

East Union Township Treasurer's Report

Meeting Date:	March 9, 2026
Meeting Time:	5:30pm
Prepared By:	Michael Gaizick, CPA
Prepared Date:	March 8, 2026

	General Fund	Light Fund	Fire Fund	Zoning Fund	LST Fund	State Fund	Rec. Fund	Fire Escrow	PIB Acct	Totals
Beginning Balance as of 2/1/2026	\$ 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
Revenue Items										
Deposits & Credits	68,914.95	0.66	0.22	4,815.34	21,356.12	1.84	0.01	-	-	95,089.14
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	-	-	-	-	-	-	-	-	-	-
Total Revenue	68,914.95	0.66	0.22	4,815.34	21,356.12	1.84	0.01	-	-	95,089.14
Expense Items										
Bills Paid	(15,506.87)	(2,881.05)	(355.79)	(5,530.50)	-	(1,929.64)	-	-	-	(26,203.85)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
Payroll & Payroll Tax Expense	(15,660.89)	-	-	-	-	-	-	-	-	(15,660.89)
Amount Budgeted	-	-	-	-	-	-	-	-	-	-
% Difference + (-)	-	-	-	-	-	-	-	-	-	-
InterFund Transfers	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Expense	(31,167.76)	(2,881.05)	(355.79)	(5,530.50)	-	(1,929.64)	-	-	-	(41,864.74)
Net Suplus / (Deficit)	37,747.19	(2,880.39)	(355.57)	(715.16)	21,356.12	(1,927.80)	0.01	-	-	53,224.40
Ending Balance as of 2/28/2026	\$ 163,277.41	\$ 14,345.02	\$ 5,301.58	\$ 56,589.36	\$ 53,270.39	\$ 46,571.38	\$ 1,947.99	\$ 549.50	\$ 100.00	\$ 341,952.63

Notes

2026 BUDGET TO ACTUAL SCHEDULE - GENERAL FUND

	Budget	Actual	Variance Positive (Negative)	Comments
Revenues:				
Real Estate Taxes	100	830	730	
Per Capita Taxes	-	19	19	
Earned Income Taxes	50,000	48,567	(1,433)	
Real Estate Transfer Tax	5,000	18,735	13,735	
Fines	500	498	(2)	
Other Revenue	<u>10</u>	<u>266</u>	<u>256</u>	
Total Revenues	55,610	68,915	13,305	
Expenses				
Administrative Department:				
Personnel:				
Salary Supervisors	575	575	-	
Financial Administration	2,275	2,150	125	
Tax Collection	1,280	1,524	(244)	
Code Enforcement	1,100	1,306	-	
Secretary	3,500	2,868	632	
Fixed Costs:				
Insurance (ERIE)	3,600	3,570	30	
Insurance (SWIF)	-	-	-	
Building Repairs and Utilities	1,440	1,503	(63)	
Variable Costs:				
Township Solicitor	3,200	2,823	377	
Engineering	3,500	-	3,500	
Gen Government Administration	1,410	49	1,361	
IT / Computers	<u>500</u>	<u>1,294</u>	<u>(794)</u>	
Total Administrative Department	22,380	17,662	4,718	
Police Department				
Personnel:				
Payroll Officers	16,500	1,656	14,844	
Fixed Costs:				
Variable Costs:				
Supplies/Equipment	-	-	-	
Police Software	60	60	-	
Vehicle Maintenance	-	-	-	
Vehicle Fuel	<u>500</u>	<u>210</u>	<u>290</u>	
Total Police Department	17,060	1,926	15,134	
Road Department				
Personnel:				
Road Wages	13,125	6,263	6,862	
Fixed Costs				
Road Truck (Ally)	1,226	1,226	-	
Variable Costs				
Asphalt Paving Materials	-	-	-	
Rocksalt / Winter Maintenance	3,000	2,999	1	
Traffic Signs	200	-	200	
Materials & Supplies	500	136	364	
Repairs	1,700	-	1,700	
Road Maintenance	<u>1,600</u>	<u>-</u>	<u>1,600</u>	
Total Road Department	21,351	10,624	10,727	

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	\$ 830	\$ -	\$ -	\$ -	\$ -	\$ 3,626
Per Capita Tax Deposits	215	19	-	-	-	-	234
Real Estate Transfer	2,146	18,735	-	-	-	-	20,881
Earned Income Taxes	9,770	48,567	-	-	-	-	58,337
Police Fines	461	498	-	-	-	-	959
Other Revenues (Incl Grants)	<u>43,802</u>	<u>266</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,068</u>
Total Deposits	<u>\$ 59,190</u>	<u>\$ 68,915</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 128,105</u>

Revenue Source	July	August	September	October	November	December	Year-to-Date Total	2026 Budgeted Total
Real Estate Tax Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,626	\$ 208,100
Per Capita Tax Deposits	-	-	-	-	-	-	234	6,750
Real Estate Transfer	-	-	-	-	-	-	20,881	60,000
Earned Income Taxes	-	-	-	-	-	-	58,337	263,000
Police Fines	-	-	-	-	-	-	959	6,000
Other Revenues (Incl Grants)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,068</u>	<u>20,120</u>
Total Deposits	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 128,105</u>	<u>\$ 563,970</u>

East Union Township - Bills Paid Schedule

General Fund

Date	Vendor	Description "For"	Amount Paid
2/3/2026	EMC Insurance	Liability and workers comp insurance	\$ 3,570.00
2/3/2026	Service Electric	Internet/telephone	107.70
2/4/2026	Ally Bank	Truck payment	1,226.99
2/10/2026	Microsoft	Microsoft subscription	1,410.77
2/10/2026	Donald G. Karpowich, Atty-At-Law, P.C.	Legal / solicitor services	2,823.24
2/10/2026	Fegley Oil Co	Garage fuel	369.90
2/10/2026	G & D Lupcho Hauling Inc.	Garbage annual fee	600.00
2/10/2026	Jessica Tirpak	Supplies / Milage reimbursement	48.65
2/10/2026	Micron Oil	Gas/Diesel	521.00
2/10/2026	NAPA Auto Parts	Small parts	19.62
2/10/2026	Pottsville Materials LLC	Antiskid	1,198.87
2/17/2026	PPL Electric	Building electricity	178.08
2/17/2026	PPL Electric	Garage electricity	187.84
2/24/2026	Verizon	Police internet modem	60.06
2/24/2026	Shustacks Hydraulics Corporation	Snowplowing during winter storm	1,800.00
2/24/2026	Vicki Bevans	2026 tax bills printing and mailing	1,324.20
2/27/2026	Service Electric	Internet/telephone	59.95
	Total Bills Paid - General Fund		\$ 15,506.87

Light Fund

Date	Vendor	Description "For"	Amount Paid
2/2/2026	PPL Electric Utilities	Streetlights	\$ 15.21
2/17/2026	PPL Electric Utilities	Streetlights	90.92
2/17/2026	PPL Electric Utilities	Streetlights	49.19
2/28/2026	PPL Electric Utilities	Streetlights	66.44
2/28/2026	PPL Electric Utilities	Streetlights	2,004.24
2/28/2026	PPL Electric Utilities	Streetlights	639.23
2/28/2026	PPL Electric Utilities	Streetlights	15.82
	Total Bills Paid - Light Fund		\$ 2,881.05

Fire Fund

Date	Vendor	Description "For"	Amount Paid
2/23/2026	AQUA PA	Fire hydrant water bill	\$ 355.79
	Total Bills Paid - Fire		\$ 355.79

Zoning Fund

Date	Vendor	Description "For"	Amount Paid
2/10/2026	Advanced Code Consultants, LLC	Zoning and code services	4,423.00
2/24/2026	Kasia R. Meeder	Transcript orders (zoning solicitor)	1,107.50
	Total Bills Paid - Zoning Fund		\$ 5,530.50

State Fund

Date	Vendor	Description "For"	Amount Paid
2/20/2026	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	-	-	-	-	-	-	-	-	-	-	524.16
Wendy Danchision	156.25	156.25	-	-	-	-	-	-	-	-	-	-	312.50
Jill Careyva	156.25	156.25	-	-	-	-	-	-	-	-	-	-	312.50
Police:													
Marvin Livergood	996.00	1,656.00	-	-	-	-	-	-	-	-	-	-	2,652.00
Roadworkers:													
Colin Kelly	643.50	-	-	-	-	-	-	-	-	-	-	-	643.50
Luis Caraballo	7,345.13	4,218.38	-	-	-	-	-	-	-	-	-	-	11,563.51
Kyle Kunkle	-	420.00	-	-	-	-	-	-	-	-	-	-	420.00
Wendy Danchision	1,625.00	1,625.00	-	-	-	-	-	-	-	-	-	-	3,250.00
Administration:													
Vicki Bevans	512.77	200.00	-	-	-	-	-	-	-	-	-	-	712.77
Michael Gaizick	3,205.00	2,150.00	-	-	-	-	-	-	-	-	-	-	5,355.00
Richard Verbonitz	1,575.00	1,306.00	-	-	-	-	-	-	-	-	-	-	2,881.00
Jessica Tirpak	<u>1,266.00</u>	<u>2,868.00</u>	-	-	-	-	-	-	-	-	-	-	<u>4,134.00</u>
Totals	<u>17,742.98</u>	<u>15,017.96</u>	-	-	-	-	-	-	-	-	-	-	<u>32,760.94</u>

Adjustments to Reconcile to Cash Paid

Total Gross Pay	\$ 15,017.96
Add:	
Payroll Tax Liabilities of	
Prior Periods, Paid Currently	-
Employer's 1/2 of Payroll Taxes	1,118.84
Subtract:	
Payroll Tax Liabilities of Current	
Period to be Paid in the Future	<u>(475.91)</u>
Total Cash Paid for Payroll	<u>\$ 15,660.89</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	Closeout	\$ -	\$ -
2025 - Multimodal Transportation Fund	\$ 100,000.00	Closeout	\$ -	\$ -
2024 - American Legion Park Grant	\$ 50,000.00	In Progress	\$ 25,000.00	\$ -
2025 - PIB Loan	\$ 675,000.00	In Progress	\$ 320,381.50	\$ 675,000.00
2024 - Comprehensive Plan	\$ 20,000.00	In Progress	\$ 19,000.00	\$ 20,000.00
2026 CFA Greenways, Trails & Recreation	\$ 250,000.00	Awarded	\$ -	\$ 250,000.00
2026 DCED Multimodal Transportation Fund	\$ 350,000.00	Awarded	\$ -	\$ 350,000.00
Applied For:				