

East Union Township Treasurer's Report

Meeting Date:	August 4, 2025
Meeting Time:	5:30pm
Prepared By:	Michael Gaizick, CPA
Prepared Date:	July 31, 2025

	General Fund	Light Fund	Fire Fund	Zoning Fund	LST Fund	Fire Escrow	State Fund	Rec. Fund	CrimeWatch	Totals
Beginning Balance as of 7/1/2025	\$ 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
Revenue Items										
Deposits & Credits	26,459.00	1,290.38	1,290.07	6,601.28	975.67	-	77,284.89	0.07	-	113,901.36
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	58,032.50	-	-	-	-	-	-	-	-	58,032.50
Total Revenue	84,491.50	1,290.38	1,290.07	6,601.28	975.67	-	77,284.89	0.07	-	171,933.86
Expense Items										
Bills Paid	(191,163.77)	(5,139.91)	(30,000.00)	(2,061.50)	(718.00)	-	(1,929.64)	-	-	(231,012.82)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
Payroll & Payroll Tax Expense	(27,034.30)	-	-	-	-	-	-	-	-	(27,034.30)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	-	-	-	-	(58,032.50)	-	-	-	-	(58,032.50)
Other	-	-	-	-	-	-	-	-	-	-
Total Expense	(218,198.07)	(5,139.91)	(30,000.00)	(2,061.50)	(58,750.50)	-	(1,929.64)	-	-	(316,079.62)
Net Suplus / (Deficit)	(133,706.57)	(3,849.53)	(28,709.93)	4,539.78	(57,774.83)	-	75,355.25	0.07	-	(144,145.76)
Ending Balance as of 7/31/2025	\$ 127,541.51	\$ 32,137.73	\$ 5,050.44	\$ 60,288.39	\$ 24,501.21	\$ 549.50	\$ 178,813.27	\$ 2,245.18	\$ 217.00	\$ 431,344.23

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	2,500	9,662	7,162	
Per Capita Taxes	-	648	648	
Earned Income Taxes	10,000	10,257	257	
Real Estate Transfer Tax	5,000	5,212	212	
Fines	750	636	(114)	
Other Revenue	750	44	(706)	
Total Revenues	19,000	26,459	7,459	
Expenses				
Administrative Department:				
Personnel:				
Salary Supervisors	469	469	-	
Salary Secretary	3,520	804	2,716	
Salary Treasurer/RTK	2,286	2,110	176	
Salary Code	1,029	1,575	(546)	
Tax Collector Commission	263	601	(338)	
Payroll Burden & Benefits	1,476	468	1,008	
Fixed Costs:				
Insurance (ERIE)	4,000	3,571	429	
Insurance (SWIF)	890	-	890	
Building Repairs and Utilities	500	542	(42)	
Building Cleaning	180	-	180	
Building Mortgage	689	-	689	
Variable Costs:				
Solicitor	2,500	8,337	(5,837)	
Engineering	1,500	-	1,500	
Postage	100	29	71	
Office supplies	150	-	150	
IT / Computers	100	1,440	(1,340)	
Total Administrative Department	19,652	19,946	(294)	
Police Department				
Personnel:				
Payroll Officers	11,665	10,101	1,564	
Payroll Burden/Benefits	1,523	850	673	
Fixed Costs:				
Police SUV Loan Payment	718	-	718	
Variable Costs:				
Supplies/Equipment	200	612	(412)	
Police Software	30	70	(40)	
Vehicle Maintenance	50	188	(138)	
Vehicle Fuel	800	533	267	
Total Police Department	14,986	12,354	2,632	
Road Department				
Personnel:				
Roadworker Wages	9,325	8,082	1,243	
Payroll Burden & Benefits	1,872	680	1,192	
Fixed Costs				
Road Truck (MCF) Loan Payment	-	-	-	
Road Truck (Ally)	1,227	-	1,227	
Variable Costs				
Asphalt Paving Materials	450	7,316	(6,866)	
Rocksalt / Winter Maintenance	-	-	-	
Fuel	900	359	541	
Supplies	500	938	(438)	
Vehicle Repairs	125	694	(569)	
Total Road Department	14,399	18,069	(3,670)	

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	\$ 9,662	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 202,769	\$ 196,000
Per Capita Tax Deposits	648	-	-	-	-	-	6,542	6,300
Real Estate Transfer	5,212	-	-	-	-	-	23,416	61,000
Earned Income Taxes	10,257	-	-	-	-	-	141,870	255,000
Police Fines	636	-	-	-	-	-	6,254	9,000
Other Revenues (Incl Grants)	44	-	-	-	-	-	223,227	9,000
Total Deposits	<u>\$ 26,459</u>	<u>\$ -</u>	<u>\$ 604,078</u>	<u>\$ 536,300</u>				

East Union Township - Bills Paid Schedule

General Fund

Date	Vendor	Description "For"	Amount Paid
7/1/2025	EMC Insurance	Liaibility insurance installment premium	\$ 3,570.86
7/2/2025	Service Electric	Internet/phone service	108.31
7/2/2025	WEX Bank	Fuel	267.88
7/7/2025	Ally Bank	Truck payment	1,226.99
7/7/2025	Airgas USA, LLC	Supplies	54.74
7/7/2025	Allen's Body Shop	Vehicle service	187.74
7/7/2025	Brior Environmental Services, Inc.	Sewage enforcement svcs, file maintenance	946.94
7/7/2025	Bubbas Gunsmithing LLC	Ammunition / police supplies	425.00
7/7/2025	Covered Wagon	Blade, tools	92.22
7/7/2025	Dawn's Vinyl Designs	Banners	483.60
7/7/2025	Donald G. Karpowich, Atty-At-Law, P.C.	Legal services	8,336.75
7/7/2025	Lamar Lex Trucking	Stone for roadways / drainage	1,880.00
7/7/2025	Marchetti Hardware	Bolts, supplies	13.00
7/7/2025	Medico Construction Equipment	Equipment service	639.50
7/7/2025	Micron Oil	Fuel	227.90
7/7/2025	NAPA Auto Parts	Filter	19.52
7/7/2025	NEPA Standard Speaker	Advertising	263.72
7/7/2025	Pottsville Materials LLC	Stone / asphalt supplies for roadways	275.13
7/7/2025	Sheppton Mini Mart	Fuel	395.51
7/7/2025	TEAM Supply Inc.	Pipe and materials for roadways	3,905.50
7/7/2025	Under Pressure Connections Express	Road supplies	144.85
7/10/2025	Luzerne Bank Cardmember Service	Indeed ads, software, postage	414.04
7/17/2025	Lehigh Asphalt Paving and Construction Co	Payment application, less retainage	163,285.60
7/17/2025	Commonwealth of Pennsylvania	DCED PIB Loan application fee	71.09
7/17/2025	Antonelli's Auto Repair	Code vehicle service	311.10
7/17/2025	Bassler Equipment Co.	Caution signs	639.02
7/17/2025	Lamar Lex Trucking	Stone for roadways / drainage	1,255.00
7/17/2025	Pennsy Supply	Asphalt / road materials	872.49
7/18/2025	PPL Electric Utilities	Garage electricity	109.81
7/18/2025	PPL Electric Utilities	Building electricity	263.77
7/21/2025	Aqua PA	Fire hydrant service	356.18
7/23/2025	Verizon	Police modem	60.06
7/28/2025	Service Electric	Internet/phone service	59.95
	Total Bills Paid - General Fund		\$ 191,163.77

Light Fund

Date	Vendor	Description "For"	Amount Paid
7/2/2025	PPL Electric Utilities	Streetlights	\$ 61.90
7/2/2025	PPL Electric Utilities	Streetlights	598.99
7/2/2025	PPL Electric Utilities	Streetlights	1,863.27
7/2/2025	PPL Electric Utilities	Streetlights	14.89
7/2/2025	PPL Electric Utilities	Streetlights	25.18
7/31/2025	PPL Electric Utilities	Streetlights	63.53
7/31/2025	PPL Electric Utilities	Streetlights	1,901.02
7/31/2025	PPL Electric Utilities	Streetlights	611.13
	Total Bills Paid - Light Fund		\$ 5,139.91

Zoning Fund

Date	Vendor	Description "For"	Amount Paid
7/7/2025	Advanced Code Consultants, LLC	Zoning and building permit review	1,811.50
7/7/2025	Kasia R. Meeder	Zoning hearing transcription	250.00
	Total Bills Paid - Zoning Fund		\$ 2,061.50

LST Fund

Date	Vendor	Description "For"	Amount Paid
7/7/2025	US Department of Agriculture	Police SUV loan	\$ 718.00

State Fund

Date	Vendor	Description "For"	Amount Paid
7/20/2025	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	156.25	-	-	-	-	-	1,093.75
Wendy Danchision	156.25	156.25	156.25	156.25	156.25	156.25	156.25	-	-	-	-	-	1,093.75
Jill Careyva	156.25	156.25	156.25	156.25	156.25	156.25	156.25	-	-	-	-	-	1,093.75
Police:													
Douglas Litwhiler	8,270.50	5,666.50	5,558.00	6,188.00	6,461.00	6,352.50	4,910.50	-	-	-	-	-	43,407.00
Scott Michalesko	486.00	720.00	636.00	1,116.00	1,182.00	1,512.00	1,008.00	-	-	-	-	-	6,660.00
Frederick Lahovski	2,040.00	2,436.00	3,168.00	3,078.00	1,722.00	864.00	3,072.00	-	-	-	-	-	16,380.00
Marvin Livergood	-	-	-	-	-	-	1,110.00	-	-	-	-	-	1,110.00
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	4,429.75	-	-	-	-	-	34,284.50
Luis Caraballo	5,467.38	4,094.50	3,047.13	3,082.75	3,059.00	3,113.63	3,412.88	-	-	-	-	-	25,277.27
Brian Mensinger	-	-	-	-	-	400.00	236.00	-	-	-	-	-	636.00
Administration:													
Vicki Bevans	687.04	-	1,364.07	5,928.52	11,127.83	78.19	601.39	-	-	-	-	-	19,787.04
Michael Gaizick	3,165.00	2,110.00	2,110.00	2,110.00	2,110.00	2,110.00	2,110.00	-	-	-	-	-	15,825.00
Richard Verbonitz	1,525.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,575.00	-	-	-	-	-	8,350.00
Jessica Tirpak	-	-	-	-	-	-	804.00	-	-	-	-	-	804.00
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>23,738.27</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>187,597.56</u>

Adjustments to Reconcile to Cash Paid

Total Gross Pay	\$ 23,738.27
Add:	
Payroll Tax Liabilities of	
Prior Periods, Paid Currently	1,851.16
Employer's 1/2 of Payroll Taxes	1,768.50
Subtract:	
Payroll Tax Liabilities of Current	
Period to be Paid in the Future	<u>(323.63)</u>
Total Cash Paid for Payroll	\$ <u>27,034.30</u>