

**East Union Township Treasurer's Report**

Meeting Date:	December 1, 2025
Meeting Time:	5:30pm
Prepared By:	Michael Gaizick, CPA
Prepared Date:	November 30, 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 11/1/2025</b>	\$ 353,674.81	\$ 24,547.82	\$ 5,309.59	\$ 58,558.50	\$ 14,758.24	\$ 202,891.30	\$ 2,115.38	\$ 549.50	\$ 100.00	\$ 662,505.14
<b>Revenue Items</b>										
Deposits & Credits	54,726.43	1.01	0.22	177.41	22,043.27	6.88	0.02	-	-	76,955.24
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	-	-	-	-	-	-	-	-	297,233.75	297,233.75
<b>Total Revenue</b>	54,726.43	1.01	0.22	177.41	22,043.27	6.88	0.02	-	297,233.75	374,188.99
<b>Expense Items</b>										
Bills Paid	(32,451.32)	(42.71)	-	(6,064.50)	(718.00)	(1,929.64)	(167.46)	-	(297,233.75)	(338,607.38)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
Payroll & Payroll Tax Expense	(16,072.05)	-	-	-	-	-	-	-	-	(16,072.05)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	(148,619.37)	-	-	-	-	(148,614.38)	-	-	-	(297,233.75)
Other	-	-	-	-	-	-	-	-	-	-
<b>Total Expense</b>	(197,142.74)	(42.71)	-	(6,064.50)	(718.00)	(150,544.02)	(167.46)	-	(297,233.75)	(651,913.18)
<b>Net Suplus / (Deficit)</b>	(142,416.31)	(41.70)	0.22	(5,887.09)	21,325.27	(150,537.14)	(167.44)	-	-	(277,724.19)
<b>Ending Balance as of 11/30/2025</b>	\$ 211,258.50	\$ 24,506.12	\$ 5,309.81	\$ 52,671.41	\$ 36,083.51	\$ 52,354.16	\$ 1,947.94	\$ 549.50	\$ 100.00	\$ 384,780.95

**Notes**

- 1) Transferred the funds to pay Ronnie Folk App #1. When PIB Loan comes in, it will be reimbursed.  
 Email from Jeff Reed at PA Dept of Transportation confirmed we can use loan to reimburse.

**2025 BUDGET TO ACTUAL SCHEDULE - GENERAL FUND**

	Budget	Actual	Variance Positive (Negative)	Comments
<b>Revenues:</b>				
Real Estate Taxes	2,500	2,059	(441)	
Per Capita Taxes	-	24	24	
Earned Income Taxes	45,000	45,096	96	
Real Estate Transfer Tax	5,000	3,791	(1,209)	
Fines	750	460	(290)	
Other Revenue	750	3,296	2,546	
<b>Total Revenues</b>	<b>54,000</b>	<b>54,726</b>	<b>726</b>	
<b>Expenses</b>				
<b>Administrative Department:</b>				
<b>Personnel:</b>				
Salary Supervisors	469	469	-	
Salary Secretary	3,520	378	3,142	
Salary Treasurer/RTK	2,286	2,110	176	
Salary Code	1,029	1,050	(21)	
Tax Collector Commission	263	-	263	
Payroll Burden & Benefits	1,468	313	1,155	
<b>Fixed Costs:</b>				
Insurance (ERIE)	4,000	3,571	429	
Insurance (SWIF)	890	-	890	
Building Repairs and Utilities	500	11,664	(11,164)	Furnace replacement
Building Cleaning	180	-	180	
Building Mortgage	689	-	689	
<b>Variable Costs:</b>				
Solicitor	2,500	3,518	(1,018)	
Engineering	1,500	950	550	
Postage	100	34	66	
Office supplies	150	647	(497)	
IT / Computers	100	750	(650)	
<b>Total Administrative Department</b>	<b>19,644</b>	<b>25,454</b>	<b>(5,810)</b>	
<b>Police Department</b>				
<b>Personnel:</b>				
Payroll Officers	12,135	3,480	8,655	
Payroll Burden/Benefits	1,053	272	781	
<b>Fixed Costs:</b>				
Police SUV Loan Payment	718	718	-	
<b>Variable Costs:</b>				
Supplies/Equipment	200	-	200	
Police Software	30	60	(30)	
Vehicle Maintenance	50	-	50	
Vehicle Fuel	800	261	539	
<b>Total Police Department</b>	<b>14,986</b>	<b>4,791</b>	<b>10,195</b>	
<b>Road Department</b>				
<b>Personnel:</b>				
Roadworker Wages	8,900	7,351	1,549	
Payroll Burden & Benefits	1,872	575	1,297	
<b>Fixed Costs</b>				
Road Truck (MCF) Loan Payment	-	-	-	
Road Truck (Ally)	1,227	1,227	-	
<b>Variable Costs</b>				
Asphalt Paving Materials	450	3,316	(2,866)	
Rocksalt / Winter Maintenance	1,500	-	1,500	
Fuel	900	1,450	(550)	
Supplies	500	675	(175)	
Vehicle Repairs	125	-	125	
<b>Total Road Department</b>	<b>15,474</b>	<b>14,594</b>	<b>880</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	\$ 1,821	\$ 2,059	\$ -	\$ 209,141	\$ 196,000
Per Capita Tax Deposits	648	112	47	84	24	-	6,809	6,300
Real Estate Transfer	5,212	10,505	9,176	10,676	3,791	-	57,564	61,000
Earned Income Taxes	10,257	45,379	5,588	13,259	45,096	-	251,192	255,000
Police Fines	636	921	893	532	460	-	9,060	9,000
Other Revenues (Incl Grants)	44	20,365	117,472	224,587	3,296	-	588,947	9,000
<b>Total Deposits</b>	<u>\$ 26,459</u>	<u>\$ 78,742</u>	<u>\$ 134,208</u>	<u>\$ 250,959</u>	<u>\$ 54,726</u>	<u>\$ -</u>	<u>\$ 1,122,713</u>	<u>\$ 536,300</u>

**East Union Township - Bills Paid Schedule**

**General Fund**

Date	Vendor	Description "For"	Amount Paid
11/3/2025	EMC Insurance	Insurance premium installment	\$ 3,570.82
11/4/2025	Service Electric	Telephone/internet service	112.04
11/4/2025	Ally Bank	Truck loan payment	1,226.99
11/4/2025	Elan Cardmember Service	Printer (secretary) Indeed Ads (police)	1,269.37
11/12/2025	Benesch	Engineering/grantwriting fee	950.00
11/12/2025	Central Highway Oil Co.	Diesel fuel	1,237.99
11/12/2025	David Irvin	Tree trimming / contracted services	1,450.00
11/12/2025	Donald G. Karpowich, Atty-At-Law, P.C.	Legal fees - township solicitor	3,517.99
11/12/2025	Jessica Tirpak	Expense reimbursement	18.24
11/12/2025	Kilmer Insurance Agency	Treasurer bond renewal	625.00
11/12/2025	Lamar Lex Trucking	2 loads of stone	1,740.00
11/12/2025	Marchetti Hardware	Parts/bolts	5.28
11/12/2025	NAPA Hazleton	Parts for vehicles	373.58
11/12/2025	NEPA Standard Speaker	Newspaper/meeting advertisements	553.20
11/12/2025	Pottsville Materials LLC	Road supplies	79.89
11/12/2025	Sheppton Mini Mart	Gasoline	296.96
11/12/2025	Superior Surveillance & Communications	Computer / technology services	750.00
11/12/2025	TEAM Supply Inc.	Road supplies / pipe	1,501.84
11/12/2025	US Trucks and Parts	Parts	40.00
11/12/2025	Valley Propane	Heating fuel	131.68
11/12/2025	Central Highway Oil Co.	Heating fuel	455.22
11/17/2025	PPL Electric Utilities	Building electric	103.44
11/17/2025	PPL Electric Utilities	Garage electric	118.77
11/19/2025	AQUA PA	Fire hydrants	356.18
11/21/2025	Carl Kobza	Expense reimbursement	200.00
11/21/2025	H&G Mechanical	Furnance replacement	7,900.00
11/21/2025	Sheppton Mini Mart	Gasoline	176.01
11/24/2025	Verizon Wireless	Police wireless internet	60.06
11/28/2025	Service Electric	Telephone/internet service	59.95
11/28/2025	EMC Insurance	Insurance premium installment	3,570.82
	<b>Total Bills Paid - General Fund</b>		<b>\$ 32,451.32</b>

**Light Fund**

Date	Vendor	Description "For"	Amount Paid
11/3/2025	PPL Electric Utilities	Streetlights	\$ 15.12
11/17/2025	PPL Electric Utilities	Streetlights	27.59
	<b>Total Bills Paid - Light Fund</b>		<b>\$ 42.71</b>

**Zoning Fund**

Date	Vendor	Description "For"	Amount Paid
11/12/2025	Advanced Code Consultants, LLC	Zoning and Code fees	\$ 4,879.50
11/12/2025	Elliott Greenleaf	Legal fees - zoning solicitor	1,185.00
	<b>Total Bills Paid - Zoning Fund</b>		<b>\$ 6,064.50</b>

**LST Fund**

Date	Vendor	Description "For"	Amount Paid
11/6/2025	US Department of Agriculture	Code SUV loan	\$ 718.00

**State Fund**

Date	Vendor	Description "For"	Amount Paid
11/21/2025	Luzerne Bank	Equipment loan	\$ 1,929.64

**Recreation Fund**

Date	Vendor	Description "For"	Amount Paid
11/11/2025	Amazon	Tablet and headphones for legion gifts	\$ 167.46

**PIB Fund**

Date	Vendor	Description "For"	Amount Paid
11/1/2025	Northwest Bank	Paper statement fee	\$ 5.00
11/26/2025	Ronnie Folk Paving	Payment Application #1	297,228.75
	<b>Total Bills Paid - PIB Fund</b>		<b>\$ 297,233.75</b>

**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	156.25	156.25	-	1,718.75
Wendy Danchision	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	-	1,718.75
Jill Careyva	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	-	1,718.75
<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	192.00	-	-	7,986.00
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	3,144.00	1,608.00	-	27,324.00
Marvin Livergood	-	-	-	-	-	-	1,110.00	1,734.00	1,908.00	1,788.00	2,232.00	-	8,772.00
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	4,218.50	4,257.50	-	51,730.50
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	3,089.88	3,009.13	-	37,223.54
Brian Mensinger	-	-	-	-	-	400.00	236.00	252.00	124.00	-	48.00	-	1,060.00
<b>Administration:</b>													
Vicki Bevans	687.04	-	1,364.07	5,928.52	11,127.83	78.19	601.39	376.87	18.19	58.70	-	-	20,240.80
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	2,110.00	2,110.00	-	25,320.00
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	1,050.00	1,050.00	-	13,825.00
Jessica Tirpak	-	-	-	-	-	-	804.00	1,488.00	978.00	618.00	378.00	-	4,266.00
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>16,737.83</u>	<u>15,161.38</u>	<u>-</u>	<u>267,693.09</u>

Adjustments to Reconcile to Cash Paid
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Total Gross Pay	\$ 15,161.38
Add:	
Payroll Tax Liabilities of	
Prior Periods, Paid Currently	-
Employer's 1/2 of Payroll Taxes	1,159.81
Subtract:	
Payroll Tax Liabilities of Current	
Period to be Paid in the Future	<u>(249.14)</u>
Total Cash Paid for Payroll	<u>\$ 16,072.05</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			

**EUT ESCROW**

<b>Eagle Rock Act 537 Plan Review</b>	<b>Date</b>	<b>Increase</b>	<b>Decrease</b>	<b>Balance</b>
Escrow Deposit	10/27/2025	\$ 3,500.00	\$ -	\$ 3,500.00