Last Updated 09/04/2025 S. O'Neill

NORTH WHITEHALL TOWNSHIP 2025 FINANCIAL STATEMENT

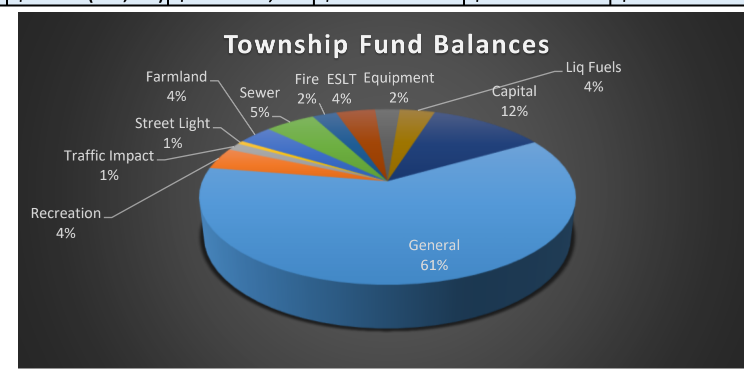
INCOME STATEMENT | **General Fund** | **Fiscal Year 2025**

Revenues	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Real Estate Tax	$ 13,843	$ 1,712	$ 2,229	$ 3,457	$ 210,694	$ 729,487	$ 13,497	$ 41,592	$ -	$ -	$ -	$ -	$ 1,016,512
Earned Income Tax	$ 61,241	$ 646,258	$ 186,831	$ 136,632	$ 641,678	$ 176,422	$ 103,531	$ 555,679	$ -	$ -	$ -	$ -	$ 2,508,272
Local Services Tax	$ 19,432	$ 41,544	$ 2,369	$ 12,279	$ 48,864	$ 10,511	$ 2,447	$ 52,237	$ -	$ -	$ -	$ -	$ 189,682
Realty Transfer Tax	$ 27,986	$ 24,750	$ 16,425	$ 17,471	$ 36,132	$ 53,944	$ 49,105	$ 56,575	$ -	$ -	$ -	$ -	$ 282,387
Cable Franchise Fee	$ 231	$ 47,198	$ -	$ -	$ 47,407	$ 225	$ -	$ 45,692	$ -	$ -	$ -	$ -	$ 140,754
Interest	$ 30,801	$ 27,395	$ 30,144	$ 29,444	$ 30,403	$ 31,146	$ 34,956	$ 34,162	$ -	$ -	$ -	$ -	$ 248,452
Zoning and Permits	$ 3,082	$ 5,923	$ 12,266	$ 7,595	$ 10,623	$ 8,155	$ 13,816	$ 16,882	$ -	$ -	$ -	$ -	$ 78,342
Recreation	$ 1,205	$ 5,110	$ 77,675	$ 25,558	$ 16,407	$ 12,221	$ 7,685	$ 4,960	$ -	$ -	$ -	$ -	$ 150,821
Administrative	$ 10,688	$ 21,449	$ 4,142	$ 29,784	$ 2,662	$ 96,027	$ 13,855	$ 4,948	$ -	$ -	$ -	$ -	$ 183,555
Miscellaneous/Adjustments	$ -	$ -	$ 22,516	$ -	$ -	$ 128	$ 4,439	$ -	$ -	$ -	$ -	$ -	$ 27,082
Total	**$ 168,508**	**$ 821,338**	**$ 354,597**	**$ 262,220**	**$ 1,044,871**	**$ 1,118,266**	**$ 243,330**	**$ 812,728**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,825,858**

Expenditures	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Wages & Overtime	$ 151,925	$ 159,504	$ 148,010	$ 227,458	$ 153,524	$ 151,728	$ 162,723	$ 148,033	$ -	$ -	$ -	$ -	$ 1,302,905
Payroll Taxes	$ 17,099	$ 15,181	$ 11,824	$ 13,589	$ 11,917	$ 12,676	$ 15,169	$ 13,455	$ -	$ -	$ -	$ -	$ 110,911
Health, Insurance, Pension, Wrk Comp	$ 87,827	$ 109,506	$ 175,961	$ 96,465	$ (9,104)	$ 212,181	$ 96,120	$ 111,536	$ -	$ -	$ -	$ -	$ 880,492
Admin, Grants, Legal, Engineering	$ 67,849	$ 88,429	$ 48,802	$ 106,481	$ 90,557	$ 111,405	$ 80,339	$ 127,650	$ -	$ -	$ -	$ -	$ 721,512
Planning & Zoning Operations	$ 2,743	$ 885	$ 400	$ 3,509	$ 2,429	$ 4,441	$ 1,620	$ 547	$ -	$ -	$ -	$ -	$ 16,573
Public Safety	$ -	$ 14,536	$ 4,768	$ 4,768	$ -	$ -	$ 76,000	$ -	$ -	$ -	$ -	$ -	$ 100,072
Public Works Operations	$ 59,785	$ 114,246	$ 54,876	$ 16,567	$ 40,302	$ 45,137	$ 48,683	$ 50,531	$ -	$ -	$ -	$ -	$ 430,126
Parks & Recreation Operations	$ 2,831	$ 7,996	$ 1,453	$ 37,178	$ 10,115	$ 37,385	$ 50,797	$ 39,923	$ -	$ -	$ -	$ -	$ 187,678
Debt Service	$ -	$ -	$ -	$ -	$ 126,131	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 126,131
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ 51,764	$ 4,439	$ 4,648	$ -	$ -	$ -	$ -	$ 60,851
Other Expenses/Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 390,060**	**$ 510,283**	**$ 446,094**	**$ 506,015**	**$ 425,871**	**$ 626,717**	**$ 535,889**	**$ 496,323**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,937,251**

Revenue Less Expenditure	**$ (221,551)**	**$ 311,056**	**$ (91,497)**	**$ (243,795)**	**$ 619,000**	**$ 491,549**	**$ (292,559)**	**$ 316,405**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 888,608**

Liquidity By Fund	Fund	Fund Balance	Curr. Pd. Cash Flw	Total Cash Flow
As of August 31, 2025	General	$ 10,022,279	$ 333,353	$ 949,805
As of August 31, 2025	Recreation	$ 659,892	$ (10,344)	$ 53,648
As of August 31, 2025	Traffic Impact	$ 230,975	$ (2,270)	$ (31,976)
As of August 31, 2025	Street Light	$ 104,198	$ (3,034)	$ 16,162
As of August 31, 2025	Farmland	$ 581,382	$ 8,317	$ 114,564
As of August 31, 2025	Sewer	$ 840,752	$ 10,386	$ 65,595
As of August 31, 2025	Fire	$ 411,072	$ (69,026)	$ 410,066
As of August 31, 2025	ESLT	$ 657,918	$ 2,311	$ (28,193)
As of August 31, 2025	Equipment	$ 414,338	$ 51,432	$ (65,780)
As of August 31, 2025	Liq Fuels	$ 590,789	$ (49,947)	$ 577,664
As of August 31, 2025	Capital	$ 1,944,956	$ (384,845)	$ (3,563,344)
-	**Total**	**$ 16,458,550**	**$ (113,667)**	**$ (1,501,791)**



CASH FLOW STATEMENT	Summary	Fiscal Year 2025										North Whitehall Township, PA
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total FY
Starting Cash	$ 17,960,279	$ 17,138,883	$ 17,049,914	$ 16,489,504	$ 16,633,730	$ 17,311,211	$ 18,090,670	$ 16,572,217	$ -	$ -	$ -	$ -	$ -
Revenues	$ 569,869	$ 983,296	$ 564,448	$ 1,123,567	$ 1,482,018	$ 15,513,692	$ 866,096	$ 1,421,300	$ -	$ -	$ -	$ -	$ 22,524,286
Expenditures	$ (1,391,265)	$ (1,072,265)	$ (1,124,858)	$ (979,341)	$ (804,600)	$ (14,734,233)	$ (2,384,548)	$ (1,534,967)	$ -	$ -	$ -	$ -	$ (24,026,076)
Ending Cash Balance	$ 17,138,883	$ 17,049,914	$ 16,489,504	$ 16,633,730	$ 17,311,149	$ 18,090,670	$ 16,572,217	$ 16,458,550	$ -	$ -	$ -	$ -	$ -
Cash Flow	$ (821,396)	$ (88,968)	$ (560,410)	$ 144,226	$ 677,418	$ 779,459	$ (1,518,453)	$ (113,667)	$ -	$ -	$ -	$ -	$ (1,501,791)

CASH FLOW STATEMENT	By Fund	Fiscal Year 2025											
GF/ GTS/Rsrv/Payroll/FSA - 01	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total FY
Starting Cash	$ 9,072,473	$ 8,776,623	$ 9,239,275	$ 8,954,111	$ 8,690,882	$ 9,437,990	$ 10,064,480	$ 9,688,926	$ -	$ -	$ -	$ -	$ -
Revenues	$ 501,397	$ 929,434	$ 511,511	$ 417,448	$ 1,188,976	$ 13,680,619	$ 801,484	$ 1,310,165	$ -	$ -	$ -	$ -	$ 19,341,032
Expenditures	$ (797,247)	$ (466,782)	$ (796,675)	$ (680,677)	$ (441,868)	$ (13,054,128)	$ (1,177,039)	$ (976,811)	$ -	$ -	$ -	$ -	$ (18,391,227)
Ending Cash Balance	$ 8,776,623	$ 9,239,275	$ 8,954,111	$ 8,690,882	$ 9,437,990	$ 10,064,480	$ 9,688,926	$ 10,022,279	$ -	$ -	$ -	$ -	$ -
Cash Flow	$ (295,850)	$ 462,652	$ (285,164)	$ (263,229)	$ 747,108	$ 626,491	$ (375,555)	$ 333,353	$ -	$ -	$ -	$ -	$ 949,805

Street Light Tax Fund - 02	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total FY
Starting Cash	$ 88,036	$ 87,827	$ 82,490	$ 77,296	$ 72,217	$ 78,052	$ 111,487	$ 107,232	$ -	$ -	$ -	$ -	$ -
Revenues	$ 4,924	$ 15	$ 13	$ 12	$ 10,991	$ 38,457	$ 726	$ 1,897	$ -	$ -	$ -	$ -	$ 57,035
Expenditures	$ (5,132)	$ (5,352)	$ (5,207)	$ (5,091)	$ (5,156)	$ (5,023)	$ (4,981)	$ (4,931)	$ -	$ -	$ -	$ -	$ (40,873)
Ending Cash Balance	$ 87,827	$ 82,490	$ 77,296	$ 72,217	$ 78,052	$ 111,487	$ 107,232	$ 104,198	$ -	$ -	$ -	$ -	$ -
Cash Flow	$ (209)	$ (5,337)	$ (5,194)	$ (5,079)	$ 5,835	$ 33,435	$ (4,255)	$ (3,034)	$ -	$ -	$ -	$ -	$ 16,162

Recreation Fund & GTS - 03	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total FY
Starting Cash	$ 606,243	$ 607,828	$ 609,223	$ 609,196	$ 610,695	$ 685,575	$ 676,325	$ 670,236	$ -	$ -	$ -	$ -	$ -
Revenues	$ 1,584	$ 1,395	$ 1,549	$ 1,499	$ 74,879	$ 1,104,442	$ 2,264	$ 2,264	$ -	$ -	$ -	$ -	$ 1,189,877
Expenditures	$ -	$ -	$ (1,576)	$ -	$ -	$ (1,113,692)	$ (8,353)	$ (12,608)	$ -	$ -	$ -	$ -	$ (1,136,229)
Ending Cash Balance	$ 607,828	$ 609,223	$ 609,196	$ 610,695	$ 685,575	$ 676,325	$ 670,236	$ 659,892	$ -	$ -	$ -	$ -	$ -
Cash Flow	$ 1,584	$ 1,395	$ (27)	$ 1,499	$ 74,879	$ (9,250)	$ (6,089)	$ (10,344)	$ -	$ -	$ -	$ -	$ 53,648

Farmland Preservation Fund -04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total FY
Starting Cash	$ 466,818	$ 470,973	$ 472,497	$ 474,213	$ 475,921	$ 457,261	$ 569,079	$ 573,065	$ -	$ -	$ -	$ -	$ -
Revenues	$ 4,275	$ 1,523	$ 1,717	$ 1,708	$ 34,033	$ 113,818	$ 3,986	$ 8,317	$ -	$ -	$ -	$ -	$ 169,377
Expenditures	$ (120)	$ -	$ -	$ -	$ (52,693)	$ (2,000)	$ -	$ -	$ -	$ -	$ -	$ -	$ (54,813)
Ending Cash Balance	$ 470,973	$ 472,497	$ 474,213	$ 475,921	$ 457,261	$ 569,079	$ 573,065	$ 581,382	$ -	$ -	$ -	$ -	$ -
Cash Flow	$ 4,155	$ 1,523	$ 1,717	$ 1,708	$ (18,660)	$ 111,818	$ 3,986	$ 8,317	$ -	$ -	$ -	$ -	$ 114,564

Traffic Impact Fund - 05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total FY
Starting Cash	$ 262,951	$ 263,893	$ 231,672	$ 230,606	$ 230,767	$ 231,601	$ 232,407	$ 233,244	$ -	$ -	$ -	$ -	$ -
Revenues	$ 942	$ 770	$ 820	$ 796	$ 834	$ 806	$ 837	$ 813	$ -	$ -	$ -	$ -	$ 6,618
Expenditures	$ -	$ (32,991)	$ (1,886)	$ (636)	$ -	$ -	$ -	$ (3,083)	$ -	$ -	$ -	$ -	$ (38,595)
Ending Cash Balance	$ 263,893	$ 231,672	$ 230,606	$ 230,767	$ 231,601	$ 232,407	$ 233,244	$ 230,975	$ -	$ -	$ -	$ -	$ -
Cash Flow	$ 942	$ (32,221)	$ (1,066)	$ 161	$ 834	$ 806	$ 837	$ (2,270)	$ -	$ -	$ -	$ -	$ (31,976)

Public Sewer Fund - 08	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total FY
Starting Cash	775,156	807,969	820,511	800,194	817,034	827,508	801,322	830,366	-	-	-	-	-
Revenues	35,021	12,542	16,322	32,155	10,474	6,236	35,764	10,505	-	-	-	-	159,018
Expenditures	(2,208)	-	(36,639)	(15,315)	-	(32,422)	(6,721)	(119)	-	-	-	-	(93,423)
Ending Cash Balance	807,969	820,511	800,194	817,034	827,508	801,322	830,366	840,752	-	-	-	-	-
Cash Flow	32,813	12,542	(20,317)	16,840	10,474	(26,186)	29,043	10,386	-	-	-	-	65,595

Fire Fund - 09	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total FY
Starting Cash	1,007	1,010	21,071	21,147	21,220	166,747	665,550	480,099	-	-	-	-	-
Revenues	4	20,061	75	73	145,528	503,889	8,717	28,307	-	-	-	-	706,654
Expenditures	-	-	-	-	-	(5,086)	(194,169)	(97,333)	-	-	-	-	(296,588)
Ending Cash Balance	1,010	21,071	21,147	21,220	166,747	665,550	480,099	411,072	-	-	-	-	-
Cash Flow	4	20,061	75	73	145,528	498,803	(185,452)	(69,026)	-	-	-	-	410,066

Road Machinery Fund - 31	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total FY
Starting Cash	480,118	481,837	483,396	485,120	486,798	488,557	490,258	362,906	-	-	-	-	-
Revenues	1,719	1,558	1,725	1,677	1,759	1,701	1,318	51,432	-	-	-	-	62,890
Expenditures	-	-	-	-	-	-	(128,670)	-	-	-	-	-	(128,670)
Ending Cash Balance	481,837	483,396	485,120	486,798	488,557	490,258	362,906	414,338	-	-	-	-	-
Cash Flow	1,719	1,558	1,725	1,677	1,759	1,701	(127,352)	51,432	-	-	-	-	(65,780)

Emerg. Serv. Long Term Cap. Fund - 34	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total FY
Starting Cash	686,112	688,569	590,530	592,637	597,208	599,367	653,254	655,608	-	-	-	-	-
Revenues	2,457	1,961	2,107	4,572	2,158	53,887	2,354	2,311	-	-	-	-	71,807
Expenditures	-	(100,000)	-	-	-	-	-	-	-	-	-	-	(100,000)
Ending Cash Balance	688,569	590,530	592,637	597,208	599,367	653,254	655,608	657,918	-	-	-	-	-
Cash Flow	2,457	(98,039)	2,107	4,572	2,158	53,887	2,354	2,311	-	-	-	-	(28,193)

State Liquid Fuel Hwy Aid Fund - 35	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total FY
Starting Cash	13,126	4,408	4,408	4,409	655,976	656,032	640,682	640,737	-	-	-	-	-
Revenues	1	0	0	651,567	56	54	54	53	-	-	-	-	651,785
Expenditures	(8,719)	-	-	-	-	(15,403)	-	(50,000)	-	-	-	-	(74,122)
Ending Cash Balance	4,408	4,408	4,409	655,976	656,032	640,682	640,737	590,789	-	-	-	-	-
Cash Flow	(8,718)	0	0	651,567	56	(15,349)	54	(49,947)	-	-	-	-	577,664

Capital Fund - 40	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total FY
Starting Cash	5,508,238	4,947,944	4,494,841	4,240,575	3,975,012	3,682,522	3,185,826	2,329,800	-	-	-	-	-
Revenues	17,546	14,036	28,610	12,059	12,330	9,785	8,590	5,237	-	-	-	-	108,193
Expenditures	(577,839)	(467,140)	(282,876)	(277,622)	(304,882)	(506,480)	(864,616)	(390,082)	-	-	-	-	(3,671,538)
Ending Cash Balance	4,947,944	4,494,841	4,240,575	3,975,012	3,682,459	3,185,826	2,329,800	1,944,956	-	-	-	-	-
Cash Flow	(560,294)	(453,103)	(254,266)	(265,563)	(292,553)	(496,695)	(856,026)	(384,845)	-	-	-	-	(3,563,344)

General Fund Capital Analysis	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Total General Fund Cash	$ 8,776,623	$ 9,239,275	$ 8,954,111	$ 8,690,882	$ 9,437,990	$ 10,064,480	$ 9,688,926	$ 10,022,279	$ -	$ -	$ -	$ -
Restricted: Checking Balance	$ (294,733)	$ (732,937)	$ (419,976)	$ (130,281)	$ (849,487)	$ (579,635)	$ (568,553)	$ (568,896)	$ -	$ -	$ -	$ -
Restricted: Escrow Acct Liabilities	$ (498,669)	$ (493,794)	$ (492,041)	$ (472,789)	$ (475,058)	$ (464,971)	$ (450,416)	$ (405,701)	$ -	$ -	$ -	$ -
Restricted: Minimum Fund Balance	$ (4,017,000)	$ (4,017,000)	$ (4,017,000)	$ (4,084,000)	$ (4,084,000)	$ (4,084,000)	$ (4,304,934)	$ (4,304,934)	$ -	$ -	$ -	$ -
Unrestricted General Fund Capital	**$ 3,966,221**	**$ 3,995,544**	**$ 4,025,094**	**$ 4,003,811**	**$ 4,029,445**	**$ 4,935,874**	**$ 4,365,022**	**$ 4,742,747**	**$ -**	**$ -**	**$ -**	**$ -**