

**East Union Township Treasurer's Report**

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

	General Fund	Light Fund	Fire Fund	Zoning Fund	LST Fund	Fire Escrow	State Fund	Rec. Fund	CrimeWatch	Totals
<b>Beginning Balance as of 2/1/2025</b>	\$ 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
<b>Revenue Items</b>										
Deposits & Credits	56,109.42	0.16	0.03	4,698.43	23,490.20	-	0.54	0.03	-	84,298.81
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>56,109.42</b>	<b>0.16</b>	<b>0.03</b>	<b>4,698.43</b>	<b>23,490.20</b>	<b>-</b>	<b>0.54</b>	<b>0.03</b>	<b>-</b>	<b>84,298.81</b>
<b>Expense Items</b>										
Bills Paid	(35,271.21)	(74.07)	-	(3,700.99)	(718.00)	(45,466.00)	(1,849.62)	-	-	(87,079.89)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
Payroll & Payroll Tax Expense	(25,484.97)	-	-	-	-	-	-	-	-	(25,484.97)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	-	-	-	-	-	-	-	-	-	-
Other	(53,760.50)	-	-	-	-	-	-	-	-	(53,760.50)
<b>Total Expense</b>	<b>(114,516.68)</b>	<b>(74.07)</b>	<b>-</b>	<b>(3,700.99)</b>	<b>(718.00)</b>	<b>(45,466.00)</b>	<b>(1,849.62)</b>	<b>-</b>	<b>-</b>	<b>(166,325.36)</b>
<b>Net Suplus / (Deficit)</b>	<b>(58,407.26)</b>	<b>(73.91)</b>	<b>0.03</b>	<b>997.44</b>	<b>22,772.20</b>	<b>(45,466.00)</b>	<b>(1,849.08)</b>	<b>0.03</b>	<b>-</b>	<b>(82,026.55)</b>
<b>Ending Balance as of 2/28/2025</b>	<b>\$ 158,764.18</b>	<b>\$ 16,524.11</b>	<b>\$ 3,152.33</b>	<b>\$ 104,887.33</b>	<b>\$ 59,089.04</b>	<b>\$ 549.50</b>	<b>\$ 56,601.77</b>	<b>\$ 1,745.11</b>	<b>\$ 217.00</b>	<b>\$ 401,530.37</b>

**Notes**

- 1) Crimewatch funds are held within the general fund but are reserved for use by crimewatch.
- 2) The \$53,760.50 will be returned to the Township from the DCED grant.

Debt Outstanding

	Owed	DCED #
Luzerne Bank Mortgage	52,703	No DCED Number
Luzerne Bank Equipment	96,255	GON 200213-02
USDA Police Car	14,275	GON 210106-01
Municipal Capital Finance	14,231	No DCED Number
Ally Bank	25,000	No DCED Number
<b>Total Debt Outstanding</b>	<b>202,464</b>	
	(91,934)	Total no DCED Record

**2025 BUDGET TO ACTUAL SCHEDULE - GENERAL FUND**

	Budget	Actual	Variance Positive (Negative)	Comments
<b>Revenues:</b>				
Real Estate Taxes	-	119	119	
Per Capita Taxes	-	19	19	
Earned Income Taxes	45,000	49,989	4,989	
Real Estate Transfer Tax	5,000	4,925	(75)	
Fines	750	368	(382)	
Interfund Transfers	-	-	-	
Other Revenue	750	689	(61)	
<b>Total Revenues</b>	<b>51,500</b>	<b>56,109</b>	<b>4,609</b>	
<b>Expenses</b>				
<b>Administrative Department:</b>				
Personnel:				
Salary Supervisors	469	469	-	
Salary Secretary	3,520	2,008	1,512	
Salary Treasurer/RTK	2,286	2,110	176	
Salary Code	1,029	1,050	(21)	
Tax Collector Commission	2,500	-	2,500	
Payroll Burden & Benefits	1,639	582	1,057	
Fixed Costs:				
Insurance (ERIE)	4,000	3,984	16	
Insurance (SWIF)	890	-	890	
Building Repairs and Utilities	500	8,106	(7,606)	
Building Cleaning	180	160	20	
Building Mortgage	689	689	-	
Variable Costs:				
Solicitor	2,500	-	2,500	
Engineering	1,500	-	1,500	
Postage	100	-	100	
Office supplies	150	311	(161)	
IT / Computers	100	1,874	(1,774)	
<b>Total Administrative Department</b>	<b>22,052</b>	<b>21,343</b>	<b>709</b>	
<b>Police Department</b>				
Personnel:				
Payroll Officers	11,665	8,823	2,843	
Payroll Burden/Benefits	1,523	910	613	
Fixed Costs:				
Police SUV Loan Payment	718	-	718	
Variable Costs:				
Supplies/Equipment	200	-	200	
Police Software	30	39	(9)	
Vehicle Maintenance	50	-	50	
Vehicle Fuel	800	272	528	
<b>Total Police Department</b>	<b>14,986</b>	<b>10,044</b>	<b>4,943</b>	
<b>Road Department</b>				
Personnel:				
Roadworker Wages	9,725	9,568	157	
Payroll Burden & Benefits	1,903	987	916	
Fixed Costs				
Road Truck (MCF) Loan Payment	14,230	14,230	-	
Road Truck (Ally)	1,227	1,227	-	
Variable Costs				
Asphalt Paving Materials	450	-	450	
Rocksalt / Winter Maintenance	2,000	453	1,547	
Fuel	900	802	98	
Supplies	500	2,409	(1,909)	
Vehicle Repairs	125	38	87	
<b>Total Road Department</b>	<b>31,060</b>	<b>29,714</b>	<b>1,346</b>	

**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	\$ 119	\$ -	\$ -	\$ -	\$ -	\$ 7,069
Per Capita Tax Deposits	290	19	-	-	-	-	\$ 309
Real Estate Transfer	3,224	4,925	-	-	-	-	\$ 8,149
Earned Income Taxes	7,961	49,989	-	-	-	-	\$ 57,950
Police Fines	1,311	368	-	-	-	-	\$ 1,679
Other Revenues	547	689	-	-	-	-	\$ 1,236
<b>Total Deposits</b>	<u>\$ 20,283</u>	<u>\$ 56,109</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,392</u>

Revenue Source	July	August	September	October	November	December	Year-to-Date Total	2024 Budgeted Total
Real Estate Tax Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,069	\$ 196,000
Per Capita Tax Deposits	-	-	-	-	-	-	309	6,300
Real Estate Transfer	-	-	-	-	-	-	8,149	61,000
Earned Income Taxes	-	-	-	-	-	-	57,950	255,000
Police Fines	-	-	-	-	-	-	1,679	9,000
Other Revenues	-	-	-	-	-	-	1,236	9,000
<b>Total Deposits</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,392</u>	<u>\$ 536,300</u>

**East Union Township - Bills Paid Schedule**

**General Fund**

Date	Vendor	Description "For"	Amount Paid
2/3/2025	Academy Sports Center Inc.	Uniforms	\$ 40.00
2/3/2025	Airgas USA, LLC	Oxygen tanks	96.14
2/3/2025	Allen's Body Shop	Inspection fee	37.74
2/3/2025	Benesch	Engineering fees	56.00
2/3/2025	Biros Septic & Drain Cleaning, Inc.	Emergency pump repairs township building	6,096.42
2/3/2025	Central Highway Oil Co.	Diesel fuel	528.96
2/3/2025	Clean Sweep	Building cleaning	160.00
2/3/2025	G & D Lupcho Hauling Inc.	Garbage fees Jan - Dec 2025	600.00
2/3/2025	EMC Insurance	Insurance premium	3,984.27
2/3/2025	Medico Construction Equipment	Equipment repairs	594.52
2/3/2025	Municipal Capital Finance	Truck loan payment	14,230.03
2/3/2025	PA Comptroller Operations	Plaque for podium	203.55
2/3/2025	Pennsy Supply	Rocksalt	442.14
2/3/2025	Share Corporation	Salt sprayer	10.96
2/3/2025	Superior Surveillance & Communications	Computer maintenance/service	460.00
2/3/2025	Valley Propane	Heating fuel	388.73
2/4/2025	Service Electric	Phone/internet	111.83
2/4/2025	Ally Bank	Truck loan payment	1,226.99
2/7/2025	Sheppton Mini Mart	Fuel for police vehicle and roadcrew	1,050.11
2/10/2025	Luzerne Bank Cardmember Service	Plow parts, Microsoft office subscriptions	3,506.82
2/18/2025	PPL Electric Utilities	Garage electric	150.96
2/18/2025	PPL Electric Utilities	Building electric	169.61
2/21/2025	AQUA PA	Fire hydrant water service fees	312.98
2/24/2025	WEX Bank	Fuel - roadcrew	24.39
2/25/2025	Verizon Wireless	Police wireless internet	39.42
2/27/2025	Service Electric	Phone/internet	59.95
2/28/2025	Luzerne Bank	Building mortgage	688.69
	<b>Total Bills Paid - General Fund</b>		<b>\$ 35,271.21</b>

**General Fund - Other**

Date	Vendor	Description "For"	Amount Paid
2/13/2025	Federick Chevrolet Co-Stars #025-E24-625	New police vehicle	\$ 53,760.50

**Light Fund**

Date	Vendor	Description "For"	Amount Paid
2/3/2025	PPL Electric Utilities	Streetlights	\$ 14.63
2/18/2025	PPL Electric Utilities	Streetlights	59.44
	<b>Total Bills Paid - Light Fund</b>		<b>\$ 74.07</b>

**Zoning Fund**

Date	Vendor	Description "For"	Amount Paid
2/3/2025	Urban Research & Development Corporation	Beginning work - Comprehensive Plan	1,860.00
2/3/2025	Candace Eckardt	Permit refund	87.50
2/7/2025	Advanced Code Consultants, LLC	Permit fees split	1,362.95
2/3/2025	The Slusser Law Firm PC	Legal fees, zoning hearing board from 2024	390.54
	<b>Total Bills Paid - Zoning Fund</b>		<b>\$ 3,700.99</b>

**LST Fund**

Date	Vendor	Description "For"	Amount Paid
2/6/2025	US Department of Agriculture	Police SUV loan	\$ 718.00

**State Fund**

Date	Vendor	Description "For"	Amount Paid
2/20/2025	Luzerne Bank	Equipment loan	\$ 1,849.62

**2025 SALARIES AND WAGES SCHEDULE**

Employee Gross Pay	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-Date Total
<b>Supervisors:</b>													
Kyle Mummey	156.25	156.25	-	-	-	-	-	-	-	-	-	-	312.50
Wendy Danchision	156.25	156.25	-	-	-	-	-	-	-	-	-	-	312.50
Jill Careyva	156.25	156.25	-	-	-	-	-	-	-	-	-	-	312.50
<b>Police:</b>													
Douglas Litwhiler	8,270.50	5,666.50	-	-	-	-	-	-	-	-	-	-	13,937.00
Scott Michalesko	486.00	720.00	-	-	-	-	-	-	-	-	-	-	1,206.00
Frederick Lahovski	2,040.00	2,436.00	-	-	-	-	-	-	-	-	-	-	4,476.00
Anthony DiVirgilio	576.00	-	-	-	-	-	-	-	-	-	-	-	576.00
<b>Roadworkers:</b>													
Colin Kelly	7,504.50	5,473.00	-	-	-	-	-	-	-	-	-	-	12,977.50
Luis Caraballo	5,467.38	4,094.50	-	-	-	-	-	-	-	-	-	-	9,561.88
<b>Administration:</b>													
Vicki Bevans	687.04	-	-	-	-	-	-	-	-	-	-	-	687.04
Michael Gaizick	3,165.00	2,110.00	-	-	-	-	-	-	-	-	-	-	5,275.00
Richard Verbonitz	1,525.00	1,050.00	-	-	-	-	-	-	-	-	-	-	2,575.00
Jessica Didow	-	950.25	-	-	-	-	-	-	-	-	-	-	950.25
Stephanie VanGieson	4,271.00	1,058.00	-	-	-	-	-	-	-	-	-	-	5,329.00
<b>Totals</b>	<u>34,461.17</u>	<u>24,027.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,488.17</u>

Adjustments to Reconcile to Cash Paid
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Total Gross Pay	\$ 24,027.00
Add:	
Payroll Tax Liabilities of	
Prior Periods, Paid Currently	
Employer's 1/2 of Payroll Taxes	1,838.07
Subtract:	
Payroll Tax Liabilities of Current	
Period to be Paid in the Future	<u>(380.10)</u>
Total Cash Paid for Payroll	<u>\$ 25,484.97</u>

**EUT ZONING ESCROW**

<b>New Leaf Development</b>				
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>
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

<b>Merical Development</b>				
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>
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

<b>EUT CRIMEWATCH REGISTER</b>
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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