALTH LICENSES	8,672.00	13,775.00	-5,103.00
321.800 CABLE TELEVISION FRANCH	140,426.65	115,604.02	24,822.63
BUSINESS LICENSES AND PERMITS - Other	0.00	150.00	-150.00
Total BUSINESS LICENSES AND PERMITS	<u>155,148.65</u>	<u>134,740.12</u>	<u>20,408.53</u>
NON-BUSINESS LICs & PERMITS			
322.800 STREET AND CURB PERMITS	41,000.00	20,058.00	20,942.00
Total NON-BUSINESS LICs & PERMITS	<u>41,000.00</u>	<u>20,058.00</u>	<u>20,942.00</u>
FINES			
331.110 VEHICLE CODE VIOLATIONS	7,145.68	4,034.11	3,111.57
FINES - Other	102.07	0.00	102.07
Total FINES	<u>7,247.75</u>	<u>4,034.11</u>	<u>3,213.64</u>
INTEREST EARNINGS			
341.000 INTEREST EARNINGS-SAVIN	40,246.86	95,150.40	-54,903.54

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	<u>Jan - Jul 20</u>	<u>Jan - Jul 19</u>	<u>\$ Change</u>
342.200 RENT OF BUILDINGS	0.00	23,152.50	-23,152.50
Total INTEREST EARNINGS	40,246.86	118,302.90	-78,056.04
STATE CAPITAL & OPERAT GRANTS			
354.020 PUBLIC SAFETY GRANTS	0.00	1,321.73	-1,321.73
354.120 RECYCLING PERFORMANCE G	0.00	10,736.00	-10,736.00
354.125 FIRE DEPT. GRANTS	0.00	14,811.36	-14,811.36
Total STATE CAPITAL & OPERAT GRANTS	0.00	26,869.09	-26,869.09
STATE SHARED REVENUE & ENTITLE			
355.020 LIQUID FUELS & MOTOR FU	443,376.68	455,214.74	-11,838.06
Total STATE SHARED REVENUE & ENTITLE	443,376.68	455,214.74	-11,838.06
TAX COLLECTION FEE			
358.110 TITLE SEARCH FEE	14,660.00	6,050.00	8,610.00
Total TAX COLLECTION FEE	14,660.00	6,050.00	8,610.00
SPECIAL FIRE SERVICES			
360.100 CHARGE FOR FIRE INS. RE	30.00	0.00	30.00
Total SPECIAL FIRE SERVICES	30.00	0.00	30.00
SPECIAL POLICE SERVICES			
362.110 SALE OF COPIES-ACCIDENT	2,336.84	3,666.00	-1,329.16
362.120 CHARGE FOR POLICE INS.R	0.00	20.00	-20.00
SPECIAL POLICE SERVICES - Other	0.00	974.37	-974.37
Total SPECIAL POLICE SERVICES	2,336.84	4,660.37	-2,323.53
BUILDING INSPECTION FEES			
320.020 Zoning Board Fees	1,728.50	2,043.00	-314.50
320.030 Planning Board Fees	9,424.37	7,532.62	1,891.75
362.410 BLDG INSPECT ACCT FEES	112,922.43	143,826.94	-30,904.51
362.420 Contractor Licenses	2,412.00	2,650.00	-238.00
362.430 PLUMBING INSP ACCT FEES	4,103.50	6,176.75	-2,073.25
Total BUILDING INSPECTION FEES	130,590.80	162,229.31	-31,638.51
PROTECTIVE INSPECTION FEES			
362.410 BUILDING PERMITS	1,407.00	0.00	1,407.00
362.430 PLUMBING PERMITS	140.00	0.00	140.00
362.470 CELL TOWER INSPECTION F	12,052.74	8,358.35	3,694.39
Total PROTECTIVE INSPECTION FEES	13,599.74	8,358.35	5,241.39
HIGHWAYS AND STREETS			
363.100 STREET AND CURB REPAIRS	56.00	0.00	56.00
363.210 PARKING METERS	90.00	1,632.31	-1,542.31
363.220 PARKING PERMITS	0.00	895.67	-895.67

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364.300 REFUSE FEE CURRENT YEAR	5,000.00	0.00	5,000.00
364.310 DELINQUENT REFUSE PENAL	5,971.75	10,015.10	-4,043.35
Total HIGHWAYS AND STREETS	11,117.75	12,543.08	-1,425.33
MISCELLANEOUS REVENUE			
380.000 MISCELLANEOUS REVENUE	370,086.60	359,660.77	10,425.83
380.010 OTHER MISC. REVENUE	0.00	4,000.00	-4,000.00
380.040 MISC. HANDICAP SIGNS	85.00	260.00	-175.00
380.600 DEMOLITION REIMBURSEMEN	26,075.00	0.00	26,075.00
380.700 INSURANCE CLAIM RECEIPT	1,897.61	34,736.67	-32,839.06
MISCELLANEOUS REVENUE - Other	0.00	1,628.14	-1,628.14
Total MISCELLANEOUS REVENUE	398,144.21	400,285.58	-2,141.37
SPECIAL ASSESSMENTS			
383.020 SIGNAGE FEE	45.00	0.00	45.00
383.300 LANDFILL FEES, ACT 101	1,902,985.18	2,130,460.28	-227,475.10
Total SPECIAL ASSESSMENTS	1,903,030.18	2,130,460.28	-227,430.10
TAX ANTICIPATION NOTE			
394.100 TAX ANTICIPATION NOTE 2	575,000.00	1,000,000.00	-425,000.00
Total TAX ANTICIPATION NOTE	575,000.00	1,000,000.00	-425,000.00
COMMUNITY CENTER REVENUE			
395.200 FUNDRAISING	0.00	75,000.00	-75,000.00
395.250 ROOM RENTAL	13,995.00	21,461.60	-7,466.60
395.300 MEMBERSHIP/FUNDRAISING	1,362.00	2,805.00	-1,443.00
395.350 MISC./VENDING & SALES	4,578.00	6,938.00	-2,360.00
Total COMMUNITY CENTER REVENUE	19,935.00	106,204.60	-86,269.60
SCHAUTZ STADIUM REVENUE			
396.100 FIELD RENTALS	18,101.00	0.00	18,101.00
Total SCHAUTZ STADIUM REVENUE	18,101.00	0.00	18,101.00
Total Income	8,694,504.67	9,497,071.95	-802,567.28
Expense			
Reconciliation Discrepancies	0.00	0.00	0.00
GENERAL GOVT			
400.100 GENERAL GOVERNMENT SALA	67,940.48	68,778.94	-838.46
400.200 SUPPLIES	9,603.46	7,169.97	2,433.49
400.250 POSTAGE - GEN GVT	2,609.33	3,718.58	-1,109.25
400.300 OTHER SUPPLIES AND SERV	3,767.93	836.40	2,931.53
400.310 PROFESSIONAL SERVICES	8,912.16	13,591.65	-4,679.49
400.305 EQUIP MAINT - GEN GVT	352.22	2,792.99	-2,440.77

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400.320 COMPUTER CONSULTING FEE	7,478.00	7,192.03	285.97
400.340 ADVERTISING	2,447.80	3,228.55	-780.75
400.350 OFFICE EQUIP - GEN GVT	4,765.45	1,982.46	2,782.99
400.353 SURETY AND FIDELITY BON	1,964.00	500.00	1,464.00
400.360 PRINTING EXP - GEN GVT	1,962.46	-145.70	2,108.16
400.370 TRAINING - GEN GVT	270.00	5,500.00	-5,230.00
400.420 DUES, SUBSCRIPTIONS, ME	75.00	143.20	-68.20
400.440 GEN GVT DONATIONS	0.00	25.00	-25.00
Total GENERAL GOVT	112,148.29	115,314.07	-3,165.78
EXECUTIVE (MAYOR/MANAGER)			
401.100 PERSONAL SERVICES	78,752.15	97,176.90	-18,424.75
Total EXECUTIVE (MAYOR/MANAGER)	78,752.15	97,176.90	-18,424.75
FINANCIAL ADMINISTRATION			
402.300 OTHER SERVICES AND CHAR	4,518.73	1,500.00	3,018.73
402.311 PROFESSIONAL SERVICES	6,946.10	6,675.50	270.60
Total FINANCIAL ADMINISTRATION	11,464.83	8,175.50	3,289.33
TAX COLLECTION			
403.600 TRAINING - TAX OFF	43.00	26.00	17.00
403.100 TAX OFFICE SALARIES	93,909.38	73,702.08	20,207.30
403.200 SUPPLIES	1,008.73	299.24	709.49
403.250 POSTAGE - TAX OFFICE	0.00	400.00	-400.00
403.300 OTHER SERVICES AND CHAR	247.06	26.00	221.06
403.350 BONDING	0.00	200.00	-200.00
403.450 SOFTWARE MAINT - TAX	2,917.20	5,148.99	-2,231.79
403.500 COMP MAINT - TAX OFF	0.00	1,202.85	-1,202.85
Total TAX COLLECTION	98,125.37	81,005.16	17,120.21
LAW			
404.190 OTHER LEGAL FEES	105,469.56	144,355.05	-38,885.49
Total LAW	105,469.56	144,355.05	-38,885.49
POLICE STATION EXPENSES			
405.100 POLICE STATION/CLEANING	450.00	900.00	-450.00
405.200 POLICE STATION M/S	774.42	1,631.10	-856.68
405.360 POLICE STATION F/L/W	628.82	3,187.56	-2,558.74
405.370 POLICE STATION M/R	110.00	110.00	0.00
Total POLICE STATION EXPENSES	1,963.24	5,828.66	-3,865.42
PERSONNEL ADM (EMP BENEFITS)			
406.154 WORKMAN'S COMP INSURANC	148,947.90	174,570.91	-25,623.01

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406.156 HOSPITALIZATION/MAJ MED	1,629,720.16	1,665,065.05	-35,344.89
406.158 LIFE AND ACCIDENT INSUR	19,161.28	19,151.40	9.88
406.161 SOCIAL SECURITY (FICA)	150,734.89	164,114.59	-13,379.70
406.163 SPECIAL EMPLOYEE BENE	0.00	325.39	-325.39
Total PERSONNEL ADM (EMP BENEFITS)	1,948,564.23	2,023,227.34	-74,663.11
ENGINEER			
408.130 PROF. SERV. ENGINEER	15,632.50	55,569.10	-39,936.60
Total ENGINEER	15,632.50	55,569.10	-39,936.60
BUILDINGS AND PLANT			
409.100 CLEANING SERVICES	1,690.00	900.00	790.00
409.200 SUPPLIES	2,871.19	4,764.44	-1,893.25
409.360 FUEL LIGHT AND WATER	32,852.36	21,599.53	11,252.83
409.370 REPAIRS & MAINTENANCE S	63,479.87	5,353.16	58,126.71
Total BUILDINGS AND PLANT	100,893.42	32,617.13	68,276.29
POLICE			
410.100 POLICE SALARIES	1,057,074.40	930,234.49	126,839.91
410.164 PRESCRIPTION REIMBURSE	3,035.49	2,100.15	935.34
410.170 TRAINING	0.00	537.05	-537.05
410.182 DIFFERENTIAL	2,919.10	3,333.80	-414.70
410.184 COURT & HEARING PAY	4,748.98	8,362.15	-3,613.17
410.191 UNIFORM & WEAPONS ALLOW	10,041.70	23,094.13	-13,052.43
410.200 SUPPLIES	5,496.35	8,274.44	-2,778.09
410.207 BOTTLED WATER - POLICE	46.00	203.50	-157.50
410.210 COMMUNICATION SYSTEM	35,688.41	9,989.72	25,698.69
410.220 INTERNET SERVICES	608.05	0.00	608.05
410.225 CONTRACT SVC - POLICE	5,317.00	961.00	4,356.00
410.250 VEHICLE REPAIR AND MAIN	15,146.77	2,230.18	12,916.59
410.330 IT SUPPORT - POLICE	9,217.63	3,117.00	6,100.63
410.350 OFF EQUIP - POLICE	0.00	268.58	-268.58
410.360 TRAINING	5,790.00	5,000.00	790.00
410.500 TASK FORCE CONTRIBUTION	0.00	150.00	-150.00
410.900 DARE PROGRAM	0.00	730.70	-730.70
Total POLICE	1,155,129.88	998,586.89	156,542.99
FIRE			
411.100 FIRE SALARIES	734,935.50	755,461.87	-20,526.37
411.164 PRESCRIPTION REIMBURSEM	806.49	1,290.00	-483.51
411.191 UNIFORMS	21,121.25	40,692.43	-19,571.18

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411.200 SUPPLIES	7,301.90	4,668.59	2,633.31
411.207 BOTTLED WATER - FIRE	40.25	203.50	-163.25
411.210 COMMUNICATIONS	6,213.44	810.00	5,403.44
411.220 OXYGEN TANK RENT-FIRE	73.00	81.00	-8.00
411.225 EQUIP MAINT - FIRE	7,286.36	13,377.83	-6,091.47
411.230 EQUIP EXP - FIRE	2,660.96	1,038.71	1,622.25
411.240 SOFTWARE MAINT - FIRE	3,642.62	997.00	2,645.62
411.250 VEHICLE REPAIR AND MAIN	25,194.81	35,524.90	-10,330.09
411.340 FIRE (F/L/W)	2,496.94	3,005.47	-508.53
411.360 TRAINING	4,394.95	4,949.98	-555.03
411.370 EMT ALLOWANCE	6,400.00	6,800.00	-400.00
411.386 HYDRANT RENTALS	30,111.92	30,114.26	-2.34
411.741 Training Dept.Capital	0.00	525.00	-525.00
Total FIRE	<u>852,680.39</u>	<u>899,540.54</u>	<u>-46,860.15</u>
CODE ENFORCEMENT OFFICER			
413.120 WAGES - CODE ENF	70,479.91	61,282.37	9,197.54
413.310 STATE INSPECTION	0.00	944.80	-944.80
Total CODE ENFORCEMENT OFFICER	<u>70,479.91</u>	<u>62,227.17</u>	<u>8,252.74</u>
PLANNING AND ZONING			
414.200 SUPPLIES	7,726.51	484.09	7,242.42
414.210 EQUIPMENT EXP - P & Z	0.00	420.55	-420.55
414.220 EQUIP MAINT - P & Z	11,283.15	8,821.20	2,461.95
414.230 PRINTING EXP - P & Z	398.00	0.00	398.00
414.300 OTHER SERVICES AND CHAR	44,990.55	49,683.51	-4,692.96
414.350 VEHICLE MAINT - P & Z	0.00	224.98	-224.98
Total PLANNING AND ZONING	<u>64,398.21</u>	<u>59,634.33</u>	<u>4,763.88</u>
HEALTH			
421.158 LIFE & ACCIDENT INS	7,555.52	8,778.24	-1,222.72
Total HEALTH	<u>7,555.52</u>	<u>8,778.24</u>	<u>-1,222.72</u>
SOLID WASTE (COLL & DISP)			
426.450 BLACKTOP - DPW	0.00	2,542.74	-2,542.74
426.100 DPW SALARIES	582,733.67	501,117.61	81,616.06
426.102 DPW P.T. SALARIES	0.00	18,138.75	-18,138.75
426.191 CLOTHING AND TOOL ALLOW	1,020.61	6,900.00	-5,879.39
426.200 SUPPLIES	3,954.79	2,857.53	1,097.26
426.225 BOTTLED WATER - DPW	0.00	88.00	-88.00
426.250 H/S MAINT & REPAIR	39,244.88	29,664.50	9,580.38

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426.300 CONTRACTUAL SVC - DPW	1,476.00	4,304.00	-2,828.00
426.350 EQUIPMENT EXP - DPW	188.76	1,592.23	-1,403.47
426.400 EQUIPMENT MAINT - DPW	27.66	7,569.09	-7,541.43
428.700 CAPITAL PURCHASES	0.00	1,335,893.11	-1,335,893.11
Total SOLID WASTE (COLL & DISP)	628,646.37	1,910,667.56	-1,282,021.19
HIGHWAYS GENERAL PURCHASES			
430.183 PUBLIC WORKS OVERTIME	0.00	110.00	-110.00
430.360 DEPT OF PUBLIC WORKS FL	2,014.99	7,339.48	-5,324.49
430.370 LOCK & GO MAINT	110.00	0.00	110.00
Total HIGHWAYS GENERAL PURCHASES	2,124.99	7,449.48	-5,324.49
HIGHWAY MAINTENANCE-CLEANING			
431.100 CLEANING OF STS & GUTT	0.00	10,000.00	-10,000.00
Total HIGHWAY MAINTENANCE-CLEANING	0.00	10,000.00	-10,000.00
HIGHWAY MAINT-SNOW & ICE			
432.225 ROCK SALT	83,726.86	81,124.34	2,602.52
432.300 VEHICLE MAINT - S & I	0.00	7,401.49	-7,401.49
432.100 PERSONAL SERVICES	55,330.90	33,998.40	21,332.50
432.110 DPW OVERTIME-HWY CLEAN	8,614.25	32,138.71	-23,524.46
432.200 SUPPLIES	0.00	1,568.11	-1,568.11
432.250 EQUIP MAINT - SNOW/ICE	20,199.01	2,332.77	17,866.24
Total HIGHWAY MAINT-SNOW & ICE	167,871.02	158,563.82	9,307.20
HIGHWAY MAINTENANCE (SIGNALS)			
433.100 DPW OVERTIME-STREET LIG	326.79	8,553.30	-8,226.51
433.370 TRAFFIC SIGNAL & ST. LI	13,314.30	12,745.59	568.71
Total HIGHWAY MAINTENANCE (SIGNALS)	13,641.09	21,298.89	-7,657.80
HIGHWAY MAINT - STREET LIGHTING			
434.361 ELECTRICITY	150,604.57	137,704.70	12,899.87
Total HIGHWAY MAINT - STREET LIGHTING	150,604.57	137,704.70	12,899.87
HIGHWAY CONSTRUCTION & REBUILD			
439.225 BLACKTOP - HWY CONST	5,657.36	25,146.02	-19,488.66
439.100 PERSONAL SERVICES	20,120.20	22,665.60	-2,545.40
439.200 MATERIAL & SUPPLIES	2,061.39	2,118.31	-56.92
439.250 EQUIPMENT EXP - HC&R	4,256.09	1,621.80	2,634.29
439.275 EQUIP MAINT - HC&R	0.00	77.50	-77.50
439.300 CONTRACTED SERVICES	0.00	137,700.00	-137,700.00
439.350 VEHICLE MAINT - HC&R	350.75	975.58	-624.83
Total HIGHWAY CONSTRUCTION & REBUILD	32,445.79	190,304.81	-157,859.02

Borough of Dunmore
Profit & Loss
January through July 2020

	<u>Jan - Jul 20</u>	<u>Jan - Jul 19</u>	<u>\$ Change</u>
CAPITAL CONSTRUCTION			
450.600 CAPITAL CONSTRUCTION	0.00	395,629.22	-395,629.22
Total CAPITAL CONSTRUCTION	0.00	395,629.22	-395,629.22
PARTICIPANT RECREATION			
452.100 PERSONAL SERVICES	48,216.50	107,761.33	-59,544.83
452.200 SUPPLIES	0.00	194.78	-194.78
452.210 MAINTENANCE (UTILITIES)	0.00	165.11	-165.11
Total PARTICIPANT RECREATION	48,216.50	108,121.22	-59,904.72
COMMUNITY CENTER			
453.200 MATERIAL AND SUPPLY	6,403.11	8,639.53	-2,236.42
453.250 CONTRACTUAL SVC - DCC	1,978.52	2,528.21	-549.69
453.300 CLEANING/MAINTENANCE	7,379.79	16,423.19	-9,043.40
453.310 EQUIP EXP - DCC	1,235.38	2,734.42	-1,499.04
453.320 EQUIP MAINT - DCC	327.37	10,189.26	-9,861.89
453.350 UNIFORMS - DCC	0.00	2,176.00	-2,176.00
453.360 Community Center Utilit	32,511.20	34,176.63	-1,665.43
453.370 VENDING ITEMS	0.00	3,027.24	-3,027.24
Total COMMUNITY CENTER	49,835.37	79,894.48	-30,059.11
SCHAUTZ STADIUM			
463.200 MATERIALS AND SUPPLIES	297.82	0.00	297.82
Total SCHAUTZ STADIUM	297.82	0.00	297.82
DEBT PRINCIPAL			
471.900 OTHER LOANS	571,230.31	564,806.42	6,423.89
471.260 GEN'L DEBT/LEASE PAY.	575,858.00	216,300.44	359,557.56
471.500 STREET LIGHTING, PRINCI	70,000.00	60,000.00	10,000.00
471.700 PENSION BOND	0.00	395,000.00	-395,000.00
470.701 2012 Pension Loan-P.S.	214,413.16	181,083.57	33,329.59
Total DEBT PRINCIPAL	1,431,501.47	1,417,190.43	14,311.04
DEBT INTEREST			
472.700 PENSION BOND Int	71,375.48	81,028.99	-9,653.51
472.400 SMALL BORROWING INTERES	270,499.52	98,989.04	171,510.48
472.600 TAX ANTICIPATION/INTERE	9,917.03	0.00	9,917.03
Total DEBT INTEREST	351,792.03	180,018.03	171,774.00
MISCELLANEOUS EXPENSE			
480.157 HEALTH & WELFARE CONTRI	0.00	6,031.98	-6,031.98
480.231 GAS & OIL	75,056.34	87,671.35	-12,615.01
480.321 TELEPHONE EXPENSE	2,630.37	3,008.17	-377.80

Borough of Dunmore
Profit & Loss
January through July 2020

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480.540 CIVIC CONTRIBUTIONS	150.00	0.00	150.00
480.800 School District Fee	75,000.00	50,000.00	25,000.00
480.900 MISCELLANEOUS	38,486.48	1,604.79	36,881.69
Total MISCELLANEOUS EXPENSE	191,323.19	148,316.29	43,006.90
RETIREMENT & PENSION CONTRIB.			
483.100 PENSION CONTRIB.	678,288.25	63,722.22	614,566.03
Total RETIREMENT & PENSION CONTRIB.	678,288.25	63,722.22	614,566.03
UNEMPLOYMENT COMPENSATION			
485.182 UNEMPLOYMENT COMPENSATI	15,193.33	23,452.21	-8,258.88
Total UNEMPLOYMENT COMPENSATION	15,193.33	23,452.21	-8,258.88
INSURANCE PREMIUMS			
486.352 LIABILITY & CASUALTY IN	174,895.01	153,908.01	20,987.00
Total INSURANCE PREMIUMS	174,895.01	153,908.01	20,987.00
Total Expense	8,559,934.30	9,598,277.45	-1,038,343.15
Net Ordinary Income	134,570.37	-101,205.50	235,775.87
Other Income/Expense			
Other Expense			
OTHER FUNDS EXPENSE			
CAPITAL IMPRVMT FND(7) EXPENSE	0.00	63,544.00	-63,544.00
Total OTHER FUNDS EXPENSE	0.00	63,544.00	-63,544.00
Total Other Expense	0.00	63,544.00	-63,544.00
Net Other Income	0.00	-63,544.00	63,544.00
Net Income	134,570.37	-164,749.50	299,319.87