

East Union Township Treasurer's Report

Meeting Date:	July 7, 2025
Meeting Time:	5:30pm
Prepared By:	Michael Gaizick, CPA
Prepared Date:	July 1, 2025

	General Fund	Light Fund	Fire Fund	Zoning Fund	LST Fund	Fire Escrow	State Fund	Rec. Fund	CrimeWatch	Totals
Beginning Balance as of 6/1/2025	\$ 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
Revenue Items										
Deposits & Credits	158,995.18	274.09	274.06	1,185.52	1,264.24	-	-	500.00	-	162,493.09
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	-	-	-	-	-	-	22,732.24	-	-	22,732.24
Total Revenue	158,995.18	274.09	274.06	1,185.52	1,264.24	-	22,732.24	500.00	-	185,225.33
Expense Items										
Bills Paid	(164,396.40)	(2,564.74)	-	(8,404.53)	(718.00)	-	(1,929.64)	-	-	(178,013.31)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
Payroll & Payroll Tax Expense	(21,570.69)	-	-	-	-	-	-	-	-	(21,570.69)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
(3) InterFund Transfers	(22,732.24)	-	-	-	-	-	-	-	-	(22,732.24)
Other	-	-	-	-	-	-	-	-	-	-
Total Expense	(208,699.33)	(2,564.74)	-	(8,404.53)	(718.00)	-	(1,929.64)	-	-	(222,316.24)
Net Suplus / (Deficit)	(49,704.15)	(2,290.65)	274.06	(7,219.01)	546.24	-	20,802.60	500.00	-	(37,090.91)
Ending Balance as of 6/30/2025	\$ 261,248.08	\$ 35,987.26	\$ 33,760.37	\$ 55,748.61	\$ 82,276.04	\$ 549.50	\$ 103,458.02	\$ 2,245.11	\$ 217.00	\$ 575,489.99

Notes

- 1) Crimewatch funds are held within the general fund but are reserved for use by crimewatch.
- 2) THANK YOU Twin County Lions for donation to Recreation Fund.
- 3) Repay equipment allowance from State Fund per direction of John Davis (PennDOT)

2025 BUDGET TO ACTUAL SCHEDULE - GENERAL FUND

	Budget	Actual	Variance Positive (Negative)	Comments
Revenues:				
Real Estate Taxes	3,500	1,476	(2,024)	
Per Capita Taxes	-	208	208	
Earned Income Taxes	5,000	5,908	908	
Real Estate Transfer Tax	5,000	356	(4,644)	
Fines	750	1,007	257	
Other Revenue	750	150,040	149,290	PA Grant Brandonville Roads
Total Revenues	15,000	158,995	143,995	
Expenses				
Administrative Department:				
Personnel:				
Salary Supervisors	469	469	-	
Salary Secretary	3,520	-	3,520	
Salary Treasurer/RTK	2,286	2,110	176	
Salary Code	1,029	1,050	(21)	
Tax Collector Commission	368	78	290	
Payroll Burden & Benefits	1,476	304	1,172	
Fixed Costs:				
Insurance (ERIE)	4,000	10,705	(6,705)	Renewal premium
Insurance (SWIF)	890	-	890	
Building Repairs and Utilities	500	6,688	(6,188)	Servepro basement cleanout
Building Cleaning	180	320	(140)	
Building Mortgage	689	-	689	
Variable Costs:				
Solicitor	2,500	-	2,500	
Engineering	1,500	22,005	(20,505)	
Postage	100	2	98	
Office supplies	150	472	(322)	
IT / Computers	100	825	(725)	
Total Administrative Department	19,757	45,028	(25,271)	
Police Department				
Personnel:				
Payroll Officers	11,665	8,729	2,937	
Payroll Burden/Benefits	1,523	716	807	
Fixed Costs:				
Police SUV Loan Payment	718	718	-	
Variable Costs:				
Supplies/Equipment	200	3,243	(3,043)	
Police Software	30	61	(31)	
Vehicle Maintenance	50	-	50	
Vehicle Fuel	800	183	617	
Total Police Department	14,986	13,650	1,337	
Road Department				
Personnel:				
Roadworker Wages	9,325	7,989	1,336	
Payroll Burden & Benefits	1,872	656	1,216	
Fixed Costs				
Road Truck (MCF) Loan Payment	-	-	-	
Road Truck (Ally)	1,227	-	1,227	
Variable Costs				
Asphalt Paving Materials	450	212	238	
Rocksalt / Winter Maintenance	-	-	-	
Fuel	900	996	(96)	
Supplies	500	3,648	(3,148)	
Vehicle Repairs	125	242	(117)	
Total Road Department	14,399	13,743	656	

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	\$ 1,476	\$ 193,107
Per Capita Tax Deposits	290	19	1,543	2,300	1,534	208	5,894
Real Estate Transfer	3,224	4,925	5,064	804	3,831	356	18,204
Earned Income Taxes	7,961	49,989	8,357	10,337	49,061	5,908	131,613
Police Fines	1,311	368	857	1,101	974	1,007	5,618
Other Revenues (Incl Grants)	547	689	1,649	69,025	1,233	150,040	223,183
Total Deposits	<u>\$ 20,283</u>	<u>\$ 56,109</u>	<u>\$ 45,602</u>	<u>\$ 138,335</u>	<u>\$ 158,295</u>	<u>\$ 158,995</u>	<u>\$ 577,619</u>

Revenue Source	July	August	September	October	November	December	Year-to-Date Total	2024 Budgeted Total
Real Estate Tax Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193,107	\$ 196,000
Per Capita Tax Deposits	-	-	-	-	-	-	5,894	6,300
Real Estate Transfer	-	-	-	-	-	-	18,204	61,000
Earned Income Taxes	-	-	-	-	-	-	131,613	255,000
Police Fines	-	-	-	-	-	-	5,618	9,000
Other Revenues (Incl Grants)	-	-	-	-	-	-	223,183	9,000
Total Deposits	<u>\$ -</u>	<u>\$ 577,619</u>	<u>\$ 536,300</u>					

East Union Township - Bills Paid Schedule

General Fund

Date	Vendor	Description "For"	Amount Paid
6/2/2025	Greater Hazleton CAN DO	Annual meeting	\$ 180.00
6/2/2025	Benesch	Engineering work for playground & paving	22,005.00
6/2/2025	Bubbas Gunsmithing LLC	Firearms for police vehicles	3,239.98
6/2/2025	Clean Sweep	Building cleaning	320.00
6/2/2025	Greater Hazleton Chamber of Commerce	Annual dues	192.00
6/2/2025	Lamar Lex Trucking	Stone	960.00
6/2/2025	Lehigh Asphalt Paving and Construction Co	Payment application #1 Brandonville	53,465.40
6/2/2025	Marchetti Hardware	Roadcrew supplies	25.96
6/2/2025	Micron Oil	Gasoline roadcrew	616.54
6/2/2025	NAPA Auto Parts	Roadcrew supplies	87.92
6/2/2025	Northern Schuylkill Council of Government	Annual dues	100.00
6/2/2025	Pottsville Materials LLC	Roadcrew supplies	121.69
6/2/2025	Recreation Resource USA	Playground equipment	55,530.00
6/2/2025	Servpro of Kingston	Basement dryout	6,236.42
6/2/2025	Sheppton Mini Mart	Fuel police vehicles	182.50
6/2/2025	Shustacks Welding & Hyd Hose	Hose assembly	241.50
6/2/2025	Superior Surveillance & Communications	Emergency call out	825.00
6/2/2025	TEAM Supply Inc.	Pipes, road materials	2,689.60
6/2/2025	Valley Waste, Inc.	Dumpsters for spring cleanup	2,757.60
6/3/2025	Service Electric	Phone/internet service	114.21
6/4/2025	Ally Bank	Truck lease payment	1,226.99
6/6/2025	EMC Insurance	Liability/Casualty premium renewal	10,704.56
6/11/2025	Signsworldwide	Burn ban signs	1,373.42
6/11/2025	Luzerne Bank Cardmember Service	Supplies	94.09
6/12/2025	WEX Bank	Fuel road vehicles	378.56
6/18/2025	PPL Electric Utilities	Garage electricity	108.93
6/18/2025	PPL Electric Utilities	Building electricity	142.34
6/20/2025	AQUA PA	Fire hydrant service	356.18
6/23/2025	Verizon Wireless	Police wireless internet	60.06
6/27/2025	Service Electric	Phone/internet service	59.95
	Total Bills Paid - General Fund		\$ 164,396.40

Light Fund

Date	Vendor	Description "For"	Amount Paid
6/2/2025	PPL Electric Utilities	Streetlights	\$ 61.90
6/2/2025	PPL Electric Utilities	Streetlights	598.99
6/2/2025	PPL Electric Utilities	Streetlights	1,863.27
6/2/2025	PPL Electric Utilities	Streetlights	14.87
6/18/2025	PPL Electric Utilities	Streetlights	25.71
	Total Bills Paid - Light Fund		\$ 2,564.74

Zoning Fund

Date	Vendor	Description "For"	Amount Paid
6/2/2025	Advanced Code Consultants, LLC	Permit fees and zoning work	5,785.26
6/2/2025	Pennonni Associates Inc.	Comprehensive plan consultant	1,678.00
6/2/2025	Elliott Greenleaf	Zoning board solicitor	302.07
6/2/2025	Sargent's Court Reporting Service	Hearing stenographer	384.20
6/12/2025	Jill Datchko	Zoning training seminar cost	255.00
	Total Bills Paid - Zoning Fund		\$ 8,404.53

LST Fund

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

State Fund

Date	Vendor	Description "For"	Amount Paid
6/20/2025	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	156.25	-	-	-	-	-	-	937.50
Wendy Danchision	156.25	156.25	156.25	156.25	156.25	156.25	-	-	-	-	-	-	937.50
Jill Careyva	156.25	156.25	156.25	156.25	156.25	156.25	-	-	-	-	-	-	937.50
Police:													
Douglas Litwhiler	8,270.50	5,666.50	5,558.00	6,188.00	6,461.00	6,352.50	-	-	-	-	-	-	38,496.50
Scott Michalesko	486.00	720.00	636.00	1,116.00	1,182.00	1,512.00	-	-	-	-	-	-	5,652.00
Frederick Lahovski	2,040.00	2,436.00	3,168.00	3,078.00	1,722.00	864.00	-	-	-	-	-	-	13,308.00
Anthony DiVirgilio	576.00	-	-	-	-	-	-	-	-	-	-	-	576.00
Roadworkers:													
Colin Kelly	7,504.50	5,473.00	4,088.50	4,101.50	4,212.00	4,475.25	-	-	-	-	-	-	29,854.75
Luis Caraballo	5,467.38	4,094.50	3,047.13	3,082.75	3,059.00	3,113.63	-	-	-	-	-	-	21,864.39
Brian Mensinger	-	-	-	-	-	400.00	-	-	-	-	-	-	400.00
Administration:													
Vicki Bevans	687.04	-	1,364.07	5,928.52	11,127.83	78.19	-	-	-	-	-	-	19,185.65
Michael Gaizick	3,165.00	2,110.00	2,110.00	2,110.00	2,110.00	2,110.00	-	-	-	-	-	-	13,715.00
Richard Verbonitz	1,525.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	-	-	-	-	-	-	6,775.00
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>20,424.32</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>163,859.29</u>

Adjustments to Reconcile to Cash Paid

Total Gross Pay	\$ 20,424.32
Add:	
Payroll Tax Liabilities of	
Prior Periods, Paid Currently	-
Employer's 1/2 of Payroll Taxes	1,562.43
Subtract:	
Payroll Tax Liabilities of Current	
Period to be Paid in the Future	<u>(416.06)</u>
Total Cash Paid for Payroll	<u>\$ 21,570.69</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