



Lower Nazareth Township
Financial Report
October 2024

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Oct-24

General Fund - 01		\$	1,028,809
Special Revenue Fund - Host Fee - 05		\$	127,972
Palmer Sewer Fund - 08		\$	183,237
Nazareth Sewer Fund - 09		\$	76,566
Capital Reserve			
Open Space Recreation Fund - 16 - CASH	\$		13,084
Capital Reserve			
Open Space Restricted Fund - 16 - EIT	\$		3,148,060
Capital Reserve			
Open Space Recreation Fund - 16 - CD	\$		-
Capital Reserve - Open Space Fund - 16 - TOTAL		\$	3,161,144
Capital Reserve - Sewer/Signals Fund - 18		\$	300,033
Fiscal Stability Fund - 95 - CASH	\$		124,732
Fiscal Stability Fund - 95 - CD	\$		271,717
Fiscal Stability Fund - 95 - TOTAL		\$	396,449
Capital Reserve - Municipal - 30		\$	297,066
Capital Reserve - Fire Fund - 31		\$	316,676
Highway Reconstruction/Rehabilitation -		\$	719,008
Capital Reserve - Equipment Replacement -		\$	49,103
Refuse/Recycling Collection - 33		\$	158,141
State Liquid Fuels Fund - 35		\$	82,640
Traffic Impact - 091 - CASH	\$		886,396
Traffic Impact - 091 - CD	\$		564,287
Traffic Impact - 091 - TOTAL		\$	1,450,683
LNT American Rescue Plan Funds		\$	706,936
LNT Community Events		\$	13,087
<i>Total Township Funds...</i>			<u><u>\$9,067,551</u></u>
Lower Nazareth Township Sewer Department		\$	563,856
Master Escrow Account		\$	748,623
Development & Inspection Account		\$	172,888
<i>Total Escrow Accounts...</i>			<u><u>\$1,485,367</u></u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of October 31, 2024

	Oct 31, 24
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	812,604.77
105.100 · Payroll Account - PSBT 2023	71,324.85
106.100 · PLGIT Account	129,936.89
106.400 · Real Estate Taxes - PSBT 2023	12,442.70
110.000 · Petty Cash	250.00
	1,026,559.21
Total Checking/Savings	1,026,559.21
Total Current Assets	1,026,559.21
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,028,809.21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
210 · Federal Tax Withheld	-4,389.00
211 · FICA Withheld	-5,313.96
212 · Earned Income Tax Withheld	1,081.21
213 · Medicare Withheld	-1,242.78
214 · NonUniform Pension Contribution	437.12
217 · State Tax Withheld	-1,315.65
219 · Occup Privilege Tax Withheld	64.00
223 · Unemployment Withheld	43.65
224 · Whole Life Insurance - Employee	381.24
226 · Disability Insurance - Employee	144.74
227 · Critical illness - Employee	26.26
228 · Bond Reimbursement	60.00
229 · Direct Deposit Liability	-30,563.00
	-40,586.17
Total 210.000 · PAYROLL LIABILITIES	-40,586.17
Total Other Current Liabilities	-40,586.17
Total Current Liabilities	-40,586.17
Total Liabilities	-40,586.17
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	262,038.68
Net Income	35,504.22
	1,069,395.38
Total Equity	1,069,395.38
TOTAL LIABILITIES & EQUITY	1,028,809.21

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

	Jan - Oct 24	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	2,143,539.93	2,100,000.00	43,539.93	102.1%
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	2,186,483.11	2,125,000.00	61,483.11	102.9%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	295,428.77	200,000.00	95,428.77	147.7%
310.210 · Earned Income - Current	1,073,269.42	1,300,000.00	-226,730.58	82.6%
310.220 · Earned Income - Prior	625,667.85	550,000.00	75,667.85	113.8%
310.510 · Local Services Tax	363,049.15	450,000.00	-86,950.85	80.7%
Total 310.000 · LOCAL ENABLING ACT TAXES	2,357,415.19	2,500,000.00	-142,584.81	94.3%
Total 300.000 · TAXES	4,543,898.30	4,625,000.00	-81,101.70	98.2%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	67,495.44	95,000.00	-27,504.56	71.0%
Total 320.000 · LICENSES & PERMITS	67,495.44	95,000.00	-27,504.56	71.0%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	22,467.61	30,000.00	-7,532.39	74.9%
331.122 · Ordinance Violations	8,945.39	5,000.00	3,945.39	178.9%
Total 330.000 · FINES & FORFEITS	31,413.00	35,000.00	-3,587.00	89.8%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	47,894.23	50,000.00	-2,105.77	95.8%
341.02 · Interest on Savings	5,313.48	5,000.00	313.48	106.3%
Total 341.000 · Interest Earnings	53,207.71	55,000.00	-1,792.29	96.7%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	34,511.94	70,000.00	-35,488.06	49.3%
Total 342.000 · Rents and Royalties	34,511.94	70,000.00	-35,488.06	49.3%
Total 340.000 · INTEREST, RENTS & ROYALTIES	87,719.65	125,000.00	-37,280.35	70.2%
350.000 · INTERGOVERNMENTAL REVENUES				
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	5,480.99	4,000.00	1,480.99	137.0%
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	191,700.37	179,200.00	12,500.37	107.0%
Total 350.000 · INTERGOVERNMENTAL REVENUES	191,700.37	179,200.00	12,500.37	107.0%
357.300 · County of Northampton Grant	0.00			
357.400 · DCNR Grant	100,000.00			

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

	Jan - Oct 24	Budget	\$ Over Budget	% of Budget
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	30,896.00	15,000.00	15,896.00	206.0%
361.330 · Zoning Hearings	20,000.00	5,000.00	15,000.00	400.0%
361.500 · Maps & Publications		250.00		
361.57 · Misc. Publications/Copying	492.25		242.25	196.9%
Total 361.500 · Maps & Publications	492.25	250.00	242.25	196.9%
Total 361.000 · General Government	51,388.25	20,250.00	31,138.25	253.8%
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	10.00	100.00	-90.00	10.0%
362.410 · Building & Zoning Permits	19,240.00	20,000.00	-760.00	96.2%
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	290.00	400.00	-110.00	72.5%
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	4,200.00	5,000.00	-800.00	84.0%
362.490 · Peddling Permit	485.00	100.00	385.00	485.0%
Total 362.000 · PUBLIC SAFETY	26,660.00	31,350.00	-4,690.00	85.0%
Total 360.000 · CHARGES FOR SERVICES	78,048.25	51,600.00	26,448.25	151.3%
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	10,496.83			
49900 · Uncategorized Income	8.00			
Total Income	5,252,928.84	5,126,850.00	126,078.84	102.5%
Gross Profit	5,252,928.84	5,126,850.00	126,078.84	102.5%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	10,416.50	12,500.00	-2,083.50	83.3%
400.215 · Postage	6,829.96	8,000.00	-1,170.04	85.4%
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	2,996.15	5,000.00	-2,003.85	59.9%
400.324 · Wireless	3,307.80	4,500.00	-1,192.20	73.5%
Total 400.320 · Telephone	6,303.95	9,500.00	-3,196.05	66.4%

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

	Jan - Oct 24	Budget	\$ Over Budget	% of Budget
400.340 · Advertising	11,834.59	11,000.00	834.59	107.6%
400.342 · Public Relations Printing	12,583.00	13,000.00	-417.00	96.8%
400.374 · Maintenance Agreements	16,173.98	17,000.00	-826.02	95.1%
400.384 · Office Equipment Rental	632.97	850.00	-217.03	74.5%
400.420 · Dues & Subscriptions	2,901.89	4,000.00	-1,098.11	72.5%
400.460 · Meetings & Continuing Education	2,329.45	5,000.00	-2,670.55	46.6%
Total 400.000 · GENERAL GOVERNMENT	78,391.29	85,950.00	-7,558.71	91.2%
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	400.00	-400.00	0.0%
403.317 · Tax Collection Committee Servc	0.00	1,500.00	-1,327.28	11.5%
403.319 · Tax Refunds	172.72	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	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	263,269.94	335,000.00	-71,730.06	78.6%
405.200 · Office Supplies	4,299.64	8,000.00	-3,700.36	53.7%
405.300 · Bond	2,400.00	1,500.00	900.00	160.0%
Total 405.000 · PERSONNEL SERVICES	269,969.58	344,500.00	-74,530.42	78.4%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense				
406.316 · Drug Testing	5,415.95	6,000.00	-584.05	90.3%
406.317 · Employee Record Checks	311.00	400.00	-89.00	77.8%
406.318 · Bank Fees	195.25	200.00	-4.75	97.6%
406.319 · Reimburse private prop damage	387.00	200.00	187.00	193.5%
406.325 · Internet fees / Website Develop	25.00	500.00	-475.00	5.0%
406.331 · Mileage	5,346.98	7,000.00	-1,653.02	76.4%
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%
406.341 · Personnel Advertising	336.72	1,000.00	-663.28	33.7%
406.421 · License & Permit Renewal	45.00	200.00	-155.00	22.5%
406.000 · GENERAL GOVT. ADMINISTRATION - ...				
Total 406.000 · GENERAL GOVT. ADMINISTRATION	12,183.75	15,800.00	-3,616.25	77.1%

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

	Jan - Oct 24	Budget	\$ Over Budget	% of Budget
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	2,612.67	3,000.00	-387.33	87.1%
407.215 · Software	19,129.66	8,000.00	11,129.66	239.1%
407.370 · Computer Services	11,987.81	12,000.00	-12.19	99.9%
Total 407.000 · DATA PROCESSING	33,730.14	23,000.00	10,730.14	146.7%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	210,369.67	135,000.00	75,369.67	155.8%
408.319 · Special Projects	9,434.54	10,000.00	-565.46	94.3%
Total 408.000 · ENGINEERING SERVICES	219,804.21	145,000.00	74,804.21	151.6%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	4,939.97	6,500.00	-1,560.03	76.0%
409.230 · Heating Fuel	10,556.14	30,000.00	-19,443.86	35.2%
409.300 · Facilities Maintenance	8,827.56	10,000.00	-1,172.44	88.3%
409.318 · Building Security Systems	971.37	7,000.00	-6,028.63	13.9%
409.360 · Public Utilities				
409.361 · Electricity	12,861.94	16,000.00	-3,138.06	80.4%
409.366 · Water	2,260.35	5,000.00	-2,739.65	45.2%
Total 409.360 · Public Utilities	15,122.29	21,000.00	-5,877.71	72.0%
409.367 · Trash Removal	1,886.08	3,000.00	-1,113.92	62.9%
Total 409.000 · GEN GOVT. BUILDINGS	42,303.41	77,500.00	-35,196.59	54.6%
410.000 · PUBLIC SAFETY				
410.500 · Police Services Contract	1,792,493.12	1,955,500.00	-163,006.88	91.7%
Total 410.000 · PUBLIC SAFETY	1,792,493.12	1,955,500.00	-163,006.88	91.7%
411.000 · FIRE				
411.300 · Building Capital Reserve	74,355.53	100,000.00	-25,644.47	74.4%
411.500 · Contributions	88,082.56	100,000.00	-11,917.44	88.1%
411.541 · Fire Relief	95,097.72	80,000.00	15,097.72	118.9%
411.600 · Water Hydrant Assessment	72,165.40	87,000.00	-14,834.60	82.9%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	24,960.54	50,000.00	-25,039.46	49.9%
Total 411.000 · FIRE	354,661.75	497,000.00	-142,338.25	71.4%
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	108,126.16	140,000.00	-31,873.84	77.2%
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	589.18	1,000.00	-410.82	58.9%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	109,996.03	145,500.00	-35,503.97	75.6%

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

	Jan - Oct 24	Budget	\$ Over Budget	% of Budget
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	920.00	5,000.00	-4,080.00	18.4%
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	48,368.63	25,000.00	23,368.63	193.5%
414.340 · Zoning Hearing Advertisements	4,568.76	7,000.00	-2,431.24	65.3%
414.000 · PLANNING & ZONING - Other	0.00			
Total 414.000 · PLANNING & ZONING	60,857.39	52,100.00	8,757.39	116.8%
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	7,605.50	12,000.00	-4,394.50	63.4%
Total 426.000 · SANITATION EXPENSE	7,605.50	12,000.00	-4,394.50	63.4%
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	527,890.50	700,000.00	-172,109.50	75.4%
430.245 · Supplies	7,791.72	10,000.00	-2,208.28	77.9%
430.300 · Facilities Maintenance	1,037.15	2,000.00	-962.85	51.9%
430.320 · Telephone				
430.321 · Local	440.82	700.00	-259.18	63.0%
430.329 · Wireless	1,048.87	2,000.00	-951.13	52.4%
Total 430.320 · Telephone	1,489.69	2,700.00	-1,210.31	55.2%
430.330 · Heating Fuel	10,231.74	13,000.00	-2,768.26	78.7%
430.360 · Electricity	2,512.36	3,500.00	-987.64	71.8%
430.384 · Equip/Machinery Rental	2,379.00	1,000.00	1,379.00	237.9%
430.450 · Contracted Services	604.44	1,000.00	-395.56	60.4%
430.460 · Continuing Education	3,649.54	5,000.00	-1,350.46	73.0%
430.600 · Capital Construction	60.00	5,000.00	-5,000.00	0.0%
430.740 · Equipment Purchase	0.00	4,000.00	-3,975.06	0.6%
430.750 · Misc. Shop Tools & Equipment	24.94			
Total 430.000 · HWYS., ROADS & STREETS	557,671.08	747,200.00	-189,528.92	74.6%
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%

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

	Jan - Oct 24	Budget	\$ Over Budget	% of Budget
433.000 - TRAFFIC CONTROL DEVICES				
433.200 - Traffic signs	6,586.29	12,000.00	-5,413.71	54.9%
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	4,219.49	4,500.00	-280.51	93.8%
433.450 - Signals contracted service	2,804.00	8,000.00	-5,196.00	35.1%
Total 433.000 - TRAFFIC CONTROL DEVICES	16,450.03	29,000.00	-12,549.97	56.7%
434.00 - STREET LIGHTING				
434.360 - St. Lght. Electricity	3,645.44	4,000.00	-354.56	91.1%
Total 434.00 - STREET LIGHTING	3,645.44	4,000.00	-354.56	91.1%
437.000 - EQUIPMENT REPAIRS-FUEL				
437.200 - Tool & Equipment Repairs	907.48	5,000.00	-4,092.52	18.1%
437.213 - Equipment Parts & Supplies	44,732.36	50,000.00	-5,267.64	89.5%
437.233 - Equipment Motor Fuel	34,428.05	40,000.00	-5,571.95	86.1%
Total 437.000 - EQUIPMENT REPAIRS-FUEL	80,067.89	95,000.00	-14,932.11	84.3%
438.000 - HIGHWAY MAINT & REPAIR				
438.271 - Paving and Patching Materials	3,840.56	15,000.00	-11,159.44	25.6%
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	6,540.60	28,000.00	-21,459.40	23.4%
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	8,156.41	6,000.00	2,156.41	135.9%
Total 452.000 - RECREATION & CULTURE	19,205.33	20,000.00	-794.67	96.0%
454.000 - PARKS				
454.200 - Park supplies	18,400.78	8,000.00	10,400.78	230.0%
454.230 - Fuel	2,045.21	5,000.00	-2,954.79	40.9%
454.370 - Park Facilities Maintenance	34,121.38	15,000.00	19,121.38	277.5%
454.500 - Contracted Services	3,480.00	5,000.00	-1,520.00	69.6%
454.600 - Capital Construction	5,249.55	5,000.00	249.55	50.0%
Total 454.000 - PARKS	63,296.92	33,000.00	30,296.92	191.8%
456.000 - LIBRARY				
456.520 - Library Contribution	80,982.88	88,400.00	-7,417.12	91.6%
Total 456.000 - LIBRARY	80,982.88	88,400.00	-7,417.12	91.6%

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

	Jan - Oct 24	Budget	\$ Over Budget	% of Budget
459.000 • TOWNSHIP EVENTS				
459.247 • Community Events	4,109.57	5,000.00	-890.43	82.2%
459.249 • Environmental Advisory Council	0.00	500.00	-500.00	0.0%
Total 459.000 • TOWNSHIP EVENTS	4,109.57	5,500.00	-1,390.43	74.7%
480.000 • INSURANCE & EMPLOYEE BENEFITS				
481.100 • Social Security Employer Paid	56,638.60	73,000.00	-16,361.40	77.6%
481.200 • Medicare Employer Paid	13,246.13	17,000.00	-3,753.87	77.9%
481.300 • Unemployment Comp Employer Paid	0.00	4,500.00	-4,500.00	0.0%
483.197 • Non-Uniform Pension Plan Contrib	132,319.24	130,000.00	2,319.24	101.8%
484.354 • Workers Comp Insurance	3,950.00	4,500.00	-550.00	87.8%
487.196 • Health Insurance	41,488.75	35,000.00	6,488.75	118.5%
487.197 • Other Group Benefits	336,830.41	357,800.00	-20,969.59	94.1%
	24,313.77	25,000.00	-686.23	97.3%
Total 480.000 • INSURANCE & EMPLOYEE BENEFITS	608,786.90	646,800.00	-38,013.10	94.1%
486.000 • Insurance				
486.350 • Liability Insurance	44,581.00	63,000.00	-18,419.00	70.8%
Total 486.000 • Insurance	44,581.00	63,000.00	-18,419.00	70.8%
492.000 • Interfund Operating Transfers	427,538.30			
492.100 • Transfer to LNT Account	30,000.00			
6561 • *Payroll Expenses	1,507.00			
69800 • Uncategorized Expenses	30.00			
Total Expense	5,217,424.62	5,514,850.00	-297,425.38	94.6%
Net Income	35,504.22	-388,000.00	423,504.22	-9.2%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of October 31, 2024

	Oct 31, 24
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	21,633.08
Total 106.000 · Host Fee Savings Account	127,972.31
Total Checking/Savings	127,972.31
Total Current Assets	127,972.31
TOTAL ASSETS	127,972.31
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	50,169.82
Net Income	-20,244.55
Total Equity	127,972.31
TOTAL LIABILITIES & EQUITY	127,972.31

LNT Palmer Sewer Fund - 08
Balance Sheet
As of October 31, 2024

	<u>Oct 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	183,236.55
Total Checking/Savings	<u>183,236.55</u>
Total Current Assets	<u>183,236.55</u>
TOTAL ASSETS	<u>183,236.55</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	53,975.13
Net Income	5,584.16
Total Equity	<u>183,236.55</u>
TOTAL LIABILITIES & EQUITY	<u>183,236.55</u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of October 31, 2024

	<u>Oct 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	76,565.97
Total Checking/Savings	<u>76,565.97</u>
Total Current Assets	<u>76,565.97</u>
TOTAL ASSETS	<u>76,565.97</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	64,958.69
Net Income	6,396.95
Total Equity	<u>76,565.97</u>
TOTAL LIABILITIES & EQUITY	<u>76,565.97</u>

LNT Open Space Fund-16
Balance Sheet
As of October 31, 2024

	<u>Oct 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	9,628.57
102.100 · EIT Open Space - Restricted 23	3,148,059.91
106.000 · PLGIT Savings Account	3,455.73
Total Checking/Savings	<u>3,161,144.21</u>
Total Current Assets	<u>3,161,144.21</u>
TOTAL ASSETS	<u><u>3,161,144.21</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,274,907.90
Net Income	355,741.36
Total Equity	<u>3,161,144.21</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,161,144.21</u></u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of October 31, 2024

	Oct 31, 24
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	
100.01 · Emergency Traffic Signal Repair	-775.00
100.00 · Swr/Signal PLGIT Account - Other	300,656.81
Total 100.00 · Swr/Signal PLGIT Account	299,881.81
106.000 · Swr/Signal PLUS Account	151.64
Total Checking/Savings	300,033.45
Total Current Assets	300,033.45
TOTAL ASSETS	300,033.45
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-564,821.14
Net Income	12,443.38
Total Equity	300,033.45
TOTAL LIABILITIES & EQUITY	300,033.45

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

As of October 31, 2024

	<u>Oct 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	124,731.94
109.001 · Certificate of Deposit-Embassy	271,717.33
Total Checking/Savings	<u>396,449.27</u>
Total Current Assets	<u>396,449.27</u>
TOTAL ASSETS	<u>396,449.27</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	392,648.05
Net Income	3,801.22
Total Equity	<u>396,449.27</u>
TOTAL LIABILITIES & EQUITY	<u>396,449.27</u>

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

	Oct 31, 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	204,369.44
106.006 · POLICE EQUIPMENT (CRPD)	-59,674.06
106.000 · Capital Reserve Savings Account - Other	27,905.86
Total 106.000 · Capital Reserve Savings Account	296,985.60
Total Checking/Savings	296,985.60
Total Current Assets	296,985.60
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	297,066.11
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	102,854.30
Net Income	-14,755.87
Total Equity	297,066.11
TOTAL LIABILITIES & EQUITY	297,066.11

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

	<u>Oct 31, 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	13,375.51
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Total 106.000 · Fire CR Savings Account	316,676.41
	<hr/>
Total Checking/Savings	316,676.41
	<hr/>
Total Current Assets	316,676.41
	<hr/>
TOTAL ASSETS	316,676.41
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	207,207.17
Net Income	-125,128.39
	<hr/>
Total Equity	316,676.41
	<hr/>
TOTAL LIABILITIES & EQUITY	316,676.41
	<hr/> <hr/>

37LNT Highway Reconstruction & Rehabilitation

Balance Sheet

As of October 31, 2024

	<u>Oct 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	719,007.99
Total Checking/Savings	<u>719,007.99</u>
Total Current Assets	<u>719,007.99</u>
TOTAL ASSETS	<u>719,007.99</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	708,378.38
Net Income	<u>10,629.61</u>
Total Equity	<u>719,007.99</u>
TOTAL LIABILITIES & EQUITY	<u>719,007.99</u>

LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of October 31, 2024

	<u>Oct 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	49,102.91
Total Checking/Savings	<u>49,102.91</u>
Total Current Assets	<u>49,102.91</u>
TOTAL ASSETS	<u>49,102.91</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	117,465.71
Net Income	<u>-68,362.80</u>
Total Equity	<u>49,102.91</u>
TOTAL LIABILITIES & EQUITY	<u>49,102.91</u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of October 31, 2024

	<u>Oct 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	<u>158,141.29</u>
Total Checking/Savings	<u>158,141.29</u>
Total Current Assets	<u>158,141.29</u>
TOTAL ASSETS	<u>158,141.29</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	136,308.38
Net Income	<u>21,832.91</u>
Total Equity	<u>158,141.29</u>
TOTAL LIABILITIES & EQUITY	<u>158,141.29</u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of October 31, 2024

	<u>Oct 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	82,640.47
Total Checking/Savings	<u>82,640.47</u>
Total Current Assets	<u>82,640.47</u>
TOTAL ASSETS	<u>82,640.47</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-27,862.02
Net Income	1,082.96
Total Equity	<u>82,640.47</u>
TOTAL LIABILITIES & EQUITY	<u>82,640.47</u>

LNT Traffic Impact Account
Balance Sheet
As of October 31, 2024

	<u>Oct 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	886,395.86
109.000 Certificate of Deposit	564,286.66
Total Checking/Savings	<u>1,450,682.52</u>
Total Current Assets	<u>1,450,682.52</u>
TOTAL ASSETS	<u><u>1,450,682.52</u></u>
LIABILITIES & EQUITY	0.00

34-LNT AMERICAN RESCUE PLAN FUNDS
Balance Sheet
As of October 31, 2024

	<u>Oct 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	706,935.62
Total Checking/Savings	706,935.62
Total Current Assets	706,935.62
TOTAL ASSETS	<u>706,935.62</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	697,419.11
Net Income	9,516.51
Total Equity	706,935.62
TOTAL LIABILITIES & EQUITY	<u>706,935.62</u>

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

As of October 31, 2024

	<u>Oct 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	13,086.53
Total Checking/Savings	13,086.53
Total Current Assets	13,086.53
TOTAL ASSETS	<u>13,086.53</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	11,900.88
Net Income	1,185.65
Total Equity	13,086.53
TOTAL LIABILITIES & EQUITY	<u>13,086.53</u>

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Lower Nazareth Township Sewer Department

Balance Sheet

11/20/24

As of October 31, 2024

Accrual Basis

	<u>Oct 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	563,856.02
Total Checking/Savings	<u>563,856.02</u>
Total Current Assets	<u>563,856.02</u>
TOTAL ASSETS	<u>563,856.02</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	514,762.71
Net Income	<u>49,093.31</u>
Total Equity	<u>563,856.02</u>
TOTAL LIABILITIES & EQUITY	<u>563,856.02</u>

Lower Nazareth Township Master Escrow
Balance Sheet
As of October 31, 2024

	Oct 31, 24
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	401,434.03
101.200 · Master Escrow Sub Accounts	347,188.37
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	748,623.00
Total Current Assets	748,623.00
TOTAL ASSETS	748,623.00
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	184,937.79
Total Equity	746,292.49
TOTAL LIABILITIES & EQUITY	748,623.00

Lower Nazareth Township
Balance Sheet
As of October 31, 2024

	<u>Oct 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	172,719.81
101.000 · Development & Inspections - Other	167.74
Total 101.000 · Development & Inspections	<u>172,887.55</u>
Total Checking/Savings	<u>172,887.55</u>
Total Current Assets	<u>172,887.55</u>
TOTAL ASSETS	<u>172,887.55</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	57,776.36
Net Income	54,397.66
Total Equity	<u>172,887.55</u>
TOTAL LIABILITIES & EQUITY	<u>172,887.55</u>