

East Union Township Treasurer's Report

Meeting Date:	January 22, 2026
Meeting Time:	5:30pm
Prepared By:	Michael Gaizick, CPA
Prepared Date:	January 19, 2026

	General Fund	Light Fund	Fire Fund	Zoning Fund	LST Fund	State Fund	Rec. Fund	Fire Escrow	PIB Acct	Totals
Beginning Balance as of 12/1/2025	\$ 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
Revenue Items										
Deposits & Credits	8,480.30	206.33	205.65	1,856.81	497.11	2.19	0.02	-	-	11,248.41
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	-	-	-	-	-	-	-	-	-	-
Total Revenue	8,480.30	206.33	205.65	1,856.81	497.11	2.19	0.02	-	-	11,248.41
Expense Items										
Bills Paid	(38,990.92)	(5,215.12)	-	-	(6,410.24)	(1,929.64)	-	-	-	(52,545.92)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
Payroll & Payroll Tax Expense	(15,215.37)	-	-	-	-	-	-	-	-	(15,215.37)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Expense	(54,206.29)	(5,215.12)	-	-	(6,410.24)	(1,929.64)	-	-	-	(67,761.29)
Net Suplus / (Deficit)	(45,725.99)	(5,008.79)	205.65	1,856.81	(5,913.13)	(1,927.45)	0.02	-	-	(56,512.88)
Ending Balance as of 12/31/2025	\$ 165,532.51	\$ 19,497.33	\$ 5,515.46	\$ 54,528.22	\$ 30,170.38	\$ 50,426.71	\$ 1,947.96	\$ 549.50	\$ 100.00	\$ 328,268.07

Notes

1) Permission to move \$6,730.35 from zoning to general for advanced code and ellott greenleaf invoices.

2025 BUDGET TO ACTUAL SCHEDULE - GENERAL FUND

	Budget	Actual	Variance Positive (Negative)	Comments
Revenues:				
Real Estate Taxes	4,000	1,579	(2,421)	
Per Capita Taxes	-	65	65	
Earned Income Taxes	5,000	5,943	943	
Real Estate Transfer Tax	5,000	-	(5,000)	
Fines	750	618	(132)	
Other Revenue	750	275	(475)	
Total Revenues	15,500	8,480	(7,020)	
Expenses				
Administrative Department:				
Personnel:				
Salary Supervisors	469	469	-	
Salary Secretary	3,520	552	2,968	
Salary Treasurer/RTK	2,286	2,110	176	
Salary Code	1,029	1,050	(21)	
Tax Collector Commission	421	127	294	
Payroll Burden & Benefits	1,468	454	1,014	
Fixed Costs:				
Insurance (ERIE)	4,000	3,571	429	
Insurance (SWIF)	890	-	890	
Building Repairs and Utilities	500	474	26	
Building Cleaning	180	240	(60)	
Building Mortgage	689	-	689	
Variable Costs:				
Solicitor	2,500	4,034	(1,534)	
Engineering	1,500	14,350	(12,850)	
Postage	100	31	69	
Office supplies	150	397	(247)	
IT / Computers	100	-	100	
Total Administrative Department	19,802	27,859	(8,057)	
Police Department				
Personnel:				
Payroll Officers	12,135	1,836	10,299	
Payroll Burden/Benefits	1,053	193	860	
Fixed Costs:				
Police SUV Loan Payment	718	6,410	(5,692)	
Variable Costs:				
Supplies/Equipment	200	-	200	
Police Software	30	60	(30)	
Vehicle Maintenance	50	-	50	
Vehicle Fuel	800	126	674	
Total Police Department	14,986	8,625	6,361	
Road Department				
Personnel:				
Roadworker Wages	8,900	6,149	2,751	
Payroll Burden & Benefits	1,872	647	1,225	
Fixed Costs				
Road Truck (MCF) Loan Payment	-	-	-	
Road Truck (Ally)	1,227	1,227	-	
Variable Costs				
Asphalt Paving Materials	450	480	(30)	
Rocksalt / Winter Maintenance	3,000	4,214	(1,214)	
Fuel	900	1,729	(829)	
Supplies	500	522	(22)	
Vehicle Repairs	125	2,674	(2,549)	
Total Road Department	16,974	17,642	(668)	

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	\$ 2,059	\$ 1,579	\$ 210,720	\$ 196,000
Per Capita Tax Deposits	648	112	47	84	24	65	6,874	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	5,943	257,135	255,000
Police Fines	636	921	893	532	460	618	9,678	9,000
Other Revenues (Incl Grants)	44	20,365	117,472	224,587	3,296	275	589,222	9,000
Total Deposits	<u>\$ 26,459</u>	<u>\$ 78,742</u>	<u>\$ 134,208</u>	<u>\$ 250,959</u>	<u>\$ 54,726</u>	<u>\$ 8,480</u>	<u>\$ 1,131,193</u>	<u>\$ 536,300</u>

East Union Township - Bills Paid Schedule

General Fund

Date	Vendor	Description "For"	Amount Paid
12/1/2025	Advanced Code Consultants, LLC	Zoning officer services	\$ 1,805.23
12/1/2025	Allen's Body Shop	Vehicle repairs	2,674.48
12/1/2025	American Rock Salt Company LLC	Rocksalt for roads	4,213.64
12/1/2025	Benesch	Engineering fees PIB	14,350.00
12/1/2025	Clean Sweep	Building cleaning	240.00
12/1/2025	Donald G. Karpowich, Atty-At-Law, P.C.	Solicitor fees	4,033.90
12/1/2025	Hazleton Materials LLC	Small parts	48.45
12/1/2025	JC Small Engine	Small parts	188.00
12/1/2025	Metered Concrete Solutions LLC	Asphalt/concrete materials	432.00
12/1/2025	NAPA Hazleton	Small parts	73.74
12/1/2025	NEPA Standard Speaker	Advertising/Meeting ads	436.80
12/1/2025	TEAM Supply Inc.	Small parts	142.96
12/1/2025	Elliott Greenleaf	Zoning hearings / Zoning Solicitor	4,170.92
12/1/2025	Elliott Greenleaf	Planning / Zoning Solicitor	754.20
12/2/2025	Service Electric	Telephone/Internet service	108.79
12/4/2025	Ally Bank	Truck loan payment	1,226.99
12/5/2025	District Court 12-3-05	Filing fee for code action	335.71
12/10/2025	Cardmember Service	X-mas tablets donation, Lowes, timeclock	1,118.21
12/15/2025	PPL Electric Utilities	Garage electric	145.18
12/15/2025	PPL Electric Utilities	Building electric	160.20
12/15/2025	WEX Bank	Gasonline / diesel fuel (Oct & Nov)	1,528.36
12/17/2025	Aqua PA	Fire hydrant service	356.18
12/17/2025	Sheppton Mini Mart	Gasoline	326.97
12/23/2025	Verizon Wireless	Police modem/internet	60.06
12/29/2025	Service Electric	Telephone/Internet service	59.95
	Total Bills Paid - General Fund		\$ 38,990.92

Light Fund

Date	Vendor	Description "For"	Amount Paid
12/1/2025	PPL Electric Utilities	Streetlights	\$ 15.12
12/1/2025	PPL Electric Utilities	Streetlights	63.53
12/1/2025	PPL Electric Utilities	Streetlights	1,901.02
12/5/2025	PPL Electric Utilities	Streetlights	611.13
12/15/2025	PPL Electric Utilities	Streetlights	21.11
12/15/2025	PPL Electric Utilities	Streetlights	27.53
12/26/2025	PPL Electric Utilities	Streetlights	63.53
12/26/2025	PPL Electric Utilities	Streetlights	1,901.02
12/26/2025	PPL Electric Utilities	Streetlights	611.13
	Total Bills Paid - Light Fund		\$ 5,215.12

Zoning Fund

Date	Vendor	Description "For"	Amount Paid
	Total Bills Paid - Zoning Fund		\$ -

LST Fund

Date	Vendor	Description "For"	Amount Paid
12/8/2025	USDA	Vehicle loan repayment	\$ 718.00
12/23/2025	USDA	Vehicle loan repayment	5,692.24
	Total Bills Paid - LST Fund		\$ 6,410.24

State Fund

Date	Vendor	Description "For"	Amount Paid
12/22/2025	Northwest Bank	Loan payment	\$ 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	156.25	156.25	156.25	156.25	1,875.00
Wendy Danchision	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	1,875.00
Jill Careyva	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	1,875.00
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	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	1,836.00	10,608.00
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	4,257.50	4,667.00	56,397.50
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	3,481.75	40,705.29
Brian Mensinger	-	-	-	-	-	400.00	236.00	252.00	124.00	-	48.00	-	1,060.00
Administration:													
Vicki Bevans	687.04	-	1,364.07	5,928.52	11,127.83	78.19	601.39	376.87	18.19	58.70	-	127.27	20,368.07
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	2,110.00	27,430.00
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	1,050.00	14,875.00
Jessica Tirpak	-	-	-	-	-	-	804.00	1,488.00	978.00	618.00	378.00	552.00	4,818.00
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>15,161.38</u>	<u>14,292.77</u>	<u>281,985.86</u>

Adjustments to Reconcile to Cash Paid

Total Gross Pay \$ 14,292.77

Add:

 Payroll Tax Liabilities of
 Prior Periods, Paid Currently -

 Employer's 1/2 of Payroll Taxes 1,093.44

Subtract:

 Payroll Tax Liabilities of Current
 Period to be Paid in the Future (170.84)

Total Cash Paid for Payroll \$ 15,215.37

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	In Progress	\$ -	\$ 675,000.00
2024 - Comprehensive Plan	\$ 20,000.00	In Progress	\$ 19,000.00	\$ 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