



Lower Nazareth Township
Financial Report
December 2024

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Dec-24

General Fund - 01	\$ 1,042,189
Special Revenue Fund - Host Fee - 05	\$ 143,972
Palmer Sewer Fund - 08	\$ 184,292
Nazareth Sewer Fund - 09	\$ 82,152
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 121,069
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 3,324,358
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ -
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 3,445,427
Capital Reserve - Sewer/Signals Fund - 18	\$ 329,265
Fiscal Stability Fund - 95 - CASH	\$ 125,450
Fiscal Stability Fund - 95 - CD	\$ 286,625
Fiscal Stability Fund - 95 - TOTAL	\$ 412,075
Capital Reserve - Municipal - 30	\$ 281,805
Capital Reserve - Fire Fund - 31	\$ 441,184
Highway Reconstruction/Rehabilitation -	\$ 715,295
Capital Reserve - Equipment Replacement -	\$ 49,386
Refuse/Recycling Collection - 33	\$ 148,762
State Liquid Fuels Fund - 35	\$ 83,258
Traffic Impact - 091 - CASH	\$ 764,005
Traffic Impact - 091 - CD	\$ 564,287
Traffic Impact - 091 - TOTAL	\$ 1,328,292
LNT American Rescue Plan Funds	\$ 662,312
LNT Community Events	\$ 13,087
<i>Total Township Funds...</i>	<u><u>\$9,362,755</u></u>
Lower Nazareth Township Sewer Department	\$ 579,307
Master Escrow Account	\$ 749,124
Development & Inspection Account	\$ 146,124
<i>Total Escrow Accounts...</i>	<u><u>\$1,474,555</u></u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of December 31, 2024

	Dec 31, 24
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	810,524.49
105.100 · Payroll Account - PSBT 2023	67,316.11
106.100 · PLGIT Account	132,633.62
106.400 · Real Estate Taxes - PSBT 2023	31,465.05
110.000 · Petty Cash	250.00
	1,042,189.27
Total Checking/Savings	1,042,189.27
Total Current Assets	1,042,189.27
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	1,044,439.27
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-14.02
	-14.02
Total 210.000 · PAYROLL LIABILITIES	-14.02
Total Other Current Liabilities	-14.02
Total Current Liabilities	-14.02
Total Liabilities	-14.02
Equity	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	262,038.68
Net Income	10,562.13
	1,044,453.29
Total Equity	1,044,453.29
TOTAL LIABILITIES & EQUITY	1,044,439.27

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

	Jan - Dec 24	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	2,162,467.13	2,100,000.00	62,467.13	103.0%
301.200 · Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 · Real Estate - Delinquent	49,636.52	25,000.00	24,636.52	198.5%
301.000 · REAL PROPERTY TAXES - Other	-239.75			
Total 301.000 · REAL PROPERTY TAXES	2,211,843.90	2,125,000.00	86,843.90	104.1%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	413,445.06	200,000.00	213,445.06	206.7%
310.210 · Earned Income - Current	1,427,010.06	1,300,000.00	127,010.06	109.8%
310.220 · Earned Income - Prior	635,567.85	550,000.00	85,567.85	115.6%
310.510 · Local Services Tax	481,965.54	450,000.00	31,965.54	107.1%
Total 310.000 · LOCAL ENABLING ACT TAXES	2,957,988.51	2,500,000.00	457,988.51	118.3%
Total 300.000 · TAXES	5,169,832.41	4,625,000.00	544,832.41	111.8%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	79,933.30	95,000.00	-15,066.70	84.1%
Total 320.000 · LICENSES & PERMITS	79,933.30	95,000.00	-15,066.70	84.1%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	30,079.74	30,000.00	79.74	100.3%
331.122 · Ordinance Violations	8,945.39	5,000.00	3,945.39	178.9%
330.000 · FINES & FORFEITS - Other	1,718.84			
Total 330.000 · FINES & FORFEITS	40,743.97	35,000.00	5,743.97	116.4%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	54,609.74	50,000.00	4,609.74	109.2%
341.02 · Interest on Savings	6,291.37	5,000.00	1,291.37	125.8%
Total 341.000 · Interest Earnings	60,901.11	55,000.00	5,901.11	110.7%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	72,592.27	70,000.00	2,592.27	103.7%
Total 342.000 · Rents and Royalties	72,592.27	70,000.00	2,592.27	103.7%
Total 340.000 · INTEREST, RENTS & ROYALTIES	133,493.38	125,000.00	8,493.38	106.8%
350.000 · INTERGOVERNMENTAL REVENUES				
354.000 · STATE CAPITAL & OPER. GRANTS	0.00			
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%

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

	Jan - Dec 24	Budget	\$ Over Budget	% of Budget
357.300 · County of Northampton Grant		0.00		
357.400 · DCNR Grant	100,000.00			
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	28,346.00	15,000.00	13,346.00	189.0%
361.330 · Zoning Hearings	22,000.00	5,000.00	17,000.00	440.0%
361.500 · Maps & Publications		250.00	242.25	196.9%
361.57 · Misc. Publications/Copying	492.25			
361.500 · Maps & Publications - Other	86.55			
Total 361.500 · Maps & Publications	578.80	250.00	328.80	231.5%
361.000 · General Government - Other	3,000.00			
Total 361.000 · General Government	53,924.80	20,250.00	33,674.80	266.3%
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	10.00	100.00	-90.00	10.0%
362.410 · Building & Zoning Permits	29,834.86	20,000.00	9,834.86	149.2%
362.440 · Sewer Permits	525.00	1,000.00	-475.00	52.5%
362.451 · Use & Occupancy Permits	1,245.00	750.00	495.00	166.0%
362.452 · Moving Records	370.00	400.00	-30.00	92.5%
362.470 · Driveway Permits	775.00	2,000.00	-1,225.00	38.8%
362.480 · Grading Permits	835.00	2,000.00	-1,165.00	41.8%
362.481 · Swimming Pool Grading Permits	6,435.00	5,000.00	1,435.00	128.7%
362.490 · Fencing Permit	520.00	100.00	420.00	520.0%
Total 362.000 · PUBLIC SAFETY	40,549.86	31,350.00	9,199.86	129.3%
Total 360.000 · CHARGES FOR SERVICES	94,474.66	51,600.00	42,874.66	183.1%
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	12,686.80			
49900 · Uncategorized Income	8.00			
Total Income	5,965,021.89	5,126,850.00	838,171.89	116.3%
Gross Profit	5,965,021.89	5,126,850.00	838,171.89	116.3%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	12,499.80	12,500.00	-0.20	100.0%
400.215 · Postage	4,306.80	8,000.00	-3,693.20	53.8%
400.300 · Miscellaneous	0.00	100.00	-100.00	0.0%
400.310 · Stenographer/BOS	8,495.00	5,000.00	3,495.00	169.9%

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

	Jan - Dec 24	Budget	\$ Over Budget	% of Budget
400.320 · Telephone				
400.321 · Local	3,671.25	5,000.00	-1,328.75	73.4%
400.324 · Wireless	3,970.02	4,500.00	-529.98	88.2%
Total 400.320 · Telephone	7,641.27	9,500.00	-1,858.73	80.4%
400.340 · Advertising	14,606.43	11,000.00	3,606.43	132.8%
400.342 · Public Relations Printing	12,583.00	13,000.00	-417.00	96.8%
400.374 · Maintenance Agreements	18,758.34	17,000.00	1,758.34	110.3%
400.384 · Office Equipment Rental	843.96	850.00	-6.04	99.3%
400.420 · Dues & Subscriptions	3,071.89	4,000.00	-928.11	76.8%
400.460 · Meetings & Continuing Education	2,349.45	5,000.00	-2,650.55	47.0%
Total 400.000 · GENERAL GOVERNMENT	85,155.94	85,950.00	-794.06	99.1%
402.000 · AUDITING				
402.105 · Audit Wages	40.00	50.00	-10.00	80.0%
402.311 · Accounting & Auditing Services	13,000.00	11,000.00	2,000.00	118.2%
Total 402.000 · AUDITING	13,040.00	11,050.00	1,990.00	118.0%
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	6,644.90	8,000.00	-1,355.10	83.1%
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	59.84	50.00	9.84	119.7%
403.216 · Real Estate Postage	1,933.64	1,800.00	133.64	107.4%
403.317 · Tax Collection Committee Servc	0.00	400.00	-400.00	0.0%
403.319 · Tax Refunds	166.72	1,500.00	-1,333.28	11.1%
403.350 · Insurance & Bonding	1,664.00	1,600.00	64.00	104.0%
403.430 · Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 · TAX COLLECTION	12,619.10	16,550.00	-3,930.90	76.2%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	104,946.47	95,000.00	9,946.47	110.5%
404.314 · Legal Services - Human Resource	228.00	1,500.00	-1,272.00	15.2%
Total 404.000 · SOLICITOR/LEGAL	105,174.47	96,500.00	8,674.47	109.0%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	327,574.08	335,000.00	-7,425.92	97.8%
405.200 · Office Supplies	5,324.75	8,000.00	-2,675.25	66.6%
405.300 · Bond	2,250.00	1,500.00	750.00	150.0%
Total 405.000 · PERSONNEL SERVICES	335,148.83	344,500.00	-9,351.17	97.3%

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

	Jan - Dec 24	Budget	\$ Over Budget	% of Budget
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	3,973.23	6,000.00	-2,026.77	66.2%
406.316 - Drug Testing	311.00	400.00	-89.00	77.8%
406.317 - Employee Record Checks	217.25	200.00	17.25	108.6%
406.318 - Bank Fees	437.00	200.00	237.00	218.5%
406.319 - Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 - Internet fees / Website Develop	6,467.23	7,000.00	-532.77	92.4%
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	45.00	200.00	-155.00	22.5%
406.000 - GENERAL GOVT. ADMINISTRATION - ...	120.85			
Total 406.000 - GENERAL GOVT. ADMINISTRATION	11,933.28	15,800.00	-3,866.72	75.5%
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	13,132.81	12,000.00	1,132.81	109.4%
Total 407.000 - DATA PROCESSING	34,875.14	23,000.00	11,875.14	151.6%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	244,072.17	135,000.00	109,072.17	180.8%
408.319 - Special Projects	9,434.54	10,000.00	-565.46	94.3%
Total 408.000 - ENGINEERING SERVICES	253,506.71	145,000.00	108,506.71	174.8%
409.000 - GEN GOVT. BUILDINGS				
409.200 - Supplies	6,129.27	6,500.00	-370.73	94.3%
409.230 - Heating Fuel	13,613.42	30,000.00	-16,386.58	45.4%
409.300 - Facilities Maintenance	10,483.83	10,000.00	483.83	104.8%
409.318 - Building Security Systems	1,304.88	7,000.00	-5,695.12	18.6%
409.360 - Public Utilities				
409.361 - Electricity	14,531.86	16,000.00	-1,468.14	90.8%
409.366 - Water	3,564.93	5,000.00	-1,435.07	71.3%
Total 409.360 - Public Utilities	18,096.79	21,000.00	-2,903.21	86.2%
409.367 - Trash Removal	1,979.08	3,000.00	-1,020.92	66.0%
Total 409.000 - GEN GOVT. BUILDINGS	51,607.27	77,500.00	-25,892.73	66.6%
410.000 - PUBLIC SAFETY				
410.500 - Police Services Contract	1,953,447.04	1,955,500.00	-2,052.96	100.0%
Total 410.000 - PUBLIC SAFETY	1,955,447.04	1,955,500.00	-52.96	100.0%
411.000 - FIRE				
411.300 - Building Capital Reserve	100,000.00	100,000.00	0.00	100.0%
411.500 - Contributions	100,000.00	100,000.00	0.00	100.0%
411.541 - Fire Relief	95,097.72	80,000.00	15,097.72	118.9%
411.600 - Water Hydrant Assessment	82,478.48	87,000.00	-4,521.52	94.8%
411.700 - Truck Capital Reserve	80,000.00	80,000.00	0.00	100.0%
411.740 - Equipment Purchase	50,000.00	50,000.00	0.00	100.0%
Total 411.000 - FIRE	507,576.20	497,000.00	10,576.20	102.1%

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

	Jan - Dec 24	Budget	\$ Over Budget	% of Budget
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	131,118.33	140,000.00	-8,881.67	93.7%
413.121 · Sewage Enforcement Officer	866.25	3,000.00	-2,133.75	28.9%
413.200 · Supplies	525.42	1,000.00	-474.58	52.5%
413.325 · Postage	1,387.34	1,000.00	387.34	138.7%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	133,897.34	145,500.00	-11,602.66	92.0%
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	3,300.00	2,100.00	1,200.00	157.1%
414.117 · Planning Commission Comp.	5,700.00	3,000.00	2,700.00	190.0%
414.120 · Legal	9,075.00	10,000.00	-925.00	90.8%
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	-418.50			
Total 414.000 · PLANNING & ZONING	71,513.89	52,100.00	19,413.89	137.3%
415.114 · EMERGENCY MANAGEMENT COORD				
419.540 · EMS Notification System Service	2,400.00	2,400.00	0.00	100.0%
422.450 · Animal Control	0.00	3,000.00	-3,000.00	0.0%
426.000 · SANITATION EXPENSE	2,897.62	13,900.00	-11,002.38	20.8%
426.115 · Recycling Collection Wages	8,413.75	12,000.00	-3,586.25	70.1%
Total 426.000 · SANITATION EXPENSE	8,413.75	12,000.00	-3,586.25	70.1%
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	654,352.33	700,000.00	-45,647.67	93.5%
430.245 · Supplies	8,639.37	10,000.00	-1,360.63	86.4%
430.300 · Facilities Maintenance	1,037.15	2,000.00	-962.85	51.9%
430.320 · Telephone				
430.321 · Local	539.18	700.00	-160.82	77.0%
430.329 · Wireless	1,258.85	2,000.00	-741.15	62.9%
Total 430.320 · Telephone	1,798.03	2,700.00	-901.97	66.6%

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

	Jan - Dec 24	Budget	\$ Over Budget	% of Budget
430.330 · Heating Fuel	11,755.20	13,000.00	-1,244.80	90.4%
430.360 · Electricity	2,889.47	3,500.00	-610.53	82.6%
430.384 · Equip/Machinery Rental	2,379.00	1,000.00	1,379.00	237.9%
430.450 · Contracted Services	671.52	1,000.00	-328.48	67.2%
430.460 · Continuing Education	4,240.56	5,000.00	-759.44	84.8%
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	687,847.57	747,200.00	-59,352.43	92.1%
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	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	4,610.12	4,500.00	110.12	102.4%
433.450 · Signals contracted service	2,804.00	8,000.00	-5,196.00	35.1%
Total 433.000 · TRAFFIC CONTROL DEVICES	16,840.66	29,000.00	-12,159.34	58.1%
434.00 · STREET LIGHTING				
434.360 · St. Light. Electricity	4,147.53	4,000.00	147.53	103.7%
Total 434.00 · STREET LIGHTING	4,147.53	4,000.00	147.53	103.7%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	6,038.48	5,000.00	1,038.48	120.8%
437.213 · Equipment Parts & Supplies	49,574.64	50,000.00	-425.36	99.1%
437.233 · Equipment Motor Fuel	38,823.08	40,000.00	-1,176.92	97.1%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	94,436.20	95,000.00	-563.80	99.4%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	5,290.69	15,000.00	-9,709.31	35.3%
438.272 · Aggregate Supplies	0.00	5,000.00	-5,000.00	0.0%
438.273 · Pipe and Drainage Supplies	1,292.10	3,000.00	-1,707.90	43.1%
438.274 · Pavement Maintenance Supplies	1,594.00	5,000.00	-3,406.00	31.9%
Total 438.000 · HIGHWAY MAINT & REPAIR	8,176.79	28,000.00	-19,823.21	29.2%
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	9,242.62	6,000.00	3,242.62	154.0%
Total 452.000 · RECREATION & CULTURE	20,291.54	20,000.00	291.54	101.5%

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

01/13/25

	Jan - Dec 24	Budget	\$ Over Budget	% of Budget
454.000 - PARKS				
454.200 - Park supplies	18,400.78	8,000.00	10,400.78	230.0%
454.230 - Fuel	2,168.30	5,000.00	-2,831.70	43.4%
454.370 - Park Facilities Maintenance	35,509.26	15,000.00	20,509.26	236.7%
454.500 - Contracted Services	3,600.00	5,000.00	-1,400.00	72.0%
454.600 - Capital Construction	5,249.55			
Total 454.000 - PARKS	64,927.89	33,000.00	31,927.89	196.8%
456.000 - LIBRARY				
456.520 - Library Contribution	88,344.96	88,400.00	-55.04	99.9%
Total 456.000 - LIBRARY	88,344.96	88,400.00	-55.04	99.9%
459.000 - TOWNSHIP EVENTS				
459.247 - Community Events	5,098.13	5,000.00	98.13	102.0%
459.249 - Environmental Advisory Council	0.00	500.00	-500.00	0.0%
Total 459.000 - TOWNSHIP EVENTS	5,098.13	5,500.00	-401.87	92.7%
480.000 - INSURANCE & EMPLOYEE BENEFITS				
481.100 - Social Security Employer Paid	70,228.95	73,000.00	-2,771.05	96.2%
481.200 - Medicare Employer Paid	16,424.48	17,000.00	-575.52	96.6%
481.300 - Unemployment Comp Employer Paid	0.00	4,500.00	-4,500.00	0.0%
483.197 - Non-Uniform Pension Plan Contrib	133,196.44	130,000.00	3,196.44	102.5%
483.310 - Pension Plan Admin Fees	3,950.00	4,500.00	-550.00	87.8%
484.354 - Workers Comp Insurance	48,745.25	35,000.00	13,745.25	139.3%
487.196 - Health Insurance	381,925.38	357,800.00	24,125.38	106.7%
487.197 - Other Group Benefits	25,517.57	25,000.00	517.57	102.1%
Total 480.000 - INSURANCE & EMPLOYEE BENEFITS	679,988.07	646,800.00	33,188.07	105.1%
486.000 - Insurance				
486.350 - Liability Insurance	50,688.00	63,000.00	-12,312.00	80.5%
Total 486.000 - Insurance	50,688.00	63,000.00	-12,312.00	80.5%
487.000 - EMPLOYEE BENEFITS				
487.162 - Unemployment Comp	-0.03			
Total 487.000 - EMPLOYEE BENEFITS	-0.03			
492.000 - Interfund Operating Transfers				
492.100 - Transfer to LNT Account	427,538.30			
6561 - *Payroll Expenses	30,000.00			
	1,507.00			
69800 - Uncategorized Expenses	30.00			
Total Expense	5,954,459.76	5,514,850.00	439,609.76	108.0%
Net Income	10,562.13	-388,000.00	398,562.13	-2.7%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of December 31, 2024

	Dec 31, 24
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	53,841.12
106.002 · Fire/Ambulance	46,586.52
106.003 · Recycling	21,911.66
106.000 · Host Fee Savings Account - Other	21,633.08
Total 106.000 · Host Fee Savings Account	<u>143,972.38</u>
Total Checking/Savings	<u>143,972.38</u>
Total Current Assets	<u>143,972.38</u>
TOTAL ASSETS	<u><u>143,972.38</u></u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	50,169.82
Net Income	-4,244.48
Total Equity	<u>143,972.38</u>
TOTAL LIABILITIES & EQUITY	<u><u>143,972.38</u></u>

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

	<u>Dec 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	184,291.93
Total Checking/Savings	<u>184,291.93</u>
Total Current Assets	<u>184,291.93</u>
TOTAL ASSETS	<u>184,291.93</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	53,975.13
Net Income	6,639.54
Total Equity	<u>184,291.93</u>
TOTAL LIABILITIES & EQUITY	<u>184,291.93</u>

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of December 31, 2024

	<u>Dec 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	82,152.44
Total Checking/Savings	<u>82,152.44</u>
Total Current Assets	<u>82,152.44</u>
TOTAL ASSETS	<u>82,152.44</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	64,958.69
Net Income	11,983.42
Total Equity	<u>82,152.44</u>
TOTAL LIABILITIES & EQUITY	<u>82,152.44</u>

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

	Dec 31, 24
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	117,587.24
102.100 · EIT Open Space - Restricted 23	3,324,358.18
106.000 · PLGIT Savings Account	3,481.57
Total Checking/Savings	3,445,426.99
Total Current Assets	3,445,426.99
TOTAL ASSETS	3,445,426.99
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,274,907.90
Net Income	640,024.14
Total Equity	3,445,426.99
TOTAL LIABILITIES & EQUITY	3,445,426.99

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of December 31, 2024

	<u>Dec 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	
100.01 · Emergency Traffic Signal Repair	-13,019.40
100.00 · Swr/Signal PLGIT Account - Other	342,131.15
Total 100.00 · Swr/Signal PLGIT Account	329,111.75
106.000 · Swr/Signal PLUS Account	152.80
Total Checking/Savings	329,264.55
Total Current Assets	329,264.55
TOTAL ASSETS	<u>329,264.55</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-564,821.14
Net Income	41,674.48
Total Equity	329,264.55
TOTAL LIABILITIES & EQUITY	<u>329,264.55</u>

(95)LNT Fiscal Stability Fund

Balance Sheet

As of December 31, 2024

	<u>Dec 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	125,450.35
109.001 · Certificate of Deposit-Embassy	286,625.14
Total Checking/Savings	<u>412,075.49</u>
Total Current Assets	<u>412,075.49</u>
TOTAL ASSETS	<u>412,075.49</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	392,648.05
Net Income	19,427.44
Total Equity	<u>412,075.49</u>
TOTAL LIABILITIES & EQUITY	<u>412,075.49</u>

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

	Dec 31, 24
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	101,472.27
106.003 · OFFICE EQUIPMENT	19,659.06
106.004 · SPECIAL PROJECTS	194,869.44
106.006 · POLICE EQUIPMENT (CRPD)	-64,237.86
106.000 · Capital Reserve Savings Account - Other	29,961.88
	281,724.79
Total 106.000 · Capital Reserve Savings Account	281,724.79
Total Checking/Savings	281,724.79
Total Current Assets	281,724.79
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	281,805.30
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	102,854.30
Net Income	-30,016.68
Total Equity	281,805.30
TOTAL LIABILITIES & EQUITY	281,805.30

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

	Dec 31, 24
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	100,784.91
Total 106.000 · Fire CR Savings Account	441,184.21
Total Checking/Savings	441,184.21
Total Current Assets	441,184.21
TOTAL ASSETS	441,184.21
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	207,207.17
Net Income	-620.59
Total Equity	441,184.21
TOTAL LIABILITIES & EQUITY	441,184.21

37LNT Highway Reconstruction & Rehabilitation

Balance Sheet

As of December 31, 2024

	<u>Dec 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	715,295.37
Total Checking/Savings	715,295.37
Total Current Assets	715,295.37
TOTAL ASSETS	<u>715,295.37</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	708,378.38
Net Income	6,916.99
Total Equity	715,295.37
TOTAL LIABILITIES & EQUITY	<u>715,295.37</u>

LNT Capital Reserve - Equipment Replacement

Balance Sheet

As of December 31, 2024

	<u>Dec 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	49,385.72
Total Checking/Savings	<u>49,385.72</u>
Total Current Assets	<u>49,385.72</u>
TOTAL ASSETS	<u>49,385.72</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	117,465.71
Net Income	<u>-68,079.99</u>
Total Equity	<u>49,385.72</u>
TOTAL LIABILITIES & EQUITY	<u>49,385.72</u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of December 31, 2024

	<u>Dec 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	148,761.89
Total Checking/Savings	<u>148,761.89</u>
Total Current Assets	<u>148,761.89</u>
TOTAL ASSETS	<u>148,761.89</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	136,308.38
Net Income	<u>12,453.51</u>
Total Equity	<u>148,761.89</u>
TOTAL LIABILITIES & EQUITY	<u>148,761.89</u>

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

	<u>Dec 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	83,258.48
Total Checking/Savings	<u>83,258.48</u>
Total Current Assets	<u>83,258.48</u>
TOTAL ASSETS	<u>83,258.48</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-27,862.02
Net Income	1,700.97
Total Equity	<u>83,258.48</u>
TOTAL LIABILITIES & EQUITY	<u>83,258.48</u>

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Accrual Basis

LNT Traffic Impact Account

Balance Sheet

As of December 31, 2024

	<u>Dec 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	764,005.01
109.000 Certificate of Deposit	564,286.66
Total Checking/Savings	<u>1,328,291.67</u>
Total Current Assets	<u>1,328,291.67</u>
TOTAL ASSETS	<u><u>1,328,291.67</u></u>
LIABILITIES & EQUITY	0.00

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of December 31, 2024

	<u>Dec 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	662,312.36
Total Checking/Savings	<u>662,312.36</u>
Total Current Assets	<u>662,312.36</u>
TOTAL ASSETS	<u>662,312.36</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	697,419.11
Net Income	<u>-35,106.75</u>
Total Equity	<u>662,312.36</u>
TOTAL LIABILITIES & EQUITY	<u>662,312.36</u>

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

As of December 31, 2024

	<u>Dec 31, 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 December 31, 2024

	<u>Dec 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	579,306.99
Total Checking/Savings	<u>579,306.99</u>
Total Current Assets	<u>579,306.99</u>
TOTAL ASSETS	<u>579,306.99</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	514,762.71
Net Income	<u>64,544.28</u>
Total Equity	<u>579,306.99</u>
TOTAL LIABILITIES & EQUITY	<u>579,306.99</u>

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

	Dec 31, 24
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	405,192.25
101.200 · Master Escrow Sub Accounts	343,930.78
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	749,123.63
Total Current Assets	749,123.63
TOTAL ASSETS	749,123.63
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	185,438.42
Total Equity	746,793.12
TOTAL LIABILITIES & EQUITY	749,123.63

Lower Nazareth Township
Balance Sheet
As of December 31, 2024

	<u>Dec 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	145,926.94
101.000 · Development & Inspections - Other	197.16
Total 101.000 · Development & Inspections	<u>146,124.10</u>
Total Checking/Savings	<u>146,124.10</u>
Total Current Assets	<u>146,124.10</u>
TOTAL ASSETS	<u>146,124.10</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	57,776.36
Net Income	27,634.21
Total Equity	<u>146,124.10</u>
TOTAL LIABILITIES & EQUITY	<u>146,124.10</u>