Lower Nazareth Township Financial Report

May 2025

LOWER NAZARETH TOWNSHIP
FUND SUMMARY

				May-25
General Fund - 01			$	2,504,736
Special Revenue Fund - Host Fee - 05			$	151,583
Palmer Sewer Fund - 08			$	186,800
Nazareth Sewer Fund - 09			$	83,270
Capital Reserve Open Space Recreation Fund - 16 - CASH	$	165,988		
Capital Reserve Open Space Restricted Fund - 16 - EIT	$	5,700,351		
Capital Reserve Open Space Recreation Fund - 16 - CD	$	-		
Capital Reserve - Open Space Fund - 16 - TOTAL			$	5,866,339
Capital Reserve - Sewer/Signals Fund - 18			$	404,068
Fiscal Stability Fund - 95 - CASH	$	127,157		
Fiscal Stability Fund - 95 - CD	$	286,625		
Fiscal Stability Fund - 95 - TOTAL			$	413,783
Capital Reserve - Municipal - 30			$	345,795
Capital Reserve - Fire Fund - 31			$	429,571
Highway Reconstruction/Rehabilitation -			$	1,055,453
Capital Reserve - Equipment Replacement -			$	50,058
Refuse/Recycling Collection - 33			$	130,314
State Liquid Fuels Fund - 35			$	377,913
Traffic Impact - 091 - CASH	$	910,343		
Traffic Impact - 091 - CD	$	564,287		
Traffic Impact - 091 - TOTAL			$	1,474,629
LNT American Rescue Plan Funds			$	162
LNT Community Events			$	16,953
Total Township Funds...				**$13,491,426**

Lower Nazareth Township Sewer Department	$	603,540
Master Escrow Account	$	1,608,800
Development & Inspection Account	$	136,396
Total Escrow Accounts...		**$2,348,736**

Lower Nazareth Township
General Fund Balance Sheet
As of May 31, 2025

		May 31, 25
ASSETS		
Current Assets		
Checking/Savings		
100.100 · Checking Account - PSBT 2023		1,732,861.65
105.100 · Payroll Account - PSBT 2023		61,604.50
106.100 · PLGIT Account		134,943.87
106.400 · Real Estate Taxes - PSBT 2023		572,825.61
110.000 · Petty Cash		250.00
Total Checking/Savings		2,502,485.63
Total Current Assets		2,502,485.63
Other Assets		
130.500 · Due from Master Escrow Account		2,250.00
Total Other Assets		2,250.00
TOTAL ASSETS		**2,504,735.63**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
210.000 · PAYROLL LIABILITIES		
212 · Earned Income Tax Withheld	3,083.84	
219 · Occup Privilege Tax Withhed	166.00	
223 · Unemployment Withheld	156.69	
224 · Whole Life Insurance - Employee	-66.60	
226 · Disability Insurance - Employee	-156.36	
227 · Critical illness - Employee	-52.52	
Total 210.000 · PAYROLL LIABILITIES		3,131.05
Total Other Current Liabilities		3,131.05
Total Current Liabilities		3,131.05
Total Liabilities		3,131.05
Equity		
270 · Opening Bal Equity		771,781.48
3900 · Retained Earnings		272,884.79
Net Income		1,456,938.31
Total Equity		2,501,604.58
TOTAL LIABILITIES & EQUITY		**2,504,735.63**

Lower Nazareth Township

General Fund Budget vs. Actual

January through May 2025

	Jan - May 25	Budget	$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	2,532,376.30	2,595,000.00	-62,623.70	97.59%
301.400 · Real Estate - Delinquent	5,730.27	30,000.00	-24,269.73	19.1%
Total 301.000 · REAL PROPERTY TAXES	2,538,106.57	2,625,000.00	-86,893.43	96.69%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	134,051.19	225,000.00	-90,948.81	59.58%
310.210 · Earned Income - Current	393,145.62	1,325,000.00	-931,854.38	29.67%
310.220 · Earned Income - Prior	542,400.00	575,000.00	-32,600.00	94.33%
310.510 · Local Services Tax	173,674.01	450,000.00	-276,325.99	38.59%
310.000 · LOCAL ENABLING ACT TAXES - Other	25,898.35			
Total 310.000 · LOCAL ENABLING ACT TAXES	1,269,169.17	2,575,000.00	-1,305,830.83	49.29%
Total 300.000 · TAXES	3,807,275.74	5,200,000.00	-1,392,724.26	73.22%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	39,605.78	88,000.00	-48,394.22	45.01%
Total 320.000 · LICENSES & PERMITS	39,605.78	88,000.00	-48,394.22	45.01%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	19,143.76	30,000.00	-10,856.24	63.81%
331.122 · Ordinance Violations	0.00	7,500.00	-7,500.00	0.0%
Total 330.000 · FINES & FORFEITS	19,143.76	37,500.00	-18,356.24	51.05%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	20,528.32	50,000.00	-29,471.68	41.06%
341.02 · Interest on Savings	2,310.25	5,000.00	-2,689.75	46.21%
Total 341.000 · Interest Earnings	22,838.57	55,000.00	-32,161.43	41.53%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	16,298.05	70,000.00	-53,701.95	23.28%

Lower Nazareth Township

General Fund Budget vs. Actual

January through May 2025

	Jan - May 25	Budget	$ Over Budget	% of Budget
Total 342.000 · Rents and Royalties	16,298.05	70,000.00	-53,701.95	23.28%
Total 340.000 · INTEREST, RENTS & ROYALTIES	39,136.62	125,000.00	-85,863.38	31.31%
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	6,018.16	15,000.00	-8,981.84	40.12%
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	1,290.00			
Total 361.000 · General Government	11,299.16	23,250.00	-11,950.84	48.6%
362.000 · PUBLIC SAFETY				
362.410 · Building & Zoning Permits	2,775.00	20,000.00	-17,225.00	13.88%
362.440 · Sewer Permits	10,425.00	1,000.00	9,425.00	1,042.5%
362.451 · Use & Occupancy Permits	825.00	750.00	75.00	110.0%
362.452 · Moving Records	150.00	400.00	-250.00	37.5%
362.470 · Driveway Permits	675.00	2,000.00	-1,325.00	33.75%
362.480 · Grading Permits	0.00	2,000.00	-2,000.00	0.0%
362.481 · Swimming Pool Grading Permits	3,355.00	4,000.00	-645.00	83.88%
362.490 · Peddling Permit	455.00	100.00	355.00	455.0%
Total 362.000 · PUBLIC SAFETY	18,660.00	30,250.00	-11,590.00	61.69%

Lower Nazareth Township

General Fund Budget vs. Actual

January through May 2025

	Jan - May 25	Budget	$ Over Budget	% of Budget
Total 360.000 · CHARGES FOR SERVICES	29,959.16	53,500.00	-23,540.84	56.0%
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	12,465.00	13,000.00	-535.00	95.89%
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	12,475.00	16,000.00	-3,525.00	77.97%
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	3,955,296.80	5,702,350.00	-1,747,053.20	69.36%
Gross Profit	3,955,296.80	5,702,350.00	-1,747,053.20	69.36%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	6,249.90	12,500.00	-6,250.10	50.0%
400.215 · Postage	4,314.14	8,000.00	-3,685.86	53.93%
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	1,689.73	5,000.00	-3,310.27	33.8%
400.324 · Wireless	1,599.39	4,500.00	-2,900.61	35.54%
Total 400.320 · Telephone	3,289.12	9,500.00	-6,210.88	34.62%
400.340 · Advertising	4,787.37	11,000.00	-6,212.63	43.52%
400.342 · Public Relations Printing	6,395.00	14,000.00	-7,605.00	45.68%
400.374 · Maintenance Agreements	4,212.70	18,000.00	-13,787.30	23.4%
400.384 · Office Equipment Rental	421.98	1,000.00	-578.02	42.2%
400.420 · Dues & Subscriptions	2,876.00	4,000.00	-1,124.00	71.9%

Lower Nazareth Township

General Fund Budget vs. Actual

January through May 2025

	Jan - May 25	Budget	$ Over Budget	% of Budget
400.460 · Meetings & Continuing Education	1,629.40	4,000.00	-2,370.60	40.74%
400.700 · Capital Purchases	-1,295.00			
Total 400.000 · GENERAL GOVERNMENT	34,097.99	87,100.00	-53,002.01	39.15%
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	6,158.40	8,000.00	-1,841.60	76.98%
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	471.94	500.00	-28.06	94.39%
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	9,030.34	15,750.00	-6,719.66	57.34%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	45,742.25	95,000.00	-49,257.75	48.15%
404.314 · Legal Services - Human Resource	228.00	1,500.00	-1,272.00	15.2%
Total 404.000 · SOLICITOR/LEGAL	45,970.25	96,500.00	-50,529.75	47.64%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	137,160.47	335,000.00	-197,839.53	40.94%
405.200 · Office Supplies	2,067.65	8,500.00	-6,432.35	24.33%
405.300 · Bond	1,920.00	2,250.00	-330.00	85.33%
Total 405.000 · PERSONNEL SERVICES	141,148.12	345,750.00	-204,601.88	40.82%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	1,910.07	7,000.00	-5,089.93	27.29%

Lower Nazareth Township

General Fund Budget vs. Actual

January through May 2025

	Jan - May 25	Budget	$ Over Budget	% of Budget
406.316 · Drug Testing	210.00	400.00	-190.00	52.5%
406.317 · Employee Record Checks	66.00	250.00	-184.00	26.4%
406.318 · Bank Fees	140.00	200.00	-60.00	70.0%
406.319 · Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 · Internet fees / Website Develop	2,991.72	7,500.00	-4,508.28	39.89%
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	5,442.79	17,350.00	-11,907.21	31.37%
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	15,203.36	15,000.00	203.36	101.36%
Total 407.000 · DATA PROCESSING	24,601.67	33,000.00	-8,398.33	74.55%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	65,709.70	165,000.00	-99,290.30	39.82%
408.319 · Special Projects	500.00	10,000.00	-9,500.00	5.0%
Total 408.000 · ENGINEERING SERVICES	66,209.70	175,000.00	-108,790.30	37.83%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	4,670.10	7,000.00	-2,329.90	66.72%
409.230 · Heating Fuel	21,107.78	30,000.00	-8,892.22	70.36%
409.300 · Facilities Maintenance	7,788.59	12,000.00	-4,211.41	64.91%
409.318 · Building Security Systems	595.51	3,000.00	-2,404.49	19.85%
409.360 · Public Utilities				
409.361 · Electricity	5,009.01	20,000.00	-14,990.99	25.05%
409.366 · Water	1,108.84	10,000.00	-8,891.16	11.09%
409.360 · Public Utilities - Other	318.91			
Total 409.360 · Public Utilities	6,436.76	30,000.00	-23,563.24	21.46%

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

	Jan - May 25	Budget	$ Over Budget	% of Budget
409.367 · Trash Removal	751.51	3,000.00	-2,248.49	25.05%
Total 409.000 · GEN GOVT. BUILDINGS	41,350.25	85,000.00	-43,649.75	48.65%
410.000 · PUBLIC SAFETY				
410.500 · Police Services Contract	1,049,479.50	2,102,000.00	-1,052,520.50	49.93%
Total 410.000 · PUBLIC SAFETY	1,049,479.50	2,102,000.00	-1,052,520.50	49.93%
411.000 · FIRE				
411.300 · Building Capital Reserve	69,778.45	100,000.00	-30,221.55	69.78%
411.500 · Contributions	50,784.81	100,000.00	-49,215.19	50.79%
411.541 · Fire Relief	0.00	95,000.00	-95,000.00	0.0%
411.600 · Water Hydrant Assessment	41,342.70	87,000.00	-45,657.30	47.52%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	13,614.84	50,000.00	-36,385.16	27.23%
Total 411.000 · FIRE	175,520.80	512,000.00	-336,479.20	34.28%
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	47,196.73	170,000.00	-122,803.27	27.76%
413.121 · Sewage Enforcement Officer	18,439.23	3,000.00	15,439.23	614.64%
413.200 · Supplies	215.76	1,000.00	-784.24	21.58%
413.325 · Postage	110.60	1,000.00	-889.40	11.06%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	65,962.32	175,500.00	-109,537.68	37.59%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	635.00	5,000.00	-4,365.00	12.7%
414.116 · Zoning Hearing Bd Compensation	1,100.00	6,000.00	-4,900.00	18.33%
414.117 · Planning Commission Comp.	1,900.00	6,000.00	-4,100.00	31.67%
414.120 · Legal	70.28	15,000.00	-14,929.72	0.47%

Lower Nazareth Township

General Fund Budget vs. Actual

January through May 2025

	Jan - May 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	3,585.40	7,500.00	-3,914.60	47.81%
414.000 · PLANNING & ZONING - Other	418.50			
Total 414.000 · PLANNING & ZONING	12,155.68	64,500.00	-52,344.32	18.85%
415.114 · EMERGENCY MANAGEMENT COORD	1,200.00	2,400.00	-1,200.00	50.0%
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	2,079.36	12,000.00	-9,920.64	17.33%
Total 426.000 · SANITATION EXPENSE	2,079.36	12,000.00	-9,920.64	17.33%
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	274,522.69	700,000.00	-425,477.31	39.22%
430.245 · Supplies	5,912.19	10,000.00	-4,087.81	59.12%
430.300 · Facilities Maintenance	698.65	2,000.00	-1,301.35	34.93%
430.320 · Telephone				
430.321 · Local	245.90	700.00	-454.10	35.13%
430.329 · Wireless	525.10	2,000.00	-1,474.90	26.26%
Total 430.320 · Telephone	771.00	2,700.00	-1,929.00	28.56%
430.330 · Heating Fuel	10,095.32	13,000.00	-2,904.68	77.66%
430.360 · Electricity	1,370.56	4,000.00	-2,629.44	34.26%
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	1,386.78	5,000.00	-3,613.22	27.74%
430.740 · Equipment Purchase	130.00	5,000.00	-4,870.00	2.6%
430.750 · Misc. Shop Tools & Equipment	31.12	2,500.00	-2,468.88	1.25%
Total 430.000 · HWYS., ROADS & STREETS	295,340.29	746,200.00	-450,859.71	39.58%

Lower Nazareth Township

General Fund Budget vs. Actual

January through May 2025

	Jan - May 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	2,176.77	6,000.00	-3,823.23	36.28%
433.450 · Signals contracted service	1,775.00	8,000.00	-6,225.00	22.19%
Total 433.000 · TRAFFIC CONTROL DEVICES	9,714.53	28,000.00	-18,285.47	34.7%
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	1,648.37	5,000.00	-3,351.63	32.97%
Total 434.00 · STREET LIGHTING	1,648.37	5,000.00	-3,351.63	32.97%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	21,485.38	5,000.00	16,485.38	429.71%
437.213 · Equipment Parts & Supplies	26,972.93	50,000.00	-23,027.07	53.95%
437.233 · Equipment Motor Fuel	16,793.36	40,000.00	-23,206.64	41.98%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	65,251.67	95,000.00	-29,748.33	68.69%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	2,409.50	7,500.00	-5,090.50	32.13%
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	4,376.50	17,000.00	-12,623.50	25.74%
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 May 2025

	Jan - May 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	4,682.53	8,500.00	-3,817.47	55.09%
Total 452.000 · RECREATION & CULTURE	6,047.65	23,500.00	-17,452.35	25.74%
454.000 · PARKS				
454.200 · Park supplies	1,419.25	8,000.00	-6,580.75	17.74%
454.230 · Fuel	2,791.47	4,000.00	-1,208.53	69.79%
454.370 · Park Facilities Maintenance	14,402.03	30,000.00	-15,597.97	48.01%
454.500 · Contracted Services	1,540.00	5,000.00	-3,460.00	30.8%
454.600 · Capital Construction	-5,541.81			
Total 454.000 · PARKS	14,610.94	47,000.00	-32,389.06	31.09%
456.000 · LIBRARY				
456.520 · Library Contribution	45,939.00	92,000.00	-46,061.00	49.93%
Total 456.000 · LIBRARY	45,939.00	92,000.00	-46,061.00	49.93%
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	1,485.11	6,000.00	-4,514.89	24.75%
459.249 · Environmental Advisory Council	0.00	500.00	-500.00	0.0%
Total 459.000 · TOWNSHIP EVENTS	1,485.11	6,500.00	-5,014.89	22.85%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	30,297.17	73,000.00	-42,702.83	41.5%
481.200 · Medicare Employer Paid	7,085.62	18,000.00	-10,914.38	39.37%
481.300 · Unemployment Comp Employer Paid	4,532.00	4,500.00	32.00	100.71%
483.197 · Non-Uniform Penion Plan Contrib	3,504.78	135,000.00	-131,495.22	2.6%
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	97,613.99	320,000.00	-222,386.01	30.5%
487.197 · Other Group Benefits	9,063.21	27,000.00	-17,936.79	33.57%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	180,187.77	622,500.00	-442,312.23	28.95%
486.000 · Insurance				
486.350 · Liability Insurance	36,833.00	70,000.00	-33,167.00	52.62%

Lower Nazareth Township

General Fund Budget vs. Actual

January through May 2025

	Jan - May 25	Budget	$ Over Budget	% of Budget
Total 486.000 · Insurance	36,833.00	70,000.00	-33,167.00	52.62%
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	2,498,358.49	5,702,350.00	-3,203,991.51	43.81%
Net Income	**1,456,938.31**	**0.00**	**1,456,938.31**	**100.0%**

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

	May 31, 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	30,817.68	
106.000 · Host Fee Savings Account - Other	21,633.08	
Total 106.000 · Host Fee Savings Account		151,583.40
Total Checking/Savings		151,583.40
Total Current Assets		151,583.40
TOTAL ASSETS		**151,583.40**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		98,047.04
3900 · Retained Earnings		45,925.34
Net Income		7,611.02
Total Equity		151,583.40
TOTAL LIABILITIES & EQUITY		**151,583.40**

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

	May 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	186,799.71
Total Checking/Savings	186,799.71
Total Current Assets	186,799.71
TOTAL ASSETS	**186,799.71**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	60,614.67
Net Income	2,507.78
Total Equity	186,799.71
TOTAL LIABILITIES & EQUITY	**186,799.71**

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of May 31, 2025

	May 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	83,270.34
Total Checking/Savings	83,270.34
Total Current Assets	83,270.34
TOTAL ASSETS	**83,270.34**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	76,942.11
Net Income	1,117.90
Total Equity	83,270.34
TOTAL LIABILITIES & EQUITY	**83,270.34**

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

	May 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	162,445.61
102.100 · EIT Open Space - Restricted 23	5,700,350.72
106.000 · PLGIT Savings Account	3,542.22
Total Checking/Savings	5,866,338.55
Total Current Assets	5,866,338.55
TOTAL ASSETS	**5,866,338.55**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,912,532.04
Net Income	2,423,311.56
Total Equity	5,866,338.55
TOTAL LIABILITIES & EQUITY	**5,866,338.55**

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of May 31, 2025

	May 31, 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	22,916.41
Total 100.00 · Swr/Signal PLGIT Account	403,912.01
106.000 · Swr/Signal PLUS Account	155.53
Total Checking/Savings	404,067.54
Total Current Assets	404,067.54
TOTAL ASSETS	**404,067.54**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-523,146.66
Net Income	74,802.99
Total Equity	404,067.54
TOTAL LIABILITIES & EQUITY	**404,067.54**

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

	May 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	127,157.44
109.001 · Certificate of Deposit-Embassy	286,625.14
Total Checking/Savings	413,782.58
Total Current Assets	413,782.58
TOTAL ASSETS	**413,782.58**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	412,075.49
Net Income	1,707.09
Total Equity	413,782.58
TOTAL LIABILITIES & EQUITY	**413,782.58**

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

		May 31, 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	36,749.85	
Total 106.000 · Capital Reserve Savings Account		345,714.65
Total Checking/Savings		345,714.65
Total Current Assets		345,714.65
Other Assets		
130.02 · Due from Master Escrow		80.51
Total Other Assets		80.51
TOTAL ASSETS		**345,795.16**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		208,967.68
3900 · Retained Earnings		72,837.62
Net Income		63,989.86
Total Equity		345,795.16
TOTAL LIABILITIES & EQUITY		**345,795.16**

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

	May 31, 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	7,461.93
Total 106.000 · Fire CR Savings Account	429,571.14
Total Checking/Savings	429,571.14
Total Current Assets	429,571.14
TOTAL ASSETS	**429,571.14**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	206,586.58
Net Income	-11,613.07
Total Equity	429,571.14
TOTAL LIABILITIES & EQUITY	**429,571.14**

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of May 31, 2025

	May 31, 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	764,497.85
Total 100.100 · Highway Recon/Rehab Checking	1,055,452.88
Total Checking/Savings	1,055,452.88
Total Current Assets	1,055,452.88
TOTAL ASSETS	**1,055,452.88**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	715,295.37
Net Income	340,157.51
Total Equity	1,055,452.88
TOTAL LIABILITIES & EQUITY	**1,055,452.88**

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

	May 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	50,057.75
Total Checking/Savings	50,057.75
Total Current Assets	50,057.75
TOTAL ASSETS	**50,057.75**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	49,385.72
Net Income	672.03
Total Equity	50,057.75
TOTAL LIABILITIES & EQUITY	**50,057.75**

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

	May 31, 25
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	130,313.73
Total Checking/Savings	130,313.73
Total Current Assets	130,313.73
TOTAL ASSETS	**130,313.73**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	148,761.89
Net Income	-18,448.16
Total Equity	130,313.73
TOTAL LIABILITIES & EQUITY	**130,313.73**

LNT Liquid Fuels Fund-35
Balance Sheet
As of May 31, 2025

	May 31, 25
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	377,913.27
Total Checking/Savings	377,913.27
Total Current Assets	377,913.27
TOTAL ASSETS	**377,913.27**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-26,161.05
Net Income	294,654.79
Total Equity	377,913.27
TOTAL LIABILITIES & EQUITY	**377,913.27**

LNT Traffic Impact Account
Balance Sheet
As of May 31, 2025

	May 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	910,342.51
109.000 Certificate of Deposit	564,286.66
Total Checking/Savings	1,474,629.17
Total Current Assets	1,474,629.17
TOTAL ASSETS	**1,474,629.17**
LIABILITIES & EQUITY	0.00

34-LNT AMERICAN RESCUE PLAN FUNDS
Balance Sheet
As of May 31, 2025

	May 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	161.94
Total Checking/Savings	161.94
Total Current Assets	161.94
TOTAL ASSETS	**161.94**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	662,312.36
Net Income	-662,150.42
Total Equity	161.94
TOTAL LIABILITIES & EQUITY	**161.94**

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS
Balance Sheet
As of May 31, 2025

	May 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	16,952.81
Total Checking/Savings	16,952.81
Total Current Assets	16,952.81
TOTAL ASSETS	**16,952.81**
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	13,086.53
Net Income	3,866.28
Total Equity	16,952.81
TOTAL LIABILITIES & EQUITY	**16,952.81**

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

	May 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	603,540.11
Total Checking/Savings	603,540.11
Total Current Assets	603,540.11
TOTAL ASSETS	**603,540.11**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	579,306.99
Net Income	24,233.12
Total Equity	603,540.11
TOTAL LIABILITIES & EQUITY	**603,540.11**

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

	May 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	1,234,231.35
101.200 · Master Escrow Sub Accounts	374,567.75
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	1,608,799.70
Total Current Assets	1,608,799.70
TOTAL ASSETS	**1,608,799.70**
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	859,676.07
Total Equity	1,606,469.19
TOTAL LIABILITIES & EQUITY	**1,608,799.70**

Lower Nazareth Township
Balance Sheet
As of May 31, 2025

	May 31, 25	
ASSETS		
Current Assets		
Checking/Savings		
101.000 · Development & Inspections		
101.200 · Code Enforcement & Inspection	134,667.77	
101.000 · Development & Inspections - Other	1,728.49	
Total 101.000 · Development & Inspections		136,396.26
Total Checking/Savings		136,396.26
Total Current Assets		136,396.26
TOTAL ASSETS		**136,396.26**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		60,713.53
3900 · Retained Earnings		85,410.57
Net Income		-9,727.84
Total Equity		136,396.26
TOTAL LIABILITIES & EQUITY		**136,396.26**