

**East Union Township Treasurer's Report**

Meeting Date:	April 7, 2025
Meeting Time:	5:30pm
Prepared By:	Michael Gaizick, CPA
Prepared Date:	April 4, 2025

	General Fund	Light Fund	Fire Fund	Zoning Fund	LST Fund	Fire Escrow	State Fund	Rec. Fund	CrimeWatch	Totals
<b>Beginning Balance as of 3/1/2025</b>	\$ 158,764.18	\$ 16,524.11	\$ 3,152.33	\$ 104,887.33	\$ 59,089.04	\$ 549.50	\$ 56,601.77	\$ 1,745.11	\$ 217.00	\$ 401,530.37
<b>Revenue Items</b>										
Deposits & Credits	45,602.97	2,111.70	2,111.51	64,028.63	783.77	-	31,841.13	-	-	146,479.71
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	50,000.00	-	-	-	-	-	-	-	-	50,000.00
<b>Total Revenue</b>	<b>95,602.97</b>	<b>2,111.70</b>	<b>2,111.51</b>	<b>64,028.63</b>	<b>783.77</b>	<b>-</b>	<b>31,841.13</b>	<b>-</b>	<b>-</b>	<b>196,479.71</b>
<b>Expense Items</b>										
Bills Paid	(33,161.49)	(3,504.08)	-	(7,866.76)	(718.00)	-	(1,929.64)	-	-	(47,179.97)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
Payroll & Payroll Tax Expense	(25,530.00)	-	-	-	-	-	-	-	-	(25,530.00)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	-	-	-	(50,000.00)	-	-	-	-	-	(50,000.00)
Other (2)	(52,859.33)	-	-	-	-	-	-	-	-	(52,859.33)
<b>Total Expense</b>	<b>(111,550.82)</b>	<b>(3,504.08)</b>	<b>-</b>	<b>(57,866.76)</b>	<b>(718.00)</b>	<b>-</b>	<b>(1,929.64)</b>	<b>-</b>	<b>-</b>	<b>(175,569.30)</b>
<b>Net Suplus / (Deficit)</b>	<b>(15,947.85)</b>	<b>(1,392.38)</b>	<b>2,111.51</b>	<b>6,161.87</b>	<b>65.77</b>	<b>-</b>	<b>29,911.49</b>	<b>-</b>	<b>-</b>	<b>20,910.41</b>
<b>Ending Balance as of 3/31/2025</b>	<b>\$ 142,816.33</b>	<b>\$ 15,131.73</b>	<b>\$ 5,263.84</b>	<b>\$ 111,049.20</b>	<b>\$ 59,154.81</b>	<b>\$ 549.50</b>	<b>\$ 86,513.26</b>	<b>\$ 1,745.11</b>	<b>\$ 217.00</b>	<b>\$ 422,440.78</b>

**Notes**

- 1) Crimewatch funds are held within the general fund but are reserved for use by crimewatch.
- 2) Paid-off township building loan.

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

	Budget	Actual	Variance Positive (Negative)	Comments
<b>Revenues:</b>				
Real Estate Taxes	19,000	28,132	9,132	
Per Capita Taxes	-	1,543	1,543	
Earned Income Taxes	20,000	8,357	(11,643)	
Real Estate Transfer Tax	5,000	5,064	64	
Fines	750	857	107	
Other Revenue	750	1,649	899	
<b>Total Revenues</b>	<b>45,500</b>	<b>45,602</b>	<b>102</b>	
<b>Expenses</b>				
<b>Administrative Department:</b>				
<b>Personnel:</b>				
Salary Supervisors	469	469	-	
Salary Secretary	3,520	2,310	1,210	
Salary Treasurer/RTK	2,286	2,110	176	
Salary Code	1,029	1,050	(21)	
Tax Collector Commission	2,000	3,130	(1,130)	
Payroll Burden & Benefits	1,601	779	822	
<b>Fixed Costs:</b>				
Insurance (ERIE)	4,000	3,984	16	
Insurance (SWIF)	890	-	890	
Building Repairs and Utilities	500	808	(308)	
Building Cleaning	180	160	20	
Building Mortgage	689	-	689	
<b>Variable Costs:</b>				
Solicitor	2,500	6,485	(3,985)	
Engineering	1,500	-	1,500	
Postage	100	29	71	
Office supplies	150	128	22	
IT / Computers	100	-	100	
<b>Total Administrative Department</b>	<b>21,514</b>	<b>21,442</b>	<b>72</b>	
<b>Police Department</b>				
<b>Personnel:</b>				
Payroll Officers	11,665	9,362	2,303	
Payroll Burden/Benefits	1,523	804	719	
<b>Fixed Costs:</b>				
Police SUV Loan Payment	718	718	-	
<b>Variable Costs:</b>				
Supplies/Equipment	200	748	(548)	
Police Software	30	89	(59)	
Vehicle Maintenance	50	-	50	
Vehicle Fuel	800	665	135	
<b>Total Police Department</b>	<b>14,986</b>	<b>12,386</b>	<b>2,600</b>	
<b>Road Department</b>				
<b>Personnel:</b>				
Roadworker Wages	9,325	7,136	2,189	
Payroll Burden & Benefits	1,872	613	1,259	
<b>Fixed Costs</b>				
Road Truck (MCF) Loan Payment	-	-	-	
Road Truck (Ally)	1,227	1,227	-	
<b>Variable Costs</b>				
Asphalt Paving Materials	450	-	450	
Rocksalt / Winter Maintenance	-	-	-	
Fuel	900	1,013	(113)	
Supplies	500	508	(8)	
Vehicle Repairs	125	145	(20)	
<b>Total Road Department</b>	<b>14,399</b>	<b>10,642</b>	<b>3,757</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	\$ 28,132	\$ -	\$ -	\$ -	\$ 35,201
Per Capita Tax Deposits	290	19	1,543	-	-	-	\$ 1,852
Real Estate Transfer	3,224	4,925	5,064	-	-	-	\$ 13,213
Earned Income Taxes	7,961	49,989	8,357	-	-	-	\$ 66,307
Police Fines	1,311	368	857	-	-	-	\$ 2,536
Other Revenues	547	689	1,649	-	-	-	\$ 2,885
<b>Total Deposits</b>	<u>\$ 20,283</u>	<u>\$ 56,109</u>	<u>\$ 45,602</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121,994</u>

Revenue Source	July	August	September	October	November	December	Year-to-Date Total	2024 Budgeted Total
Real Estate Tax Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,201	\$ 196,000
Per Capita Tax Deposits	-	-	-	-	-	-	1,852	6,300
Real Estate Transfer	-	-	-	-	-	-	13,213	61,000
Earned Income Taxes	-	-	-	-	-	-	66,307	255,000
Police Fines	-	-	-	-	-	-	2,536	9,000
Other Revenues	-	-	-	-	-	-	2,885	9,000
<b>Total Deposits</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121,994</u>	<u>\$ 536,300</u>

**East Union Township - Bills Paid Schedule**

**General Fund**

Date	Vendor	Description "For"	Amount Paid
3/3/2025	EMC Insurance Co.	Insurance premiums, liability	\$ 3,984.27
3/4/2025	Ally Bank	Truck lease payment	1,226.99
3/4/2025	Service Electric	Telephone/internet	116.73
3/4/2025	Airgas USA, LLC	Road supplies, cylindars	282.48
3/4/2025	Bassler Equipment Co.	Streetsigns	2,194.11
3/4/2025	CH Waltz Sons Inc.	Road supplies	52.60
3/4/2025	Clean Sweep	Township building cleaning	160.00
3/4/2025	Donald G. Karpowich, Atty-At-Law, P.C.	Township solicitor fees	6,485.18
3/4/2025	Fairway Motors Inc.	Inspections/service	145.00
3/4/2025	Frank's Lock Service Inc.	Doors/access	319.99
3/4/2025	Indeed Inc.	Secretary employment ad	84.80
3/4/2025	Joe Zanolini's Garage	Service/repairs	47.00
3/4/2025	Micron Oil	Diesel fuel	143.00
3/4/2025	NAPA Auto Parts	Tools	77.16
3/4/2025	NEPA Standard Speaker	Advertising, meetings, hearings, etc.	1,365.94
3/4/2025	Schuykill County	Per capita tax bill fees	141.60
3/4/2025	Shustacks Welding & Hyd Hose	Tool repair	48.75
3/4/2025	State Workers Insurance Fund (SWIF)	insurance premium 4/25 thru 4/26	8,931.00
3/4/2025	TEAM Supply Inc.	Tools/parts	83.40
3/4/2025	Vicki Bevans	Reimbursement for tax bills	1,624.00
3/11/2025	Luzerne Bank Cardmember Service	QB Enterprise Renewal	3,338.08
3/11/2025	Sheppton Mini Mart	Vehicle gasoline and diesel fuel	1,534.78
3/21/2025	PPL Electric Utilities	Building electric	175.10
3/21/2025	PPL Electric Utilities	Garage electric	136.47
3/24/2025	Verizon Wireless	Police wireless internet	79.37
3/26/2025	Aqua PA	Fire hydrant service	323.74
3/27/2025	Service Electric	Telephone/internet	59.95
	<b>Total Bills Paid - General Fund</b>		<b>\$ 33,161.49</b>

**General Fund - Other**

Date	Vendor	Description "For"	Amount Paid
3/11/2025	Luzerne Bank	Mortgage Payoff	\$ 52,859.33

**Light Fund**

Date	Vendor	Description "For"	Amount Paid
3/3/2025	PPL Electric Utilities	Streetlights	\$ 60.71
3/3/2025	PPL Electric Utilities	Streetlights	586.94
3/4/2025	Mosca Design	Balance on holiday streetlights	991.68
3/6/2025	PPL Electric Utilities	Streetlights	1,825.76
3/21/2025	PPL Electric Utilities	Streetlights	14.56
3/21/2025	PPL Electric Utilities	Streetlights	24.43
	<b>Total Bills Paid - Light Fund</b>		<b>\$ 3,504.08</b>

**Zoning Fund**

Date	Vendor	Description "For"	Amount Paid
3/4/2025	Elliott Greenleaf	Zoning hearing board solicitor fees	\$ 1,575.00
3/4/2025	Ashley Pauline	Stenographer transcripts	248.50
3/4/2025	Sargent's Court Reporting Service	Stenographer presence at hearing	150.00
3/11/2025	Advanced Code Consultants	Building and UCC reviews	5,893.26
	<b>Total Bills Paid - Zoning Fund</b>		<b>\$ 7,866.76</b>

**LST Fund**

Date	Vendor	Description "For"	Amount Paid
3/6/2025	US Department of Agriculture	Police SUV loan	\$ 718.00

**State Fund**

Date	Vendor	Description "For"	Amount Paid
3/20/2025	Luzerne Bank	Equipment loan	\$ 1,929.64

**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	156.25	-	-	-	-	-	-	-	-	-	468.75
Wendy Danchision	156.25	156.25	156.25	-	-	-	-	-	-	-	-	-	468.75
Jill Careyva	156.25	156.25	156.25	-	-	-	-	-	-	-	-	-	468.75
<b>Police:</b>													
Douglas Litwhiler	8,270.50	5,666.50	5,558.00	-	-	-	-	-	-	-	-	-	19,495.00
Scott Michalesko	486.00	720.00	636.00	-	-	-	-	-	-	-	-	-	1,842.00
Frederick Lahovski	2,040.00	2,436.00	3,168.00	-	-	-	-	-	-	-	-	-	7,644.00
Anthony DiVirgilio	576.00	-	-	-	-	-	-	-	-	-	-	-	576.00
<b>Roadworkers:</b>													
Colin Kelly	7,504.50	5,473.00	4,088.50	-	-	-	-	-	-	-	-	-	17,066.00
Luis Caraballo	5,467.38	4,094.50	3,047.13	-	-	-	-	-	-	-	-	-	12,609.01
<b>Administration:</b>													
Vicki Bevans	687.04	-	1,364.07	-	-	-	-	-	-	-	-	-	2,051.11
Michael Gaizick	3,165.00	2,110.00	2,110.00	-	-	-	-	-	-	-	-	-	7,385.00
Richard Verbonitz	1,525.00	1,050.00	1,050.00	-	-	-	-	-	-	-	-	-	3,625.00
Jessica Didow	-	950.25	2,310.00	-	-	-	-	-	-	-	-	-	3,260.25
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>23,800.45</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,288.62</u>

Adjustments to Reconcile to Cash Paid
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Total Gross Pay	\$ 23,800.45
Add:	
Payroll Tax Liabilities of	
Prior Periods, Paid Currently	
Employer's 1/2 of Payroll Taxes	2,092.02
Subtract:	
Payroll Tax Liabilities of Current	
Period to be Paid in the Future	<u>(362.47)</u>
Total Cash Paid for Payroll	<u>\$ 25,530.00</u>

**EUT PLANNING 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
1/31/2025	Legal Fees - Karpowich Invoice #102595	155.25	-	2,335.82
2/28/2025	Legal Fees - Karpowich Invoice #103205	486.00	-	1,849.82

**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
1/31/2025	Legal Fees - Karpowich Invoice #102595	121.50	-	521.23
2/28/2025	Legal Fees - Karpowich Invoice #103205	155.25	-	365.98

**Eckhardt**

Date	Description	Debit	Credit	Balance
12/2/2024	Escrow deposit	-	750.00	750.00
1/31/2025	Legal Fees - Karpowich Invoice #102595	33.75	-	716.25
2/28/2025	Legal fees - Elliott Greenleaf Invoice #7004	285.00	-	431.25
3/4/2025	Sergant's court reporting - stenographer presence at hearing	150.00	-	281.25

<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