**East Union Township Treasurer's Report**

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| Meeting Date: | April 2, 2024 |
| Meeting Time: | 5:30pm |
| Prepared By: | Michael Gaizick, CPA |
| Prepared Date: | March 31, 2024 |

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|  | **General Fund** | **Light Fund** | **Fire Fund** | **Zoning Fund** | **LST Fund** | **Fire Escrow** | **State Fund** | **Rec. Fund** | **Totals** |
| **Beginning Balance as of 3/01/2024** | $ 96,262.66 | $ 29,707.10 | $ 1,111.51 | $ 127,049.61 | $ 259,436.78 | $ 549.50 | $ 123,194.23 | $ 400.00 | $ 637,711.39 |
| **Revenue Items** |  |  |  |  |  |  |  |  |  |
| Deposits & Credits | 44,514.59 | 3,284.95 | 3,284.95 | 374.00 | 213.77 | - | 31,841.28 | - | 83,513.54 |
| Amount Budgeted | - | - | - | - | - | - | - | - | - |
| % Difference + (-) | - | - | - | - | - | - | - | - | - |
| InterFund Transfers |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Total Revenue | 44,514.59 | 3,284.95 | 3,284.95 | 374.00 | 213.77 | - | 31,841.28 | - | 83,513.54 |
| **Expense Items** |  |  |  |  |  |  |  |  |  |
| Bills Paid | (36,909.86) | (2,528.82) | - | - | (718.00) | - | (1,849.62) | - | (42,006.30) |
| Amount Budgeted | - | - | - | - | - | - | - | - | - |
| % Difference + (-) | - | - | - | - | - | - | - | - | - |
| Payroll & Payroll Tax Expense | (53,706.04) | - | - | - | - | - | - | - | (53,706.04) |
| Amount Budgeted | - | - | - | - | - | - | - | - | - |
| % Difference + (-) | - | - | - | - | - | - | - | - | - |
| InterFund Transfers | - | - | - | - | - | - | - | - | - |
| Other |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |
| Total Expense | (90,615.90) | (2,528.82) | - | - | (718.00) | - | (1,849.62) | - | (95,712.34) |
|  |  |  |  |  |  |  |  |  |  |
| Net Suplus / (Deficit) |  (46,101.31) |  756.13 |  3,284.95 |  374.00 |  (504.23) |  -  |  29,991.66 |  -  |  (12,198.80) |
|  |  |  |  |  |  |  |  |  |  |
| **Ending Balance as of 3/31/2024** | $ 50,161.35 | $ 30,463.23 | $ 4,396.46 | $ 127,423.61 | $ 258,932.55 | $ 549.50 | $ 153,185.89 | $ 400.00 | $ 625,512.59 |

**Notes**

1) The General Fund owes the State Fund approximatley $139,400 for the misuse of state funds. The general fund will be required to repay the state fund at some point in the future.

**2024 TAX AND OTHER REVENUE SCHEDULE - GENERAL FUND**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Revenue Source** | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** | **September** | **October** | **November** | **December** | **Year-to-Date Total** | **2024****Budgeted Total** |
| Real Estate Tax Deposits | $ 4,568 | $ 375 | $ 17,818 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 22,761 | $ 170,000 |
| Per Capita Tax Deposits | - | 58 | 1,352 | - | - | - | - | - | - | - | - | - | 1,410 | 6,300 |
| Real Estate Transfer | 2,893 | 11,536 | 2,370 | - | - | - | - | - | - | - | - | - | 16,799 | 50,000 |
| Earned Income Taxes | 13,200 | 43,852 | 20,687 | - | - | - | - | - | - | - | - | - | 77,739 | 253,000 |
| Police Fines | 321 | 1,340 | 949 | - | - | - | - | - | - | - | - | - | 2,610 | 8,000 |
| Other Revenues |  -  |  1,424 |  1,338 |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  2,762 |  10,000 |

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| **Total Deposits** | $ 20,982 | $ 58,585 | $ 44,514 | $ -  | $ -  | $ -  | $ -  | $ -  | $ -  | $ -  | $ -  | $ -  | $ 124,081 | $ 497,300 |

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| **East Union Township - Bills Paid Schedule** |
| **General Fund** |

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| --- | --- | --- | --- |
| Date | Vendor | Description "For" | Amount Paid |
| 3/1/2024 | EMC Insurance Companies. | General Liability Insurance | $ 3,332.62 |
| 3/4/2024 | Airgas USA, LLC | Cylinder lease renewal | 254.05 |
| 3/4/2024 | American Rock Salt Company LLC | Rock salt supplies | 3,947.76 |
| 3/4/2024 | Clean Sweep | Cleaning municipal building | 200.00 |
| 3/4/2024 | Colin Kelly | Supplies - reimbursement | 32.00 |
| 3/4/2024 | Eckley Asphalt | Cold patch | 184.00 |
| 3/4/2024 | G & D Lupcho Hauling Inc. | Trash hauling Jan - Dec 2024 | 600.00 |
| 3/4/2024 | Independent Dock & Door | Install new springs on building door | 915.00 |
| 3/4/2024 | Jack Rich | Diesel exhaust fluid | 206.00 |
| 3/4/2024 | Mummey Kyle (Reimbursements) | Municibid fees | 14.76 |
| 3/4/2024 | Pottsville Materials, LLC | Cold patch | 299.15 |
| 3/4/2024 | Ralph Bley | Snow plowing services | 1,375.00 |
| 3/4/2024 | Regional Municipal Services | Permit review services | 750.00 |
| 3/4/2024 | Sheppton Mini Mart | Fuel/Gasoline | 1,048.56 |
| 3/4/2024 | The Slusser Law Firm PC | Zoning board legal services | 390.20 |
| 3/4/2024 | WEX | Gasoline | 36.58 |
| 3/4/2024 | Zack Peak Electrical & Generators | Repairs building lights | 1,000.00 |
| 3/5/2024 | Ally 21 Chev Truck (4973) | Truck payment | 1,226.99 |
| 3/7/2024 | Municipal Capital Finance | Truck lease annual payment | 14,230.03 |
| 3/11/2024 | Luzerne Bank/Cardmember Service | Office supplies, roadcrew supplies | 3,657.53 |
| 3/18/2024 | PPL Electric Utilities | Garage Electric | 125.20 |
| 3/18/2024 | PPL Electric Utilities | Building Electric | 130.82 |
| 3/20/2024 | Chris Dimmick (Reimbursement) | Oil change - police vehicle | 106.83 |
| 3/20/2024 | Service Electric Telephone | Phone Bill (3mos) | 350.27 |
| 3/20/2024 | JC Small Engine | Chainsaw | 665.00 |
| 3/20/2024 | Feussners Ford | Repairs - police vehicle | 517.60 |
| 3/21/2024 | Aqua PA | Fire Hydrants | 313.30 |
| 3/23/2024 | Magisterial District Court | Court filing - code enforcement | 211.96 |
| 3/23/2024 | Verizon | Police communciation | 40.01 |
| 3/27/2024 | Service Electric Cablevision | Internet | 59.95 |
| 3/29/2024 | Luzerne Bank | Mortgage Payment |  688.69 |
|  | Total Bills Paid - General Fund |  | 36,909.86 |
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| **Light Fund** |
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| Date | Vendor | Description "For" | Amount Paid |
| 3/1/2024 | PPL Electric Utilities | Street Lights | $ 61.92 |
| 3/1/2024 | PPL Electric Utilities | Street Lights | 596.29 |
| 3/1/2024 | PPL Electric Utilities | Street Lights | 1,831.05 |
| 3/4/2024 | PPL Electric Utilities | Street Lights | 14.82 |
| 3/18/2024 | PPL Electric Utilities | Street Lights |  24.74 |
|  | Total Bills Paid - Light Fund |  | 2,528.82 |
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| **Fire Fund** |

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| Date | Vendor | Description "For" | Amount Paid |
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**LST Fund**

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| Date | Vendor | Description "For" | Amount Paid |
| 3/6/2024 | USDA | Police Vehicle Loan Payment | $ 718.00 |

**State Fund**

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| Date | Vendor | Description "For" | Amount Paid |
| 3/20/2024 | Luzerne Bank | Loan Payment | $ 1,849.62 |

**2024 SALARIES AND WAGES SCHEDULE**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Employee Gross Pay | January | February | March | April | May | June | July | August | September | October | November | December | Year-to-DateTotal |
| **Supervisors:** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Kyle Mummey | 154.25 | 154.25 | 154.25 | - | - | - | - | - | - | - | - | - | 462.75 |
| Wendy Danchision | 154.25 | 154.25 | 154.25 | - | - | - | - | - | - | - | - | - | 462.75 |
| Jill Careyva | 154.25 | 154.25 | 154.25 | - | - | - | - | - | - | - | - | - | 462.75 |
| **Police:** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Thomas Rentschler | 4,755.20 | 4,865.60 | 5,594.60 | - | - | - | - | - | - | - | - | - | 15,215.40 |
| Christopher Dimmick | 5,659.34 | 5,753.79 | 8,580.43 | - | - | - | - | - | - | - | - | - | 19,993.56 |
| Hugh Clinton | - | - | 4,517.40 | - | - | - | - | - | - | - | - | - | 4,517.40 |
| Frank Gallo | 494.10 | 359.10 | 472.50 | - | - | - | - | - | - | - | - | - | 1,325.70 |
| Rachael Lenar | 1,235.70 | 869.40 | 1,587.60 | - | - | - | - | - | - | - | - | - | 3,692.70 |
| Scott Michalesko | 549.00 | 1,115.10 | 746.55 | - | - | - | - | - | - | - | - | - | 2,410.65 |
| **Roadworkers:** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Luis Caraballo | 3,048.00 | 3,040.00 | 4,182.00 | - | - | - | - | - | - | - | - | - | 10,270.00 |
| Colin Kelly | 4,565.63 | 4,853.13 | 6,268.75 | - | - | - | - | - | - | - | - | - | 15,687.51 |
| Bart Smith | 3,517.50 | 2,887.50 | 5,152.50 | - | - | - | - | - | - | - | - | - | 11,557.50 |
| **Administration:** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Vicki Bevans | 332.36 | - | 2,057.70 | - | - | - | - | - | - | - | - | - | 2,390.06 |
| Michael Gaizick | 1,055.00 | 2,110.00 | 3,165.00 | - | - | - | - | - | - | - | - | - | 6,330.00 |
| Richard Verbonitz | 325.00 | 650.00 | 975.00 | - | - | - | - | - | - | - | - | - | 1,950.00 |
| Stephanie VanGieson | 973.50 | 2,432.00 | 3,558.50 | - | - | - | - | - | - | - | - | - | 6,964.00 |
| Liza Verges |  1,115.00 |  100.00 |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  -  |  1,215.00 |

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| **Totals** |  28,088.08 |  29,498.37 |  47,321.28  | -  |  -  |  -  |  -  |  -  | -  |  -  | -  | -  |  104,907.73 |

Adjustments to Reconcile to Cash Paid

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| --- | --- |
| Total Gross Pay | $ 47,321.28 |

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| Add: |  |
| Payroll Tax Liabilities of |  |
| Prior Periods, Paid Currently | 3,640.13 |
| Employer's 1/2 of Payroll Taxes | 3,620.09 |

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| Subtract: |  |
| Payroll Tax Liabilities of Current |  |
| Period to be Paid in the Future |  (875.46) |
| Total Cash Paid for Payroll | $ 53,706.04 |