

East Union Township Treasurer's Report

Meeting Date:	June 2, 2025
Meeting Time:	5:30pm
Prepared By:	Michael Gaizick, CPA
Prepared Date:	May 31, 2025

	General Fund	Light Fund	Fire Fund	Zoning Fund	LST Fund	Fire Escrow	State Fund	Rec. Fund	CrimeWatch	Totals
Beginning Balance as of 5/1/2025	\$ 197,373.81	\$ 22,312.25	\$ 14,957.21	\$ 54,768.96	\$ 59,168.07	\$ 549.50	\$ 84,584.33	\$ 1,745.11	\$ 217.00	\$ 435,676.24
Revenue Items										
Deposits & Credits	158,294.93	18,529.14	18,529.10	14,297.41	23,279.73	-	0.73	-	-	232,931.04
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	-	-	-	-	-	-	-	-	-	-
Total Revenue	158,294.93	18,529.14	18,529.10	14,297.41	23,279.73	-	0.73	-	-	232,931.04
Expense Items										
Bills Paid	(11,044.05)	(2,563.48)	-	(6,098.75)	(718.00)	-	(1,929.64)	-	-	(22,353.92)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
Payroll & Payroll Tax Expense	(33,672.46)	-	-	-	-	-	-	-	-	(33,672.46)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Expense	(44,716.51)	(2,563.48)	-	(6,098.75)	(718.00)	-	(1,929.64)	-	-	(56,026.38)
Net Suplus / (Deficit)	113,578.42	15,965.66	18,529.10	8,198.66	22,561.73	-	(1,928.91)	-	-	176,904.66
Ending Balance as of 5/31/2025	\$ 310,952.23	\$ 38,277.91	\$ 33,486.31	\$ 62,967.62	\$ 81,729.80	\$ 549.50	\$ 82,655.42	\$ 1,745.11	\$ 217.00	\$ 612,580.90

Notes

- 1) Crimewatch funds are held within the general fund but are reserved for use by crimewatch.
- 2) Spring cleanup earnings \$1,410
- 3) North Union reimbursement for comprehensive plan \$3,935.31

2025 BUDGET TO ACTUAL SCHEDULE - GENERAL FUND

	Budget	Actual	Variance Positive (Negative)	Comments
Revenues:				
Real Estate Taxes	100,000	101,662	1,662	
Per Capita Taxes	5,000	1,534	(3,466)	
Earned Income Taxes	45,000	49,061	4,061	
Real Estate Transfer Tax	5,000	3,831	(1,169)	
Fines	750	974	224	
Other Revenue	750	1,233	483	
Total Revenues	156,500	158,295	1,795	
Expenses				
Administrative Department:				
Personnel:				
Salary Supervisors	469	469	-	
Salary Secretary	3,520	347	3,173	
Salary Treasurer/RTK	2,286	2,110	176	
Salary Code	1,029	1,050	(21)	
Tax Collector Commission	10,526	11,028	(502)	
Payroll Burden & Benefits	2,253	1,208	1,045	
Fixed Costs:				
Insurance (ERIE)	4,000	-	4,000	
Insurance (SWIF)	890	-	890	
Building Repairs and Utilities	500	792	(292)	
Building Cleaning	180	-	180	
Building Mortgage	689	-	689	
Variable Costs:				
Solicitor	2,500	4,756	(2,256)	
Engineering	1,500	-	1,500	
Postage	100	156	(56)	
Office supplies	150	125	25	
IT / Computers	100	-	100	
Total Administrative Department	30,692	22,041	8,651	
Police Department				
Personnel:				
Payroll Officers	12,135	9,365	2,770	
Payroll Burden/Benefits	1,053	754	299	
Fixed Costs:				
Police SUV Loan Payment	718	718	-	
Variable Costs:				
Supplies/Equipment	200	251	(51)	
Police Software	30	78	(48)	
Vehicle Maintenance	50	-	50	
Vehicle Fuel	800	524	276	
Total Police Department	14,986	11,690	3,296	
Road Department				
Personnel:				
Roadworker Wages	9,325	7,271	2,054	
Payroll Burden & Benefits	1,872	585	1,287	
Fixed Costs				
Road Truck (MCF) Loan Payment	-	-	-	
Road Truck (Ally)	1,227	1,227	-	
Variable Costs				
Asphalt Paving Materials	450	93	357	
Rocksalt / Winter Maintenance	-	-	-	
Fuel	900	424	476	
Supplies	500	582	(82)	
Vehicle Repairs	125	156	(31)	
Total Road Department	14,399	10,338	4,061	

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	\$ 101,662	\$ -	\$ 191,631
Per Capita Tax Deposits	290	19	1,543	2,300	1,534	-	5,686
Real Estate Transfer	3,224	4,925	5,064	804	3,831	-	17,848
Earned Income Taxes	7,961	49,989	8,357	10,337	49,061	-	125,705
Police Fines	1,311	368	857	1,101	974	-	4,611
Other Revenues (Incl Grants)	<u>547</u>	<u>689</u>	<u>1,649</u>	<u>69,025</u>	<u>1,233</u>	<u>-</u>	<u>73,143</u>
Total Deposits	<u>\$ 20,283</u>	<u>\$ 56,109</u>	<u>\$ 45,602</u>	<u>\$ 138,335</u>	<u>\$ 158,295</u>	<u>\$ -</u>	<u>\$ 418,624</u>

Revenue Source	July	August	September	October	November	December	Year-to-Date Total	2024 Budgeted Total
Real Estate Tax Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,631	\$ 196,000
Per Capita Tax Deposits	-	-	-	-	-	-	5,686	6,300
Real Estate Transfer	-	-	-	-	-	-	17,848	61,000
Earned Income Taxes	-	-	-	-	-	-	125,705	255,000
Police Fines	-	-	-	-	-	-	4,611	9,000
Other Revenues (Incl Grants)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,143</u>	<u>9,000</u>
Total Deposits	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 418,624</u>	<u>\$ 536,300</u>

East Union Township - Bills Paid Schedule

General Fund

Date	Vendor	Description "For"	Amount Paid
5/2/2025	Service Electric	Telephone/Internet service	\$ 115.61
5/5/2025	Ally Bank	Truck loan payment	1,226.99
5/12/2025	Academy Sports Center	Uniforms	123.00
5/12/2025	ANTZ	Building repairs electrical	351.74
5/12/2025	Donald G. Karpowich, Atty at Law	Legal fees April 2025	4,756.21
5/12/2025	Douglas Litwhiler	Reimbursement for uniforms	71.92
5/12/2025	Hazleton Materials	Materials	92.78
5/12/2025	Jack Rich Inc.	Diesel fluid	206.00
5/12/2025	Luzerne Bank Cardmember Service	Supplies, tools	541.10
5/12/2025	Micron Oil	Fuel road vehicles	218.00
5/12/2025	NEPA Standard Speaker	Advertising meetings and ordinances	1,576.94
5/12/2025	Pennsylvania One Call System Inc	Dues	125.00
5/12/2025	Sheppton Mini Mart	Fuel police vehicle	523.54
5/12/2025	Shustack's Welding and Hydraulic Hose	Welding equipment	155.75
5/12/2025	TEAM Supply	Road supplies	118.99
5/12/2025	PPL Electric Utilities	Electrical service garage	125.27
5/12/2025	PPL Electric Utilities	Electrical service building	139.02
5/12/2025	United States Postal Service	PO Box renewal	100.00
5/20/2025	AQUA PA	Fire hydrants	356.18
5/23/2025	Verizon Wireless	Police modem internet service	60.06
5/28/2025	Service Electric	Telephone/Internet service	59.95
	Total Bills Paid - General Fund		\$ 11,044.05

Light Fund

Date	Vendor	Description "For"	Amount Paid
5/1/2025	PPL Electric Utilities	Streetlights	\$ 61.87
5/1/2025	PPL Electric Utilities	Streetlights	598.65
5/1/2025	PPL Electric Utilities	Streetlights	1,862.22
5/5/2025	PPL Electric Utilities	Streetlights	14.87
5/19/2025	PPL Electric Utilities	Streetlights	25.87
	Total Bills Paid - Light Fund		\$ 2,563.48

Zoning Fund

Date	Vendor	Description "For"	Amount Paid
5/11/2025	Elliott Greenleaf	Zoning board legal services	4,351.00
5/12/2025	Elliott Greenleaf	Zoning board legal services	1,497.75
5/12/2025	Sargent's Court Reporting	Transcripts	250.00
	Total Bills Paid - Zoning Fund		\$ 6,098.75

LST Fund

Date	Vendor	Description "For"	Amount Paid
5/6/2025	US Department of Agriculture	Police SUV loan	\$ 718.00

State Fund

Date	Vendor	Description "For"	Amount Paid
5/20/2025	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	156.25	-	-	-	-	-	-	-	781.25
Wendy Danchision	156.25	156.25	156.25	156.25	156.25	-	-	-	-	-	-	-	781.25
Jill Careyva	156.25	156.25	156.25	156.25	156.25	-	-	-	-	-	-	-	781.25
Police:													
Douglas Litwhiler	8,270.50	5,666.50	5,558.00	6,188.00	6,461.00	-	-	-	-	-	-	-	32,144.00
Scott Michalesko	486.00	720.00	636.00	1,116.00	1,182.00	-	-	-	-	-	-	-	4,140.00
Frederick Lahovski	2,040.00	2,436.00	3,168.00	3,078.00	1,722.00	-	-	-	-	-	-	-	12,444.00
Anthony DiVirgilio	576.00	-	-	-	-	-	-	-	-	-	-	-	576.00
Roadworkers:													
Colin Kelly	7,504.50	5,473.00	4,088.50	4,101.50	4,212.00	-	-	-	-	-	-	-	25,379.50
Luis Caraballo	5,467.38	4,094.50	3,047.13	3,082.75	3,059.00	-	-	-	-	-	-	-	18,750.76
Administration:													
Vicki Bevans	687.04	-	1,364.07	5,928.52	11,127.83	-	-	-	-	-	-	-	19,107.46
Michael Gaizick	3,165.00	2,110.00	2,110.00	2,110.00	2,110.00	-	-	-	-	-	-	-	11,605.00
Richard Verbonitz	1,525.00	1,050.00	1,050.00	1,050.00	1,050.00	-	-	-	-	-	-	-	5,725.00
Jessica Didow	-	950.25	2,310.00	2,283.75	346.50	-	-	-	-	-	-	-	5,890.50
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>31,739.08</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>143,434.97</u>

Adjustments to Reconcile to Cash Paid

Total Gross Pay \$ 31,739.08

Add:

Payroll Tax Liabilities of
Prior Periods, Paid Currently -

Employer's 1/2 of Payroll Taxes 2,428.05

Subtract:

Payroll Tax Liabilities of Current
Period to be Paid in the Future (494.67)

Total Cash Paid for Payroll \$ 33,672.46

EUT GRANT TRACKER

Grant Name	Grant Amount	Status	Amount Receivable	Amount Available
Awarded:				
2024 - LSA Police Vehicle	\$ 86,528.00	In Progress	\$ 15,226.00	\$ 17,541.50
2025 - Community Development	\$ 150,000.00	Funds incoming	\$ 150,000.00	\$ -
2025 - Multimodal Transportation Fund	\$ 100,000.00	In Progress	\$ -	\$ 100,000.00
2024 - American Legion Park Grant	\$ 50,000.00	In Progress	\$ 25,000.00	\$ -
2025 - PIB Loan	\$ 675,000.00	Awarded	\$ -	\$ 675,000.00
2024 - Comprehensive Plan	\$ 20,000.00	In Progress	\$ -	\$ 20,000.00
Applied For:				
2025 CDBG Grant				
2026 CFA Greenways, Trails & Recreation	\$ 250,000.00			
2026 DCED Multimodal Transportation Fund	\$ 350,000.00			
Private Donations:				
Miracle Commercial Real Estate	\$ 100,000.00	Miner's Park In-Kind		

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