



Lower Nazareth Township
Financial Report
September 2024

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Sep-24

General Fund - 01	\$ 1,301,890
Special Revenue Fund - Host Fee - 05	\$ 127,461
Palmer Sewer Fund - 08	\$ 182,695
Nazareth Sewer Fund - 09	\$ 76,340
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 13,049
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 3,098,269
Capital Reserve	
Open Space Recreation Fund - 16 - CD	
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 3,111,319
Capital Reserve - Sewer/Signals Fund - 18	\$ 299,608
Fiscal Stability Fund - 95 - CASH	\$ 124,363
Fiscal Stability Fund - 95 - CD	\$ 271,717
Fiscal Stability Fund - 95 - TOTAL	\$ 396,081
Capital Reserve - Municipal - 30	\$ 297,078
Capital Reserve - Fire Fund - 31	\$ 315,410
Highway Reconstruction/Rehabilitation -	\$ 731,923
Capital Reserve - Equipment Replacement -	\$ 48,958
Refuse/Recycling Collection - 33	\$ 156,882
State Liquid Fuels Fund - 35	\$ 82,310
Traffic Impact - 091 - CASH	\$ 895,000
Traffic Impact - 091 - CD	\$ 564,287
Traffic Impact - 091 - TOTAL	\$ 1,459,287
LNT American Rescue Plan Funds	\$ 704,846
LNT Community Events	\$ 13,087
<i>Total Township Funds...</i>	<u>\$9,305,173</u>
Lower Nazareth Township Sewer Department	\$ 557,097
Master Escrow Account	\$ 573,997
Development & Inspection Account	\$ 155,514
<i>Total Escrow Accounts...</i>	<u>\$1,286,608</u>

Lower Nazareth Township
General Fund Balance Sheet

As of September 30, 2024

	Sep 30, 24
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	978,143.66
105.100 · Payroll Account - PSBT 2023	185,256.73
106.100 · PLGIT Account	129,417.32
106.400 · Real Estate Taxes - PSBT 2023	6,572.39
110.000 · Petty Cash	250.00
Total Checking/Savings	1,299,640.10
Total Current Assets	1,299,640.10
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,301,890.10
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
210 · Federal Tax Withheld	-4,757.00
211 · FICA Withheld	-5,236.74
213 · Medicare Withheld	-1,224.74
217 · State Tax Withheld	-1,296.53
222 · 457(b) Deferred Compensation	-1,904.92
223 · Unemployment Withheld	-13.54
Total 210.000 · PAYROLL LIABILITIES	-14,433.47
Total Other Current Liabilities	-14,433.47
Total Current Liabilities	-14,433.47
Total Liabilities	-14,433.47
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	262,038.68
Net Income	282,432.41
Total Equity	1,316,323.57
TOTAL LIABILITIES & EQUITY	1,301,890.10

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

	Jan - Sep 24	Budget	\$ Over Budget	% of Budget
Income				
300.000 - TAXES				
301.000 - REAL PROPERTY TAXES				
301.100 - Real Estate - Current	2,137,695.25	2,100,000.00	37,695.25	101.8%
301.200 - Real Estate - Prior	-200.00	0.00	-200.00	100.0%
301.400 - Real Estate - Delinquent	43,402.93	25,000.00	18,402.93	173.6%
301.000 - REAL PROPERTY TAXES - Other	-259.75			
Total 301.000 - REAL PROPERTY TAXES	2,180,638.43	2,125,000.00	55,638.43	102.6%
310.000 - LOCAL ENABLING ACT TAXES				
310.100 - Real Estate Transfer Tax	278,175.87	200,000.00	78,175.87	139.1%
310.210 - Earned Income - Current	993,124.91	1,300,000.00	-306,875.09	76.4%
310.220 - Earned Income - Prior	614,267.85	550,000.00	64,267.85	111.7%
310.510 - Local Services Tax	361,699.15	450,000.00	-88,300.85	80.4%
Total 310.000 - LOCAL ENABLING ACT TAXES	2,247,267.78	2,500,000.00	-252,732.22	89.9%
Total 300.000 - TAXES	4,427,906.21	4,625,000.00	-197,093.79	95.7%
320.000 - LICENSES & PERMITS				
321.800 - Cable TV franchise	59,365.54	95,000.00	-35,634.46	62.5%
Total 320.000 - LICENSES & PERMITS	59,365.54	95,000.00	-35,634.46	62.5%
330.000 - FINES & FORFEITS				
331.110 - Vehicle Code Violations	18,069.33	30,000.00	-11,930.67	60.2%
331.122 - Ordinance Violations	8,945.39	5,000.00	3,945.39	178.9%
Total 330.000 - FINES & FORFEITS	27,014.72	35,000.00	-7,985.28	77.2%
340.000 - INTEREST, RENTS & ROYALTIES				
341.000 - Interest Earnings				
341.01 - Interest on checking	44,504.90	50,000.00	-5,495.10	89.0%
341.02 - Interest on Savings	4,793.91	5,000.00	-206.09	95.9%
Total 341.000 - Interest Earnings	49,298.81	55,000.00	-5,701.19	89.6%
342.000 - Rents and Royalties				
342.20 - Property Rental Income	29,068.59	70,000.00	-40,931.41	41.5%
Total 342.000 - Rents and Royalties	29,068.59	70,000.00	-40,931.41	41.5%
Total 340.000 - INTEREST, RENTS & ROYALTIES	78,367.40	125,000.00	-46,632.60	62.7%
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	3,000.00	200.00	2,800.00	1,500.0%
355.051 - Non-Uniform	88,121.66	80,000.00	8,121.66	110.2%
355.070 - Fire Relief	95,097.72	95,000.00	97.72	100.1%
Total 355.000 - STATE SHARED REVENUES	186,219.38	179,200.00	7,019.38	103.9%
Total 350.000 - INTERGOVERNMENTAL REVENUES	186,219.38	179,200.00	7,019.38	103.9%
357.500 - 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 September 2024

	Jan - Sep 24	Budget	\$ Over Budget	% of Budget
361.000 - General Government				
361.310 - Subdivision & Land Development	27,306.00	15,000.00	12,306.00	182.0%
361.330 - Zoning Hearings	19,000.00	5,000.00	14,000.00	380.0%
361.500 - Maps & Publications	417.25	250.00	167.25	166.9%
361.57 - Misc. Publications/Copying				
Total 361.500 - Maps & Publications	417.25	250.00	167.25	166.9%
Total 361.000 - General Government	46,723.25	20,250.00	26,473.25	230.7%
362.000 - PUBLIC SAFETY				
362.140 - Alarm Permits	10.00	100.00	-90.00	10.0%
362.410 - Building & Zoning Permits	17,870.00	20,000.00	-2,130.00	89.4%
362.440 - Sewer Permits	450.00	1,000.00	-550.00	45.0%
362.451 - Use & Occupancy Permits	450.00	750.00	-300.00	60.0%
362.452 - Moving Records	240.00	400.00	-160.00	60.0%
362.470 - Driveway Permits	700.00	2,000.00	-1,300.00	35.0%
362.480 - Grading Permits	835.00	2,000.00	-1,165.00	41.8%
362.481 - Swimming Pool Grading Permits	2,800.00	5,000.00	-2,200.00	56.0%
362.490 - Peddling Permit	485.00	100.00	385.00	485.0%
Total 362.000 - PUBLIC SAFETY	23,840.00	31,350.00	-7,510.00	76.0%
Total 360.000 - CHARGES FOR SERVICES	70,563.25	51,600.00	18,963.25	136.8%
367.000 - CULTURE-RECREATION				
367.300 - Summer Park Program	19,165.00	13,000.00	6,165.00	147.4%
367.301 - Business Donations	500.00			
367.350 - Field Use Fees	2,800.00	3,000.00	-200.00	93.3%
367.000 - CULTURE-RECREATION - Other	15.00			
Total 367.000 - CULTURE-RECREATION	22,480.00	16,000.00	6,480.00	140.5%
389.000 - MISCELLANEOUS INCOME	119,669.00	50.00	119,619.00	239,338.0%
395.000 - Refund of Prior Yr Expenditures	1,176.83			
49900 - Uncategorized Income	8.00			
Total Income	5,092,770.33	5,126,850.00	-34,079.67	99.3%
Gross Profit	5,092,770.33	5,126,850.00	-34,079.67	99.3%
Expense				
400.000 - GENERAL GOVERNMENT				
400.105 - Salary	10,416.50	12,500.00	-2,083.50	83.3%
400.215 - Postage	6,087.97	8,000.00	-1,912.03	76.1%
400.300 - Miscellaneous	0.00	100.00	-100.00	0.0%
400.310 - Stenographer/BOS	8,385.00	5,000.00	3,385.00	167.7%
400.320 - Telephone				
400.321 - Local	2,659.81	5,000.00	-2,340.19	53.2%
400.324 - Wireless	2,976.69	4,500.00	-1,523.31	66.1%
Total 400.320 - Telephone	5,636.50	9,500.00	-3,863.50	59.3%
400.340 - Advertising	10,419.37	11,000.00	-580.63	94.7%
400.342 - Public Relations Printing	12,583.00	13,000.00	-417.00	96.8%
400.374 - Maintenance Agreements	15,456.64	17,000.00	-1,543.36	90.9%
400.384 - Office Equipment Rental	632.97	850.00	-217.03	74.5%

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

	Jan - Sep 24	Budget	\$ Over Budget	% of Budget
400.420 - Dues & Subscriptions	2,551.89	4,000.00	-1,448.11	63.8%
400.460 - Meetings & Continuing Education	2,329.45	5,000.00	-2,670.55	46.6%
Total 400.000 - GENERAL GOVERNMENT	74,499.29	85,950.00	-11,450.71	86.7%
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	6,587.40	8,000.00	-1,412.60	82.3%
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	13,000.00			
403.317 - Tax Collection Committee Servc	0.00	400.00	-400.00	0.0%
403.319 - Tax Refunds	172.72	1,500.00	-1,327.28	11.5%
403.350 - Insurance & Bonding	250.00	1,600.00	-1,350.00	15.6%
403.430 - Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 - TAX COLLECTION	22,165.07	16,550.00	5,615.07	133.9%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	74,522.25	95,000.00	-20,477.75	78.4%
404.314 - Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	74,522.25	96,500.00	-21,977.75	77.2%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	238,088.54	335,000.00	-96,911.46	71.1%
405.200 - Office Supplies	4,282.69	8,000.00	-3,717.31	53.5%
405.300 - Bond	1,710.00	1,500.00	210.00	114.0%
Total 405.000 - PERSONNEL SERVICES	244,081.23	344,500.00	-100,418.77	70.9%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	3,295.64	6,000.00	-2,704.36	54.9%
406.316 - Drug Testing	171.00	400.00	-229.00	42.8%
406.317 - Employee Record Checks	195.25	200.00	-4.75	97.6%
406.318 - Bank Fees	242.00	200.00	42.00	121.0%
406.319 - Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 - Internet fees / Website Develop	4,595.04	7,000.00	-2,404.96	65.6%
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	336.72	1,000.00	-663.28	33.7%
406.421 - License & Permit Renewal	10.00	200.00	-190.00	5.0%
Total 406.000 - GENERAL GOVT. ADMINISTRATION - ...	8,991.50	15,800.00	-6,808.50	56.9%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	939.76	3,000.00	-2,060.24	31.3%
407.215 - Software	16,236.66	8,000.00	8,236.66	203.0%
407.370 - Computer Services	9,202.80	12,000.00	-2,797.20	76.7%

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

	Jan - Sep 24	Budget	\$ Over Budget	% of Budget
Total 407,000 · DATA PROCESSING	26,379.22	23,000.00	3,379.22	114.7%
408,000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	154,955.17	135,000.00	19,955.17	114.8%
408.319 · Special Projects	9,434.54	10,000.00	-565.46	94.3%
Total 408,000 · ENGINEERING SERVICES	164,389.71	145,000.00	19,389.71	113.4%
409,000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	4,381.61	6,500.00	-2,118.39	67.4%
409.230 · Heating Fuel	10,556.14	30,000.00	-19,443.86	35.2%
409.300 · Facilities Maintenance	7,697.50	10,000.00	-2,302.50	77.0%
409.318 · Building Security Systems	971.37	7,000.00	-6,028.63	13.9%
409.360 · Public Utilities				
409.361 · Electricity	11,785.52	16,000.00	-4,214.48	73.7%
409.366 · Water	2,005.27	5,000.00	-2,994.73	40.1%
Total 409,360 · Public Utilities	13,790.79	21,000.00	-7,209.21	65.7%
409.367 · Trash Removal	1,418.04	3,000.00	-1,581.96	47.3%
Total 409,000 · GEN GOVT. BUILDINGS	38,815.45	77,500.00	-38,684.55	50.1%
410,000 · PUBLIC SAFETY				
410.500 · Police Services Contract	1,629,539.20	1,955,500.00	-325,960.80	83.3%
Total 410,000 · PUBLIC SAFETY	1,629,539.20	1,955,500.00	-325,960.80	83.3%
411,000 · FIRE				
411.300 · Building Capital Reserve	73,343.76	100,000.00	-26,656.24	73.3%
411.500 · Contributions	78,532.15	100,000.00	-21,467.85	78.5%
411.541 · Fire Relief	95,097.72	80,000.00	15,097.72	118.9%
411.600 · Water Hydrant Assessment	61,858.86	87,000.00	-25,141.14	71.1%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	22,691.40	50,000.00	-27,308.60	45.4%
Total 411,000 · FIRE	331,523.89	497,000.00	-165,476.11	66.7%
412,000 · AMBULANCE				
412.300 · Ambulance Building Maintenance	2,829.37	5,000.00	-2,170.63	56.6%
412.542 · Operation Contribution	30,000.00	30,000.00	0.00	100.0%
Total 412,000 · AMBULANCE	32,829.37	35,000.00	-2,170.63	93.8%
413,000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	98,293.49	140,000.00	-41,706.51	70.2%
413.121 · Sewage Enforcement Officer	866.25	3,000.00	-2,133.75	28.9%
413.200 · Supplies	414.44	1,000.00	-585.56	41.4%
413.325 · Postage	523.74	1,000.00	-476.26	52.4%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413,000 · CODE ENFORCEMENT	100,097.92	145,500.00	-45,402.08	68.8%
414,000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	745.00	5,000.00	-4,255.00	14.9%
414.116 · Zoning Hearing Bd Compensation	2,800.00	2,100.00	700.00	133.3%
414.117 · Planning Commission Comp.	4,200.00	3,000.00	1,200.00	140.0%
414.120 · Legal	0.00	10,000.00	-10,000.00	0.0%
414.313 · Engineer	71,768.13	25,000.00	46,768.13	287.1%

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

	Jan - Sep 24	Budget	\$ Over Budget	% of Budget
414.340 · Zoning Hearing Advertisements	3,608.46	7,000.00	-3,391.54	51.5%
414.000 · PLANNING & ZONING - Other	-418.50			
Total 414.000 · PLANNING & ZONING	82,703.09	52,100.00	30,603.09	158.7%
415.114 · EMERGENCY MANAGEMENT COORD	2,000.00	2,400.00	-400.00	83.3%
419.540 · EMS Notification System Service	0.00	3,000.00	-3,000.00	0.0%
422.450 · Animal Control	2,897.62	13,900.00	-11,002.38	20.8%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	7,115.25	12,000.00	-4,884.75	59.3%
Total 426.000 · SANITATION EXPENSE	7,115.25	12,000.00	-4,884.75	59.3%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	10,300.63	10,500.00	-199.37	98.1%
Total 429.000 · PUBLIC WORKS - SANITATION	10,300.63	10,500.00	-199.37	98.1%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	479,628.94	700,000.00	-220,371.06	68.5%
430.245 · Supplies	6,941.10	10,000.00	-3,058.90	69.4%
430.300 · Facilities Maintenance	1,037.15	2,000.00	-962.85	51.9%
430.320 · Telephone				
430.321 · Local	391.64	700.00	-308.36	55.9%
430.329 · Wireless	943.86	2,000.00	-1,056.14	47.2%
Total 430.320 · Telephone	1,335.50	2,700.00	-1,364.50	49.5%
430.330 · Heating Fuel	10,231.74	13,000.00	-2,768.26	78.7%
430.360 · Electricity	2,333.55	3,500.00	-1,166.45	66.7%
430.384 · Equip/Machinery Rental	2,379.00	1,000.00	1,379.00	237.9%
430.450 · Contracted Services	85.72	1,000.00	-914.28	8.6%
430.460 · Continuing Education	3,649.54	5,000.00	-1,350.46	73.0%
430.600 · Capital Construction	60.00	60.00	0.00	0.0%
430.740 · Equipment Purchase	0.00	5,000.00	-5,000.00	0.0%
430.750 · Misc. Shop Tools & Equipment	24.94	4,000.00	-3,975.06	0.6%
Total 430.000 · HWYS., ROADS & STREETS	507,707.18	747,200.00	-239,492.82	67.9%
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	31,260.57	80,000.00	-48,739.43	39.1%
Total 432.000 · WINTER MAINTENANCE	31,260.57	80,000.00	-48,739.43	39.1%
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	3,598.36	12,000.00	-8,401.64	30.0%
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	3,627.49	4,500.00	-872.51	80.6%
433.450 · Signals contracted service	2,256.00	8,000.00	-5,744.00	28.2%
Total 433.000 · TRAFFIC CONTROL DEVICES	12,322.10	29,000.00	-16,677.90	42.5%
434.000 · STREET LIGHTING				
434.360 · St. Light Electricity	3,149.68	4,000.00	-850.32	78.7%
Total 434.000 · STREET LIGHTING	3,149.68	4,000.00	-850.32	78.7%
437.000 · EQUIPMENT REPAIRS-FUEL				

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

	Jan - Sep 24	Budget	\$ Over Budget	% of Budget
437.200 · Tool & Equipment Repairs	697.23	5,000.00	-4,302.77	13.9%
437.213 · Equipment Parts & Supplies	41,056.37	50,000.00	-8,943.63	82.1%
437.233 · Equipment Motor Fuel	34,337.06	40,000.00	-5,662.94	85.8%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	76,090.66	95,000.00	-18,909.34	80.1%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	3,539.13	15,000.00	-11,460.87	23.6%
438.272 · Aggregate Supplies	0.00	5,000.00	-5,000.00	0.0%
438.273 · Pipe and Drainage Supplies	1,106.04	3,000.00	-1,893.96	36.9%
438.274 · Pavement Maintenance Supplies	1,594.00	5,000.00	-3,406.00	31.9%
Total 438.000 · HIGHWAY MAINT & REPAIR	6,239.17	28,000.00	-21,760.83	22.3%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.600 · Construction/Rebuilding	115,000.00	132,200.00	-17,200.00	87.0%
Total 439.000 · HWY CONST & REBUILDING PRJCTS	115,000.00	132,200.00	-17,200.00	87.0%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	7,096.15	9,000.00	-1,903.85	78.8%
452.249 · Recreation Programs	3,952.77	5,000.00	-1,047.23	79.1%
452.300 · Recreation Safety Insurance	6,916.41	6,000.00	916.41	115.3%
Total 452.000 · RECREATION & CULTURE	17,965.33	20,000.00	-2,034.67	89.8%
454.000 · PARKS				
454.200 · Park supplies	17,748.36	8,000.00	9,748.36	221.9%
454.230 · Fuel	2,045.21	5,000.00	-2,954.79	40.9%
454.370 · Park Facilities Maintenance	17,560.93	15,000.00	2,560.93	117.1%
454.500 · Contracted Services	2,900.00	5,000.00	-2,100.00	58.0%
454.600 · Capital Construction	5,249.55			
Total 454.000 · PARKS	45,504.05	33,000.00	12,504.05	137.9%
456.000 · LIBRARY				
456.520 · Library Contribution	73,620.80	88,400.00	-14,779.20	83.3%
Total 456.000 · LIBRARY	73,620.80	88,400.00	-14,779.20	83.3%
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	2,481.97	5,000.00	-2,518.03	49.6%
459.249 · Environmental Advisory Council	0.00	500.00	-500.00	0.0%
Total 459.000 · TOWNSHIP EVENTS	2,481.97	5,500.00	-3,018.03	45.1%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	51,572.20	73,000.00	-21,427.80	70.6%
481.200 · Medicare Employer Paid	12,061.26	17,000.00	-4,938.74	70.9%
481.300 · Unemployment Comp Employer Paid	0.00	4,500.00	-4,500.00	0.0%
483.197 · Non-Uniform Pension Plan Contrib	132,100.68	130,000.00	2,100.68	101.6%
483.310 · Pension Plan Admin Fees	3,950.00	4,500.00	-550.00	87.8%
484.354 · Workers Comp Insurance	39,474.75	35,000.00	4,474.75	112.8%
487.196 · Health Insurance	308,102.49	357,800.00	-49,697.51	86.1%
487.197 · Other Group Benefits	21,325.04	25,000.00	-3,674.96	85.3%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	568,586.42	646,800.00	-78,213.58	87.9%
486.000 · Insurance				

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

	Jan - Sep 24	Budget	\$ Over Budget	% of Budget
486,350 - Liability Insurance	38,474.00	63,000.00	-24,526.00	61.1%
Total 486,000 - Insurance	38,474.00	63,000.00	-24,526.00	61.1%
492,000 - Interfund Operating Transfers	427,538.30	63,000.00	-24,526.00	61.1%
492,100 - Transfer to LNT Account	30,000.00			
6561 - *Payroll Expenses	1,507.00			
69800 - Uncategorized Expenses	0.00			
Total Expense	4,810,337.92	5,514,850.00	-704,512.08	87.2%
Net Income	282,432.41	-388,000.00	670,432.41	-72.8%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of September 30, 2024

	<u>Sep 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	50,076.58
106.002 · Fire/Ambulance	44,704.25
106.003 · Recycling	11,558.40
106.000 · Host Fee Savings Account - Other	21,121.37
Total 106.000 · Host Fee Savings Account	<u>127,460.60</u>
Total Checking/Savings	<u>127,460.60</u>
Total Current Assets	<u>127,460.60</u>
TOTAL ASSETS	<u>127,460.60</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	50,169.82
Net Income	<u>-20,756.26</u>
Total Equity	<u>127,460.60</u>
TOTAL LIABILITIES & EQUITY	<u>127,460.60</u>

LNT Palmer Sewer Fund - 08

Balance Sheet

As of September 30, 2024

	<u>Sep 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	182,694.96
Total Checking/Savings	<u>182,694.96</u>
Total Current Assets	<u>182,694.96</u>
TOTAL ASSETS	<u>182,694.96</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	53,975.13
Net Income	5,042.57
Total Equity	<u>182,694.96</u>
TOTAL LIABILITIES & EQUITY	<u>182,694.96</u>

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of September 30, 2024

	<u>Sep 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	76,339.67
Total Checking/Savings	<u>76,339.67</u>
Total Current Assets	<u>76,339.67</u>
TOTAL ASSETS	<u>76,339.67</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	64,958.69
Net Income	<u>6,170.65</u>
Total Equity	<u>76,339.67</u>
TOTAL LIABILITIES & EQUITY	<u>76,339.67</u>

LNT Open Space Fund-16

Balance Sheet

As of September 30, 2024

	<u>Sep 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	9,607.21
102.100 · EIT Open Space - Restricted 23	3,098,269.42
106.000 · PLGIT Savings Account	3,441.91
Total Checking/Savings	<u>3,111,318.54</u>
Total Current Assets	<u>3,111,318.54</u>
TOTAL ASSETS	<u>3,111,318.54</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,274,907.90
Net Income	305,915.69
Total Equity	<u>3,111,318.54</u>
TOTAL LIABILITIES & EQUITY	<u>3,111,318.54</u>

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of September 30, 2024

	<u>Sep 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	299,457.00
106.000 · Swr/Signal PLUS Account	151.02
Total Checking/Savings	<u>299,608.02</u>
Total Current Assets	<u>299,608.02</u>
TOTAL ASSETS	<u>299,608.02</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-564,821.14
Net Income	12,017.95
Total Equity	<u>299,608.02</u>
TOTAL LIABILITIES & EQUITY	<u>299,608.02</u>

(95)LNT Fiscal Stability Fund**Balance Sheet**

10/29/24

As of September 30, 2024

Accrual Basis

	<u>Sep 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	124,363.27
109.001 · Certificate of Deposit-Embassy	271,717.33
Total Checking/Savings	<u>396,080.60</u>
Total Current Assets	<u>396,080.60</u>
TOTAL ASSETS	<u>396,080.60</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	392,648.05
Net Income	3,432.55
Total Equity	<u>396,080.60</u>
TOTAL LIABILITIES & EQUITY	<u>396,080.60</u>

LNT Capital Reserve - 30
Balance Sheet
As of September 30, 2024

	Sep 30, 24
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	104,725.30
106.003 · OFFICE EQUIPMENT	19,659.06
106.004 · SPECIAL PROJECTS	204,869.44
106.006 · POLICE EQUIPMENT (CRPD)	-58,949.06
106.000 · Capital Reserve Savings Account - Other	26,692.58
Total 106.000 · Capital Reserve Savings Account	296,997.32
Total Checking/Savings	296,997.32
Total Current Assets	296,997.32
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	297,077.83
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	102,854.30
Net Income	-14,744.15
Total Equity	297,077.83
TOTAL LIABILITIES & EQUITY	297,077.83

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

	<u>Sep 30, 24</u>
ASSETS	
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	77,408.39
106.000 · Fire CR Savings Account - Other	12,109.25
Total 106.000 · Fire CR Savings Account	<u>315,410.15</u>
Total Checking/Savings	<u>315,410.15</u>
Total Current Assets	<u>315,410.15</u>
TOTAL ASSETS	<u><u>315,410.15</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	207,207.17
Net Income	-126,394.65
Total Equity	<u>315,410.15</u>
TOTAL LIABILITIES & EQUITY	<u><u>315,410.15</u></u>

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of September 30, 2024

	<u>Sep 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	731,923.26
Total Checking/Savings	<u>731,923.26</u>
Total Current Assets	<u>731,923.26</u>
TOTAL ASSETS	<u><u>731,923.26</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	708,378.38
Net Income	23,544.88
Total Equity	<u>731,923.26</u>
TOTAL LIABILITIES & EQUITY	<u><u>731,923.26</u></u>

LNT Capital Reserve - Equipment Replacement

10/29/24

Balance Sheet

Accrual Basis

As of September 30, 2024

	<u>Sep 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	48,957.77
Total Checking/Savings	48,957.77
Total Current Assets	48,957.77
TOTAL ASSETS	<u>48,957.77</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	117,465.71
Net Income	-68,507.94
Total Equity	48,957.77
TOTAL LIABILITIES & EQUITY	<u>48,957.77</u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of September 30, 2024

	<u>Sep 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
104.100 - Recycling/Refuse - Checking	156,881.94
Total Checking/Savings	<u>156,881.94</u>
Total Current Assets	<u>156,881.94</u>
TOTAL ASSETS	<u>156,881.94</u>
LIABILITIES & EQUITY	
Equity	
3900 - Retained Earnings	136,308.38
Net Income	<u>20,573.56</u>
Total Equity	<u>156,881.94</u>
TOTAL LIABILITIES & EQUITY	<u>156,881.94</u>

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

	<u>Sep 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	82,310.02
Total Checking/Savings	<u>82,310.02</u>
Total Current Assets	<u>82,310.02</u>
TOTAL ASSETS	<u>82,310.02</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-27,862.02
Net Income	752.51
Total Equity	<u>82,310.02</u>
TOTAL LIABILITIES & EQUITY	<u>82,310.02</u>

LNT Traffic Impact Account
Balance Sheet
As of September 30, 2024

	<u>Sep 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	895,000.22
109.000 Certificate of Deposit	564,286.66
Total Checking/Savings	<u>1,459,286.88</u>
Total Current Assets	<u>1,459,286.88</u>
TOTAL ASSETS	<u><u>1,459,286.88</u></u>
LIABILITIES & EQUITY	0.00

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

	<u>Sep 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	704,846.12
Total Checking/Savings	<u>704,846.12</u>
Total Current Assets	<u>704,846.12</u>
TOTAL ASSETS	<u>704,846.12</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	697,419.11
Net Income	7,427.01
Total Equity	<u>704,846.12</u>
TOTAL LIABILITIES & EQUITY	<u>704,846.12</u>

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

10/29/24

As of September 30, 2024

Accrual Basis

	<u>Sep 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	13,086.53
Total Checking/Savings	<u>13,086.53</u>
Total Current Assets	<u>13,086.53</u>
TOTAL ASSETS	<u>13,086.53</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	11,900.88
Net Income	<u>1,185.65</u>
Total Equity	<u>13,086.53</u>
TOTAL LIABILITIES & EQUITY	<u>13,086.53</u>

Lower Nazareth Township Sewer Department

Balance Sheet

As of September 30, 2024

	<u>Sep 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	557,097.42
Total Checking/Savings	<u>557,097.42</u>
Total Current Assets	<u>557,097.42</u>
TOTAL ASSETS	<u>557,097.42</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	514,762.71
Net Income	42,334.71
Total Equity	<u>557,097.42</u>
TOTAL LIABILITIES & EQUITY	<u>557,097.42</u>

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

	Sep 30, 24
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	232,933.36
101.200 · Master Escrow Sub Accounts	341,062.92
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	573,996.88
Total Current Assets	573,996.88
TOTAL ASSETS	573,996.88
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	(282,716.01)
Net Income	10,311.67
Total Equity	571,666.37
TOTAL LIABILITIES & EQUITY	573,996.88

Lower Nazareth Township
Balance Sheet
As of September 30, 2024

	<u>Sep 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	155,361.81
101.000 · Development & Inspections - Other	152.20
Total 101.000 · Development & Inspections	<u>155,514.01</u>
Total Checking/Savings	<u>155,514.01</u>
Total Current Assets	<u>155,514.01</u>
TOTAL ASSETS	<u><u>155,514.01</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	57,776.36
Net Income	37,024.12
Total Equity	<u>155,514.01</u>
TOTAL LIABILITIES & EQUITY	<u><u>155,514.01</u></u>