

East Union Township Treasurer's Report

Meeting Date:	February 3, 2025
Meeting Time:	5:30pm
Prepared By:	Michael Gaizick, CPA
Prepared Date:	February 1, 2025

	General Fund	Light Fund	Fire Fund	Zoning Fund	LST Fund	Fire Escrow	State Fund	Rec. Fund	CrimeWatch	Totals
Beginning Balance as of 1/1/25	\$ 258,832.33	\$ 18,019.82	\$ 2,034.65	\$ 98,039.19	\$ 34,042.48	\$ 549.50	\$ 60,300.47	\$ 1,745.08	\$ 217.00	\$ 473,780.52
Revenue Items										
Deposits & Credits	20,283.00	1,117.65	1,117.65	9,066.90	2,992.36	45,466.00	-	-	-	80,043.56
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	-	-	-	-	-	-	-	-	-	-
Total Revenue	20,283.00	1,117.65	1,117.65	9,066.90	2,992.36	45,466.00	-	-	-	80,043.56
Expense Items										
Bills Paid	(24,348.52)	(2,539.45)	-	(3,216.20)	(718.00)	-	(1,849.62)	-	-	(32,671.79)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
Payroll & Payroll Tax Expense	(37,595.37)	-	-	-	-	-	-	-	-	(37,595.37)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Expense	(61,943.89)	(2,539.45)	-	(3,216.20)	(718.00)	-	(1,849.62)	-	-	(70,267.16)
Net Suplus / (Deficit)	(41,660.89)	(1,421.80)	1,117.65	5,850.70	2,274.36	45,466.00	(1,849.62)	-	-	9,776.40
Ending Balance as of 1/31/25	\$ 217,171.44	\$ 16,598.02	\$ 3,152.30	\$ 103,889.89	\$ 36,316.84	\$ 46,015.50	\$ 58,450.85	\$ 1,745.08	\$ 217.00	\$ 483,556.92

Notes

- 1) Crimewatch funds are held within the general fund but are reserved for use by crimewatch.
- 2) New "Budget to Actual" report attached to report.

2025 BUDGET TO ACTUAL SCHEDULE - GENERAL FUND

	Budget	Actual	Variance Positive (Negative)	Comments
Revenues:				
Real Estate Taxes	4,500	6,950	2,450	
Per Capita Taxes	300	290	(10)	
Earned Income Taxes	10,000	7,961	(2,039)	
Real Estate Transfer Tax	6,000	3,224	(2,776)	
Fines	750	1,311	561	
Interfund Transfers	-	-	-	
Other Revenue	750	547	(203)	
Total Revenues	22,300	20,283	(2,017)	
Expenses				
Administrative Department:				
Personnel:				
Salary Secretary	4,271	2,960	1,311	Three pay-periods in January
Salary Treasurer/RTK	3,165	2,110	1,055	Three pay-periods in January
Salary Code	1,525	1,150	375	Three pay-periods in January
Tax Collector Commission	474	687	(213)	
Payroll Burden	684	866	(182)	
Benefits	800	-	800	
Fixed Costs:				
Insurance (ERIE)	4,000	3,984	16	
Insurance (SWIF)	890	-	890	
Building Repairs and Utilities	500	1,408	(908)	
Building Cleaning	180	260	(80)	
Building Mortgage	689	689	-	
Variable Costs:				
Solicitor	2,500	3,019	(519)	
Engineering	1,500	850	650	
Postage	100	-	100	
Office supplies	150	367	(217)	
IT / Computers	100	5,696	(5,596)	Costs to redo server
Total Administrative Department	21,528	24,046	(2,518)	
Police Department				
Personnel:				
Payroll Officers	11,665	11,373	292	
Payroll Burden/Benefits	1,523	1,426	97	
Fixed Costs:				
Police SUV Loan Payment	718	718	-	
Variable Costs:				
Supplies/Equipment	200	2,595	(2,395)	Taser purchase on installments
Police Software	30	40	(10)	
Vehicle Maintenance	50	-	50	
Vehicle Fuel	800	375	425	
Total Police Department	14,986	16,527	(1,541)	
Road Department				
Personnel:				
Roadworker Wages	8,100	12,972	(4,872)	Three pays, overtime for snow
Roadmaster Wages	1,625	-	1,625	
Payroll Burden & Benefits	703	1,627	(924)	
Fixed Costs				
Road Truck (MCF) Loan Payment	-	-	-	
Road Truck (Ally)	1,227	1,227	-	
Variable Costs				
Asphalt Paving Materials	450	-	450	
Rocksalt / Winter Maintenance	2,000	1,300	700	
Fuel	900	994	(94)	
Supplies	500	120	380	
Vehicle Repairs	125	1,190	(1,065)	
Total Road Department	15,630	19,430	(3,800)	

2025 TAX AND OTHER REVENUE SCHEDULE - GENERAL FUND

Revenue Source	January	February	March	April	May	June	Total Jan-June
Real Estate Tax Deposits	\$ 6,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,950
Per Capita Tax Deposits	290	-	-	-	-	-	\$ 290
Real Estate Transfer	3,224	-	-	-	-	-	\$ 3,224
Earned Income Taxes	7,961	-	-	-	-	-	\$ 7,961
Police Fines	1,311	-	-	-	-	-	\$ 1,311
Other Revenues	547	-	-	-	-	-	\$ 547
Total Deposits	<u>\$ 20,283</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,283</u>

Revenue Source	July	August	September	October	November	December	Year-to-Date Total	2024 Budgeted Total
Real Estate Tax Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,950	\$ 196,000
Per Capita Tax Deposits	-	-	-	-	-	-	290	6,300
Real Estate Transfer	-	-	-	-	-	-	3,224	61,000
Earned Income Taxes	-	-	-	-	-	-	7,961	255,000
Police Fines	-	-	-	-	-	-	1,311	9,000
Other Revenues	-	-	-	-	-	-	547	9,000
Total Deposits	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,283</u>	<u>\$ 536,300</u>

East Union Township - Bills Paid Schedule

General Fund

Date	Vendor	Description "For"	Amount Paid
1/2/2025	Erie Insurance	Liability & workers' comp insurance	\$ 3,984.29
1/2/2025	Service Electric	Telephone/internet	111.01
1/6/2025	Ally Bank	Truck payment	1,226.99
1/8/2025	Luzerne Bank	Bank fee	30.00
1/10/2025	Luzerne Bank Cardmember Service	Credit card, stork's plow parts, office supply.	2,411.19
1/13/2025	Axon Enterprise Inc.	First taser payment	2,232.13
1/13/2025	Benesch	Engineering fees related to grants	850.00
1/13/2025	Brior Environmental Services, Inc.	Final billing for sewer inspection services	170.97
1/13/2025	Clean Sweep	Office cleaning biweekly, plus extra clean	260.00
1/13/2025	Dark Mountain Technology	Review of computers/network status	625.00
1/13/2025	Donald G. Karpowich, Atty-At-Law, P.C.	Legal fees for December 2024	2,131.25
1/13/2025	J Yurick's Emergency Equipment	Fire hydrant service	78.10
1/13/2025	Lamar Lex Trucking	Stone	1,300.00
1/13/2025	Marchetti Hardware	Bolts, nuts, supplies	33.74
1/13/2025	NEPA Standard Speaker	Advertising fees December 2024	467.00
1/13/2025	Robert Gabardi	Reimbursement for supplies	101.12
1/13/2025	Sheppton Mini Mart	Gasoline and diesel fuel 2024	1,369.30
1/13/2025	Superior Surveillance & Communications	New server installation	5,050.00
1/13/2025	Valley Propane	Heating fuel	279.40
1/13/2025	YCG, Inc.	Speed device calibration fees	192.00
1/16/2025	PPL Electric Utilities	Building electric	166.27
1/16/2025	PPL Electric Utilities	Garage electric	124.48
1/18/2025	Commonwealth of Pennsylvania	Filing fee for DCED loan application	52.33
1/22/2025	AQUA PA	Fire hydrant service	313.30
1/23/2025	Verizon Wireless	Police wireless internet	40.01
1/27/2025	Service Electric	Telephone/internet	59.95
1/29/2025	Luzerne Bank	Mortgage payment	688.69
	Total Bills Paid - General Fund		\$ 24,348.52

Light Fund

Date	Vendor	Description "For"	Amount Paid
1/2/2025	PPL Electric Utilities	Streetlights	\$ 14.49
1/16/2025	PPL Electric Utilities	Streetlights	45.17
1/30/2025	PPL Electric Utilities	Streetlights	60.89
1/30/2025	PPL Electric Utilities	Streetlights	1,830.43
1/30/2025	PPL Electric Utilities	Streetlights	588.47
	Total Bills Paid - Light Fund		\$ 2,539.45

Zoning Fund

Date	Vendor	Description "For"	Amount Paid
1/13/2025	The Slusser Law Firm PC	Legal fees for zoning hearing board	1,853.70
1/13/2025	Donald G. Karpowich, Atty-At-Law, P.C.	Legal fees related to zoning applications	887.50
1/13/2025	Sargent's Court Reporting Service	Zoning hearing transcriber fee	150.00
1/13/2025	Regional Municipal Services	Permit fees	150.00
1/13/2025	Kasia R. Meeder	Court reporter fee	175.00
	Total Bills Paid - Zoning Fund		\$ 3,216.20

LST Fund

Date	Vendor	Description "For"	Amount Paid
1/6/2025	US Department of Agriculture	Police SUV loan	\$ 718.00

State Fund

Date	Vendor	Description "For"	Amount Paid
1/20/2025	Luzerne Bank	Equipment loan	\$ 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-Date Total
Supervisors:													
Kyle Mummey	156.25	-	-	-	-	-	-	-	-	-	-	-	156.25
Wendy Danchision	156.25	-	-	-	-	-	-	-	-	-	-	-	156.25
Jill Careyva	156.25	-	-	-	-	-	-	-	-	-	-	-	156.25
Police:													
Douglas Litwhiler	8,270.50	-	-	-	-	-	-	-	-	-	-	-	8,270.50
Scott Michalesko	486.00	-	-	-	-	-	-	-	-	-	-	-	486.00
Frederick Lahovski	2,040.00	-	-	-	-	-	-	-	-	-	-	-	2,040.00
Anthony DiVirgilio	576.00	-	-	-	-	-	-	-	-	-	-	-	576.00
Roadworkers:													
Colin Kelly	7,504.50	-	-	-	-	-	-	-	-	-	-	-	7,504.50
Luis Caraballo	5,467.38	-	-	-	-	-	-	-	-	-	-	-	5,467.38
Administration:													
Vicki Bevans	687.04	-	-	-	-	-	-	-	-	-	-	-	687.04
Michael Gaizick	3,165.00	-	-	-	-	-	-	-	-	-	-	-	3,165.00
Richard Verbonitz	1,525.00	-	-	-	-	-	-	-	-	-	-	-	1,525.00
Stephanie VanGieson	4,271.00	-	-	-	-	-	-	-	-	-	-	-	4,271.00
Totals	<u>34,461.17</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,461.17</u>

Adjustments to Reconcile to Cash Paid	
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Total Gross Pay	\$ 34,461.17
Add:	
Payroll Tax Liabilities of	
Prior Periods, Paid Currently	1,798.14
Employer's 1/2 of Payroll Taxes	1,700.16
Subtract:	
Payroll Tax Liabilities of Current	
Period to be Paid in the Future	<u>(364.10)</u>
Total Cash Paid for Payroll	<u>\$ 37,595.37</u>

EUT ZONING ESCROW

New Leaf Development				
Date	Description	Debit	Credit	Balance
7/16/2024	Advertisement for meeting - Standard Speaker #82804513	57.11	-	(57.11)
7/24/2024	Travel and attendance at hearing - Slusser #31618	66.67	-	(123.77)
7/24/2024	Hearing Secretarial attendance fee	33.33	-	(157.11)
7/24/2024	Review letter to applicant - Slusser #32088	62.50	-	(219.61)
8/20/2024	Legal Notice - Standard Speaker #82810550	41.71	-	(261.31)
8/25/2024	Engineering Review - Benesch Invoice #294731	168.00	-	(429.31)
8/26/2024	Review Plans 129 Phineyville Rd - Karpowich Invoice #99697	312.50	-	(741.81)
8/27/2024	Hearing Secretarial attendance fee	33.33	-	(775.15)
8/29/2024	Zoning Review - 129 Phineyville Rd - RMS Invoice 2024 August	150.00	-	(925.15)
8/30/2024	Review Plans 129 Phineyville Rd - Karpowich Invoice #99697	18.75	-	(943.90)
9/6/2024	Zoning Escrow Deposit	-	5,000.00	4,056.10
9/15/2024	Benesch Plan Review Invoice #294731	672.00	-	3,384.10
9/30/2024	Legal Fees - Karpowich Invoice #100274	187.50	-	3,196.60
10/2/2024	Legal Fees - Slusser Invoice #32335	634.86	-	2,561.74
10/11/2024	Engineering Review - Benesch Invoice #297847	1,420.00	-	1,141.74
10/31/2024	Legal Fees - Karpowich Invoice #100925	993.75	-	147.99
11/8/2024	Benesch Plan Review Invoice #300953	799.00	-	(651.01)
11/30/2024	Legal Fees - Karpowich Invoice #101516	31.25	-	(682.26)
12/31/2024	Legal Fees - Karpowich Invoice #102050	887.50	-	(1,569.76)
1/2/2025	Legal Fees - Slusser Invoice #32880	939.17	-	(2,508.93)
1/30/2025	Zoning Escrow Deposit	-	5,000.00	2,491.07

Merical Development				
Date	Description	Debit	Credit	Balance
7/16/2024	Advertisement for meeting - Standard Speaker #82804513	57.11	-	(57.11)
7/24/2024	Review letter to applicant - Slusser #32087	37.50	-	(94.61)
7/24/2024	Travel and attendance at hearing - Slusser #31618	66.67	-	(161.27)
7/24/2024	Hearing Secretarial attendance fee	33.33	-	(194.61)
8/20/2024	Legal Notice - Standard Speaker #82810550	41.71	-	(236.32)
8/25/2024	Engineering Review - Benesch Invoice #294731	672.00	-	(908.32)
8/27/2024	Hearing Secretarial attendance fee	33.33	-	(941.65)
9/15/2024	Benesch Plan Review Invoice #294731	168.00	-	(1,109.65)
9/25/2024	Zoning Escrow Deposit	-	5,000.00	3,890.35
9/30/2024	Legal Fees - Karpowich Invoice #100274	93.75	-	3,796.60
10/2/2024	Legal Fees - Slusser Invoice #32348	125.00	-	3,671.60
10/4/2024	Advertisement for meeting - Standard Speaker #82816215	476.24	-	3,195.36
10/11/2024	Engineering Review - Benesch Invoice #297847	804.00	-	2,391.36
10/28/2024	Legal Fees - Slusser Invoice #32568	612.50	-	1,778.86
11/8/2024	Benesch Plan Review Invoice #300953	397.00	-	1,381.86
1/2/2025	Legal Fees - Slusser Invoice #32879	739.13	-	642.73

EUT CRIMEWATCH REGISTER

Date	Transaction Description	Deposit	Withdrawl	Ending Balance
8/1/2024	Beginning Balance	\$ -	\$ -	\$ -
8/6/2024	Donations Received	117.00	-	117.00
9/9/2024	Donations Received	100.00	-	217.00