

East Union Township Treasurer's Report

Meeting Date:	May 6, 2025
Meeting Time:	5:30pm
Prepared By:	Michael Gaizick, CPA
Prepared Date:	May 2, 2025

	General Fund	Light Fund	Fire Fund	Zoning Fund	LST Fund	Fire Escrow	State Fund	Rec. Fund	CrimeWatch	Totals
Beginning Balance as of 4/1/2025	\$ 142,816.33	\$ 15,131.73	\$ 5,263.84	\$ 111,049.20	\$ 59,154.81	\$ 549.50	\$ 86,513.26	\$ 1,745.11	\$ 217.00	\$ 422,440.78
Revenue Items										
Deposits & Credits	138,335.18	9,693.43	9,693.37	5,506.91	731.26	-	0.71	0.03	-	163,960.89
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	-	-	-	-	-	-	-	-	-	-
Total Revenue	138,335.18	9,693.43	9,693.37	5,506.91	731.26	-	0.71	0.03	-	163,960.89
Expense Items										
Bills Paid	(48,969.64)	(2,512.91)	-	(61,787.15)	(718.00)	-	(1,929.64)	-	-	(115,917.34)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
Payroll & Payroll Tax Expense	(34,808.06)	-	-	-	-	-	-	-	-	(34,808.06)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Expense	(83,777.70)	(2,512.91)	-	(61,787.15)	(718.00)	-	(1,929.64)	-	-	(150,725.40)
Net Suplus / (Deficit)	54,557.48	7,180.52	9,693.37	(56,280.24)	13.26	-	(1,928.93)	0.03	-	13,235.49
Ending Balance as of 4/30/2025	\$ 197,373.81	\$ 22,312.25	\$ 14,957.21	\$ 54,768.96	\$ 59,168.07	\$ 549.50	\$ 84,584.33	\$ 1,745.14	\$ 217.00	\$ 435,676.27

Notes

1) Crimewatch funds are held within the general fund but are reserved for use by crimewatch.

2025 BUDGET TO ACTUAL SCHEDULE - GENERAL FUND

	Budget	Actual	Variance Positive (Negative)	Comments
Revenues:				
Real Estate Taxes	52,500	54,768	2,268	
Per Capita Taxes	1,000	2,300	1,300	
Earned Income Taxes	10,000	10,337	337	
Real Estate Transfer Tax	5,000	804	(4,196)	
Fines	750	1,101	351	
Other Revenue	750	69,025	68,275	
Total Revenues	70,000	138,335	68,335	
Expenses				
Administrative Department:				
Personnel:				
Salary Supervisors	469	469	-	
Salary Secretary	3,520	2,284	1,236	
Salary Treasurer/RTK	2,286	2,110	176	
Salary Code	1,029	1,050	(21)	
Tax Collector Commission	5,526	6,456	(930)	
Payroll Burden & Benefits	1,871	1,071	800	
Fixed Costs:				
Insurance (ERIE)	4,000	-	4,000	
Insurance (SWIF)	890	-	890	
Building Repairs and Utilities	500	1,719	(1,219)	
Building Cleaning	180	160	20	
Building Mortgage	689	-	689	
Variable Costs:				
Solicitor	2,500	8,983	(6,483)	
Engineering	1,500	540	960	
Postage	100	21	79	
Office supplies	150	-	150	
IT / Computers	2,000	1,250	750	
Total Administrative Department	27,210	26,113	1,097	
Police Department				
Personnel:				
Payroll Officers	11,665	10,382	1,283	
Payroll Burden/Benefits	1,523	899	624	
Fixed Costs:				
Police SUV Loan Payment	718	718	-	
Variable Costs:				
Supplies/Equipment	200	2,366	(2,166)	
Police Software	30	70	(40)	
Vehicle Maintenance	50	490	(440)	
Vehicle Fuel	800	626	174	
Total Police Department	14,986	15,551	(565)	
Road Department				
Personnel:				
Roadworker Wages	9,325	7,184	2,141	
Payroll Burden & Benefits	1,872	622	1,250	
Fixed Costs				
Road Truck (MCF) Loan Payment	-	-	-	
Road Truck (Ally)	1,227	1,227	-	
Variable Costs				
Asphalt Paving Materials	450	190	260	
Rocksalt / Winter Maintenance	-	6,342	(6,342)	
Fuel	900	4,463	(3,563)	
Supplies	500	-	500	
Vehicle Repairs	125	1,148	(1,023)	
Total Road Department	14,399	21,176	(6,777)	

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	\$ 54,768	\$ -	\$ -	\$ 89,969
Per Capita Tax Deposits	290	19	1,543	2,300	-	-	\$ 4,152
Real Estate Transfer	3,224	4,925	5,064	804	-	-	\$ 14,017
Earned Income Taxes	7,961	49,989	8,357	10,337	-	-	\$ 76,644
Police Fines	1,311	368	857	1,101	-	-	\$ 3,637
Other Revenues	<u>547</u>	<u>689</u>	<u>1,649</u>	<u>69,025</u>	<u>-</u>	<u>-</u>	<u>\$ 71,910</u>
Total Deposits	<u>\$ 20,283</u>	<u>\$ 56,109</u>	<u>\$ 45,602</u>	<u>\$ 138,335</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 260,329</u>

Revenue Source	July	August	September	October	November	December	Year-to-Date Total	2024 Budgeted Total
Real Estate Tax Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,969	\$ 196,000
Per Capita Tax Deposits	-	-	-	-	-	-	4,152	6,300
Real Estate Transfer	-	-	-	-	-	-	14,017	61,000
Earned Income Taxes	-	-	-	-	-	-	76,644	255,000
Police Fines	-	-	-	-	-	-	3,637	9,000
Other Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,910</u>	<u>9,000</u>
Total Deposits	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 260,329</u>	<u>\$ 536,300</u>

East Union Township - Bills Paid Schedule

General Fund

Date	Vendor	Description "For"	Amount Paid
4/2/2025	Service Electric	Phone/internet	\$ 113.38
4/2/2025	Ally Bank	Truck loan payment	1,226.99
4/8/2025	Academy Sports Center Inc.	Uniforms	341.00
4/8/2025	Airgas USA, LLC	Roadcrew supplies	76.36
4/8/2025	Allen's Body Shop	Inspection	37.74
4/8/2025	Antonelli's Auto Repair	Vehicle repair	452.27
4/8/2025	Bley Trucking & Excavating	Plowing invoice	2,550.00
4/8/2025	Central Highway Oil Co.	Diesel and heating fuel	4,254.79
4/8/2025	Clean Sweep	Biweekly office cleaning	160.00
4/8/2025	Donald G. Karpowich, Atty-At-Law, P.C.	Legal services February and March	8,983.11
4/8/2025	Medico Construction Equipment	Equipment servicing	984.86
4/8/2025	Metered Concrete Solutions LLC	Supplies	189.75
4/8/2025	Micron Oil	Diesel fuel	187.00
4/8/2025	NEPA Standard Speaker	Advertising	1,350.94
4/8/2025	Sheppton Mini Mart	Gasoline for police vehicles	539.49
4/8/2025	Superior Surveillance & Communications	Support fee	1,250.00
4/8/2025	TEAM Supply Inc.	Roadcrew supplies	86.93
4/8/2025	Valley Propane	Heating fuel	565.22
4/8/2025	Schuylkill County	Tax bill printing fees	527.36
4/8/2025	Schuylkill County	Law library ordinance fee	5.00
4/11/2025	Luzerne Bank Cardmember Service	Supplies, postage	466.81
4/21/2025	PPL Electric Utilities	Garage electric	131.56
4/21/2025	PPL Electric Utilities	Building electric	150.09
4/21/2025	AQUA PA	Fire Hydrants	356.18
4/23/2025	Verizon wireless	Police internet	60.06
4/23/2025	WEX Bank	Roadcrew fuelcards	807.48
4/28/2025	Service Electric	Phone/internet	59.95
4/28/2025	American Rock Salt Company	Rock salt for roads	3,792.33
4/28/2025	J Yurick's Emergency Equipment	Police vehicle upfitting lights	15,226.00
4/28/2025	Kranson Uniform	Police uniforms	1,995.00
4/28/2025	Tam Arte Design Studio	Police vehicle lettering	2,041.99
	Total Bills Paid - General Fund		\$ 48,969.64

Light Fund

Date	Vendor	Description "For"	Amount Paid
4/2/2025	PPL Electric Utilities	Streetlights	\$ 60.71
4/2/2025	PPL Electric Utilities	Streetlights	586.93
4/2/2025	PPL Electric Utilities	Streetlights	1,825.72
4/4/2025	PPL Electric Utilities	Streetlights	14.56
4/21/2025	PPL Electric Utilities	Streetlights	24.99
	Total Bills Paid - Light Fund		\$ 2,512.91

Zoning Fund

Date	Vendor	Description "For"	Amount Paid
4/8/2025	Advanced Code Consultants, LLC	Permit fees	54,929.52
4/8/2025	Kasia R. Meeder	Hearing appearance fee	125.00
4/8/2025	Alfred Benesch & Co	Plan review fee	540.00
4/12/2025	Pennoni Associates Inc.	Comprehensive Plan consulting	6,192.63
	Total Bills Paid - Zoning Fund		\$ 61,787.15

LST Fund

Date	Vendor	Description "For"	Amount Paid
4/6/2025	US Department of Agriculture	Police SUV loan	\$ 718.00

State Fund

Date	Vendor	Description "For"	Amount Paid
4/20/2025	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
Supervisors:													
Kyle Mummey	156.25	156.25	156.25	156.25	-	-	-	-	-	-	-	-	625.00
Wendy Danchision	156.25	156.25	156.25	156.25	-	-	-	-	-	-	-	-	625.00
Jill Careyva	156.25	156.25	156.25	156.25	-	-	-	-	-	-	-	-	625.00
Police:													
Douglas Litwhiler	8,270.50	5,666.50	5,558.00	6,188.00	-	-	-	-	-	-	-	-	25,683.00
Scott Michalesko	486.00	720.00	636.00	1,116.00	-	-	-	-	-	-	-	-	2,958.00
Frederick Lahovski	2,040.00	2,436.00	3,168.00	3,078.00	-	-	-	-	-	-	-	-	10,722.00
Anthony DiVirgilio	576.00	-	-	-	-	-	-	-	-	-	-	-	576.00
Roadworkers:													
Colin Kelly	7,504.50	5,473.00	4,088.50	4,101.50	-	-	-	-	-	-	-	-	21,167.50
Luis Caraballo	5,467.38	4,094.50	3,047.13	3,082.75	-	-	-	-	-	-	-	-	15,691.76
Administration:													
Vicki Bevans	687.04	-	1,364.07	5,928.52	-	-	-	-	-	-	-	-	7,979.63
Michael Gaizick	3,165.00	2,110.00	2,110.00	2,110.00	-	-	-	-	-	-	-	-	9,495.00
Richard Verbonitz	1,525.00	1,050.00	1,050.00	1,050.00	-	-	-	-	-	-	-	-	4,675.00
Jessica Didow	-	950.25	2,310.00	2,283.75	-	-	-	-	-	-	-	-	5,544.00
Stephanie VanGieson	4,271.00	1,058.00	-	-	-	-	-	-	-	-	-	-	5,329.00
Totals	<u>34,461.17</u>	<u>24,027.00</u>	<u>23,800.45</u>	<u>29,407.27</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>111,695.89</u>

Adjustments to Reconcile to Cash Paid

Total Gross Pay \$ 29,407.27

Add:

Payroll Tax Liabilities of
Prior Periods, Paid Currently 3,599.94
Employer's 1/2 of Payroll Taxes 2,249.66

Subtract:

Payroll Tax Liabilities of Current
Period to be Paid in the Future (448.81)

Total Cash Paid for Payroll \$ 34,808.06

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

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