

East Union Township Treasurer's Report

Meeting Date:	November 10, 2025
Meeting Time:	5:30pm
Prepared By:	Michael Gaizick, CPA
Prepared Date:	November 3, 2025

	General Fund	Light Fund	Fire Fund	Zoning Fund	LST Fund	State Fund	Rec. Fund	Fire Escrow	PIB Acct	Totals
Beginning Balance as of 10/1/2025	\$ 148,818.21	\$ 27,070.37	\$ 5,214.35	\$ 47,805.98	\$ 46,945.36	\$ 204,812.27	\$ 2,245.22	\$ 549.50	\$ 100.00	\$ 483,561.26
Revenue Items										
Deposits & Credits	250,959.05	96.16	95.24	55,916.49	1,530.99	8.67	0.02	-	-	308,606.62
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	33,000.11	-	-	-	-	-	-	-	-	33,000.11
Total Revenue	283,959.16	96.16	95.24	55,916.49	1,530.99	8.67	0.02	-	-	341,606.73
Expense Items										
Bills Paid	(59,666.76)	(2,618.71)	-	(45,163.97)	(718.00)	(1,929.64)	(129.86)	-	-	(110,226.94)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
Payroll & Payroll Tax Expense	(19,435.80)	-	-	-	-	-	-	-	-	(19,435.80)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	-	-	-	-	(33,000.11)	-	-	-	-	(33,000.11)
Other	-	-	-	-	-	-	-	-	-	-
Total Expense	(79,102.56)	(2,618.71)	-	(45,163.97)	(33,718.11)	(1,929.64)	(129.86)	-	-	(162,662.85)
Net Suplus / (Deficit)	204,856.60	(2,522.55)	95.24	10,752.52	(32,187.12)	(1,920.97)	(129.84)	-	-	178,943.88
Ending Balance as of 10/31/2025	\$ 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

Notes

- 1) Crimewatch funds are held within the general fund but are reserved for use by crimewatch.
- 2) EUT received \$209,018 from North Schuylkill Landfill

2025 BUDGET TO ACTUAL SCHEDULE - GENERAL FUND

	Budget	Actual	Variance Positive (Negative)	Comments
Revenues:				
Real Estate Taxes	2,500	1,821	(679)	
Per Capita Taxes	-	84	84	
Earned Income Taxes	10,000	13,259	3,259	
Real Estate Transfer Tax	5,000	10,676	5,676	
Fines	750	532	(218)	
Other Revenue	<u>750</u>	<u>224,587</u>	<u>223,837</u>	Landfill distribution
Total Revenues	19,000	250,959	231,959	
Expenses				
Administrative Department:				
Personnel:				
Salary Supervisors	469	469	-	
Salary Secretary	3,520	618	2,902	
Salary Treasurer/RTK	2,286	2,110	176	
Salary Code	1,029	1,050	(21)	
Tax Collector Commission	263	59	204	
Payroll Burden & Benefits	1,468	329	1,139	
Fixed Costs:				
Insurance (ERIE)	4,000	3,571	429	
Insurance (SWIF)	890	-	890	
Building Repairs and Utilities	500	409	91	
Building Cleaning	180	160	20	
Building Mortgage	689	-	689	
Variable Costs:				
Solicitor	2,500	1,818	682	
Engineering	1,500	21,075	(19,575)	
Postage	100	42	58	
Office supplies	150	209	(59)	
IT / Computers	<u>100</u>	<u>2,062</u>	<u>(1,962)</u>	
Total Administrative Department	19,644	33,981	(14,337)	
Police Department				
Personnel:				
Payroll Officers	12,135	5,124	7,011	
Payroll Burden/Benefits	1,053	392	661	
Fixed Costs:				
Police SUV Loan Payment	718	718	-	
Variable Costs:				
Supplies/Equipment	200	164	36	
Police Software	2,100	60	2,040	
Vehicle Maintenance	50	128	(78)	
Vehicle Fuel	<u>800</u>	<u>413</u>	<u>387</u>	
Total Police Department	17,056	6,999	10,057	
Road Department				
Personnel:				
Roadworker Wages	9,325	7,308	2,017	
Payroll Burden & Benefits	1,872	559	1,313	
Fixed Costs				
Road Truck (MCF) Loan Payment	-	-	-	
Road Truck (Ally)	1,227	1,227	-	
Variable Costs				
Asphalt Paving Materials	450	2,563	(2,113)	
Rocksalt / Winter Maintenance	-	-	-	
Fuel	900	440	460	
Supplies	500	420	80	
Vehicle Repairs	<u>125</u>	<u>376</u>	<u>(251)</u>	
Total Road Department	14,399	12,893	1,506	

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	\$ 1,032	\$ 1,821	\$ -	\$ -	\$ 207,082	\$ 196,000
Per Capita Tax Deposits	648	112	47	84	-	-	6,785	6,300
Real Estate Transfer	5,212	10,505	9,176	10,676	-	-	53,773	61,000
Earned Income Taxes	10,257	45,379	5,588	13,259	-	-	206,096	255,000
Police Fines	636	921	893	532	-	-	8,600	9,000
Other Revenues (Incl Grants)	44	20,365	117,472	224,587	-	-	585,651	9,000
Total Deposits	<u>\$ 26,459</u>	<u>\$ 78,742</u>	<u>\$ 134,208</u>	<u>\$ 250,959</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,067,987</u>	<u>\$ 536,300</u>

East Union Township - Bills Paid Schedule

General Fund

Date	Vendor	Description "For"	Amount Paid
10/2/2025	Service Electric	Phone/Internet	\$ 111.75
10/2/2025	Ally Bank	Truck loan payment	1,226.99
10/3/2025	Schuykill Township County Officials Assn	Dues	200.00
10/6/2025	Allen's Body Shop	Inspections/repair	127.74
10/6/2025	Bassler Equipment Co.	Signs	44.20
10/6/2025	Benesch	Engineering fees	21,075.00
10/6/2025	Central Clay Products	Pipe for roads	555.60
10/6/2025	Donald G. Karpowich, Atty-At-Law, P.C.	Legal Fees September	1,110.30
10/6/2025	E.U.T. Vol. Firefighters' Relief Assn.	Fire Relief Distribution	16,718.20
10/6/2025	Elliott Greenleaf	Legal fees	708.00
10/6/2025	H&K Group Inc.	Stone / Road Materials	504.52
10/6/2025	J Yurick's Emergency Equipment	Fire extinguisher service	22.85
10/6/2025	Jessica Tirpak	Expense reimbursement	20.96
10/6/2025	Kasia R. Meeder	Hearing stenographer	225.00
10/6/2025	Medico Construction Equipment	Equipment maintenance / parts	376.00
10/6/2025	Micron Oil	Gasoline	93.00
10/6/2025	NEPA Standard Speaker	Advertising	834.80
10/6/2025	Superior Surveillance & Communications	Security system maintenance	1,900.00
10/6/2025	TEAM Supply Inc.	Pipe / Road Supplies	1,503.16
10/6/2025	Valley Waste, Inc.	Recycling / dumpster fees	3,569.40
10/10/2025	Elan Cardmember Service	Microsoft, printer supplies, road supplies	737.67
10/10/2025	EMC Insurance	Insurance premiums	3,570.84
10/17/2025	Clean Sweep	Biweekly building cleaning	160.00
10/17/2025	Sheppton Mini Mart	Gasoline	544.37
10/17/2025	David Irvin	Groundwork	2,795.92
10/21/2025	AQUA PA	Fire hydrant fees	356.18
10/21/2025	PPL Electric Utilities	Building electric	117.58
10/21/2025	PPL Electric Utilities	Garage electric	120.11
10/22/2025	WEX Bank	Gasoline	216.61
10/22/2025	Verizon Wireless	Police modem fee	60.06
10/27/2025	Service Electric	Phone/Internet	59.95
	Total Bills Paid - General Fund		\$ 59,666.76

Light Fund

Date	Vendor	Description "For"	Amount Paid
10/3/2025	PPL Electric Utilities	Streetlights	\$ 15.12
10/21/2025	PPL Electric Utilities	Streetlights	27.91
10/27/2025	PPL Electric Utilities	Streetlights	63.53
10/30/2025	PPL Electric Utilities	Streetlights	1,901.02
10/30/2025	PPL Electric Utilities	Streetlights	611.13
	Total Bills Paid - Light Fund		\$ 2,618.71

Zoning Fund

Date	Vendor	Description "For"	Amount Paid
10/6/2025	Advanced Code Consultants	Permit fees and Zoning Officer Svcs	\$ 34,597.22
10/6/2025	Pennoni Associates Inc	Comprehensive Plan	10,566.75
	Total Bills Paid - Zoning Fund		\$ 45,163.97

LST Fund

Date	Vendor	Description "For"	Amount Paid
10/6/2025	US Department of Agriculture	Code SUV loan	\$ 718.00

State Fund

Date	Vendor	Description "For"	Amount Paid
10/20/2025	Luzerne Bank	Equipment loan	\$ 1,929.64

Recreation Fund

Date	Vendor	Description "For"	Amount Paid
10/26/2025	Melissa Stefanowski	Halloween Supplies	\$ 129.86

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 Mummy	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	-	-	1,562.50
Wendy Danchision	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	-	-	1,562.50
Jill Carevva	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	-	-	1,562.50
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	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	-	-	25,716.00
Marvin Livergood	-	-	-	-	-	-	1,110.00	1,734.00	1,908.00	1,788.00	-	-	6,540.00
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	4,130.75	4,218.50	-	-	47,473.00
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	-	-	34,214.41
Brian Mensinger	-	-	-	-	-	400.00	236.00	252.00	124.00	-	-	-	1,012.00
Administration:													
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	-	-	23,210.00
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	-	-	12,775.00
Jessica Tirpak	-	-	-	-	-	-	804.00	1,488.00	978.00	618.00	-	-	3,888.00
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>18,041.57</u>	<u>16,737.83</u>	<u>-</u>	<u>-</u>	<u>252,531.71</u>

Adjustments to Reconcile to Cash Paid

Total Gross Pay	\$ 16,737.83
Add:	
Payroll Tax Liabilities of	
Prior Periods, Paid Currently	1,704.18
Employer's 1/2 of Payroll Taxes	1,280.44
Subtract:	
Payroll Tax Liabilities of Current	
Period to be Paid in the Future	(286.65)
Total Cash Paid for Payroll	<u>\$ 19,435.80</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	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
Applied For:				
2026 CFA Greenways, Trails & Recreation	\$ 250,000.00			
2026 DCED Multimodal Transportation Fund	\$ 350,000.00			

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