Lower Nazareth Township Financial Report

April 2025

LOWER NAZARETH TOWNSHIP
FUND SUMMARY

			Apr-25	
General Fund - 01			$	2,466,205
Special Revenue Fund - Host Fee - 05			$	151,051
Palmer Sewer Fund - 08			$	186,269
Nazareth Sewer Fund - 09			$	83,034
Capital Reserve Open Space Recreation Fund - 16 - CASH	$	109,643		
Capital Reserve Open Space Restricted Fund - 16 - EIT	$	6,138,897		
Capital Reserve Open Space Recreation Fund - 16 - CD	$	-		
Capital Reserve - Open Space Fund - 16 - TOTAL			$	6,248,540
Capital Reserve - Sewer/Signals Fund - 18			$	689,021
Fiscal Stability Fund - 95 - CASH	$	126,796		
Fiscal Stability Fund - 95 - CD	$	286,625		
Fiscal Stability Fund - 95 - TOTAL			$	413,421
Capital Reserve - Municipal - 30			$	344,582
Capital Reserve - Fire Fund - 31			$	428,064
Highway Reconstruction/Rehabilitation -			$	1,052,454
Capital Reserve - Equipment Replacement -			$	49,916
Refuse/Recycling Collection - 33			$	135,481
State Liquid Fuels Fund - 35			$	376,587
Traffic Impact - 091 - CASH	$	926,823		
Traffic Impact - 091 - CD	$	564,287		
Traffic Impact - 091 - TOTAL			$	1,491,109
LNT American Rescue Plan Funds			$	161
LNT Community Events			$	16,893
Total Township Funds…				**$14,132,789**

Lower Nazareth Township Sewer Department	$	595,171
Master Escrow Account	$	1,405,965
Development & Inspection Account	$	129,832
Total Escrow Accounts…		**$2,130,968**

Lower Nazareth Township
General Fund Balance Sheet
As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	959,650.19
105.100 · Payroll Account - PSBT 2023	95,684.05
106.100 · PLGIT Account	134,470.33
106.400 · Real Estate Taxes - PSBT 2023	1,273,900.91
110.000 · Petty Cash	250.00
Total Checking/Savings	2,463,955.48
Total Current Assets	2,463,955.48
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	**2,466,205.48**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
210 · Federal Tax Withheld	-4,814.00
211 · FICA Withheld	-5,814.14
212 · Earned Income Tax Withheld	1,198.47
213 · Medicare Withheld	-1,359.76
217 · State Tax Withheld	-1,439.50
219 · Occup Privilege Tax Withhed	64.00
222 · 457(b) Deferred Compensation	-1,365.00
223 · Unemployment Withheld	63.83
224 · Whole Life Insurance - Employee	-66.60
226 · Disability Insurance - Employee	-156.36
227 · Critical illness - Employee	-52.52
Total 210.000 · PAYROLL LIABILITIES	-13,741.58
Total Other Current Liabilities	-13,741.58
Total Current Liabilities	-13,741.58
Total Liabilities	-13,741.58
Equity	
270 · Opening Bal Equity	771,781.48
3900 · Retained Earnings	272,884.79
Net Income	1,435,280.79
Total Equity	2,479,947.06
TOTAL LIABILITIES & EQUITY	**2,466,205.48**

Lower Nazareth Township

General Fund Budget vs. Actual

January through April 2025

	Jan - Apr 25	Budget	$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	2,484,969.69	2,595,000.00	-110,030.31	95.76%
301.400 · Real Estate - Delinquent	3,119.68	30,000.00	-26,880.32	10.4%
Total 301.000 · REAL PROPERTY TAXES	2,488,089.37	2,625,000.00	-136,910.63	94.78%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	88,365.70	225,000.00	-136,634.30	39.27%
310.210 · Earned Income - Current	108,664.16	1,325,000.00	-1,216,335.84	8.2%
310.220 · Earned Income - Prior	492,500.00	575,000.00	-82,500.00	85.65%
310.510 · Local Services Tax	125,989.01	450,000.00	-324,010.99	28.0%
310.000 · LOCAL ENABLING ACT TAXES - Other	25,898.35			
Total 310.000 · LOCAL ENABLING ACT TAXES	841,417.22	2,575,000.00	-1,733,582.78	32.68%
Total 300.000 · TAXES	3,329,506.59	5,200,000.00	-1,870,493.41	64.03%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	19,978.37	88,000.00	-68,021.63	22.7%
Total 320.000 · LICENSES & PERMITS	19,978.37	88,000.00	-68,021.63	22.7%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	13,164.78	30,000.00	-16,835.22	43.88%
331.122 · Ordinance Violations	0.00	7,500.00	-7,500.00	0.0%
Total 330.000 · FINES & FORFEITS	13,164.78	37,500.00	-24,335.22	35.11%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	13,105.70	50,000.00	-36,894.30	26.21%
341.02 · Interest on Savings	1,836.71	5,000.00	-3,163.29	36.73%
Total 341.000 · Interest Earnings	14,942.41	55,000.00	-40,057.59	27.17%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	13,023.40	70,000.00	-56,976.60	18.61%

Lower Nazareth Township

General Fund Budget vs. Actual

January through April 2025

	Jan - Apr 25	Budget	$ Over Budget	% of Budget
Total 342.000 · Rents and Royalties	13,023.40	70,000.00	-56,976.60	18.61%
Total 340.000 · INTEREST, RENTS & ROYALTIES	27,965.81	125,000.00	-97,034.19	22.37%
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	1,200.00	2,800.00	-1,600.00	42.86%
355.051 · Non-Uniform	0.00	80,000.00	-80,000.00	0.0%
355.070 · Fire Relief	0.00	95,000.00	-95,000.00	0.0%
Total 355.000 · STATE SHARED REVENUES	1,200.00	182,300.00	-181,100.00	0.66%
Total 350.000 · INTERGOVERNMENTAL REVENUES	1,200.00	182,300.00	-181,100.00	0.66%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	5,768.16	15,000.00	-9,231.84	38.45%
361.330 · Zoning Hearings	3,900.00	8,000.00	-4,100.00	48.75%
361.500 · Maps & Publications				
361.57 · Misc. Publications/Copying	91.00	250.00	-159.00	36.4%
Total 361.500 · Maps & Publications	91.00	250.00	-159.00	36.4%
361.000 · General Government - Other	790.00			
Total 361.000 · General Government	10,549.16	23,250.00	-12,700.84	45.37%
362.000 · PUBLIC SAFETY				
362.410 · Building & Zoning Permits	2,025.00	20,000.00	-17,975.00	10.13%
362.440 · Sewer Permits	6,150.00	1,000.00	5,150.00	615.0%
362.451 · Use & Occupancy Permits	825.00	750.00	75.00	110.0%
362.452 · Moving Records	120.00	400.00	-280.00	30.0%
362.470 · Driveway Permits	525.00	2,000.00	-1,475.00	26.25%
362.480 · Grading Permits	0.00	2,000.00	-2,000.00	0.0%
362.481 · Swimming Pool Grading Permits	1,680.00	4,000.00	-2,320.00	42.0%
362.490 · Peddling Permit	105.00	100.00	5.00	105.0%
Total 362.000 · PUBLIC SAFETY	11,430.00	30,250.00	-18,820.00	37.79%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2025

	Jan - Apr 25	Budget	$ Over Budget	% of Budget
Total 360.000 · CHARGES FOR SERVICES	21,979.16	53,500.00	-31,520.84	41.08%
363.000 · HIGHWAYS AND STREETS				
363.239 · Proceeds from Publc Prop Damage	5,057.28			
Total 363.000 · HIGHWAYS AND STREETS	5,057.28			
367.000 · CULTURE-RECREATION				
367.300 · Summer Park Program	9,025.00	13,000.00	-3,975.00	69.42%
367.350 · Field Use Fees	0.00	3,000.00	-3,000.00	0.0%
367.000 · CULTURE-RECREATION - Other	10.00			
Total 367.000 · CULTURE-RECREATION	9,035.00	16,000.00	-6,965.00	56.47%
389.000 · MISCELLANEOUS INCOME	593.45	50.00	543.45	1,186.9%
395.000 · Refund of Prior Yr Expenditures	850.00			
49900 · Uncategorized Income	0.01			
Total Income	3,429,330.45	5,702,350.00	-2,273,019.55	60.14%
Gross Profit	3,429,330.45	5,702,350.00	-2,273,019.55	60.14%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	4,166.60	12,500.00	-8,333.40	33.33%
400.215 · Postage	3,522.15	8,000.00	-4,477.85	44.03%
400.300 · Miscellaneous	12.38	100.00	-87.62	12.38%
400.310 · Stenographer/BOS	1,205.00	5,000.00	-3,795.00	24.1%
400.320 · Telephone				
400.321 · Local	1,351.49	5,000.00	-3,648.51	27.03%
400.324 · Wireless	1,283.24	4,500.00	-3,216.76	28.52%
Total 400.320 · Telephone	2,634.73	9,500.00	-6,865.27	27.73%
400.340 · Advertising	4,556.07	11,000.00	-6,443.93	41.42%
400.342 · Public Relations Printing	6,395.00	14,000.00	-7,605.00	45.68%
400.374 · Maintenance Agreements	3,607.62	18,000.00	-14,392.38	20.04%
400.384 · Office Equipment Rental	210.99	1,000.00	-789.01	21.1%
400.420 · Dues & Subscriptions	3,040.00	4,000.00	-960.00	76.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2025

	Jan - Apr 25	Budget	$ Over Budget	% of Budget
400.460 · Meetings & Continuing Education	1,056.00	4,000.00	-2,944.00	26.4%
400.700 · Capital Purchases	-1,295.00			
Total 400.000 · GENERAL GOVERNMENT	29,111.54	87,100.00	-57,988.46	33.42%
402.000 · AUDITING				
402.105 · Audit Wages	40.00	50.00	-10.00	80.0%
402.311 · Accounting & Auditing Services	10,000.00	14,000.00	-4,000.00	71.43%
Total 402.000 · AUDITING	10,040.00	14,050.00	-4,010.00	71.46%
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	5,668.50	8,000.00	-2,331.50	70.86%
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	0.00	2,000.00	-2,000.00	0.0%
403.317 · Tax Collection Committee Servic	0.00	500.00	-500.00	0.0%
403.319 · Tax Refunds	180.00	500.00	-320.00	36.0%
403.350 · Insurance & Bonding	250.00	1,500.00	-1,250.00	16.67%
403.430 · Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 · TAX COLLECTION	8,248.50	15,750.00	-7,501.50	52.37%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	28,541.75	95,000.00	-66,458.25	30.04%
404.314 · Legal Services - Human Resource	228.00	1,500.00	-1,272.00	15.2%
Total 404.000 · SOLICITOR/LEGAL	28,769.75	96,500.00	-67,730.25	29.81%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	99,751.63	335,000.00	-235,248.37	29.78%
405.200 · Office Supplies	1,748.96	8,500.00	-6,751.04	20.58%
405.300 · Bond	2,070.00	2,250.00	-180.00	92.0%
Total 405.000 · PERSONNEL SERVICES	103,570.59	345,750.00	-242,179.41	29.96%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	1,239.50	7,000.00	-5,760.50	17.71%

Lower Nazareth Township

General Fund Budget vs. Actual

January through April 2025

	Jan - Apr 25	Budget	$ Over Budget	% of Budget
406.316 · Drug Testing	70.00	400.00	-330.00	17.5%
406.317 · Employee Record Checks	66.00	250.00	-184.00	26.4%
406.318 · Bank Fees	100.00	200.00	-100.00	50.0%
406.319 · Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 · Internet fees / Website Develop	2,431.78	7,500.00	-5,068.22	32.42%
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	100.00	200.00	-100.00	50.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	4,032.28	17,350.00	-13,317.72	23.24%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	1,586.00	3,000.00	-1,414.00	52.87%
407.215 · Software	7,812.31	15,000.00	-7,187.69	52.08%
407.370 · Computer Services	47,181.80	15,000.00	32,181.80	314.55%
Total 407.000 · DATA PROCESSING	56,580.11	33,000.00	23,580.11	171.46%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	57,122.20	165,000.00	-107,877.80	34.62%
408.319 · Special Projects	500.00	10,000.00	-9,500.00	5.0%
Total 408.000 · ENGINEERING SERVICES	57,622.20	175,000.00	-117,377.80	32.93%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	4,479.06	7,000.00	-2,520.94	63.99%
409.230 · Heating Fuel	21,107.78	30,000.00	-8,892.22	70.36%
409.300 · Facilities Maintenance	5,742.52	12,000.00	-6,257.48	47.85%
409.318 · Building Security Systems	464.51	3,000.00	-2,535.49	15.48%
409.360 · Public Utilities				
409.361 · Electricity	3,995.58	20,000.00	-16,004.42	19.98%
409.366 · Water	741.59	10,000.00	-9,258.41	7.42%
409.360 · Public Utilities - Other	318.91			
Total 409.360 · Public Utilities	5,056.08	30,000.00	-24,943.92	16.85%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2025

	Jan - Apr 25	Budget	$ Over Budget	% of Budget
409.367 · Trash Removal	545.63	3,000.00	-2,454.37	18.19%
Total 409.000 · GEN GOVT. BUILDINGS	37,395.58	85,000.00	-47,604.42	44.0%
410.000 · PUBLIC SAFETY				
410.500 · Police Services Contract	874,566.25	2,102,000.00	-1,227,433.75	41.61%
Total 410.000 · PUBLIC SAFETY	874,566.25	2,102,000.00	-1,227,433.75	41.61%
411.000 · FIRE				
411.300 · Building Capital Reserve	5,058.85	100,000.00	-94,941.15	5.06%
411.500 · Contributions	45,849.91	100,000.00	-54,150.09	45.85%
411.541 · Fire Relief	0.00	95,000.00	-95,000.00	0.0%
411.600 · Water Hydrant Assessment	31,186.16	87,000.00	-55,813.84	35.85%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	11,345.70	50,000.00	-38,654.30	22.69%
Total 411.000 · FIRE	93,440.62	512,000.00	-418,559.38	18.25%
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%
Total 412.000 · AMBULANCE	0.00	35,000.00	-35,000.00	0.0%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	31,487.54	170,000.00	-138,512.46	18.52%
413.121 · Sewage Enforcement Officer	2,846.25	3,000.00	-153.75	94.88%
413.200 · Supplies	215.76	1,000.00	-784.24	21.58%
413.325 · Postage	102.20	1,000.00	-897.80	10.22%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	34,651.75	175,500.00	-140,848.25	19.75%
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	600.00	6,000.00	-5,400.00	10.0%
414.117 · Planning Commission Comp.	1,400.00	6,000.00	-4,600.00	23.33%
414.120 · Legal	70.28	15,000.00	-14,929.72	0.47%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2025

	Jan - Apr 25	Budget	$ Over Budget	% of Budget
414.313 · Engineer	4,446.50	25,000.00	-20,553.50	17.79%
414.340 · Zoning Hearing Advertisements	2,641.56	7,500.00	-4,858.44	35.22%
414.000 · PLANNING & ZONING - Other	418.50			
Total 414.000 · PLANNING & ZONING	9,576.84	64,500.00	-54,923.16	14.85%
415.114 · EMERGENCY MANAGEMENT COORD	800.00	2,400.00	-1,600.00	33.33%
419.540 · EMS Notification System Service	2,696.94	3,000.00	-303.06	89.9%
422.450 · Animal Control	791.27	5,000.00	-4,208.73	15.83%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	656.64	12,000.00	-11,343.36	5.47%
Total 426.000 · SANITATION EXPENSE	656.64	12,000.00	-11,343.36	5.47%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	5,252.34	11,000.00	-5,747.66	47.75%
Total 429.000 · PUBLIC WORKS - SANITATION	5,252.34	11,000.00	-5,747.66	47.75%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	192,030.04	700,000.00	-507,969.96	27.43%
430.245 · Supplies	3,274.15	10,000.00	-6,725.85	32.74%
430.300 · Facilities Maintenance	698.65	2,000.00	-1,301.35	34.93%
430.320 · Telephone				
430.321 · Local	196.72	700.00	-503.28	28.1%
430.329 · Wireless	420.10	2,000.00	-1,579.90	21.01%
Total 430.320 · Telephone	616.82	2,700.00	-2,083.18	22.85%
430.330 · Heating Fuel	10,095.32	13,000.00	-2,904.68	77.66%
430.360 · Electricity	1,153.53	4,000.00	-2,846.47	28.84%
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	1,264.00	5,000.00	-3,736.00	25.28%
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	209,554.49	746,200.00	-536,645.51	28.08%

Lower Nazareth Township
General Fund Budget vs. Actual
January through April 2025

	Jan - Apr 25	Budget	$ Over Budget	% of Budget
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	143,316.40	80,000.00	63,316.40	179.15%
Total 432.000 · WINTER MAINTENANCE	143,316.40	80,000.00	63,316.40	179.15%
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	5,232.76	10,000.00	-4,767.24	52.33%
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	35.33%
433.360 · Traffic signal electric	1,758.54	6,000.00	-4,241.46	29.31%
433.450 · Signals contracted service	1,775.00	8,000.00	-6,225.00	22.19%
Total 433.000 · TRAFFIC CONTROL DEVICES	9,296.30	28,000.00	-18,703.70	33.2%
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	1,294.06	5,000.00	-3,705.94	25.88%
Total 434.00 · STREET LIGHTING	1,294.06	5,000.00	-3,705.94	25.88%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	14,604.04	5,000.00	9,604.04	292.08%
437.213 · Equipment Parts & Supplies	24,233.65	50,000.00	-25,766.35	48.47%
437.233 · Equipment Motor Fuel	12,703.26	40,000.00	-27,296.74	31.76%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	51,540.95	95,000.00	-43,459.05	54.25%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	1,436.00	7,500.00	-6,064.00	19.15%
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	1,967.00	5,000.00	-3,033.00	39.34%
Total 438.000 · HIGHWAY MAINT & REPAIR	3,403.00	17,000.00	-13,597.00	20.02%
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 PRJCTS	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%

Lower Nazareth Township

General Fund Budget vs. Actual

January through April 2025

	Jan - Apr 25	Budget	$ Over Budget	% of Budget
452.249 · Recreation Programs	1,365.12	5,000.00	-3,634.88	27.3%
452.300 · Recreation Safety Insurance	3,827.96	8,500.00	-4,672.04	45.04%
Total 452.000 · RECREATION & CULTURE	5,193.08	23,500.00	-18,306.92	22.1%
454.000 · PARKS				
454.200 · Park supplies	785.84	8,000.00	-7,214.16	9.82%
454.230 · Fuel	2,791.47	4,000.00	-1,208.53	69.79%
454.370 · Park Facilities Maintenance	9,445.34	30,000.00	-20,554.66	31.48%
454.500 · Contracted Services	1,020.00	5,000.00	-3,980.00	20.4%
454.600 · Capital Construction	-5,541.81			
Total 454.000 · PARKS	8,500.84	47,000.00	-38,499.16	18.09%
456.000 · LIBRARY				
456.520 · Library Contribution	38,282.50	92,000.00	-53,717.50	41.61%
Total 456.000 · LIBRARY	38,282.50	92,000.00	-53,717.50	41.61%
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	897.98	6,000.00	-5,102.02	14.97%
459.249 · Environmental Advisory Council	0.00	500.00	-500.00	0.0%
Total 459.000 · TOWNSHIP EVENTS	897.98	6,500.00	-5,602.02	13.82%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	21,554.79	73,000.00	-51,445.21	29.53%
481.200 · Medicare Employer Paid	5,041.01	18,000.00	-12,958.99	28.01%
481.300 · Unemployment Comp Employer Paid	4,532.00	4,500.00	32.00	100.71%
483.197 · Non-Uniform Penion Plan Contrib	1,945.57	135,000.00	-133,054.43	1.44%
483.310 · Pension Plan Admin Fees	4,100.00	5,000.00	-900.00	82.0%
484.354 · Workers Comp Insurance	23,991.00	40,000.00	-16,009.00	59.98%
487.196 · Health Insurance	71,122.24	320,000.00	-248,877.76	22.23%
487.197 · Other Group Benefits	7,677.31	27,000.00	-19,322.69	28.43%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	139,963.92	622,500.00	-482,536.08	22.48%
486.000 · Insurance				
486.350 · Liability Insurance	24,425.00	70,000.00	-45,575.00	34.89%

Lower Nazareth Township

General Fund Budget vs. Actual

January through April 2025

	Jan - Apr 25	Budget	$ Over Budget	% of Budget
Total 486.000 · Insurance	24,425.00	70,000.00	-45,575.00	34.89%
487.000 · EMPLOYEE BENEFITS				
487.160 · Pension Plan	317.94			
Total 487.000 · EMPLOYEE BENEFITS	317.94			
492.000 · Interfund Operating Transfers	260.00			
69800 · Uncategorized Expenses	0.00			
Total Expense	1,994,049.66	5,702,350.00	-3,708,300.34	34.97%
Net Income	**1,435,280.79**	**0.00**	**1,435,280.79**	**100.0%**

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of April 30, 2025

		Apr 30, 25
ASSETS		
Current Assets		
Checking/Savings		
106.000 · Host Fee Savings Account		
106.001 · Road Account	52,546.12	
106.002 · Fire/Ambulance	46,586.52	
106.003 · Recycling	30,285.75	
106.000 · Host Fee Savings Account - Other	21,633.08	
Total 106.000 · Host Fee Savings Account		151,051.47
Total Checking/Savings		151,051.47
Total Current Assets		151,051.47
TOTAL ASSETS		**151,051.47**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		98,047.04
3900 · Retained Earnings		45,925.34
Net Income		7,079.09
Total Equity		151,051.47
TOTAL LIABILITIES & EQUITY		**151,051.47**

LNT Palmer Sewer Fund - 08
Balance Sheet
As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	186,268.97
Total Checking/Savings	186,268.97
Total Current Assets	186,268.97
TOTAL ASSETS	**186,268.97**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	60,614.67
Net Income	1,977.04
Total Equity	186,268.97
TOTAL LIABILITIES & EQUITY	**186,268.97**

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	83,033.75
Total Checking/Savings	83,033.75
Total Current Assets	83,033.75
TOTAL ASSETS	**83,033.75**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	76,942.11
Net Income	881.31
Total Equity	83,033.75
TOTAL LIABILITIES & EQUITY	**83,033.75**

LNT Open Space Fund-16
Balance Sheet
As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	106,113.38
102.100 · EIT Open Space - Restricted 23	6,138,896.63
106.000 · PLGIT Savings Account	3,529.79
Total Checking/Savings	6,248,539.80
Total Current Assets	6,248,539.80
TOTAL ASSETS	**6,248,539.80**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,912,532.04
Net Income	2,805,512.81
Total Equity	6,248,539.80
TOTAL LIABILITIES & EQUITY	**6,248,539.80**

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of April 30, 2025

	Apr 30, 25	
ASSETS		
Current Assets		
Checking/Savings		
100.00 · Swr/Signal PLGIT Account		
100.01 · Emergency Traffic Signal Repair	-3,004.40	
100.02 · Georgetown Manor	384,000.00	
100.00 · Swr/Signal PLGIT Account - Other	307,870.48	
Total 100.00 · Swr/Signal PLGIT Account		688,866.08
106.000 · Swr/Signal PLUS Account		154.97
Total Checking/Savings		689,021.05
Total Current Assets		689,021.05
TOTAL ASSETS		**689,021.05**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		852,411.21
3900 · Retained Earnings		-523,146.66
Net Income		359,756.50
Total Equity		689,021.05
TOTAL LIABILITIES & EQUITY		**689,021.05**

(95)LNT Fiscal Stability Fund
Balance Sheet
As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	126,796.16
109.001 · Certificate of Deposit-Embassy	286,625.14
Total Checking/Savings	413,421.30
Total Current Assets	413,421.30
TOTAL ASSETS	**413,421.30**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	412,075.49
Net Income	1,345.81
Total Equity	413,421.30
TOTAL LIABILITIES & EQUITY	**413,421.30**

LNT Capital Reserve - 30
Balance Sheet
As of April 30, 2025

		Apr 30, 25
ASSETS		
Current Assets		
Checking/Savings		
106.000 · Capital Reserve Savings Account		
106.001 · CAPITAL PURCHASES	85,839.31	
106.003 · OFFICE EQUIPMENT	12,659.11	
106.004 · SPECIAL PROJECTS	189,412.44	
106.006 · POLICE EQUIPMENT (CRPD)	21,053.94	
106.000 · Capital Reserve Savings Account - Other	35,536.69	
Total 106.000 · Capital Reserve Savings Account		344,501.49
Total Checking/Savings		344,501.49
Total Current Assets		344,501.49
Other Assets		
130.02 · Due from Master Escrow		80.51
Total Other Assets		80.51
TOTAL ASSETS		**344,582.00**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		208,967.68
3900 · Retained Earnings		72,837.62
Net Income		62,776.70
Total Equity		344,582.00
TOTAL LIABILITIES & EQUITY		**344,582.00**

LNT Capital Reserve Fire-31
Balance Sheet
As of April 30, 2025

	Apr 30, 25
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	81,709.91
106.000 · Fire CR Savings Account - Other	5,954.51
Total 106.000 · Fire CR Savings Account	428,063.72
Total Checking/Savings	428,063.72
Total Current Assets	428,063.72
TOTAL ASSETS	**428,063.72**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	206,586.58
Net Income	-13,120.49
Total Equity	428,063.72
TOTAL LIABILITIES & EQUITY	**428,063.72**

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	
100.101 · Butztown Road Project	290,955.03
100.100 · Highway Recon/Rehab Checking - Other	761,499.08
Total 100.100 · Highway Recon/Rehab Checking	1,052,454.11
Total Checking/Savings	1,052,454.11
Total Current Assets	1,052,454.11
TOTAL ASSETS	**1,052,454.11**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	715,295.37
Net Income	337,158.74
Total Equity	1,052,454.11
TOTAL LIABILITIES & EQUITY	**1,052,454.11**

LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	49,915.52
Total Checking/Savings	49,915.52
Total Current Assets	49,915.52
TOTAL ASSETS	**49,915.52**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	49,385.72
Net Income	529.80
Total Equity	49,915.52
TOTAL LIABILITIES & EQUITY	**49,915.52**

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	135,480.64
Total Checking/Savings	135,480.64
Total Current Assets	135,480.64
TOTAL ASSETS	**135,480.64**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	148,761.89
Net Income	-13,281.25
Total Equity	135,480.64
TOTAL LIABILITIES & EQUITY	**135,480.64**

LNT Liquid Fuels Fund-35
Balance Sheet
As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	376,587.12
Total Checking/Savings	376,587.12
Total Current Assets	376,587.12
TOTAL ASSETS	**376,587.12**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-26,161.05
Net Income	293,328.64
Total Equity	376,587.12
TOTAL LIABILITIES & EQUITY	**376,587.12**

LNT Traffic Impact Account
Balance Sheet
As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	926,822.81
109.000 Certificate of Deposit	564,286.66
Total Checking/Savings	1,491,109.47
Total Current Assets	1,491,109.47
TOTAL ASSETS	**1,491,109.47**
LIABILITIES & EQUITY	0.00

34-LNT AMERICAN RESCUE PLAN FUNDS
Balance Sheet
As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	161.48
Total Checking/Savings	161.48
Total Current Assets	161.48
TOTAL ASSETS	**161.48**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	662,312.36
Net Income	-662,150.88
Total Equity	161.48
TOTAL LIABILITIES & EQUITY	**161.48**

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS
Balance Sheet
As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	16,892.81
Total Checking/Savings	16,892.81
Total Current Assets	16,892.81
TOTAL ASSETS	**16,892.81**
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	13,086.53
Net Income	3,806.28
Total Equity	16,892.81
TOTAL LIABILITIES & EQUITY	**16,892.81**

Lower Nazareth Township Sewer Department
Balance Sheet
As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	595,170.96
Total Checking/Savings	595,170.96
Total Current Assets	595,170.96
TOTAL ASSETS	**595,170.96**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	579,306.99
Net Income	15,863.97
Total Equity	595,170.96
TOTAL LIABILITIES & EQUITY	**595,170.96**

Lower Nazareth Township Master Escrow
Balance Sheet
As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	1,034,722.66
101.200 · Master Escrow Sub Accounts	371,241.24
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	1,405,964.50
Total Current Assets	1,405,964.50
TOTAL ASSETS	**1,405,964.50**
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	(97,277.59)
Net Income	656,840.87
Total Equity	1,403,633.99
TOTAL LIABILITIES & EQUITY	**1,405,964.50**

Lower Nazareth Township
Balance Sheet
As of April 30, 2025

		Apr 30, 25
ASSETS		
Current Assets		
Checking/Savings		
101.000 · Development & Inspections		
101.200 · Code Enforcement & Inspection	128,482.77	
101.000 · Development & Inspections - Other	1,349.57	
Total 101.000 · Development & Inspections		129,832.34
Total Checking/Savings		129,832.34
Total Current Assets		129,832.34
TOTAL ASSETS		**129,832.34**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		60,713.53
3900 · Retained Earnings		85,410.57
Net Income		-16,291.76
Total Equity		129,832.34
TOTAL LIABILITIES & EQUITY		**129,832.34**