

**East Union Township Treasurer's Report**

Meeting Date:	October 6, 2025
Meeting Time:	5:30pm
Prepared By:	Michael Gaizick, CPA
Prepared Date:	October 3, 2025

	General Fund	Light Fund	Fire Fund	Zoning Fund	LST Fund	State Fund	Rec. Fund	Fire Escrow	PIB Acct	Totals
<b>Beginning Balance as of 9/1/2025</b>	\$ 66,813.96	\$ 32,233.07	\$ 5,184.79	\$ 59,144.80	\$ 47,204.65	\$ 176,891.19	\$ 2,245.20	\$ 549.50	\$ -	\$ 390,267.16
<b>Revenue Items</b>										
Deposits & Credits	134,207.78	30.56	29.56	20,478.97	458.71	8.14	0.02	-	-	155,213.74
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	-	-	-	-	-	29,842.58	-	-	100.00	29,942.58
Total Revenue	134,207.78	30.56	29.56	20,478.97	458.71	29,850.72	0.02	-	100.00	185,156.32
<b>Expense Items</b>										
Bills Paid	(32,981.18)	(5,193.26)	-	(1,974.21)	(718.00)	(1,929.64)	-	-	-	(42,796.29)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
Payroll & Payroll Tax Expense	(19,122.35)	-	-	-	-	-	-	-	-	(19,122.35)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	(100.00)	-	-	(29,842.58)	-	-	-	-	-	(29,942.58)
Other	-	-	-	-	-	-	-	-	-	-
Total Expense	(52,203.53)	(5,193.26)	-	(31,816.79)	(718.00)	(1,929.64)	-	-	-	(91,861.22)
Net Suplus / (Deficit)	82,004.25	(5,162.70)	29.56	(11,337.82)	(259.29)	27,921.08	0.02	-	100.00	93,295.10
<b>Ending Balance as of 9/30/2025</b>	\$ 148,818.21	\$ 27,070.37	\$ 5,214.35	\$ 47,806.98	\$ 46,945.36	\$ 204,812.27	\$ 2,245.22	\$ 549.50	\$ 100.00	\$ 483,562.26

**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
<b>Revenues:</b>				
Real Estate Taxes	2,500	1,032	(1,468)	
Per Capita Taxes	-	47	47	
Earned Income Taxes	5,000	5,588	588	
Real Estate Transfer Tax	5,000	9,176	4,176	
Fines	750	893	143	
Other Revenue	<u>25,750</u>	<u>117,472</u>	<u>91,722</u>	Multi-modal grant
<b>Total Revenues</b>	<b>39,000</b>	<b>134,208</b>	<b>95,208</b>	
<b>Expenses</b>				
<b>Administrative Department:</b>				
<b>Personnel:</b>				
Salary Supervisors	469	469	-	
Salary Secretary	3,520	978	2,542	
Salary Treasurer/RTK	2,286	2,110	176	
Salary Code	1,029	1,050	(21)	
Tax Collector Commission	263	18	245	
Payroll Burden & Benefits	1,468	379	1,089	
<b>Fixed Costs:</b>				
Insurance (ERIE)	4,000	3,571	429	
Insurance (SWIF)	890	-	890	
Building Repairs and Utilities	500	398	102	
Building Cleaning	180	160	20	
Building Mortgage	689	-	689	
<b>Variable Costs:</b>				
Solicitor	2,500	18,633	(16,133)	Federal case
Engineering	1,500	-	1,500	
Postage	100	-	100	
Office supplies	150	-	150	
IT / Computers	<u>100</u>	<u>-</u>	<u>100</u>	
<b>Total Administrative Department</b>	<b>19,644</b>	<b>27,766</b>	<b>(8,122)</b>	
<b>Police Department</b>				
<b>Personnel:</b>				
Payroll Officers	12,135	6,072	6,063	
Payroll Burden/Benefits	1,053	498	555	
<b>Fixed Costs:</b>				
Police SUV Loan Payment	718	718	-	
<b>Variable Costs:</b>				
Supplies/Equipment	200	34	166	
Police Software	30	2,134	(2,104)	
Vehicle Maintenance	50	-	50	
Vehicle Fuel	<u>800</u>	<u>1,142</u>	<u>(342)</u>	
<b>Total Police Department</b>	<b>14,986</b>	<b>10,598</b>	<b>4,388</b>	
<b>Road Department</b>				
<b>Personnel:</b>				
Roadworker Wages	9,325	7,345	1,980	
Payroll Burden & Benefits	1,872	602	1,270	
<b>Fixed Costs</b>				
Road Truck (MCF) Loan Payment	-	-	-	
Road Truck (Ally)	1,227	-	1,227	
<b>Variable Costs</b>				
Asphalt Paving Materials	450	437	13	
Rocksalt / Winter Maintenance	-	-	-	
Fuel	900	1,007	(107)	
Supplies	500	728	(228)	
Vehicle Repairs	<u>125</u>	<u>392</u>	<u>(267)</u>	
<b>Total Road Department</b>	<b>14,399</b>	<b>10,511</b>	<b>3,888</b>	

**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
<b>Total Deposits</b>	<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	\$ 1,032	\$ -	\$ -	\$ -	\$ 205,261	\$ 196,000
Per Capita Tax Deposits	648	112	47	-	-	-	6,701	6,300
Real Estate Transfer	5,212	10,505	9,176	-	-	-	43,097	61,000
Earned Income Taxes	10,257	45,379	5,588	-	-	-	192,837	255,000
Police Fines	636	921	893	-	-	-	8,068	9,000
Other Revenues (Incl Grants)	44	20,365	117,472	-	-	-	361,064	9,000
<b>Total Deposits</b>	<u>\$ 26,459</u>	<u>\$ 78,742</u>	<u>\$ 134,208</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 817,028</u>	<u>\$ 536,300</u>

**East Union Township - Bills Paid Schedule**

**General Fund**

Date	Vendor	Description "For"	Amount Paid
9/3/2025	Service Electric	Telephone/internet service	111.70
9/3/2025	WEX Bank	Gasoline and Diesel fuel roadtrucks	513.91
9/3/2025	Ally Bank	Truck loan payment	1,226.99
9/4/2025	EMC Insurance	Insurance payment	3,570.84
9/8/2025	Benesch	Engineering fees	1,250.00
9/8/2025	Clean Sweep	Building cleaning	160.00
9/8/2025	Covered Wagon	Road supplies	703.68
9/8/2025	Donald G. Karpowich, Atty-At-Law, P.C.	Legal services August	1,698.03
9/8/2025	H&K Group Inc.	Road supplies	72.45
9/8/2025	Informant Technologies	Police reporting software subscription	2,064.00
9/8/2025	J Yurick's Emergency Equipment	Equipment service	102.25
9/8/2025	Micron Oil	Gasoline police	482.45
9/8/2025	NEPA Standard Speaker	Advertising	471.35
9/8/2025	Shepton Mini Mart	Gasoline police	1,152.95
9/8/2025	Shustacks Welding & Hyd Hose	Equipment repairs	290.00
9/8/2025	TEAM Supply Inc.	Road supplies	365.00
9/8/2025	Elliott Greenleaf	Legal services federal case	16,934.98
9/12/2025	Luzerne Bank Cardmember Service	Indeed ads, Bluehost, Postage	908.36
9/17/2025	PPL Electric Utilities	Garage electric	105.08
9/17/2025	PPL Electric Utilities	Building electric	120.97
9/17/2025	AQUA PA	Fire hydrants	356.18
9/18/2025	Schuylkill County	Recycling event fee	200.00
9/23/2025	Verizon Inc.	Police modem service	60.06
9/29/2025	Service Electric	Telephone/internet service	59.95
	<b>Total Bills Paid - General Fund</b>		<b>\$ 32,981.18</b>

**Light Fund**

Date	Vendor	Description "For"	Amount Paid
9/2/2025	PPL Electric Utilities	Streetlights	63.53
9/2/2025	PPL Electric Utilities	Streetlights	1,901.02
9/2/2025	PPL Electric Utilities	Streetlights	611.13
9/3/2025	PPL Electric Utilities	Streetlights	15.12
9/17/2025	PPL Electric Utilities	Streetlights	26.78
9/29/2025	PPL Electric Utilities	Streetlights	63.53
9/29/2025	PPL Electric Utilities	Streetlights	1,901.02
9/29/2025	PPL Electric Utilities	Streetlights	611.13
	<b>Total Bills Paid - Light Fund</b>		<b>\$ 5,193.26</b>

**Zoning Fund**

Date	Vendor	Description "For"	Amount Paid
9/8/2025	Pennoni Associates Inc.		1,242.75
9/8/2025	Elliott Greenleaf		731.46
	<b>Total Bills Paid - Zoning Fund</b>		<b>\$ 1,974.21</b>

**LST Fund**

Date	Vendor	Description "For"	Amount Paid
9/7/2025	US Department of Agriculture	Police SUV loan	\$ 718.00

**State Fund**

Date	Vendor	Description "For"	Amount Paid
9/20/2025	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
<b>Supervisors:</b>													
Kyle Mummey	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	-	-	-	1,406.25
Wendy Danchision	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	-	-	-	1,406.25
Jill Careyva	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	-	-	-	1,406.25
<b>Police:</b>													
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	2,268.00	-	-	-	52,993.50
Scott Michalesko	486.00	720.00	636.00	1,116.00	1,182.00	1,512.00	1,008.00	942.00	192.00	-	-	-	7,794.00
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	1,704.00	-	-	-	22,572.00
Marvin Livergood	-	-	-	-	-	-	1,110.00	1,734.00	1,908.00	-	-	-	4,752.00
Anthony DiVirgilio	576.00	-	-	-	-	-	-	-	-	-	-	-	576.00
<b>Roadworkers:</b>													
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	4,130.75	-	-	-	43,254.50
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	3,089.88	-	-	-	31,124.53
Brian Mensinger	-	-	-	-	-	400.00	236.00	252.00	124.00	-	-	-	1,012.00
<b>Administration:</b>													
Vicki Bevans	687.04	-	1,364.07	5,928.52	11,127.83	78.19	601.39	376.87	18.19	-	-	-	20,182.10
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	2,110.00	-	-	-	21,100.00
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	1,050.00	-	-	-	11,725.00
Jessica Tirpak	-	-	-	-	-	-	804.00	1,488.00	978.00	-	-	-	3,270.00
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
<b>Totals</b>	<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>18,041.57</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>235,793.88</u>

Adjustments to Reconcile to Cash Paid
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Total Gross Pay	\$ 18,041.57
Add:	
Payroll Tax Liabilities of	
Prior Periods, Paid Currently	-
Employer's 1/2 of Payroll Taxes	1,380.15
Subtract:	
Payroll Tax Liabilities of Current	
Period to be Paid in the Future	<u>(299.37)</u>
Total Cash Paid for Payroll	\$ <u>19,122.35</u>

**EUT GRANT TRACKER**

<b>Grant Name</b>	<b>Grant Amount</b>	<b>Status</b>	<b>Amount Receivable</b>	<b>Amount Available</b>
<b>Awarded:</b>				
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	Received	\$ -	\$ -
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
<b>Applied For:</b>				
2026 CFA Greenways, Trails & Recreation	\$ 250,000.00			
2026 DCED Multimodal Transportation Fund	\$ 350,000.00			