



**Lower Nazareth Township**  
**Financial Report**  
*April 2024*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Apr-24

<b>General Fund - 01</b>	\$ 2,299,227
<b>Special Revenue Fund - Host Fee - 05</b>	\$ 164,131
<b>Palmer Sewer Fund - 08</b>	\$ 179,865
<b>Nazareth Sewer Fund - 09</b>	\$ 71,043
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CASH</b>	\$ 193,943
<b>Capital Reserve</b>	
<b>Open Space Restricted Fund - 16 - EIT</b>	\$ 2,641,421
<b>Capital Reserve</b>	
<b>Open Space Recreation Fund - 16 - CD</b>	\$ -
<b>Capital Reserve - Open Space Fund - 16 - TOTAL</b>	\$ 2,835,365
<b>Capital Reserve - Sewer/Signals Fund - 18</b>	\$ 293,332
<b>Fiscal Stability Fund - 95 - CASH</b>	\$ 122,437
<b>Fiscal Stability Fund - 95 - CD</b>	\$ 271,717
<b>Fiscal Stability Fund - 95 - TOTAL</b>	\$ 394,154
<b>Capital Reserve - Municipal - 30</b>	\$ 353,262
<b>Capital Reserve - Fire Fund - 31</b>	\$ 320,616
<b>Highway Reconstruction/Rehabilitation -</b>	\$ 717,201
<b>Capital Reserve - Equipment Replacement -</b>	\$ 118,227
<b>Refuse/Recycling Collection - 33</b>	\$ 164,431
<b>State Liquid Fuels Fund - 35</b>	\$ 375,279
<b>Traffic Impact - 091 - CASH</b>	\$ 980,238
<b>Traffic Impact - 091 - CD</b>	\$ 535,067
<b>Traffic Impact - 091 - TOTAL</b>	\$ 1,515,305
<b>LNT American Rescue Plan Funds</b>	\$ 703,294
<b>LNT Community Events</b>	\$ 13,301
<b>Total Township Funds...</b>	<b>\$10,518,033</b>
<b>Lower Nazareth Township Sewer Department</b>	\$ 532,697
<b>Master Escrow Account</b>	\$ 560,950
<b>Development &amp; Inspection Account</b>	\$ 153,597
<b>Total Escrow Accounts...</b>	<b>\$1,247,245</b>

05/15/24

**Lower Nazareth Township  
General Fund Balance Sheet**

As of April 30, 2024

	Apr 30, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.100 · Checking Account - PSBT 2023	1,526,016.25
105.100 · Payroll Account - PSBT 2023	95,861.67
106.100 · PLGIT Account	124,668.11
106.400 · Real Estate Taxes - PSBT 2023	550,181.36
110.000 · Petty Cash	250.00
	2,296,977.39
<b>Total Checking/Savings</b>	2,296,977.39
<b>Total Current Assets</b>	
	2,296,977.39
<b>Other Assets</b>	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
<b>Total Other Assets</b>	2,250.00
<b>TOTAL ASSETS</b>	<b>2,299,227.39</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,173.95
219 · Occup Privilege Tax Withheld	64.00
223 · Unemployment Withheld	48.82
	1,286.77
<b>Total 210.000 · PAYROLL LIABILITIES</b>	1,286.77
<b>Total Other Current Liabilities</b>	1,286.77
<b>Total Current Liabilities</b>	1,286.77
<b>Total Liabilities</b>	1,286.77
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	261,968.13
Net Income	1,264,120.01
	2,297,940.62
<b>Total Equity</b>	2,297,940.62
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,299,227.39</b>

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through April 2024

	Jan - Apr 24	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	2,010,779.06	2,100,000.00	-89,220.94	95.8%
301.200 - Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 - Real Estate - Delinquent	3,534.02	25,000.00	-21,465.98	14.1%
301.000 - REAL PROPERTY TAXES - Other	-259.75			
Total 301.000 - REAL PROPERTY TAXES	2,014,053.33	2,125,000.00	-110,946.67	94.8%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	202,677.18	200,000.00	2,677.18	101.3%
310.210 - Earned Income - Current	121,047.61	1,300,000.00	-1,178,952.39	9.3%
310.220 - Earned Income - Prior	516,367.85	550,000.00	-33,632.15	93.9%
310.510 - Local Services Tax	120,153.56	450,000.00	-329,846.44	26.7%
Total 310.000 - LOCAL ENABLING ACT TAXES	960,246.20	2,500,000.00	-1,539,753.80	38.4%
Total 300.000 - TAXES	2,974,299.53	4,625,000.00	-1,650,700.47	64.3%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	18,389.94	95,000.00	-76,610.06	19.4%
Total 320.000 - LICENSES & PERMITS	18,389.94	95,000.00	-76,610.06	19.4%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	6,336.68	30,000.00	-23,663.32	21.1%
331.122 - Ordinance Violations	2,776.85	5,000.00	-2,223.15	55.5%
Total 330.000 - FINES & FORFEITS	9,113.53	35,000.00	-25,886.47	26.0%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	12,737.20	50,000.00	-37,262.80	25.5%
341.02 - Interest on Savings	2,092.58	5,000.00	-2,907.42	41.9%
Total 341.000 - Interest Earnings	14,829.78	55,000.00	-40,170.22	27.0%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	12,851.84	70,000.00	-57,148.16	18.4%
Total 342.000 - Rents and Royalties	12,851.84	70,000.00	-57,148.16	18.4%
Total 340.000 - INTEREST, RENTS & ROYALTIES	27,681.62	125,000.00	-97,318.38	22.1%
350.000 - INTERGOVERNMENTAL REVENUES				
355.000 - STATE SHARED REVENUES				
355.010 - Public Utility Realty Tax	0.00	4,000.00	-4,000.00	0.0%
355.040 - Alcoholic Beverage Licenses	600.00	200.00	400.00	300.0%
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	600.00	179,200.00	-178,600.00	0.3%
Total 350.000 - INTERGOVERNMENTAL REVENU...	600.00	179,200.00	-178,600.00	0.3%
357.300 - County of Northampton Grant	0.00			
357.400 - DCNR Grant	100,000.00			
360.000 - CHARGES FOR SERVICES				

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through April 2024

	Jan - Apr 24	Budget	\$ Over Budget	% of Budget
361.000 - General Government				
361.310 - Subdivision & Land Development	16,893.00	15,000.00	1,893.00	112.6%
361.330 - Zoning Hearings	6,500.00	5,000.00	1,500.00	130.0%
361.500 - Maps & Publications				
361.57 - Misc. Publications/Copying	225.00	250.00	-25.00	90.0%
<b>Total 361.500 - Maps &amp; Publications</b>	<b>225.00</b>	<b>250.00</b>	<b>-25.00</b>	<b>90.0%</b>
<b>Total 361.000 - General Government</b>	<b>23,618.00</b>	<b>20,250.00</b>	<b>3,368.00</b>	<b>116.6%</b>
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	10.00	100.00	-90.00	10.0%
362.410 - Building & Zoning Permits	2,944.50	20,000.00	-17,055.50	14.7%
362.440 - Sewer Permits	225.00	1,000.00	-775.00	22.5%
362.451 - Use & Occupancy Permits	75.00	750.00	-675.00	10.0%
362.452 - Moving Records	65.00	400.00	-335.00	16.3%
362.470 - Driveway Permits	225.00	2,000.00	-1,775.00	11.3%
362.480 - Grading Permits	835.00	2,000.00	-1,165.00	41.8%
362.481 - Swimming Pool Grading Permits	700.00	5,000.00	-4,300.00	14.0%
362.490 - Peddling Permit	25.00	100.00	-75.00	25.0%
<b>Total 362.000 - PUBLIC SAFETY</b>	<b>5,104.50</b>	<b>31,350.00</b>	<b>-26,245.50</b>	<b>16.3%</b>
<b>Total 360.000 - CHARGES FOR SERVICES</b>	<b>28,722.50</b>	<b>51,600.00</b>	<b>-22,877.50</b>	<b>55.7%</b>
367.000 - CULTURE-RECREATION				
367.300 - Summer Park Program	10,150.00	13,000.00	-2,850.00	78.1%
367.350 - Field Use Fees	1,120.00	3,000.00	-1,880.00	37.3%
<b>Total 367.000 - CULTURE-RECREATION</b>	<b>11,270.00</b>	<b>16,000.00</b>	<b>-4,730.00</b>	<b>70.4%</b>
389.000 - MISCELLANEOUS INCOME				
389.000 - Refund of Prior Yr Expenditures	119,669.00	50.00	119,619.00	239,338.0%
49900 - Uncategorized Income	1,176.68			
	0.00			
<b>Total Income</b>	<b>3,290,922.80</b>	<b>5,126,850.00</b>	<b>-1,835,927.20</b>	<b>64.2%</b>
<b>Gross Profit</b>	<b>3,290,922.80</b>	<b>5,126,850.00</b>	<b>-1,835,927.20</b>	<b>64.2%</b>
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	4,166.60	12,500.00	-8,333.40	33.3%
400.215 - Postage	3,843.56	8,000.00	-4,156.44	48.0%
400.300 - Miscellaneous	0.00	100.00	-100.00	0.0%
400.310 - Stenographer/BOS	6,860.00	5,000.00	1,860.00	137.2%
400.320 - Telephone				
400.321 - Local	1,332.50	5,000.00	-3,667.50	26.7%
400.324 - Wireless	1,321.98	4,500.00	-3,178.02	29.4%
<b>Total 400.320 - Telephone</b>	<b>2,654.48</b>	<b>9,500.00</b>	<b>-6,845.52</b>	<b>27.9%</b>
400.340 - Advertising	6,379.25	11,000.00	-4,620.75	58.0%
400.342 - Public Relations Printing	6,188.00	13,000.00	-6,812.00	47.6%
400.374 - Maintenance Agreements	3,147.32	17,000.00	-13,852.68	18.5%
400.384 - Office Equipment Rental	210.99	850.00	-639.01	24.8%
400.420 - Dues & Subscriptions	2,672.71	4,000.00	-1,327.29	66.8%
400.460 - Meetings & Continuing Education	920.68	5,000.00	-4,079.32	18.4%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through April 2024

	Jan - Apr 24	Budget	\$ Over Budget	% of Budget
Total 400.000 - GENERAL GOVERNMENT	37,043.59	85,950.00	-48,906.41	43.1%
402.000 - AUDITING				
402.105 - Audit Wages	40.00	50.00	-10.00	80.0%
402.311 - Accounting & Auditing Services	0.00	11,000.00	-11,000.00	0.0%
Total 402.000 - AUDITING	40.00	11,050.00	-11,010.00	0.4%
403.000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	4,998.35	8,000.00	-3,001.65	62.5%
403.201 - Real Estate Collection Supplies	2,150.00	2,500.00	-350.00	86.0%
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	4.95	1,800.00	-1,795.05	0.3%
403.311 - Audit	6,500.00	400.00	-400.00	0.0%
403.317 - Tax Collection Committee Servc	0.00	1,500.00	-1,410.28	6.0%
403.319 - Tax Refunds	89.72	1,600.00	-1,350.00	15.6%
403.350 - Insurance & Bonding	250.00	500.00	-500.00	0.0%
403.430 - Tax Appeals	0.00			
Total 403.000 - TAX COLLECTION	13,993.02	16,550.00	-2,556.98	84.5%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	48,198.00	95,000.00	-46,802.00	50.7%
404.314 - Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	48,198.00	96,500.00	-48,302.00	49.9%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	100,125.35	335,000.00	-234,874.65	29.9%
405.200 - Office Supplies	2,314.61	8,000.00	-5,685.39	28.9%
405.300 - Bond	2,100.00	1,500.00	600.00	140.0%
Total 405.000 - PERSONNEL SERVICES	104,539.96	344,500.00	-239,960.04	30.3%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense				
406.316 - Drug Testing	1,644.15	6,000.00	-4,355.85	27.4%
406.317 - Employee Record Checks	101.00	400.00	-299.00	25.3%
406.318 - Bank Fees	100.75	200.00	-99.25	50.4%
406.319 - Reimburse private prop damage	75.00	200.00	-125.00	37.5%
406.325 - Internet fees / Website Develop	25.00	500.00	-475.00	5.0%
406.331 - Mileage	2,271.70	7,000.00	-4,728.30	32.5%
406.338 - Highway/Toll Reimbursement	0.00	200.00	-200.00	0.0%
406.341 - Personnel Advertising	0.00	100.00	-100.00	0.0%
406.421 - License & Permit Renewal	336.72	1,000.00	-663.28	33.7%
406.000 - GENERAL GOVT. ADMINISTRATION ...	92.92	200.00	-200.00	0.0%
Total 406.000 - GENERAL GOVT. ADMINISTRATION...	4,647.24	15,800.00	-11,152.76	29.4%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	1,126.45	3,000.00	-1,873.55	37.5%
407.215 - Software	4,748.75	8,000.00	-3,251.25	59.4%
407.370 - Computer Services	3,702.99	12,000.00	-8,297.01	30.9%
Total 407.000 - DATA PROCESSING	9,578.19	23,000.00	-13,421.81	41.6%
408.000 - ENGINEERING SERVICES				

**Lower Nazareth Township  
General Fund Budget vs. Actual  
January through April 2024**

	Jan - Apr 24	Budget	\$ Over Budget	% of Budget
408.310 · Engineering Services - Gen Con	87,941.05	135,000.00	-47,058.95	65.1%
408.319 · Special Projects	6,934.54	10,000.00	-3,065.46	69.3%
<b>Total 408.000 · ENGINEERING SERVICES</b>	<b>94,875.59</b>	<b>145,000.00</b>	<b>-50,124.41</b>	<b>65.4%</b>
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	2,645.40	6,500.00	-3,854.60	40.7%
409.230 · Heating Fuel	10,536.14	30,000.00	-19,463.86	35.2%
409.300 · Facilities Maintenance	5,095.06	10,000.00	-4,904.94	51.0%
409.318 · Building Security Systems	323.79	7,000.00	-6,676.21	4.6%
409.360 · Public Utilities	4,454.24	16,000.00	-11,545.76	27.8%
409.366 · Water	852.32	5,000.00	-4,147.68	17.0%
<b>Total 409.360 · Public Utilities</b>	<b>5,306.56</b>	<b>21,000.00</b>	<b>-15,693.44</b>	<b>25.3%</b>
409.367 · Trash Removal	376.68	3,000.00	-2,623.32	12.6%
<b>Total 409.000 · GEN GOVT. BUILDINGS</b>	<b>24,303.63</b>	<b>77,500.00</b>	<b>-53,196.37</b>	<b>31.4%</b>
410.000 · PUBLIC SAFETY				
410.500 · Police Services Contract	651,815.68	1,955,500.00	-1,303,684.32	33.3%
<b>Total 410.000 · PUBLIC SAFETY</b>	<b>651,815.68</b>	<b>1,955,500.00</b>	<b>-1,303,684.32</b>	<b>33.3%</b>
411.000 · FIRE				
411.300 · Building Capital Reserve	4,577.08	100,000.00	-95,422.92	4.6%
411.500 · Contributions	28,284.03	100,000.00	-71,715.97	28.3%
411.541 · Fire Relief	0.00	80,000.00	-80,000.00	0.0%
411.600 · Water Hydrant Assessment	40,926.16	87,000.00	-46,073.84	47.0%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	9,076.56	50,000.00	-40,923.44	18.2%
<b>Total 411.000 · FIRE</b>	<b>82,863.83</b>	<b>497,000.00</b>	<b>-414,136.17</b>	<b>16.7%</b>
412.000 · AMBULANCE				
412.300 · Ambulance Building Maintenance	2,817.25	5,000.00	-2,182.75	56.3%
412.542 · Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
<b>Total 412.000 · AMBULANCE</b>	<b>2,817.25</b>	<b>35,000.00</b>	<b>-32,182.75</b>	<b>8.0%</b>
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	43,211.13	140,000.00	-96,788.87	30.9%
413.121 · Sewage Enforcement Officer	866.25	3,000.00	-2,133.75	28.9%
413.200 · Supplies	165.96	1,000.00	-834.04	16.6%
413.325 · Postage	88.25	1,000.00	-911.75	8.8%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
<b>Total 413.000 · CODE ENFORCEMENT</b>	<b>44,331.59</b>	<b>145,500.00</b>	<b>-101,168.41</b>	<b>30.5%</b>
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	400.00	2,100.00	-1,700.00	19.0%
414.117 · Planning Commission Comp.	1,900.00	3,000.00	-1,100.00	63.3%
414.120 · Legal	0.00	10,000.00	-10,000.00	0.0%
414.313 · Engineer	28,880.63	25,000.00	3,880.63	115.5%
414.340 · Zoning Hearing Advertisements	501.30	7,000.00	-6,498.70	7.2%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January through April 2024

	Jan - Apr 24	Budget	\$ Over Budget	% of Budget
<b>Total 414.000 - PLANNING &amp; ZONING</b>	31,681.93	52,100.00	-20,418.07	60.8%
415.114 - EMERGENCY MANAGEMENT COORD	800.00	2,400.00	-1,600.00	33.3%
419.540 - EMS Notification System Service	0.00	3,000.00	-3,000.00	0.0%
422.450 - Animal Control	105.25	13,900.00	-13,794.75	0.8%
<b>426.000 - SANITATION EXPENSE</b>				
426.115 - Recycling Collection Wages	2,279.00	12,000.00	-9,721.00	19.0%
<b>Total 426.000 - SANITATION EXPENSE</b>	2,279.00	12,000.00	-9,721.00	19.0%
<b>429.000 - PUBLIC WORKS - SANITATION</b>	5,150.32	10,500.00	-5,349.68	49.1%
429.364 - Sanitary Sewer Expenses				
<b>Total 429.000 - PUBLIC WORKS - SANITATION</b>	5,150.32	10,500.00	-5,349.68	49.1%
<b>430.000 - HWYS., ROADS &amp; STREETS</b>				
430.100 - Personnel Services	204,876.77	700,000.00	-495,123.23	29.3%
430.245 - Supplies	4,395.55	10,000.00	-5,604.45	44.0%
430.300 - Facilities Maintenance	457.55	2,000.00	-1,542.45	22.9%
430.320 - Telephone				
430.321 - Local	194.92	700.00	-505.08	27.8%
430.329 - Wireless	419.14	2,000.00	-1,580.86	21.0%
<b>Total 430.320 - Telephone</b>	614.06	2,700.00	-2,085.94	22.7%
430.330 - Heating Fuel	10,231.74	13,000.00	-2,768.26	78.7%
430.360 - Electricity	1,237.81	3,500.00	-2,262.19	35.4%
430.384 - Equip/Machinery Rental	0.00	1,000.00	-1,000.00	0.0%
430.450 - Contracted Services	73.76	1,000.00	-926.24	7.4%
430.460 - Continuing Education	1,563.98	5,000.00	-3,436.02	31.3%
430.600 - Capital Construction	60.00	5,000.00	-4,940.00	0.0%
430.740 - Equipment Purchase	0.00	4,000.00	-3,975.06	0.6%
430.750 - Misc. Shop Tools & Equipment	24.94			
<b>Total 430.000 - HWYS., ROADS &amp; STREETS</b>	223,536.16	747,200.00	-523,663.84	29.9%
<b>432.000 - WINTER MAINTENANCE</b>	31,260.57	80,000.00	-48,739.43	39.1%
432.100 - Winter Maintenance Materials				
<b>Total 432.000 - WINTER MAINTENANCE</b>	31,260.57	80,000.00	-48,739.43	39.1%
<b>433.000 - TRAFFIC CONTROL DEVICES</b>				
433.200 - Traffic signs	2,567.74	12,000.00	-9,432.26	21.4%
433.246 - Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 - Traffic Control Supplies-signal	2,840.25	2,000.00	840.25	142.0%
433.360 - Traffic signal electric	1,672.55	4,500.00	-2,827.45	37.2%
433.450 - Signals contracted service	1,886.00	8,000.00	-6,114.00	23.6%
<b>Total 433.000 - TRAFFIC CONTROL DEVICES</b>	8,966.54	29,000.00	-20,033.46	30.9%
<b>434.00 - STREET LIGHTING</b>	1,421.84	4,000.00	-2,578.16	35.5%
434.360 - St. Lght. Electricity				
<b>Total 434.00 - STREET LIGHTING</b>	1,421.84	4,000.00	-2,578.16	35.5%
<b>437.000 - EQUIPMENT REPAIRS-FUEL</b>				
437.200 - Tool & Equipment Repairs	697.23	5,000.00	-4,302.77	13.9%
437.213 - Equipment Parts & Supplies	32,531.81	50,000.00	-17,468.19	65.1%



Lower Nazareth Township  
General Fund Budget vs. Actual  
January through April 2024

	Jan - Apr 24	Budget	\$ Over Budget	% of Budget
437.233 · Equipment Motor Fuel	16,019.25	40,000.00	-23,980.75	40.0%
<b>Total 437.000 · EQUIPMENT REPAIRS-FUEL</b>	<b>49,248.29</b>	<b>95,000.00</b>	<b>-45,751.71</b>	<b>51.8%</b>
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	2,380.29	15,000.00	-12,619.71	15.9%
438.272 · Aggregate Supplies	0.00	5,000.00	-5,000.00	0.0%
438.273 · Pipe and Drainage Supplies	635.18	3,000.00	-2,364.82	21.2%
438.274 · Pavement Maintenance Supplies	1,594.00	5,000.00	-3,406.00	31.9%
<b>Total 438.000 · HIGHWAY MAINT &amp; REPAIR</b>	<b>4,609.47</b>	<b>28,000.00</b>	<b>-23,390.53</b>	<b>16.5%</b>
439.000 · HWY CONST & REBUILDING PRJCTS				
439.600 · Construction/Rebuilding	0.00	132,200.00	-132,200.00	0.0%
<b>Total 439.000 · HWY CONST &amp; REBUILDING PRJ...</b>	<b>0.00</b>	<b>132,200.00</b>	<b>-132,200.00</b>	<b>0.0%</b>
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	0.00	9,000.00	-9,000.00	0.0%
452.249 · Recreation Programs	826.75	5,000.00	-4,173.25	16.5%
452.300 · Recreation Safety Insurance	3,454.69	6,000.00	-2,545.31	57.6%
<b>Total 452.000 · RECREATION &amp; CULTURE</b>	<b>4,281.44</b>	<b>20,000.00</b>	<b>-15,718.56</b>	<b>21.4%</b>
454.000 · PARKS				
454.200 · Park supplies	1,192.45	8,000.00	-6,807.55	14.9%
454.230 · Fuel	1,904.70	5,000.00	-3,095.30	38.1%
454.370 · Park Facilities Maintenance	8,490.59	15,000.00	-6,509.41	56.6%
454.500 · Contracted Services	630.00	5,000.00	-4,370.00	12.6%
454.600 · Capital Construction	1,709.02			
<b>Total 454.000 · PARKS</b>	<b>13,926.76</b>	<b>33,000.00</b>	<b>-19,073.24</b>	<b>42.2%</b>
456.000 · LIBRARY				
456.520 · Library Contribution	36,810.40	88,400.00	-51,589.60	41.6%
<b>Total 456.000 · LIBRARY</b>	<b>36,810.40</b>	<b>88,400.00</b>	<b>-51,589.60</b>	<b>41.6%</b>
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	354.86	5,000.00	-4,645.14	7.1%
459.249 · Environmental Advisory Council	0.00	500.00	-500.00	0.0%
<b>Total 459.000 · TOWNSHIP EVENTS</b>	<b>354.86</b>	<b>5,500.00</b>	<b>-5,145.14</b>	<b>6.5%</b>
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	21,798.27	73,000.00	-51,201.73	29.9%
481.200 · Medicare Employer Paid	5,097.97	17,000.00	-11,902.03	30.0%
481.300 · Unemployment Comp Employer Paid	0.00	4,500.00	-4,500.00	0.0%
483.197 · Non-Uniform Pension Plan Contrib	897.23	130,000.00	-129,102.77	0.7%
483.310 · Pension Plan Admin Fees	3,950.00	4,500.00	-550.00	87.8%
484.354 · Workers Comp Insurance	24,167.50	35,000.00	-10,832.50	69.1%
487.196 · Health Insurance	155,642.53	357,800.00	-202,157.47	43.5%
487.197 · Other Group Benefits	11,070.89	25,000.00	-13,929.11	44.3%
<b>Total 480.000 · INSURANCE &amp; EMPLOYEE BENE...</b>	<b>222,624.39</b>	<b>646,800.00</b>	<b>-424,175.61</b>	<b>34.4%</b>
486.000 · Insurance				
486.350 · Liability Insurance	20,357.00	63,000.00	-42,643.00	32.3%

Lower Nazareth Township  
 General Fund Budget vs. Actual  
 January through April 2024

	Jan - Apr 24	Budget	\$ Over Budget	% of Budget
Total 486,000 - Insurance	20,357.00	63,000.00	-42,643.00	32.3%
492,000 - Interfund Operating Transfers	219,669.00			
492,100 - Transfer to LNT Account	30,000.00			
6561 - *Payroll Expenses	672.00			
<b>Total Expense</b>	<b>2,026,802.79</b>	<b>5,514,850.00</b>	<b>-3,488,047.21</b>	<b>36.8%</b>
<b>Net Income</b>	<b>1,264,120.01</b>	<b>-388,000.00</b>	<b>1,652,120.01</b>	<b>-325.8%</b>

**LNT Revenue Fund-Host Fee-05**  
**Balance Sheet**  
As of April 30, 2024

	Apr 30, 24
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	93,611.40
106.002 · Fire/Ambulance	42,975.51
106.003 · Recycling	9,829.65
106.000 · Host Fee Savings Account - Other	17,714.38
Total 106.000 · Host Fee Savings Account	164,130.94
Total Checking/Savings	164,130.94
Total Current Assets	164,130.94
<b>TOTAL ASSETS</b>	<b>164,130.94</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	50,169.82
Net Income	15,914.08
Total Equity	164,130.94
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>164,130.94</b>

LNT Palmer Sewer Fund - 08

**Balance Sheet**

As of April 30, 2024

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	<u>Apr 30, 24</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	179,865.10
<b>Total Checking/Savings</b>	<u>179,865.10</u>
<b>Total Current Assets</b>	<u>179,865.10</u>
<b>TOTAL ASSETS</b>	<u><b>179,865.10</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	53,975.13
Net Income	2,212.71
<b>Total Equity</b>	<u>179,865.10</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>179,865.10</b></u>

**LNT Nazareth Sewer Fund - 09**  
**Balance Sheet**  
As of April 30, 2024

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	<u>Apr 30, 24</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	71,042.99
Total Checking/Savings	<u>71,042.99</u>
Total Current Assets	<u>71,042.99</u>
<b>TOTAL ASSETS</b>	<b><u>71,042.99</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	64,958.69
Net Income	873.97
Total Equity	<u>71,042.99</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>71,042.99</u></b>

**LNT Open Space Fund-16**  
**Balance Sheet**  
As of April 30, 2024

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	<u>Apr 30, 24</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	180,651.21
102.100 · EIT Open Space - Restricted 23	2,641,421.27
106.000 · PLGIT Savings Account	13,292.09
<b>Total Checking/Savings</b>	<u>2,835,364.57</u>
<b>Total Current Assets</b>	<u>2,835,364.57</u>
<b>TOTAL ASSETS</b>	<u><b>2,835,364.57</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,274,907.90
Net Income	29,961.72
<b>Total Equity</b>	<u>2,835,364.57</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>2,835,364.57</b></u>

**LNT Capital Sewer-Signals Fund-18**  
**Balance Sheet**  
As of April 30, 2024

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	<u>Apr 30, 24</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	293,184.04
106.000 · Swr/Signal PLUS Account	147.78
<b>Total Checking/Savings</b>	<u>293,331.82</u>
<b>Total Current Assets</b>	<u>293,331.82</u>
<b>TOTAL ASSETS</b>	<u><u>293,331.82</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-564,821.14
Net Income	5,741.75
<b>Total Equity</b>	<u>293,331.82</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>293,331.82</u></u>

11:29 AM

(95)LNT Fiscal Stability Fund

05/22/24

Balance Sheet

Accrual Basis

As of April 30, 2024

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	<u>Apr 30, 24</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	122,436.95
109.001 · Certificate of Deposit-Embassy	271,717.33
Total Checking/Savings	<u>394,154.28</u>
Total Current Assets	<u>394,154.28</u>
<b>TOTAL ASSETS</b>	<b><u>394,154.28</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	392,648.05
Net Income	1,506.23
Total Equity	<u>394,154.28</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>394,154.28</u></b>



# LNT Capital Reserve - 30

## Balance Sheet

As of April 30, 2024

	Apr 30, 24
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	121,342.64
106.003 · OFFICE EQUIPMENT	19,659.06
106.004 · SPECIAL PROJECTS	172,000.14
106.006 · POLICE EQUIPMENT (CRPD)	21,348.13
106.000 · Capital Reserve Savings Account - Other	18,831.91
Total 106.000 · Capital Reserve Savings Account	353,181.88
Total Checking/Savings	353,181.88
Total Current Assets	353,181.88
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
<b>TOTAL ASSETS</b>	<b>353,262.39</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	102,854.30
Net Income	41,440.41
Total Equity	353,262.39
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>353,262.39</b>

**LNT Capital Reserve Fire-31**  
**Balance Sheet**  
As of April 30, 2024

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	<u>Apr 30, 24</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	166,977.49
106.002 · Building Land Fund	57,161.71
106.003 · Fire Police Fund	1,753.31
106.004 · Equipment Fund	89,438.39
106.000 · Fire CR Savings Account - Other	5,284.92
	<hr/>
Total 106.000 · Fire CR Savings Account	320,615.82
	<hr/>
Total Checking/Savings	320,615.82
	<hr/>
Total Current Assets	320,615.82
	<hr/>
<b>TOTAL ASSETS</b>	<b>320,615.82</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	207,207.17
Net Income	-121,188.98
	<hr/>
Total Equity	320,615.82
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>320,615.82</b>
	<hr/> <hr/>

# 37LNT Highway Reconstruction & Rehabilitation

## Balance Sheet

As of April 30, 2024

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	<u>Apr 30, 24</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	717,201.43
Total Checking/Savings	<u>717,201.43</u>
Total Current Assets	<u>717,201.43</u>
<b>TOTAL ASSETS</b>	<b><u>717,201.43</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	708,378.38
Net Income	8,823.05
Total Equity	<u>717,201.43</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>717,201.43</u></b>

11:27 AM

# LNT Capital Reserve - Equipment Replacement

05/22/24

## Balance Sheet

Accrual Basis

As of April 30, 2024

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	<u>Apr 30, 24</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	118,227.13
Total Checking/Savings	118,227.13
Total Current Assets	118,227.13
<b>TOTAL ASSETS</b>	<b>118,227.13</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	117,465.71
Net Income	761.42
Total Equity	118,227.13
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>118,227.13</b>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of April 30, 2024

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	<u>Apr 30, 24</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	164,430.96
Total Checking/Savings	<u>164,430.96</u>
Total Current Assets	<u>164,430.96</u>
<b>TOTAL ASSETS</b>	<b><u>164,430.96</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	136,308.38
Net Income	28,122.58
Total Equity	<u>164,430.96</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>164,430.96</u></b>

**LNT Liquid Fuels Fund-35**  
**Balance Sheet**  
As of April 30, 2024

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	<u>Apr 30, 24</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	375,278.59
Total Checking/Savings	<u>375,278.59</u>
Total Current Assets	<u>375,278.59</u>
<b>TOTAL ASSETS</b>	<b><u>375,278.59</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-27,862.02
Net Income	293,721.08
Total Equity	<u>375,278.59</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>375,278.59</u></b>

11:41 AM

05/22/24

Accrual Basis

# LNT Traffic Impact Account

## Balance Sheet

As of April 30, 2024

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	<u>Apr 30, 24</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.100 Traffic Impact PSBT	980,237.89
109.000 Certificate of Deposit	535,066.73
<b>Total Checking/Savings</b>	<u>1,515,304.62</u>
<b>Total Current Assets</b>	<u>1,515,304.62</u>
<b>TOTAL ASSETS</b>	<u><u>1,515,304.62</u></u>
<b>LIABILITIES &amp; EQUITY</b>	0.00

**34-LNT AMERICAN RESCUE PLAN FUNDS**  
**Balance Sheet**  
As of April 30, 2024

	<u>Apr 30, 24</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	703,294.17
<b>Total Checking/Savings</b>	<u>703,294.17</u>
<b>Total Current Assets</b>	<u>703,294.17</u>
<b>TOTAL ASSETS</b>	<u><b>703,294.17</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
32000 · Retained Earnings	697,419.11
Net Income	5,875.06
<b>Total Equity</b>	<u>703,294.17</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>703,294.17</b></u>



# LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

## Balance Sheet

As of April 30, 2024

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	<u>Apr 30, 24</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	13,300.65
Total Checking/Savings	<u>13,300.65</u>
Total Current Assets	<u>13,300.65</u>
<b>TOTAL ASSETS</b>	<b><u>13,300.65</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Unrestricted Net Assets	11,900.88
Net Income	1,399.77
Total Equity	<u>13,300.65</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>13,300.65</u></b>

11:40 AM

Lower Nazareth Township Sewer Department

05/22/24

Balance Sheet

Accrual Basis

As of April 30, 2024

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	<u>Apr 30, 24</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	<u>532,697.32</u>
Total Checking/Savings	<u>532,697.32</u>
Total Current Assets	<u>532,697.32</u>
<b>TOTAL ASSETS</b>	<b><u>532,697.32</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	514,762.71
Net Income	<u>17,934.61</u>
Total Equity	<u>532,697.32</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>532,697.32</u></b>

**Lower Nazareth Township Master Escrow**  
**Balance Sheet**  
As of April 30, 2024

	Apr 30, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
101.100 · Master Escrow Checking	186,720.92
101.200 · Master Escrow Sub Accounts	374,228.74
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
<b>Total Checking/Savings</b>	560,950.26
<b>Total Current Assets</b>	560,950.26
<b>TOTAL ASSETS</b>	560,950.26
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
230.000 · Due to Other Funds	2,330.51
<b>Total Other Current Liabilities</b>	2,330.51
<b>Total Current Liabilities</b>	2,330.51
<b>Total Liabilities</b>	2,330.51
<b>Equity</b>	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	(282,716.01)
Net Income	(2,734.95)
<b>Total Equity</b>	558,619.75
<b>TOTAL LIABILITIES &amp; EQUITY</b>	560,950.26

**Lower Nazareth Township**  
**Balance Sheet**  
As of April 30, 2024

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	Apr 30, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	132,229.38
101.000 · Development & Inspections - Other	21,367.94
	153,597.32
<b>Total 101.000 · Development &amp; Inspections</b>	153,597.32
<b>Total Checking/Savings</b>	153,597.32
<b>Total Current Assets</b>	153,597.32
<b>TOTAL ASSETS</b>	<b>153,597.32</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	57,776.36
Net Income	35,107.43
	153,597.32
<b>Total Equity</b>	153,597.32
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>153,597.32</b>