Lower Nazareth Township
Financial Report
March 2025

LOWER NAZARETH TOWNSHIP
FUND SUMMARY

				Mar-25
General Fund - 01			$	2,684,865
Special Revenue Fund - Host Fee - 05			$	144,170
Palmer Sewer Fund - 08			$	185,773
Nazareth Sewer Fund - 09			$	82,813
Capital Reserve				
Open Space Recreation Fund - 16 - CASH	$	113,246		
Capital Reserve				
Open Space Restricted Fund - 16 - EIT	$	6,084,356		
Capital Reserve				
Open Space Recreation Fund - 16 - CD	$	-		
Capital Reserve - Open Space Fund - 16 - TOTAL			$	6,197,602
Capital Reserve - Sewer/Signals Fund - 18			$	686,666
Fiscal Stability Fund - 95 - CASH	$	126,458		
Fiscal Stability Fund - 95 - CD	$	286,625		
Fiscal Stability Fund - 95 - TOTAL			$	413,084
Capital Reserve - Municipal - 30			$	343,324
Capital Reserve - Fire Fund - 31			$	426,600
Highway Reconstruction/Rehabilitation -			$	1,012,107
Capital Reserve - Equipment Replacement -			$	49,783
Refuse/Recycling Collection - 33			$	142,397
State Liquid Fuels Fund - 35			$	375,300
Traffic Impact - 091 - CASH	$	746,494		
Traffic Impact - 091 - CD	$	564,287		
Traffic Impact - 091 - TOTAL			$	1,310,781
LNT American Rescue Plan Funds			$	161
LNT Community Events			$	13,753
Total Township Funds...				**$14,069,177**

Lower Nazareth Township Sewer Department	$	590,883
Master Escrow Account	$	1,218,664
Development & Inspection Account	$	128,119
Total Escrow Accounts...		**$1,937,666**

Lower Nazareth Township
General Fund Balance Sheet
As of March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	700,870.22
105.100 · Payroll Account - PSBT 2023	96,078.47
106.100 · PLGIT Account	134,010.67
106.400 · Real Estate Taxes - PSBT 2023	1,751,405.62
110.000 · Petty Cash	250.00
Total Checking/Savings	2,682,614.98
Total Current Assets	2,682,614.98
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	**2,684,864.98**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
210 · Federal Tax Withheld	-4,556.00
211 · FICA Withheld	-5,312.40
213 · Medicare Withheld	-1,242.40
217 · State Tax Withheld	-1,315.26
222 · 457(b) Deferred Compensation	-1,415.00
223 · Unemployment Withheld	0.24
224 · Whole Life Insurance - Employee	-49.95
226 · Disability Insurance - Employee	-117.27
227 · Critical illness - Employee	-39.39
Total 210.000 · PAYROLL LIABILITIES	-14,047.43
Total Other Current Liabilities	-14,047.43
Total Current Liabilities	-14,047.43
Total Liabilities	-14,047.43
Equity	
270 · Opening Bal Equity	771,781.48
3900 · Retained Earnings	272,884.79
Net Income	1,654,246.14
Total Equity	2,698,912.41
TOTAL LIABILITIES & EQUITY	**2,684,864.98**

Lower Nazareth Township

General Fund Budget vs. Actual

January through March 2025

	Jan - Mar 25	Budget	$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	2,217,871.57	2,595,000.00	-377,128.43	85.47%
301.400 · Real Estate - Delinquent	1,616.47	30,000.00	-28,383.53	5.39%
Total 301.000 · REAL PROPERTY TAXES	2,219,488.04	2,625,000.00	-405,511.96	84.55%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	70,508.07	225,000.00	-154,491.93	31.34%
310.210 · Earned Income - Current	28,070.92	1,325,000.00	-1,296,929.08	2.12%
310.220 · Earned Income - Prior	444,900.00	575,000.00	-130,100.00	77.37%
310.510 · Local Services Tax	122,508.13	450,000.00	-327,491.87	27.22%
310.000 · LOCAL ENABLING ACT TAXES - Other	25,898.35			
Total 310.000 · LOCAL ENABLING ACT TAXES	691,885.47	2,575,000.00	-1,883,114.53	26.87%
Total 300.000 · TAXES	2,911,373.51	5,200,000.00	-2,288,626.49	55.99%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	19,978.37	88,000.00	-68,021.63	22.7%
Total 320.000 · LICENSES & PERMITS	19,978.37	88,000.00	-68,021.63	22.7%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	10,038.49	30,000.00	-19,961.51	33.46%
331.122 · Ordinance Violations	0.00	7,500.00	-7,500.00	0.0%
Total 330.000 · FINES & FORFEITS	10,038.49	37,500.00	-27,461.51	26.77%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	6,699.04	50,000.00	-43,300.96	13.4%
341.02 · Interest on Savings	1,377.05	5,000.00	-3,622.95	27.54%
Total 341.000 · Interest Earnings	8,076.09	55,000.00	-46,923.91	14.68%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	9,780.05	70,000.00	-60,219.95	13.97%

Lower Nazareth Township

General Fund Budget vs. Actual

January through March 2025

	Jan - Mar 25	Budget	$ Over Budget	% of Budget
Total 342.000 · Rents and Royalties	9,780.05	70,000.00	-60,219.95	13.97%
Total 340.000 · INTEREST, RENTS & ROYALTIES	17,856.14	125,000.00	-107,143.86	14.29%
350.000 · INTERGOVERNMENTAL REVENUES				
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	0.00	4,500.00	-4,500.00	0.0%
355.040 · Alcoholic Beverage Licenses	1,200.00	2,800.00	-1,600.00	42.86%
355.051 · Non-Uniform	0.00	80,000.00	-80,000.00	0.0%
355.070 · Fire Relief	0.00	95,000.00	-95,000.00	0.0%
Total 355.000 · STATE SHARED REVENUES	1,200.00	182,300.00	-181,100.00	0.66%
Total 350.000 · INTERGOVERNMENTAL REVENUES	1,200.00	182,300.00	-181,100.00	0.66%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	6,268.16	15,000.00	-8,731.84	41.79%
361.330 · Zoning Hearings	3,900.00	8,000.00	-4,100.00	48.75%
361.500 · Maps & Publications				
361.57 · Misc. Publications/Copying	16.00	250.00	-234.00	6.4%
Total 361.500 · Maps & Publications	16.00	250.00	-234.00	6.4%
Total 361.000 · General Government	10,184.16	23,250.00	-13,065.84	43.8%
362.000 · PUBLIC SAFETY				
362.410 · Building & Zoning Permits	1,350.00	20,000.00	-18,650.00	6.75%
362.440 · Sewer Permits	3,300.00	1,000.00	2,300.00	330.0%
362.451 · Use & Occupancy Permits	825.00	750.00	75.00	110.0%
362.452 · Moving Records	90.00	400.00	-310.00	22.5%
362.470 · Driveway Permits	375.00	2,000.00	-1,625.00	18.75%
362.480 · Grading Permits	0.00	2,000.00	-2,000.00	0.0%
362.481 · Swimming Pool Grading Permits	230.00	4,000.00	-3,770.00	5.75%
362.490 · Peddling Permit	105.00	100.00	5.00	105.0%
Total 362.000 · PUBLIC SAFETY	6,275.00	30,250.00	-23,975.00	20.74%
Total 360.000 · CHARGES FOR SERVICES	16,459.16	53,500.00	-37,040.84	30.77%

Lower Nazareth Township

General Fund Budget vs. Actual

January through March 2025

	Jan - Mar 25	Budget	$ Over Budget	% of Budget
363.000 · HIGHWAYS AND STREETS				
363.239 · Proceeds from Publc Prop Damage	5,057.28			
Total 363.000 · HIGHWAYS AND STREETS	5,057.28			
367.000 · CULTURE-RECREATION				
367.300 · Summer Park Program	120.00	13,000.00	-12,880.00	0.92%
367.350 · Field Use Fees	0.00	3,000.00	-3,000.00	0.0%
367.000 · CULTURE-RECREATION - Other	10.00			
Total 367.000 · CULTURE-RECREATION	130.00	16,000.00	-15,870.00	0.81%
389.000 · MISCELLANEOUS INCOME	0.00	50.00	-50.00	0.0%
395.000 · Refund of Prior Yr Expenditures	850.00			
Total Income	2,982,942.95	5,702,350.00	-2,719,407.05	52.31%
Gross Profit	2,982,942.95	5,702,350.00	-2,719,407.05	52.31%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	3,124.95	12,500.00	-9,375.05	25.0%
400.215 · Postage	3,522.15	8,000.00	-4,477.85	44.03%
400.300 · Miscellaneous	12.38	100.00	-87.62	12.38%
400.310 · Stenographer/BOS	1,205.00	5,000.00	-3,795.00	24.1%
400.320 · Telephone				
400.321 · Local	1,013.51	5,000.00	-3,986.49	20.27%
400.324 · Wireless	662.18	4,500.00	-3,837.82	14.72%
Total 400.320 · Telephone	1,675.69	9,500.00	-7,824.31	17.64%
400.340 · Advertising	3,995.49	11,000.00	-7,004.51	36.32%
400.342 · Public Relations Printing	0.00	14,000.00	-14,000.00	0.0%
400.374 · Maintenance Agreements	2,854.44	18,000.00	-15,145.56	15.86%
400.384 · Office Equipment Rental	210.99	1,000.00	-789.01	21.1%
400.420 · Dues & Subscriptions	2,210.00	4,000.00	-1,790.00	55.25%
400.460 · Meetings & Continuing Education	1,021.00	4,000.00	-2,979.00	25.53%
400.700 · Capital Purchases	-1,295.00			

Lower Nazareth Township

General Fund Budget vs. Actual

January through March 2025

	Jan - Mar 25	Budget	$ Over Budget	% of Budget
Total 400.000 · GENERAL GOVERNMENT	18,537.09	87,100.00	-68,562.91	21.28%
402.000 · AUDITING				
402.105 · Audit Wages	40.00	50.00	-10.00	80.0%
402.311 · Accounting & Auditing Services	0.00	14,000.00	-14,000.00	0.0%
Total 402.000 · AUDITING	40.00	14,050.00	-14,010.00	0.29%
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	997.20	8,000.00	-7,002.80	12.47%
403.201 · Real Estate Collection Supplies	0.00	2,500.00	-2,500.00	0.0%
403.213 · Office Equipment	0.00	200.00	-200.00	0.0%
403.215 · EIT Postage	0.00	50.00	-50.00	0.0%
403.216 · Real Estate Postage	0.00	2,000.00	-2,000.00	0.0%
403.317 · Tax Collection Committee Servic	0.00	500.00	-500.00	0.0%
403.319 · Tax Refunds	178.00	500.00	-322.00	35.6%
403.350 · Insurance & Bonding	250.00	1,500.00	-1,250.00	16.67%
403.430 · Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 · TAX COLLECTION	1,425.20	15,750.00	-14,324.80	9.05%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	28,436.75	95,000.00	-66,563.25	29.93%
404.314 · Legal Services - Human Resource	228.00	1,500.00	-1,272.00	15.2%
Total 404.000 · SOLICITOR/LEGAL	28,664.75	96,500.00	-67,835.25	29.7%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	74,812.43	335,000.00	-260,187.57	22.33%
405.200 · Office Supplies	1,703.03	8,500.00	-6,796.97	20.04%
405.300 · Bond	2,070.00	2,250.00	-180.00	92.0%
Total 405.000 · PERSONNEL SERVICES	78,585.46	345,750.00	-267,164.54	22.73%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	1,239.50	7,000.00	-5,760.50	17.71%
406.316 · Drug Testing	70.00	400.00	-330.00	17.5%
406.317 · Employee Record Checks	0.00	250.00	-250.00	0.0%

Lower Nazareth Township

General Fund Budget vs. Actual

January through March 2025

	Jan - Mar 25	Budget	$ Over Budget	% of Budget
406.318 · Bank Fees	75.00	200.00	-125.00	37.5%
406.319 · Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 · Internet fees / Website Develop	1,539.85	7,500.00	-5,960.15	20.53%
406.331 · Mileage	0.00	200.00	-200.00	0.0%
406.338 · Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 · Personnel Advertising	0.00	1,000.00	-1,000.00	0.0%
406.421 · License & Permit Renewal	100.00	200.00	-100.00	50.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	3,049.35	17,350.00	-14,300.65	17.58%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	1,295.00	3,000.00	-1,705.00	43.17%
407.215 · Software	7,812.31	15,000.00	-7,187.69	52.08%
407.370 · Computer Services	7,523.99	15,000.00	-7,476.01	50.16%
Total 407.000 · DATA PROCESSING	16,631.30	33,000.00	-16,368.70	50.4%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	42,400.70	165,000.00	-122,599.30	25.7%
408.319 · Special Projects	500.00	10,000.00	-9,500.00	5.0%
Total 408.000 · ENGINEERING SERVICES	42,900.70	175,000.00	-132,099.30	24.52%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	4,010.62	7,000.00	-2,989.38	57.3%
409.230 · Heating Fuel	17,299.96	30,000.00	-12,700.04	57.67%
409.300 · Facilities Maintenance	5,304.41	12,000.00	-6,695.59	44.2%
409.318 · Building Security Systems	333.51	3,000.00	-2,666.49	11.12%
409.360 · Public Utilities				
409.361 · Electricity	3,100.76	20,000.00	-16,899.24	15.5%
409.366 · Water	619.29	10,000.00	-9,380.71	6.19%
409.360 · Public Utilities - Other	318.91			
Total 409.360 · Public Utilities	4,038.96	30,000.00	-25,961.04	13.46%
409.367 · Trash Removal	545.63	3,000.00	-2,454.37	18.19%
Total 409.000 · GEN GOVT. BUILDINGS	31,533.09	85,000.00	-53,466.91	37.1%

Lower Nazareth Township

General Fund Budget vs. Actual

January through March 2025

	Jan - Mar 25	Budget	$ Over Budget	% of Budget
410.000 · PUBLIC SAFETY				
410.500 · Police Services Contract	524,739.75	2,102,000.00	-1,577,260.25	24.96%
Total 410.000 · PUBLIC SAFETY	524,739.75	2,102,000.00	-1,577,260.25	24.96%
411.000 · FIRE				
411.300 · Building Capital Reserve	3,035.31	100,000.00	-96,964.69	3.04%
411.500 · Contributions	28,300.25	100,000.00	-71,699.75	28.3%
411.541 · Fire Relief	0.00	95,000.00	-95,000.00	0.0%
411.600 · Water Hydrant Assessment	20,749.62	87,000.00	-66,250.38	23.85%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	6,807.42	50,000.00	-43,192.58	13.62%
Total 411.000 · FIRE	58,892.60	512,000.00	-453,107.40	11.5%
412.000 · AMBULANCE				
412.300 · Ambulance Building Maintenance	0.00	5,000.00	-5,000.00	0.0%
412.542 · Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
Total 412.000 · AMBULANCE	0.00	35,000.00	-35,000.00	0.0%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	23,989.08	170,000.00	-146,010.92	14.11%
413.121 · Sewage Enforcement Officer	2,846.25	3,000.00	-153.75	94.88%
413.200 · Supplies	215.76	1,000.00	-784.24	21.58%
413.325 · Postage	60.20	1,000.00	-939.80	6.02%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	27,111.29	175,500.00	-148,388.71	15.45%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	0.00	5,000.00	-5,000.00	0.0%
414.116 · Zoning Hearing Bd Compensation	600.00	6,000.00	-5,400.00	10.0%
414.117 · Planning Commission Comp.	1,400.00	6,000.00	-4,600.00	23.33%
414.120 · Legal	70.28	15,000.00	-14,929.72	0.47%
414.313 · Engineer	4,296.50	25,000.00	-20,703.50	17.19%
414.340 · Zoning Hearing Advertisements	2,641.56	7,500.00	-4,858.44	35.22%

Lower Nazareth Township

General Fund Budget vs. Actual

January through March 2025

	Jan - Mar 25	Budget	$ Over Budget	% of Budget
414.000 · PLANNING & ZONING - Other	418.50			
Total 414.000 · PLANNING & ZONING	9,426.84	64,500.00	-55,073.16	14.62%
415.114 · EMERGENCY MANAGEMENT COORD	600.00	2,400.00	-1,800.00	25.0%
419.540 · EMS Notification System Service	2,696.94	3,000.00	-303.06	89.9%
422.450 · Animal Control	791.27	5,000.00	-4,208.73	15.83%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	109.44	12,000.00	-11,890.56	0.91%
Total 426.000 · SANITATION EXPENSE	109.44	12,000.00	-11,890.56	0.91%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	5,252.34	11,000.00	-5,747.66	47.75%
Total 429.000 · PUBLIC WORKS - SANITATION	5,252.34	11,000.00	-5,747.66	47.75%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	143,308.20	700,000.00	-556,691.80	20.47%
430.245 · Supplies	1,912.92	10,000.00	-8,087.08	19.13%
430.300 · Facilities Maintenance	698.65	2,000.00	-1,301.35	34.93%
430.320 · Telephone				
430.321 · Local	147.54	700.00	-552.46	21.08%
430.329 · Wireless	210.10	2,000.00	-1,789.90	10.51%
Total 430.320 · Telephone	357.64	2,700.00	-2,342.36	13.25%
430.330 · Heating Fuel	9,023.69	13,000.00	-3,976.31	69.41%
430.360 · Electricity	916.52	4,000.00	-3,083.48	22.91%
430.384 · Equip/Machinery Rental	390.00	1,000.00	-610.00	39.0%
430.450 · Contracted Services	31.98	1,000.00	-968.02	3.2%
430.460 · Continuing Education	1,064.00	5,000.00	-3,936.00	21.28%
430.740 · Equipment Purchase	0.00	5,000.00	-5,000.00	0.0%
430.750 · Misc. Shop Tools & Equipment	0.00	2,500.00	-2,500.00	0.0%
Total 430.000 · HWYS., ROADS & STREETS	157,703.60	746,200.00	-588,496.40	21.13%
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	128,196.35	80,000.00	48,196.35	160.25%

Lower Nazareth Township

General Fund Budget vs. Actual

January through March 2025

	Jan - Mar 25	Budget	$ Over Budget	% of Budget
Total 432.000 · WINTER MAINTENANCE	128,196.35	80,000.00	48,196.35	160.25%
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	2,694.70	10,000.00	-7,305.30	26.95%
433.246 · Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 · Traffic Control Supplies-signal	530.00	1,500.00	-970.00	35.33%
433.360 · Traffic signal electric	1,354.43	6,000.00	-4,645.57	22.57%
433.450 · Signals contracted service	0.00	8,000.00	-8,000.00	0.0%
Total 433.000 · TRAFFIC CONTROL DEVICES	4,579.13	28,000.00	-23,420.87	16.35%
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	940.01	5,000.00	-4,059.99	18.8%
Total 434.00 · STREET LIGHTING	940.01	5,000.00	-4,059.99	18.8%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	14,604.04	5,000.00	9,604.04	292.08%
437.213 · Equipment Parts & Supplies	15,148.45	50,000.00	-34,851.55	30.3%
437.233 · Equipment Motor Fuel	9,200.39	40,000.00	-30,799.61	23.0%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	38,952.88	95,000.00	-56,047.12	41.0%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	1,436.00	7,500.00	-6,064.00	19.15%
438.272 · Aggregate Supplies	0.00	2,500.00	-2,500.00	0.0%
438.273 · Pipe and Drainage Supplies	0.00	2,000.00	-2,000.00	0.0%
438.274 · Pavement Maintenance Supplies	1,829.00	5,000.00	-3,171.00	36.58%
Total 438.000 · HIGHWAY MAINT & REPAIR	3,265.00	17,000.00	-13,735.00	19.21%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.600 · Construction/Rebuilding	0.00	77,750.00	-77,750.00	0.0%
Total 439.000 · HWY CONST & REBUILDING PRJCTS	0.00	77,750.00	-77,750.00	0.0%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	0.00	10,000.00	-10,000.00	0.0%
452.249 · Recreation Programs	1,365.12	5,000.00	-3,634.88	27.3%
452.300 · Recreation Safety Insurance	3,256.15	8,500.00	-5,243.85	38.31%

Lower Nazareth Township

General Fund Budget vs. Actual

January through March 2025

	Jan - Mar 25	Budget	$ Over Budget	% of Budget
Total 452.000 · RECREATION & CULTURE	4,621.27	23,500.00	-18,878.73	19.67%
454.000 · PARKS				
454.200 · Park supplies	0.00	8,000.00	-8,000.00	0.0%
454.230 · Fuel	2,247.98	4,000.00	-1,752.02	56.2%
454.370 · Park Facilities Maintenance	8,734.31	30,000.00	-21,265.69	29.11%
454.500 · Contracted Services	380.00	5,000.00	-4,620.00	7.6%
454.600 · Capital Construction	-5,541.81			
Total 454.000 · PARKS	5,820.48	47,000.00	-41,179.52	12.38%
456.000 · LIBRARY				
456.520 · Library Contribution	22,969.50	92,000.00	-69,030.50	24.97%
Total 456.000 · LIBRARY	22,969.50	92,000.00	-69,030.50	24.97%
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	897.98	6,000.00	-5,102.02	14.97%
459.249 · Environmental Advisory Council	0.00	500.00	-500.00	0.0%
Total 459.000 · TOWNSHIP EVENTS	897.98	6,500.00	-5,602.02	13.82%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	15,967.38	73,000.00	-57,032.62	21.87%
481.200 · Medicare Employer Paid	3,734.28	18,000.00	-14,265.72	20.75%
481.300 · Unemployment Comp Employer Paid	1,854.00	4,500.00	-2,646.00	41.2%
483.197 · Non-Uniform Penion Plan Contrib	1,338.81	135,000.00	-133,661.19	0.99%
483.310 · Pension Plan Admin Fees	0.00	5,000.00	-5,000.00	0.0%
484.354 · Workers Comp Insurance	16,091.50	40,000.00	-23,908.50	40.23%
487.196 · Health Insurance	46,206.60	320,000.00	-273,793.40	14.44%
487.197 · Other Group Benefits	5,673.69	27,000.00	-21,326.31	21.01%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	90,866.26	622,500.00	-531,633.74	14.6%
486.000 · Insurance				
486.350 · Liability Insurance	18,319.00	70,000.00	-51,681.00	26.17%
Total 486.000 · Insurance	18,319.00	70,000.00	-51,681.00	26.17%
487.000 · EMPLOYEE BENEFITS				

Lower Nazareth Township
General Fund Budget vs. Actual
January through March 2025

	Jan - Mar 25	Budget	$ Over Budget	% of Budget
487.160 · Pension Plan	317.94			
Total 487.000 · EMPLOYEE BENEFITS	317.94			
492.000 · Interfund Operating Transfers	260.00			
69800 · Uncategorized Expenses	0.00			
Total Expense	1,328,696.81	5,702,350.00	-4,373,653.19	23.3%
Net Income	**1,654,246.14**	**0.00**	**1,654,246.14**	**100.0%**

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	52,546.12
106.002 · Fire/Ambulance	46,586.52
106.003 · Recycling	23,404.23
106.000 · Host Fee Savings Account - Other	21,633.08
Total 106.000 · Host Fee Savings Account	144,169.95
Total Checking/Savings	144,169.95
Total Current Assets	144,169.95
TOTAL ASSETS	**144,169.95**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	45,925.34
Net Income	197.57
Total Equity	144,169.95
TOTAL LIABILITIES & EQUITY	**144,169.95**

LNT Palmer Sewer Fund - 08
Balance Sheet
As of March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	185,772.72
Total Checking/Savings	185,772.72
Total Current Assets	185,772.72
TOTAL ASSETS	**185,772.72**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	60,614.67
Net Income	1,480.79
Total Equity	185,772.72
TOTAL LIABILITIES & EQUITY	**185,772.72**

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	82,812.54
Total Checking/Savings	82,812.54
Total Current Assets	82,812.54
TOTAL ASSETS	**82,812.54**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	76,942.11
Net Income	660.10
Total Equity	82,812.54
TOTAL LIABILITIES & EQUITY	**82,812.54**

LNT Open Space Fund-16
Balance Sheet
As of March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	109,728.59
102.100 · EIT Open Space - Restricted 23	6,084,355.77
106.000 · PLGIT Savings Account	3,517.72
Total Checking/Savings	6,197,602.08
Total Current Assets	6,197,602.08
TOTAL ASSETS	**6,197,602.08**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,912,532.04
Net Income	2,754,575.09
Total Equity	6,197,602.08
TOTAL LIABILITIES & EQUITY	**6,197,602.08**

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of March 31, 2025

		Mar 31, 25
ASSETS		
Current Assets		
Checking/Savings		
100.00 · Swr/Signal PLGIT Account		
100.01 · Emergency Traffic Signal Repair	-3,004.40	
100.02 · Georgetown Manor	384,000.00	
100.00 · Swr/Signal PLGIT Account - Other	305,515.71	
Total 100.00 · Swr/Signal PLGIT Account		686,511.31
106.000 · Swr/Signal PLUS Account		154.43
Total Checking/Savings		686,665.74
Total Current Assets		686,665.74
TOTAL ASSETS		**686,665.74**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		852,411.21
3900 · Retained Earnings		-523,146.66
Net Income		357,401.19
Total Equity		686,665.74
TOTAL LIABILITIES & EQUITY		**686,665.74**

(95)LNT Fiscal Stability Fund
Balance Sheet
As of March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	126,458.36
109.001 · Certificate of Deposit-Embassy	286,625.14
Total Checking/Savings	413,083.50
Total Current Assets	413,083.50
TOTAL ASSETS	**413,083.50**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	412,075.49
Net Income	1,008.01
Total Equity	413,083.50
TOTAL LIABILITIES & EQUITY	**413,083.50**

LNT Capital Reserve - 30
Balance Sheet
As of March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	85,839.31
106.003 · OFFICE EQUIPMENT	12,659.11
106.004 · SPECIAL PROJECTS	189,412.44
106.006 · POLICE EQUIPMENT (CRPD)	21,053.94
106.000 · Capital Reserve Savings Account - Other	34,359.07
Total 106.000 · Capital Reserve Savings Account	343,323.87
Total Checking/Savings	343,323.87
Total Current Assets	343,323.87
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	**343,404.38**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	72,837.62
Net Income	61,599.08
Total Equity	343,404.38
TOTAL LIABILITIES & EQUITY	**343,404.38**

LNT Capital Reserve Fire-31
Balance Sheet
As of March 31, 2025

		Mar 31, 25
ASSETS		
Current Assets		
Checking/Savings		
106.000 · Fire CR Savings Account		
106.001 · Fire Truck Fund	256,137.62	
106.002 · Building Land Fund	82,508.37	
106.003 · Fire Police Fund	1,753.31	
106.004 · Equipment Fund	81,709.91	
106.000 · Fire CR Savings Account - Other	4,491.25	
Total 106.000 · Fire CR Savings Account		426,600.46
Total Checking/Savings		426,600.46
Total Current Assets		426,600.46
TOTAL ASSETS		**426,600.46**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		234,597.63
3900 · Retained Earnings		206,586.58
Net Income		-14,583.75
Total Equity		426,600.46
TOTAL LIABILITIES & EQUITY		**426,600.46**

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	
100.101 · Butztown Road Project	290,955.03
100.100 · Highway Recon/Rehab Checking - Other	721,151.64
Total 100.100 · Highway Recon/Rehab Checking	1,012,106.67
Total Checking/Savings	1,012,106.67
Total Current Assets	1,012,106.67
TOTAL ASSETS	**1,012,106.67**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	715,295.37
Net Income	296,811.30
Total Equity	1,012,106.67
TOTAL LIABILITIES & EQUITY	**1,012,106.67**

LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	49,782.54
Total Checking/Savings	49,782.54
Total Current Assets	49,782.54
TOTAL ASSETS	**49,782.54**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	49,385.72
Net Income	396.82
Total Equity	49,782.54
TOTAL LIABILITIES & EQUITY	**49,782.54**

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	142,397.08
Total Checking/Savings	142,397.08
Total Current Assets	142,397.08
TOTAL ASSETS	**142,397.08**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	148,761.89
Net Income	-6,364.81
Total Equity	142,397.08
TOTAL LIABILITIES & EQUITY	**142,397.08**

LNT Liquid Fuels Fund-35
Balance Sheet
As of March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	375,299.82
Total Checking/Savings	375,299.82
Total Current Assets	375,299.82
TOTAL ASSETS	**375,299.82**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-26,161.05
Net Income	292,041.34
Total Equity	375,299.82
TOTAL LIABILITIES & EQUITY	**375,299.82**

LNT Traffic Impact Account
Balance Sheet
As of March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	746,494.44
109.000 Certificate of Deposit	564,286.66
Total Checking/Savings	1,310,781.10
Total Current Assets	1,310,781.10
TOTAL ASSETS	**1,310,781.10**
LIABILITIES & EQUITY	0.00

34-LNT AMERICAN RESCUE PLAN FUNDS
Balance Sheet
As of March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	161.05
Total Checking/Savings	161.05
Total Current Assets	161.05
TOTAL ASSETS	**161.05**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	662,312.36
Net Income	-662,151.31
Total Equity	161.05
TOTAL LIABILITIES & EQUITY	**161.05**

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS
Balance Sheet
As of March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	13,752.56
Total Checking/Savings	13,752.56
Total Current Assets	13,752.56
TOTAL ASSETS	**13,752.56**
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	13,086.53
Net Income	666.03
Total Equity	13,752.56
TOTAL LIABILITIES & EQUITY	**13,752.56**

Lower Nazareth Township Sewer Department
Balance Sheet
As of March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	590,883.03
Total Checking/Savings	590,883.03
Total Current Assets	590,883.03
TOTAL ASSETS	**590,883.03**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	579,306.99
Net Income	11,576.04
Total Equity	590,883.03
TOTAL LIABILITIES & EQUITY	**590,883.03**

Lower Nazareth Township Master Escrow
Balance Sheet
As of March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	858,224.63
101.200 · Master Escrow Sub Accounts	360,438.46
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	1,218,663.69
Total Current Assets	1,218,663.69
TOTAL ASSETS	**1,218,663.69**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
Total Other Current Liabilities	2,330.51
Total Current Liabilities	2,330.51
Total Liabilities	2,330.51
Equity	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	(97,277.59)
Net Income	469,540.06
Total Equity	1,216,333.18
TOTAL LIABILITIES & EQUITY	**1,218,663.69**

Lower Nazareth Township
Balance Sheet
As of March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	127,135.67
101.000 · Development & Inspections - Other	983.55
Total 101.000 · Development & Inspections	128,119.22
Total Checking/Savings	128,119.22
Total Current Assets	128,119.22
TOTAL ASSETS	**128,119.22**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	85,410.57
Net Income	-18,004.88
Total Equity	128,119.22
TOTAL LIABILITIES & EQUITY	**128,119.22**