

East Union Township Treasurer's Report

Meeting Date:	September 8, 2025
Meeting Time:	5:30pm
Prepared By:	Michael Gaizick, CPA
Prepared Date:	September 4, 2025

	General Fund	Light Fund	Fire Fund	Zoning Fund	LST Fund	State Fund	Rec. Fund	Fire Escrow	CrimeWatch	Totals
Beginning Balance as of 8/1/2025	\$ 127,541.51	\$ 32,137.73	\$ 5,050.44	\$ 60,288.39	\$ 24,501.21	\$ 178,813.27	\$ 2,245.11	\$ 549.50	\$ 217.00	\$ 431,344.16
Revenue Items										
Deposits & Credits	78,742.66	135.50	134.35	10,221.84	23,421.44	7.56	0.09	-	-	112,663.44
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	-	-	-	-	-	-	-	-	-	-
Total Revenue	78,742.66	135.50	134.35	10,221.84	23,421.44	7.56	0.09	-	-	112,663.44
Expense Items										
Bills Paid	(107,403.83)	(40.16)	-	(11,365.43)	(718.00)	(1,929.64)	-	-	-	(121,457.06)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
Payroll & Payroll Tax Expense	(32,066.38)	-	-	-	-	-	-	-	-	(32,066.38)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Expense	(139,470.21)	(40.16)	-	(11,365.43)	(718.00)	(1,929.64)	-	-	-	(153,523.44)
Net Suplus / (Deficit)	(60,727.55)	95.34	134.35	(1,143.59)	22,703.44	(1,922.08)	0.09	-	-	(40,860.00)
Ending Balance as of 8/31/2025	\$ 66,813.96	\$ 32,233.07	\$ 5,184.79	\$ 59,144.80	\$ 47,204.65	\$ 176,891.19	\$ 2,245.20	\$ 549.50	\$ 217.00	\$ 390,484.16

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	1,460	(1,040)	
Per Capita Taxes	-	112	112	
Earned Income Taxes	45,000	45,379	379	
Real Estate Transfer Tax	5,000	10,505	5,505	
Fines	750	921	171	
Other Revenue	750	20,365	19,615	Verizon lease pmt
Total Revenues	54,000	78,742	24,742	
Expenses				
Administrative Department:				
Personnel:				
Salary Supervisors	469	469	-	
Salary Secretary	3,520	1,488	2,032	
Salary Treasurer/RTK	2,286	3,165	(879)	
Salary Code	1,029	2,325	(1,296)	
Tax Collector Commission	263	377	(114)	
Payroll Burden & Benefits	1,468	498	970	
Fixed Costs:				
Insurance (ERIE)	4,000	3,214	786	
Insurance (SWIF)	890	-	890	
Building Repairs and Utilities	500	1,631	(1,131)	Sump pump repair
Building Cleaning	180	240	(60)	
Building Mortgage	689	-	689	
Variable Costs:				
Solicitor	2,500	4,024	(1,524)	
Engineering	1,500	10,950	(9,450)	
Postage	100	-	100	
Office supplies	150	144	6	
IT / Computers	100	-	100	
Total Administrative Department	19,644	28,525	(8,881)	
Police Department				
Personnel:				
Payroll Officers	11,665	14,482	(2,817)	
Payroll Burden/Benefits	1,523	922	601	
Fixed Costs:				
Police SUV Loan Payment	718	718	-	
Variable Costs:				
Supplies/Equipment	200	44	156	
Police Software	30	60	(30)	
Vehicle Maintenance	50	1,133	(1,083)	
Vehicle Fuel	800	834	(34)	
Total Police Department	14,986	18,193	(3,207)	
Road Department				
Personnel:				
Roadworker Wages	9,325	7,849	1,476	
Payroll Burden & Benefits	1,872	500	1,372	
Fixed Costs				
Road Truck (MCF) Loan Payment	-	-	-	
Road Truck (Ally)	1,227	1,227	-	
Variable Costs				
Asphalt Paving Materials	450	553	(103)	
Rocksalt / Winter Maintenance	-	-	-	
Fuel	900	118	782	
Supplies	500	426	74	
Vehicle Repairs	125	880	(755)	
Total Road Department	14,399	11,553	2,846	

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	\$ 1,460	\$ -	\$ -	\$ -	\$ -	\$ 204,229	\$ 196,000
Per Capita Tax Deposits	648	112	-	-	-	-	6,654	6,300
Real Estate Transfer	5,212	10,505	-	-	-	-	33,921	61,000
Earned Income Taxes	10,257	45,379	-	-	-	-	187,249	255,000
Police Fines	636	921	-	-	-	-	7,175	9,000
Other Revenues (Incl Grants)	44	20,365	-	-	-	-	243,592	9,000
Total Deposits	<u>\$ 26,459</u>	<u>\$ 78,742</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 682,820</u>	<u>\$ 536,300</u>

East Union Township - Bills Paid Schedule

General Fund

Date	Vendor	Description "For"	Amount Paid
8/4/2025	Service Electric	Telephone/Internet	\$ 111.90
8/4/2025	Amanda Morrison	2024 audit compensation	300.00
8/4/2025	ANTZ	Basement cleanout	1,200.70
8/4/2025	Benesch	Engineering fees	11,130.00
8/4/2025	Clean Sweep	Building cleaning	240.00
8/4/2025	Donald G. Karpowich, Atty-At-Law, P.C.	Legal services July 2025	4,023.50
8/4/2025	H&K Group Inc.	Road material/supplies	73.02
8/4/2025	Lehigh Asphalt Paving and Construction Co	Paving fixes outside municipal building	5,000.00
8/4/2025	McCarthy Tire Service	Repair tire on machinery	879.90
8/4/2025	Micron Oil	Gasoline	254.00
8/4/2025	NEPA Standard Speaker	Advertising	1,086.79
8/4/2025	Recreation Resource USA	Playground equipment & install	7,446.00
8/4/2025	Robert Fellin	2024 audit compensation	300.00
8/4/2025	Robert Gabardi	2024 audit compensation	300.00
8/4/2025	Schuylkill County Township Officials Assn	2025 Township dues	75.00
8/4/2025	Sheppton Mini Mart	Gasoline	698.07
8/4/2025	Shustacks Welding & Hyd Hose	Equipment repairs	360.25
8/4/2025	Superior Surveillance & Communications	Cameras for playground/park	5,605.00
8/4/2025	Tam Arte Design Studio	Design on code vehicle	1,133.16
8/4/2025	TEAM Supply Inc.	Patching materials for roads	552.59
8/4/2025	Womer Landscaping	Landscaping work	2,000.00
8/5/2025	Ally Bank	Truck loan payment	1,226.99
8/11/2025	Luzerne Bank Cardmember Service	Supplies, indeed ad fees	192.93
8/11/2025	EMC Insurance	Liability insurance	3,213.85
8/18/2025	PPL Electric Utilities	Garage electric	108.75
8/18/2025	PPL Electric Utilities	Building electric	149.28
8/20/2025	AQUA PA	Fire hydrant fees	356.18
8/22/2025	Lehigh Asphalt Paving and Construction Co	Release of retainage	50,000.00
8/22/2025	Douglas Litwhiler	Reimbursement for tools	65.96
8/25/2025	Verizon Wireless	Police wireless internet	60.06
8/27/2025	David Irvin	Tree trimming / playground landscape	9,200.00
8/27/2025	Service Electric		59.95
	Total Bills Paid - General Fund		<u>\$ 107,403.83</u>

Light Fund

Date	Vendor	Description "For"	Amount Paid
8/4/2025	PPL Electric Utilities	Streetlights	15.12
8/25/2025	PPL Electric Utilities	Streetlights	25.04
	Total Bills Paid - Light Fund		<u>\$ 40.16</u>

Zoning Fund

Date	Vendor	Description "For"	Amount Paid
8/4/2025	Advanced Code Consultants, LLC	Code Inspection / Permit Fees	\$ 3,518.82
8/4/2025	Elliott Greenleaf	Zoning Board Legal Fees	2,570.86
8/4/2025	Pennoni Associates Inc.	Comprehensive Plan Consulting	5,275.75
	Total Bills Paid - Zoning Fund		<u>\$ 11,365.43</u>

LST Fund

Date	Vendor	Description "For"	Amount Paid
8/7/2025	US Department of Agriculture	Police SUV loan	\$ 718.00

State Fund

Date	Vendor	Description "For"	Amount Paid
8/20/2025	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	156.25	-	-	-	-	1,250.00
Wendy Danchision	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	-	-	-	-	1,250.00
Jill Careyva	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	-	-	-	-	1,250.00
Police:													
Douglas Litwhiler	8,270.50	5,666.50	5,558.00	6,188.00	6,461.00	6,352.50	4,910.50	7,318.50	-	-	-	-	50,725.50
Scott Michalesko	486.00	720.00	636.00	1,116.00	1,182.00	1,512.00	1,008.00	942.00	-	-	-	-	7,602.00
Frederick Lahovski	2,040.00	2,436.00	3,168.00	3,078.00	1,722.00	864.00	3,072.00	4,488.00	-	-	-	-	20,868.00
Marvin Livergood	-	-	-	-	-	-	1,110.00	1,734.00	-	-	-	-	2,844.00
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	4,839.25	-	-	-	-	39,123.75
Luis Caraballo	5,467.38	4,094.50	3,047.13	3,082.75	3,059.00	3,113.63	3,412.88	2,757.38	-	-	-	-	28,034.65
Brian Mensinger	-	-	-	-	-	400.00	236.00	252.00	-	-	-	-	888.00
Administration:													
Vicki Bevans	687.04	-	1,364.07	5,928.52	11,127.83	78.19	601.39	376.87	-	-	-	-	20,163.91
Michael Gaizick	3,165.00	2,110.00	2,110.00	2,110.00	2,110.00	2,110.00	2,110.00	3,165.00	-	-	-	-	18,990.00
Richard Verbonitz	1,525.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,575.00	2,325.00	-	-	-	-	10,675.00
Jessica Tirpak	-	-	-	-	-	-	804.00	1,488.00	-	-	-	-	2,292.00
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>30,154.75</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>217,752.31</u>

Adjustments to Reconcile to Cash Paid

Total Gross Pay	\$ 30,154.75
Add:	
Payroll Tax Liabilities of	
Prior Periods, Paid Currently	-
Employer's 1/2 of Payroll Taxes	2,306.86
Subtract:	
Payroll Tax Liabilities of Current	
Period to be Paid in the Future	<u>(395.23)</u>
Total Cash Paid for Payroll	\$ <u>32,066.38</u>

EUT GRANT TRACKER

Grant Name	Grant Amount	Status	Amount Receivable	Amount Available
Awarded:				
2024 - LSA Police Vehicle	\$ 86,528.00	In Progress	\$ -	\$ 32,767.50
2025 - Community Development	\$ 150,000.00	Received	\$ -	\$ -
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	\$ 14,509.00	\$ 20,000.00
Applied For:				
2026 CFA Greenways, Trails & Recreation	\$ 250,000.00			
2026 DCED Multimodal Transportation Fund	\$ 350,000.00			