

East Union Township Treasurer's Report

Meeting Date:	January 31, 2026
Meeting Time:	5:30pm
Prepared By:	Michael Gaizick, CPA
Prepared Date:	February 7, 2026

	General Fund	Light Fund	Fire Fund	Zoning Fund	LST Fund	State Fund	Rec. Fund	Fire Escrow	PIB Acct	Totals
Beginning Balance as of 1/1/2026	\$ 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
Revenue Items										
Deposits & Credits	59,190.21	498.45	497.87	4,311.94	1,743.89	2.11	0.02	-	-	66,244.49
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	-	-	-	-	-	-	-	-	-	-
Total Revenue	59,190.21	498.45	497.87	4,311.94	1,743.89	2.11	0.02	-	-	66,244.49
Expense Items										
Bills Paid	(78,957.95)	(2,770.37)	(356.18)	(1,535.64)	-	(1,929.64)	-	-	-	(85,549.78)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
Payroll & Payroll Tax Expense	(20,234.55)	-	-	-	-	-	-	-	-	(20,234.55)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Expense	(99,192.50)	(2,770.37)	(356.18)	(1,535.64)	-	(1,929.64)	-	-	-	(105,784.33)
Net Suplus / (Deficit)	(40,002.29)	(2,271.92)	141.69	2,776.30	1,743.89	(1,927.53)	0.02	-	-	(39,539.84)
Ending Balance as of 1/31/2026	\$ 125,530.22	\$ 17,225.41	\$ 5,657.15	\$ 57,304.52	\$ 31,914.27	\$ 48,499.18	\$ 1,947.98	\$ 549.50	\$ 100.00	\$ 288,728.23

Notes

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

2026 BUDGET TO ACTUAL SCHEDULE - GENERAL FUND

	Budget	Actual	Variance Positive (Negative)	Comments
Revenues:				
Real Estate Taxes	6,500	2,796	(3,704)	
Per Capita Taxes	300	215	(85)	
Earned Income Taxes	5,000	9,770	4,770	
Real Estate Transfer Tax	8,000	2,146	(5,854)	
Fines	500	461	(39)	
Other Revenue	10	43,802	43,792	Verizon lease, DCNR Payment in Lieu
Total Revenues	20,310	59,190	38,880	
Expenses				
Administrative Department:				
Personnel:				
Salary Supervisors	575	575	-	
Financial Administration	3,500	3,205	295	
Tax Collection	2,510	513	1,997	
Code Enforcement	1,100	1,575	-	
Secretary	3,500	1,266	2,234	
Fixed Costs:				
Insurance (ERIE)	3,600	4,571	(971)	
Insurance (SWIF)	-	-	-	
Building Repairs and Utilities	1,440	1,466	(26)	
Variable Costs:				
Township Solicitor	3,200	6,573	(3,373)	
Engineering	3,500	5,375	(1,875)	
Gen Government Administration	1,410	2,500	(1,090)	
Payroll Taxes	3,120	2,002	1,118	
IT / Computers	500	650	(150)	
Total Administrative Department	27,955	30,271	(2,316)	
Police Department				
Personnel:				
Payroll Officers	16,500	996	15,504	
Fixed Costs:				
Variable Costs:				
Supplies/Equipment	-	-	-	
Police Software	-	60	(60)	
Vehicle Maintenance	-	100	(100)	
Vehicle Fuel	-	64	(64)	
Total Police Department	16,500	1,220	15,280	
Road Department				
Personnel:				
Road Wages	13,125	9,614	3,511	
Fixed Costs				
Road Truck (MCF) Loan Payment	14,230	14,230	-	
Road Truck (Ally)	1,226	1,266	(40)	
Variable Costs				
Asphalt Paving Materials	-	-	-	
Rocksalt / Winter Maintenance	8,000	4,956	3,044	
Traffic Signs	200	67	133	
Materials & Supplies	500	1,187	(687)	
Repairs	1,700	1,666	34	
Road Maintenance	1,600	23,622	(22,022)	
Total Road Department	40,581	56,608	(16,027)	

2026 TAX AND OTHER REVENUE SCHEDULE - GENERAL FUND

Revenue Source	January	February	March	April	May	June	Total Jan-June
Real Estate Tax Deposits	\$ 2,796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,796
Per Capita Tax Deposits	215	-	-	-	-	-	215
Real Estate Transfer	2,146	-	-	-	-	-	2,146
Earned Income Taxes	9,770	-	-	-	-	-	9,770
Police Fines	461	-	-	-	-	-	461
Other Revenues (Incl Grants)	<u>43,802</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,802</u>
Total Deposits	<u>\$ 59,190</u>	<u>\$ -</u>	<u>\$ 59,190</u>				

Revenue Source	July	August	September	October	November	December	Year-to-Date Total	2026 Budgeted Total
Real Estate Tax Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,796	\$ 208,100
Per Capita Tax Deposits	-	-	-	-	-	-	215	6,750
Real Estate Transfer	-	-	-	-	-	-	2,146	60,000
Earned Income Taxes	-	-	-	-	-	-	9,770	263,000
Police Fines	-	-	-	-	-	-	461	6,000
Other Revenues (Incl Grants)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,802</u>	<u>20,120</u>
Total Deposits	<u>\$ -</u>	<u>\$ 59,190</u>	<u>\$ 563,970</u>					

East Union Township - Bills Paid Schedule

General Fund

Date	Vendor	Description "For"	Amount Paid
1/2/2026	EMC Insurance	Insurance premium payment	\$ 3,570.82
1/2/2026	Service Electric	Bucket truck purchase	10,000.00
1/5/2026	Service Electric	Internet/Telephone	107.94
1/6/2026	Ally Bank	Truck loan payment	1,226.99
1/6/2026	Airgas USA, LLC	Parts	188.75
1/6/2026	American Rock Salt Company LLC	Rock salt delivery	4,089.15
1/6/2026	Benesch	Engineering fees	1,875.00
1/6/2026	Donald G. Karpowich, Atty-At-Law, P.C.	Solicitor/legal services	5,995.21
1/6/2026	H&K Group Inc.	Stone/road materials	413.09
1/6/2026	JC Small Engine	Chain	161.00
1/6/2026	Lykens Valley Fence	Playground fencing	1,041.35
1/6/2026	NAPA Hazleton	Small vehicle parts	22.21
1/6/2026	NEPA Standard Speaker	Advertising / Newspaper ads	374.65
1/6/2026	PA Comptroller Operation	Sign	67.23
1/6/2026	Pennsy Supply	Antiskid	867.11
1/6/2026	Stork's Plows	Spinner and fluid	425.00
1/6/2026	Superior Surveillance & Communications	IT service	650.00
1/6/2026	Under Pressure Connections Express	Crimp fitting	116.17
1/6/2026	Valley Propane	Heating fuel	504.27
1/12/2026	Luzerne Bank Cardmember Service	Lowes, road supplies	577.76
1/15/2026	PPL Electric Utilities	Building electric	183.13
1/15/2026	PPL Electric Utilities	Garage electric	191.99
1/22/2026	Allen's Body Shop	Inspection / Vehicle service	100.00
1/22/2026	Benesch	Engineering fees - Plan Review	3,500.00
1/22/2026	Clean Sweep	Building cleaning	160.00
1/22/2026	EMC Insurance	Insurance deductible payment	1,000.00
1/22/2026	Hazleton Materials LLC	Road supplies	60.57
1/22/2026	J Yurick's Emergency Equipment	Supplies/service	259.05
1/22/2026	Kyle Mummey	Mileage reimbursement	76.85
1/22/2026	Micron Oil	Gasoline/Diesel for trucks	812.00
1/22/2026	Municipal Capital Finance	Truck loan annual payment	14,230.03
1/22/2026	NAPA Hazleton	Parts	28.31
1/22/2026	NEPA Standard Speaker	Advertising / Newspaper ads	1,130.95
1/22/2026	PSATS	2026 Annual membership dues	768.00
1/22/2026	Ronnie C Folk Paving, Inc.	Payment Application #2 PIB Project	23,147.75
1/22/2026	Sheppton Mini Mart	Gasoline	174.48
1/22/2026	Steve Shannon Tire Co.	Exhaust fluid	186.00
1/22/2026	TEAM Supply Inc.	Road supplies	45.82
1/22/2026	Amazon Capital Services	Amazon purchases, supplies	329.94
1/23/2026	Verizon Wireless	Police wireless internet	60.06
1/26/2026	WEX Bank	Gasoline	179.37
1/27/2026	Service Electric	Internet/Telephone	59.95
	Total Bills Paid - General Fund		\$ 78,957.95

Light Fund

Date	Vendor	Description "For"	Amount Paid
1/2/2026	PPL Electric Utilities	Streetlights	\$ 15.12
1/14/2026	PPL Electric Utilities	Streetlights	57.13
1/15/2026	PPL Electric Utilities	Streetlights	36.71
1/15/2026	PPL Electric Utilities	Streetlights	64.12
1/29/2026	PPL Electric Utilities	Streetlights	1,981.79
1/29/2026	PPL Electric Utilities	Streetlights	615.50
	Total Bills Paid - Light Fund		\$ 2,770.37

Fire Fund

Date	Vendor	Description "For"	Amount Paid
1/21/2026	AQUA PA	Fire hydrant water bill	\$ 356.18
	Total Bills Paid - Fire		\$ 356.18

Zoning Fund

Date	Vendor	Description "For"	Amount Paid
1/22/2026	Advanced Code Consultants, LLC	Zoning officer services	\$ 808.14
1/22/2026	Elliott Greenleaf	Legal Fees - Zoning	577.50
1/6/2026	Sargent's Court Reporting Service	Zoning hearing stenographer	150.00
	Total Bills Paid - Zoning Fund		\$ 1,535.64

State Fund

Date	Vendor	Description "For"	Amount Paid
1/20/2026	Northwest 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	262.08	-	-	-	-	-	-	-	-	-	-	-	262.08
Wendy Danchision	156.25	-	-	-	-	-	-	-	-	-	-	-	156.25
Jill Careyva	156.25	-	-	-	-	-	-	-	-	-	-	-	156.25
Police:													
Marvin Livergood	996.00	-	-	-	-	-	-	-	-	-	-	-	996.00
Roadworkers:													
Colin Kelly	643.50	-	-	-	-	-	-	-	-	-	-	-	643.50
Luis Caraballo	7,345.13	-	-	-	-	-	-	-	-	-	-	-	7,345.13
Wendy Danchision	1,625.00	-	-	-	-	-	-	-	-	-	-	-	1,625.00
Administration:													
Vicki Bevans	512.77	-	-	-	-	-	-	-	-	-	-	-	512.77
Michael Gaizick	3,205.00	-	-	-	-	-	-	-	-	-	-	-	3,205.00
Richard Verbonitz	1,575.00	-	-	-	-	-	-	-	-	-	-	-	1,575.00
Jessica Tirpak	1,266.00	-	-	-	-	-	-	-	-	-	-	-	1,266.00
Totals	<u>17,742.98</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,742.98</u>							

Adjustments to Reconcile to Cash Paid

Total Gross Pay	\$ 17,742.98
Add:	
Payroll Tax Liabilities of	
Prior Periods, Paid Currently	1,469.75
Employer's 1/2 of Payroll Taxes	1,321.85
Subtract:	
Payroll Tax Liabilities of Current	
Period to be Paid in the Future	<u>(300.03)</u>
Total Cash Paid for Payroll	<u>\$ 20,234.55</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	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
Plan Review Fee	1/22/2026	\$ -	\$ 3,500.00	\$ -