



**Lower Nazareth Township**  
**Financial Report**  
*January 2025*

**LOWER NAZARETH TOWNSHIP  
FUND SUMMARY**

Jan-25

<b>General Fund - 01</b>	\$	526,114
<b>Special Revenue Fund - Host Fee - 05</b>	\$	144,490
<b>Palmer Sewer Fund - 08</b>	\$	184,833
<b>Nazareth Sewer Fund - 09</b>	\$	82,394
<b>Capital Reserve</b>		
<b>Open Space Recreation Fund - 16 - CASH</b>	\$	121,420
<b>Capital Reserve</b>		
<b>Open Space Restricted Fund - 16 - EIT</b>	\$	3,367,821
<b>Capital Reserve</b>		
<b>Open Space Recreation Fund - 16 - CD</b>	\$	-
<b>Capital Reserve - Open Space Fund - 16 - TOTAL</b>	\$	3,489,241
<b>Capital Reserve - Sewer/Signals Fund - 18</b>	\$	300,425
<b>Fiscal Stability Fund - 95 - CASH</b>	\$	125,819
<b>Fiscal Stability Fund - 95 - CD</b>	\$	286,625
<b>Fiscal Stability Fund - 95 - TOTAL</b>	\$	412,444
<b>Capital Reserve - Municipal - 30</b>	\$	351,583
<b>Capital Reserve - Fire Fund - 31</b>	\$	442,771
<b>Highway Reconstruction/Rehabilitation -</b>	\$	717,397
<b>Capital Reserve - Equipment Replacement -</b>	\$	49,531
<b>Refuse/Recycling Collection - 33</b>	\$	141,787
<b>State Liquid Fuels Fund - 35</b>	\$	83,558
<b>Traffic Impact - 091 - CASH</b>	\$	721,676
<b>Traffic Impact - 091 - CD</b>	\$	564,287
<b>Traffic Impact - 091 - TOTAL</b>	\$	1,285,963
<b>LNT American Rescue Plan Funds</b>	\$	69,001
<b>LNT Community Events</b>	\$	13,387
<b>Total Township Funds...</b>		<b>\$8,294,919</b>
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<b>Lower Nazareth Township Sewer Department</b>	\$	587,770
<b>Master Escrow Account</b>	\$	719,482
<b>Development &amp; Inspection Account</b>	\$	143,654
<b>Total Escrow Accounts...</b>		<b>\$1,450,906</b>

**Lower Nazareth Township**  
**General Fund Balance Sheet**

As of January 31, 2025

	Jan 31, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100.100 · Checking Account - PSBT 2023	291,866.71
105.100 · Payroll Account - PSBT 2023	67,079.26
106.100 · PLGIT Account	133,110.64
106.400 · Real Estate Taxes - PSBT 2023	31,557.51
110.000 · Petty Cash	250.00
	523,864.12
<b>Total Checking/Savings</b>	523,864.12
<b>Total Current Assets</b>	523,864.12
<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>526,114.12</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
210.000 · PAYROLL LIABILITIES	
211 · FICA Withheld	-38.22
212 · Earned Income Tax Withheld	1,239.54
213 · Medicare Withheld	-8.94
217 · State Tax Withheld	-9.47
219 · Occup Privilege Tax Withheld	64.00
223 · Unemployment Withheld	50.59
229 · Direct Deposit Liability	1,258.20
	2,555.70
<b>Total 210.000 · PAYROLL LIABILITIES</b>	2,555.70
<b>Total Other Current Liabilities</b>	2,555.70
<b>Total Current Liabilities</b>	2,555.70
<b>Total Liabilities</b>	2,555.70
<b>Equity</b>	
270 · Opening Bal Equity	771,852.48
3900 · Retained Earnings	272,600.81
Net Income	-520,894.87
	523,558.42
<b>Total Equity</b>	523,558.42
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>526,114.12</b>

Lower Nazareth Township  
General Fund Budget vs. Actual  
January 2025

02/21/25

	Jan 25	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	0.00	2,595,000.00	-2,595,000.00	0.0%
301.400 · Real Estate - Delinquent	1,399.65	30,000.00	-28,600.35	4.7%
<b>Total 301.000 · REAL PROPERTY TAXES</b>	<b>1,399.65</b>	<b>2,625,000.00</b>	<b>-2,623,600.35</b>	<b>0.1%</b>
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	17,363.16	225,000.00	-207,636.84	7.7%
310.210 · Earned Income - Current	12,484.62	1,325,000.00	-1,312,515.38	0.9%
310.220 · Earned Income - Prior	90,900.00	575,000.00	-484,100.00	15.8%
310.510 · Local Services Tax	2,474.60	450,000.00	-447,525.40	0.5%
<b>Total 310.000 · LOCAL ENABLING ACT TAXES</b>	<b>123,222.38</b>	<b>2,575,000.00</b>	<b>-2,451,777.62</b>	<b>4.8%</b>
320.000 · TAXES	124,622.03	5,200,000.00	-5,075,377.97	2.4%
321.800 · Cable TV franchise	7,534.80	88,000.00	-80,465.20	8.6%
<b>Total 320.000 · LICENSES &amp; PERMITS</b>	<b>7,534.80</b>	<b>88,000.00</b>	<b>-80,465.20</b>	<b>8.6%</b>
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	3,823.00	30,000.00	-26,177.00	12.7%
331.122 · Ordinance Violations	0.00	7,500.00	-7,500.00	0.0%
<b>Total 330.000 · FINES &amp; FORFEITS</b>	<b>3,823.00</b>	<b>37,500.00</b>	<b>-33,677.00</b>	<b>10.2%</b>
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings	2,020.81	50,000.00	-47,979.19	4.0%
341.01 · Interest on checking	477.02	5,000.00	-4,522.98	9.5%
<b>Total 341.000 · Interest Earnings</b>	<b>2,497.83</b>	<b>55,000.00</b>	<b>-52,502.17</b>	<b>4.5%</b>
342.000 · Rents and Royalties	5,443.35	70,000.00	-64,556.65	7.8%
342.20 · Property Rental Income				
<b>Total 342.000 · Rents and Royalties</b>	<b>5,443.35</b>	<b>70,000.00</b>	<b>-64,556.65</b>	<b>7.8%</b>
<b>Total 340.000 · INTEREST, RENTS &amp; ROYALTIES</b>	<b>7,941.18</b>	<b>125,000.00</b>	<b>-117,058.82</b>	<b>6.4%</b>
350.000 · INTERGOVERNMENTAL REVENUES				
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	0.00	4,500.00	-4,500.00	0.0%
355.040 · Alcoholic Beverage Licenses	0.00	2,800.00	-2,800.00	0.0%
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%
<b>Total 355.000 · STATE SHARED REVENUES</b>	<b>0.00</b>	<b>182,300.00</b>	<b>-182,300.00</b>	<b>0.0%</b>
<b>Total 350.000 · INTERGOVERNMENTAL REVE...</b>	<b>0.00</b>	<b>182,300.00</b>	<b>-182,300.00</b>	<b>0.0%</b>
360.000 · CHARGES FOR SERVICES				
361.000 · General Government	2,370.67	15,000.00	-12,629.33	15.8%
361.310 · Subdivision & Land Development	1,000.00	8,000.00	-7,000.00	12.5%
361.330 · Zoning Hearings				
361.500 · Maps & Publications				

Lower Nazareth Township  
General Fund Budget vs. Actual  
January 2025

02/21/25

	Jan 25	Budget	\$ Over Budget	% of Budget
361.57 · Misc. Publications/Copying	0.00	250.00	-250.00	0.0%
<b>Total 361.500 · Maps &amp; Publications</b>	<b>0.00</b>	<b>250.00</b>	<b>-250.00</b>	<b>0.0%</b>
Total 361.000 · General Government	3,370.67	23,250.00	-19,879.33	14.5%
<b>362.000 · PUBLIC SAFETY</b>				
362.410 · Building & Zoning Permits	300.00	20,000.00	-19,700.00	1.5%
362.440 · Sewer Permits	600.00	1,000.00	-400.00	60.0%
362.451 · Use & Occupancy Permits	75.00	750.00	-675.00	10.0%
362.452 · Moving Records	35.00	400.00	-365.00	8.8%
362.470 · Driveway Permits	75.00	2,000.00	-1,925.00	3.8%
362.480 · Grading Permits	0.00	2,000.00	-2,000.00	0.0%
362.481 · Swimming Pool Grading Permits	230.00	4,000.00	-3,770.00	5.8%
362.490 · Peddling Permit	0.00	100.00	-100.00	0.0%
<b>Total 362.000 · PUBLIC SAFETY</b>	<b>1,315.00</b>	<b>30,250.00</b>	<b>-28,935.00</b>	<b>4.3%</b>
<b>Total 360.000 · CHARGES FOR SERVICES</b>	<b>4,685.67</b>	<b>53,500.00</b>	<b>-48,814.33</b>	<b>8.8%</b>
<b>363.000 · HIGHWAYS AND STREETS</b>				
363.239 · Proceeds from Public Prop Damage	5,057.28			
<b>Total 363.000 · HIGHWAYS AND STREETS</b>	<b>5,057.28</b>			
<b>367.000 · CULTURE-RECREATION</b>				
367.300 · Summer Park Program	0.00	13,000.00	-13,000.00	0.0%
367.350 · Field Use Fees	0.00	3,000.00	-3,000.00	0.0%
<b>Total 367.000 · CULTURE-RECREATION</b>	<b>0.00</b>	<b>16,000.00</b>	<b>-16,000.00</b>	<b>0.0%</b>
<b>389.000 · MISCELLANEOUS INCOME</b>				
395.000 · Refund of Prior Yr Expenditures	850.00	50.00	-50.00	0.0%
<b>Total Income</b>	<b>154,513.96</b>	<b>5,702,350.00</b>	<b>-5,547,836.04</b>	<b>2.7%</b>
<b>Gross Profit</b>	<b>154,513.96</b>	<b>5,702,350.00</b>	<b>-5,547,836.04</b>	<b>2.7%</b>
<b>Expense</b>				
<b>400.000 · GENERAL GOVERNMENT</b>				
400.105 · Salary	1,874.97	12,500.00	-10,625.03	15.0%
400.215 · Postage	0.00	8,000.00	-8,000.00	0.0%
400.300 · Miscellaneous	0.00	100.00	-100.00	0.0%
400.310 · Stenographer/BOS	125.00	5,000.00	-4,875.00	2.5%
400.320 · Telephone				
400.321 · Local	337.55	5,000.00	-4,662.45	6.8%
400.324 · Wireless	331.14	4,500.00	-4,168.86	7.4%
<b>Total 400.320 · Telephone</b>	<b>668.69</b>	<b>9,500.00</b>	<b>-8,831.31</b>	<b>7.0%</b>
<b>400.340 · Advertising</b>	<b>1,901.15</b>	<b>11,000.00</b>	<b>-9,098.85</b>	<b>17.3%</b>
<b>400.342 · Public Relations Printing</b>	<b>0.00</b>	<b>14,000.00</b>	<b>-14,000.00</b>	<b>0.0%</b>
<b>400.374 · Maintenance Agreements</b>	<b>717.34</b>	<b>18,000.00</b>	<b>-17,282.66</b>	<b>4.0%</b>
<b>400.384 · Office Equipment Rental</b>	<b>0.00</b>	<b>1,000.00</b>	<b>-1,000.00</b>	<b>0.0%</b>
<b>400.420 · Dues &amp; Subscriptions</b>	<b>2,098.00</b>	<b>4,000.00</b>	<b>-1,902.00</b>	<b>52.5%</b>
<b>400.460 · Meetings &amp; Continuing Education</b>	<b>-155.00</b>	<b>4,000.00</b>	<b>-4,155.00</b>	<b>-3.9%</b>

Lower Nazareth Township  
General Fund Budget vs. Actual  
January 2025

	Jan 25	Budget	\$ Over Budget	% of Budget
Total 400.000 - GENERAL GOVERNMENT	7,230.15	87,100.00	-79,869.85	8.3%
402.000 - AUDITING				
402.105 - Audit Wages	40.00	50.00	-10.00	80.0%
402.311 - Accounting & Auditing Services	0.00	14,000.00	-14,000.00	0.0%
Total 402.000 - AUDITING	40.00	14,050.00	-14,010.00	0.3%
403.000 - TAX COLLECTION				
403.105 - R.E. Tax Collector Salary	73.60	8,000.00	-7,926.40	0.9%
403.201 - Real Estate Collection Supplies	0.00	2,500.00	-2,500.00	0.0%
403.213 - Office Equipment	0.00	200.00	-200.00	0.0%
403.215 - EIT Postage	0.00	50.00	-50.00	0.0%
403.216 - Real Estate Postage	0.00	2,000.00	-2,000.00	0.0%
403.317 - Tax Collection Committee Serv	0.00	500.00	-500.00	0.0%
403.319 - Tax Refunds	140.00	500.00	-360.00	28.0%
403.350 - Insurance & Bonding	250.00	1,500.00	-1,250.00	16.7%
403.430 - Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 - TAX COLLECTION	463.60	15,750.00	-15,286.40	2.9%
404.000 - SOLICITOR/LEGAL				
404.310 - Legal Services	6,055.00	95,000.00	-88,945.00	6.4%
404.314 - Legal Services - Human Resource	0.00	1,500.00	-1,500.00	0.0%
Total 404.000 - SOLICITOR/LEGAL	6,055.00	96,500.00	-90,445.00	6.3%
405.000 - PERSONNEL SERVICES				
405.140 - Office Staff Wages	24,942.56	335,000.00	-310,057.44	7.4%
405.200 - Office Supplies	650.48	8,500.00	-7,849.52	7.7%
405.300 - Bond	2,190.00	2,250.00	-60.00	97.3%
Total 405.000 - PERSONNEL SERVICES	27,783.04	345,750.00	-317,966.96	8.0%
406.000 - GENERAL GOVT. ADMINISTRATION				
406.280 - General Administrative Expense	999.86	7,000.00	-6,000.14	14.3%
406.316 - Drug Testing	70.00	400.00	-330.00	17.5%
406.317 - Employee Record Checks	0.00	250.00	-250.00	0.0%
406.318 - Bank Fees	25.00	200.00	-175.00	12.5%
406.319 - Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 - Internet fees / Website Develop	559.94	7,500.00	-6,940.06	7.5%
406.331 - Mileage	0.00	200.00	-200.00	0.0%
406.338 - Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 - Personnel Advertising	0.00	1,000.00	-1,000.00	0.0%
406.421 - License & Permit Renewal	0.00	200.00	-200.00	0.0%
Total 406.000 - GENERAL GOVT. ADMINISTRATION	1,679.80	17,350.00	-15,670.20	9.7%
407.000 - DATA PROCESSING				
407.213 - Data Processing Equipment	0.00	3,000.00	-3,000.00	0.0%
407.215 - Software	5,790.66	15,000.00	-9,209.34	38.6%
407.370 - Computer Services	1,922.11	15,000.00	-13,077.89	12.8%
Total 407.000 - DATA PROCESSING	7,712.77	33,000.00	-25,287.23	23.4%
408.000 - ENGINEERING SERVICES				
408.310 - Engineering Services - Gen Con	17,378.70	165,000.00	-147,621.30	10.5%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January 2025

02/21/25

	Jan 25	Budget	\$ Over Budget	% of Budget
408.319 · Special Projects	500.00	10,000.00	-9,500.00	5.0%
<b>Total 408.000 · ENGINEERING SERVICES</b>	<b>17,878.70</b>	<b>175,000.00</b>	<b>-157,121.30</b>	<b>10.2%</b>
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	2,597.33	7,000.00	-4,402.67	37.1%
409.230 · Heating Fuel	10,331.45	30,000.00	-19,668.55	34.4%
409.300 · Facilities Maintenance	1,344.94	12,000.00	-10,655.06	11.2%
409.318 · Building Security Systems	0.00	3,000.00	-3,000.00	0.0%
409.360 · Public Utilities				
409.361 · Electricity	1,016.59	20,000.00	-18,983.41	5.1%
409.366 · Water	134.18	10,000.00	-9,865.82	1.3%
<b>Total 409.360 · Public Utilities</b>	<b>1,150.77</b>	<b>30,000.00</b>	<b>-28,849.23</b>	<b>3.8%</b>
409.367 · Trash Removal	93.00	3,000.00	-2,907.00	3.1%
<b>Total 409.000 · GEN GOVT. BUILDINGS</b>	<b>15,517.49</b>	<b>85,000.00</b>	<b>-69,482.51</b>	<b>18.3%</b>
410.000 · PUBLIC SAFETY				
410.500 · Police Services Contract	349,826.50	2,102,000.00	-1,752,173.50	16.6%
<b>Total 410.000 · PUBLIC SAFETY</b>	<b>349,826.50</b>	<b>2,102,000.00</b>	<b>-1,752,173.50</b>	<b>16.6%</b>
411.000 · FIRE				
411.300 · Building Capital Reserve	2,023.54	100,000.00	-97,976.46	2.0%
411.500 · Contributions	7,432.89	100,000.00	-92,567.11	7.4%
411.541 · Fire Relief	0.00	95,000.00	-95,000.00	0.0%
411.600 · Water Hydrant Assessment	10,306.54	87,000.00	-76,693.46	11.8%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	4,538.28	50,000.00	-45,461.72	9.1%
<b>Total 411.000 · FIRE</b>	<b>24,301.25</b>	<b>512,000.00</b>	<b>-487,698.75</b>	<b>4.7%</b>
412.000 · AMBULANCE				
412.300 · Ambulance Building Maintenance	0.00	5,000.00	-5,000.00	0.0%
412.542 · Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
<b>Total 412.000 · AMBULANCE</b>	<b>0.00</b>	<b>35,000.00</b>	<b>-35,000.00</b>	<b>0.0%</b>
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	7,269.07	170,000.00	-162,730.93	4.3%
413.121 · Sewage Enforcement Officer	0.00	3,000.00	-3,000.00	0.0%
413.200 · Supplies	60.14	1,000.00	-939.86	6.0%
413.325 · Postage	0.00	1,000.00	-1,000.00	0.0%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
<b>Total 413.000 · CODE ENFORCEMENT</b>	<b>7,329.21</b>	<b>175,500.00</b>	<b>-168,170.79</b>	<b>4.2%</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	0.00	6,000.00	-6,000.00	0.0%
414.117 · Planning Commission Comp.	400.00	6,000.00	-5,600.00	6.7%
414.120 · Legal	70.28	15,000.00	-14,929.72	0.5%
414.313 · Engineer	1,303.00	25,000.00	-23,697.00	5.2%
414.340 · Zoning Hearing Advertisements	492.84	7,500.00	-7,007.16	6.6%
414.000 · PLANNING & ZONING - Other	418.50			

Lower Nazareth Township  
General Fund Budget vs. Actual  
January 2025

02/21/25

	Jan 25	Budget	\$ Over Budget	% of Budget
Total 414,000 · PLANNING & ZONING	2,684.62	64,500.00	-61,815.38	4.2%
415.114 · EMERGENCY MANAGEMENT COORD				
419.540 · EMS Notification System Service	400.00	2,400.00	-2,000.00	16.7%
422.450 · Animal Control	2,696.94	3,000.00	-303.06	89.9%
426.000 · SANITATION EXPENSE	0.00	5,000.00	-5,000.00	0.0%
426.115 · Recycling Collection Wages	0.00	12,000.00	-12,000.00	0.0%
Total 426,000 · SANITATION EXPENSE	0.00	12,000.00	-12,000.00	0.0%
429,000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	0.00	11,000.00	-11,000.00	0.0%
Total 429,000 · PUBLIC WORKS - SANITATION	0.00	11,000.00	-11,000.00	0.0%
430,000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	55,959.56	700,000.00	-644,040.44	8.0%
430.245 · Supplies	656.40	10,000.00	-9,343.60	6.6%
430.300 · Facilities Maintenance	140.00	2,000.00	-1,860.00	7.0%
430.320 · Telephone				
430.321 · Local	49.18	700.00	-650.82	7.0%
430.329 · Wireless	105.00	2,000.00	-1,895.00	5.3%
Total 430,320 · Telephone	154.18	2,700.00	-2,545.82	5.7%
430.330 · Heating Fuel	3,521.78	13,000.00	-9,478.22	27.1%
430.360 · Electricity	309.81	4,000.00	-3,690.19	7.7%
430.384 · Equip/Machinery Rental	390.00	1,000.00	-610.00	39.0%
430.450 · Contracted Services	31.98	1,000.00	-968.02	3.2%
430.460 · Continuing Education	0.00	5,000.00	-5,000.00	0.0%
430.740 · Equipment Purchase	0.00	5,000.00	-5,000.00	0.0%
430.750 · Misc. Shop Tools & Equipment	0.00	2,500.00	-2,500.00	0.0%
Total 430,000 · HWYS., ROADS & STREETS	61,163.71	746,200.00	-685,036.29	8.2%
432,000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	65,503.40	80,000.00	-14,496.60	81.9%
Total 432,000 · WINTER MAINTENANCE	65,503.40	80,000.00	-14,496.60	81.9%
433,000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	0.00	10,000.00	-10,000.00	0.0%
433.246 · Pavement Marking Supplies	0.00	2,500.00	-2,500.00	0.0%
433.249 · Traffic Control Supplies-signal	530.00	1,500.00	-970.00	35.3%
433.360 · Traffic signal electric	514.01	6,000.00	-5,485.99	8.6%
433.450 · Signals contracted service	0.00	8,000.00	-8,000.00	0.0%
Total 433,000 · TRAFFIC CONTROL DEVICES	1,044.01	28,000.00	-26,955.99	3.7%
434,00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	238.43	5,000.00	-4,761.57	4.8%
Total 434,000 · STREET LIGHTING	238.43	5,000.00	-4,761.57	4.8%
437,000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	9,945.38	5,000.00	4,945.38	198.9%
437.213 · Equipment Parts & Supplies	7,967.00	50,000.00	-42,033.00	15.9%
437.233 · Equipment Motor Fuel	5,160.32	40,000.00	-34,839.68	12.9%



Lower Nazareth Township  
General Fund Budget vs. Actual  
January 2025

02/21/25

	Jan 25	Budget	\$ Over Budget	% of Budget
Total 437,000 · EQUIPMENT REPAIRS-FUEL	23,072.70	95,000.00	-71,927.30	24.3%
438,000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	629.00	7,500.00	-6,871.00	8.4%
438.272 · Aggregate Supplies	0.00	2,500.00	-2,500.00	0.0%
438.273 · Pipe and Drainage Supplies	0.00	2,000.00	-2,000.00	0.0%
438.274 · Pavement Maintenance Supplies	0.00	5,000.00	-5,000.00	0.0%
Total 438,000 · HIGHWAY MAINT & REPAIR	629.00	17,000.00	-16,371.00	3.7%
439,000 · HWY CONST & REBUILDING PRJCTS				
439.600 · Construction/Rebuilding	0.00	77,750.00	-77,750.00	0.0%
Total 439,000 · HWY CONST & REBUILDING P...	0.00	77,750.00	-77,750.00	0.0%
452,000 · RECREATION & CULTURE				
452.115 · Staff Wages	0.00	10,000.00	-10,000.00	0.0%
452.249 · Recreation Programs	900.00	5,000.00	-4,100.00	18.0%
452.300 · Recreation Safety Insurance	2,071.14	8,500.00	-6,428.86	24.4%
Total 452,000 · RECREATION & CULTURE	2,971.14	23,500.00	-20,528.86	12.6%
454,000 · PARKS				
454.200 · Park supplies	0.00	8,000.00	-8,000.00	0.0%
454.230 · Fuel	1,092.80	4,000.00	-2,907.20	27.3%
454.370 · Park Facilities Maintenance	0.00	30,000.00	-30,000.00	0.0%
454.500 · Contracted Services	120.00	5,000.00	-4,880.00	2.4%
Total 454,000 · PARKS	1,212.80	47,000.00	-45,787.20	2.6%
456,000 · LIBRARY				
456.520 · Library Contribution	15,313.00	92,000.00	-76,687.00	16.6%
Total 456,000 · LIBRARY	15,313.00	92,000.00	-76,687.00	16.6%
459,000 · TOWNSHIP EVENTS				
459.247 · Community Events	287.82	6,000.00	-5,712.18	4.8%
459.249 · Environmental Advisory Council	0.00	500.00	-500.00	0.0%
Total 459,000 · TOWNSHIP EVENTS	287.82	6,500.00	-6,212.18	4.4%
480,000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	5,794.49	73,000.00	-67,205.51	7.9%
481.200 · Medicare Employer Paid	1,355.16	18,000.00	-16,644.84	7.5%
481.300 · Unemployment Comp Employer Paid	1,854.00	4,500.00	-2,646.00	41.2%
483.197 · Non-Uniform Pension Plan Contrib	460.79	135,000.00	-134,539.21	0.3%
483.310 · Pension Plan Admin Fees	0.00	5,000.00	-5,000.00	0.0%
484.354 · Workers Comp Insurance	5,714.00	40,000.00	-34,286.00	14.3%
487.196 · Health Insurance	3,107.68	320,000.00	-316,892.32	1.0%
487.197 · Other Group Benefits	1,874.63	27,000.00	-25,125.37	6.9%
Total 480,000 · INSURANCE & EMPLOYEE BEN...	20,160.75	622,500.00	-602,339.25	3.2%
486,000 · Insurance				
486.350 · Liability Insurance	12,213.00	70,000.00	-57,787.00	17.4%
Total 486,000 · Insurance	12,213.00	70,000.00	-57,787.00	17.4%

Lower Nazareth Township  
General Fund Budget vs. Actual  
January 2025

	Jan 25	Budget	\$ Over Budget	% of Budget
Total Expense	675,408.83	5,702,350.00	-5,026,941.17	11.8%
Net Income	-520,894.87	0.00	-520,894.87	100.0%

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

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	<u>Jan 31, 25</u>
<b>ASSETS</b>	
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	22,429.46
106.000 · Host Fee Savings Account - Other	21,633.08
	<hr/>
Total 106.000 · Host Fee Savings Account	144,490.18
	<hr/>
Total Checking/Savings	144,490.18
	<hr/>
Total Current Assets	144,490.18
	<hr/>
<b>TOTAL ASSETS</b>	<b>144,490.18</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	45,925.34
Net Income	517.80
	<hr/>
Total Equity	144,490.18
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>144,490.18</b>
	<hr/> <hr/>

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

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	<u>Jan 31, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	184,833.44
Total Checking/Savings	<u>184,833.44</u>
Total Current Assets	<u>184,833.44</u>
<b>TOTAL ASSETS</b>	<b><u>184,833.44</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	60,614.67
Net Income	541.51
Total Equity	<u>184,833.44</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>184,833.44</u></b>

LNT Nazareth Sewer Fund - 09

**Balance Sheet**

As of January 31, 2025

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	<u>Jan 31, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	<u>82,393.83</u>
Total Checking/Savings	<u>82,393.83</u>
Total Current Assets	<u>82,393.83</u>
<b>TOTAL ASSETS</b>	<b><u>82,393.83</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	76,942.11
Net Income	<u>241.39</u>
Total Equity	<u>82,393.83</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>82,393.83</u></b>

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

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	<u>Jan 31, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	117,925.71
102.100 · EIT Open Space - Restricted 23	3,367,821.15
106.000 · PLGIT Savings Account	3,494.09
Total Checking/Savings	<u>3,489,240.95</u>
Total Current Assets	<u>3,489,240.95</u>
<b>TOTAL ASSETS</b>	<b><u>3,489,240.95</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,914,932.04
Net Income	43,813.96
Total Equity	<u>3,489,240.95</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>3,489,240.95</u></b>

# LNT Capital Sewer-Signals Fund-18

## Balance Sheet

As of January 31, 2025

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	<u>Jan 31, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	
100.01 · Emergency Traffic Signal Repair	-3,004.40
100.00 · Swr/Signal PLGIT Account - Other	303,275.84
	<hr/>
Total 100.00 · Swr/Signal PLGIT Account	300,271.44
106.000 · Swr/Signal PLUS Account	153.36
	<hr/>
Total Checking/Savings	300,424.80
Total Current Assets	<hr/>
	300,424.80
	<hr/>
<b>TOTAL ASSETS</b>	<b><u>300,424.80</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-523,146.66
Net Income	-28,839.75
	<hr/>
Total Equity	300,424.80
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>300,424.80</u></b>

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

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	<u>Jan 31, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	125,818.97
109.001 · Certificate of Deposit-Embassy	286,625.14
Total Checking/Savings	<u>412,444.11</u>
Total Current Assets	<u>412,444.11</u>
<b>TOTAL ASSETS</b>	<b><u>412,444.11</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	412,075.49
Net Income	368.62
Total Equity	<u>412,444.11</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>412,444.11</u></b>



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

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	Jan 31, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	90,522.27
106.003 · OFFICE EQUIPMENT	19,659.06
106.004 · SPECIAL PROJECTS	189,412.44
106.006 · POLICE EQUIPMENT (CRPD)	20,866.94
106.000 · Capital Reserve Savings Account - Other	31,042.01
<b>Total 106.000 · Capital Reserve Savings Account</b>	<b>351,502.72</b>
<b>Total Checking/Savings</b>	<b>351,502.72</b>
<b>Total Current Assets</b>	<b>351,502.72</b>
<b>Other Assets</b>	
130.02 · Due from Master Escrow	80.51
<b>Total Other Assets</b>	<b>80.51</b>
<b>TOTAL ASSETS</b>	<b>351,583.23</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	72,837.62
Net Income	69,777.93
<b>Total Equity</b>	<b>351,583.23</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>351,583.23</b>

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

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	<u>Jan 31, 25</u>
<b>ASSETS</b>	
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
106.000 · Fire CR Savings Account - Other	1,586.79
<b>Total 106.000 · Fire CR Savings Account</b>	<u>442,771.00</u>
<b>Total Checking/Savings</b>	<u>442,771.00</u>
<b>Total Current Assets</b>	<u>442,771.00</u>
<b>TOTAL ASSETS</b>	<u><u>442,771.00</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	206,586.58
Net Income	1,586.79
<b>Total Equity</b>	<u>442,771.00</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>442,771.00</u></u>

# 37LNT Highway Reconstruction & Rehabilitation

## Balance Sheet

As of January 31, 2025

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	<u>Jan 31, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	717,397.16
Total Checking/Savings	<u>717,397.16</u>
Total Current Assets	<u>717,397.16</u>
<b>TOTAL ASSETS</b>	<b><u>717,397.16</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	715,295.37
Net Income	2,101.79
Total Equity	<u>717,397.16</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>717,397.16</u></b>

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

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	<u>Jan 31, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	49,530.84
Total Checking/Savings	<u>49,530.84</u>
Total Current Assets	<u>49,530.84</u>
<b>TOTAL ASSETS</b>	<b><u>49,530.84</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	49,385.72
Net Income	145.12
Total Equity	<u>49,530.84</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>49,530.84</u></b>

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

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	<u>Jan 31, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	141,787.18
Total Checking/Savings	<u>141,787.18</u>
Total Current Assets	<u>141,787.18</u>
<b>TOTAL ASSETS</b>	<b><u>141,787.18</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3900 · Retained Earnings	148,761.89
Net Income	<u>-6,974.71</u>
Total Equity	<u>141,787.18</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>141,787.18</u></b>

# LNT Liquid Fuels Fund-35

## Balance Sheet

As of January 31, 2025

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	Jan 31, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	83,557.92
Total Checking/Savings	83,557.92
Total Current Assets	83,557.92
<b>TOTAL ASSETS</b>	<b>83,557.92</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-26,161.05
Net Income	299.44
Total Equity	83,557.92
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>83,557.92</b>

**LNT Traffic Impact Account**  
**Balance Sheet**  
As of January 31, 2025

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	<u>Jan 31, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	721,676.20
109.000 Certificate of Deposit	564,286.66
Total Checking/Savings	<u>1,285,962.86</u>
Total Current Assets	<u>1,285,962.86</u>
<b>TOTAL ASSETS</b>	<b><u>1,285,962.86</u></b>
<b>LIABILITIES &amp; EQUITY</b>	0.00

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of January 31, 2025

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	<u>Jan 31, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	69,000.68
Total Checking/Savings	<u>69,000.68</u>
Total Current Assets	<u>69,000.68</u>
<b>TOTAL ASSETS</b>	<b><u>69,000.68</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	662,312.36
Net Income	<u>-593,311.68</u>
Total Equity	<u>69,000.68</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>69,000.68</u></b>



LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

As of January 31, 2025

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	<u>Jan 31, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	13,386.53
Total Checking/Savings	<u>13,386.53</u>
Total Current Assets	<u>13,386.53</u>
<b>TOTAL ASSETS</b>	<b><u>13,386.53</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Unrestricted Net Assets	13,086.53
Net Income	300.00
Total Equity	<u>13,386.53</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>13,386.53</u></b>

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

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	<u>Jan 31, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	587,770.37
Total Checking/Savings	<u>587,770.37</u>
Total Current Assets	<u>587,770.37</u>
<b>TOTAL ASSETS</b>	<b><u>587,770.37</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	579,306.99
Net Income	8,463.38
Total Equity	<u>587,770.37</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>587,770.37</u></b>

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

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	Jan 31, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	391,649.09
101.200 · Master Escrow Sub Accounts	327,832.29
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	719,481.98
Total Current Assets	719,481.98
<b>TOTAL ASSETS</b>	<b>719,481.98</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
Total Other Current Liabilities	2,330.51
Total Current Liabilities	2,330.51
Total Liabilities	2,330.51
Equity	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	(97,277.59)
Net Income	(29,641.65)
Total Equity	717,151.47
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>719,481.98</b>

# Lower Nazareth Township

## Balance Sheet

As of January 31, 2025

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	<u>Jan 31, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	143,368.17
101.000 · Development & Inspections - Other	285.57
Total 101.000 · Development & Inspections	<u>143,653.74</u>
Total Checking/Savings	<u>143,653.74</u>
Total Current Assets	<u>143,653.74</u>
<b>TOTAL ASSETS</b>	<b><u>143,653.74</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	85,410.57
Net Income	-2,470.36
Total Equity	<u>143,653.74</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>143,653.74</u></b>