Lower Nazareth Township Financial Report

November 2025

LOWER NAZARETH TOWNSHIP
FUND SUMMARY

				Nov-25
General Fund - 01			$	1,847,294
Special Revenue Fund - Host Fee - 05			$	169,620
Palmer Sewer Fund - 08			$	189,750
Nazareth Sewer Fund - 09			$	89,654
Capital Reserve				
Open Space Recreation Fund - 16 - CASH	$	160,255		
Capital Reserve				
Open Space Restricted Fund - 16 - EIT	$	6,172,927		
Capital Reserve				
Open Space Recreation Fund - 16 - CD	$	-		
Capital Reserve - Open Space Fund - 16 - TOTAL			$	6,333,182
Capital Reserve - Sewer/Signals Fund - 18			$	665,763
Fiscal Stability Fund - 95 - CASH	$	129,166		
Fiscal Stability Fund - 95 - CD	$	299,032		
Fiscal Stability Fund - 95 - TOTAL			$	428,197
Capital Reserve - Municipal - 30			$	246,715
Capital Reserve - Fire Fund - 31			$	435,354
Highway Reconstruction/Rehabilitation - CASH	$	362,213		
Highway Reconstruction/Rehabilitation - CD	$	500,000		
Highway Reconstruction/Rehabilitation - TOTAL			$	862,213
Capital Reserve - Equipment Replacement -			$	27,299
Refuse/Recycling Collection - 33			$	144,159
State Liquid Fuels Fund - 35			$	134,349
Traffic Impact - 091 - CASH	$	596,866		
Traffic Impact - 091 - CD	$	593,034		
Traffic Impact - 091 - TOTAL			$	1,189,900
LNT American Rescue Plan Funds			$	165
LNT Community Events			$	16,372
Total Township Funds…				**$12,779,985**
Lower Nazareth Township Sewer Department			$	629,124
Master Escrow Account			$	2,029,481
Development & Inspection Account			$	153,251
Total Escrow Accounts…				**$2,811,855**

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

		Nov 30, 25
ASSETS		
Current Assets		
Checking/Savings		
100.100 · Checking Account - PSBT 2023		1,496,541.29
105.100 · Payroll Account - PSBT 2023		26,193.14
106.100 · PLGIT Account		139,390.13
106.400 · Real Estate Taxes - PSBT 2023		182,669.73
110.000 · Petty Cash		250.00
Total Checking/Savings		1,845,044.29
Total Current Assets		1,845,044.29
Other Assets		
130.500 · Due from Master Escrow Account		2,250.00
Total Other Assets		2,250.00
TOTAL ASSETS		**1,847,294.29**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
210.000 · PAYROLL LIABILITIES		
212 · Earned Income Tax Withheld	3,059.43	
219 · Occup Privilege Tax Withhed	154.00	
223 · Unemployment Withheld	152.64	
224 · Whole Life Insurance - Employee	-66.60	
226 · Disability Insurance - Employee	-156.36	
227 · Critical illness - Employee	-52.52	
Total 210.000 · PAYROLL LIABILITIES		3,090.59
Total Other Current Liabilities		3,090.59
Total Current Liabilities		3,090.59
Total Liabilities		3,090.59
Equity		
270 · Opening Bal Equity		771,781.48
3900 · Retained Earnings		272,884.79
Net Income		799,537.43
Total Equity		1,844,203.70
TOTAL LIABILITIES & EQUITY		**1,847,294.29**

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

	Jan - Nov 25	Budget	$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	2,632,354.77	2,595,000.00	37,354.77	101.44%
301.400 · Real Estate - Delinquent	22,219.59	30,000.00	-7,780.41	74.07%
301.000 · REAL PROPERTY TAXES - Other	1,585.48			
Total 301.000 · REAL PROPERTY TAXES	2,656,159.84	2,625,000.00	31,159.84	101.19%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	343,986.06	225,000.00	118,986.06	152.88%
310.210 · Earned Income - Current	1,427,881.20	1,325,000.00	102,881.20	107.77%
310.220 · Earned Income - Prior	611,900.00	575,000.00	36,900.00	106.42%
310.510 · Local Services Tax	414,066.99	450,000.00	-35,933.01	92.02%
Total 310.000 · LOCAL ENABLING ACT TAXES	2,797,834.25	2,575,000.00	222,834.25	108.65%
Total 300.000 · TAXES	5,453,994.09	5,200,000.00	253,994.09	104.89%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	76,086.53	88,000.00	-11,913.47	86.46%
Total 320.000 · LICENSES & PERMITS	76,086.53	88,000.00	-11,913.47	86.46%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	40,782.65	30,000.00	10,782.65	135.94%
331.122 · Ordinance Violations	23,053.56	7,500.00	15,553.56	307.38%
Total 330.000 · FINES & FORFEITS	63,836.21	37,500.00	26,336.21	170.23%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	56,296.60	50,000.00	6,296.60	112.59%
341.02 · Interest on Savings	5,096.77	5,000.00	96.77	101.94%
Total 341.000 · Interest Earnings	61,393.37	55,000.00	6,393.37	111.62%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	37,325.95	70,000.00	-32,674.05	53.32%

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

	Jan - Nov 25	Budget	$ Over Budget	% of Budget
Total 342.000 · Rents and Royalties	37,325.95	70,000.00	-32,674.05	53.32%
Total 340.000 · INTEREST, RENTS & ROYALTIES	98,719.32	125,000.00	-26,280.68	78.98%
350.000 · INTERGOVERNMENTAL REVENUES				
354.000 · STATE CAPITAL & OPER. GRANTS	0.00			
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	5,646.84	4,500.00	1,146.84	125.49%
355.040 · Alcoholic Beverage Licenses	3,000.00	2,800.00	200.00	107.14%
355.051 · Non-Uniform	92,935.11	80,000.00	12,935.11	116.17%
355.070 · Fire Relief	99,554.38	95,000.00	4,554.38	104.79%
Total 355.000 · STATE SHARED REVENUES	201,136.33	182,300.00	18,836.33	110.33%
Total 350.000 · INTERGOVERNMENTAL REVENUES	201,136.33	182,300.00	18,836.33	110.33%
357.300 · County of Northampton Grant	1,181.90			
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	10,233.16	15,000.00	-4,766.84	68.22%
361.330 · Zoning Hearings	15,000.00	8,000.00	7,000.00	187.5%
361.500 · Maps & Publications				
361.57 · Misc. Publications/Copying	352.00	250.00	102.00	140.8%
361.500 · Maps & Publications - Other	36.00			
Total 361.500 · Maps & Publications	388.00	250.00	138.00	155.2%
361.000 · General Government - Other	1,290.00			
Total 361.000 · General Government	26,911.16	23,250.00	3,661.16	115.75%
362.000 · PUBLIC SAFETY				
362.410 · Building & Zoning Permits	14,868.50	20,000.00	-5,131.50	74.34%
362.440 · Sewer Permits	29,576.20	1,000.00	28,576.20	2,957.62%
362.451 · Use & Occupancy Permits	1,500.00	750.00	750.00	200.0%
362.452 · Moving Records	390.00	400.00	-10.00	97.5%
362.470 · Driveway Permits	1,275.00	2,000.00	-725.00	63.75%
362.480 · Grading Permits	3,400.00	2,000.00	1,400.00	170.0%

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

	Jan - Nov 25	Budget	$ Over Budget	% of Budget
362.481 · Swimming Pool Grading Permits	6,555.00	4,000.00	2,555.00	163.88%
362.490 · Peddling Permit	735.00	100.00	635.00	735.0%
Total 362.000 · PUBLIC SAFETY	58,299.70	30,250.00	28,049.70	192.73%
Total 360.000 · CHARGES FOR SERVICES	85,210.86	53,500.00	31,710.86	159.27%
363.000 · HIGHWAYS AND STREETS				
363.239 · Proceeds from Publc Prop Damage	6,219.28			
Total 363.000 · HIGHWAYS AND STREETS	6,219.28			
367.000 · CULTURE-RECREATION				
367.300 · Summer Park Program	27,580.00	13,000.00	14,580.00	212.15%
367.301 · Business Donations	500.00			
367.350 · Field Use Fees	20.00	3,000.00	-2,980.00	0.67%
367.000 · CULTURE-RECREATION - Other	10.00			
Total 367.000 · CULTURE-RECREATION	28,110.00	16,000.00	12,110.00	175.69%
389.000 · MISCELLANEOUS INCOME	593.45	50.00	543.45	1,186.9%
395.000 · Refund of Prior Yr Expenditures	38,777.96			
49900 · Uncategorized Income	8.49			
Total Income	6,053,874.42	5,702,350.00	351,524.42	106.17%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	12,499.80	12,500.00	-0.20	100.0%
400.215 · Postage	7,251.83	8,000.00	-748.17	90.65%
400.300 · Miscellaneous	12.38	100.00	-87.62	12.38%
400.310 · Stenographer/BOS	2,345.00	5,000.00	-2,655.00	46.9%
400.320 · Telephone				
400.321 · Local	3,718.91	5,000.00	-1,281.09	74.38%
400.324 · Wireless	3,496.38	4,500.00	-1,003.62	77.7%
Total 400.320 · Telephone	7,215.29	9,500.00	-2,284.71	75.95%
400.340 · Advertising	8,638.20	11,000.00	-2,361.80	78.53%
400.342 · Public Relations Printing	12,630.00	14,000.00	-1,370.00	90.21%

Lower Nazareth Township

General Fund Budget vs. Actual

January through November 2025

	Jan - Nov 25	Budget	$ Over Budget	% of Budget
400.374 · Maintenance Agreements	15,883.19	18,000.00	-2,116.81	88.24%
400.384 · Office Equipment Rental	843.96	1,000.00	-156.04	84.4%
400.420 · Dues & Subscriptions	3,390.00	4,000.00	-610.00	84.75%
400.460 · Meetings & Continuing Education	4,248.75	4,000.00	248.75	106.22%
Total 400.000 · GENERAL GOVERNMENT	74,958.40	87,100.00	-12,141.60	86.06%
402.000 · AUDITING				
402.105 · Audit Wages	40.00	50.00	-10.00	80.0%
402.311 · Accounting & Auditing Services	13,650.00	14,000.00	-350.00	97.5%
Total 402.000 · AUDITING	13,690.00	14,050.00	-360.00	97.44%
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	6,602.30	8,000.00	-1,397.70	82.53%
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	686.33	500.00	186.33	137.27%
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	9,688.63	15,750.00	-6,061.37	61.52%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	80,271.40	95,000.00	-14,728.60	84.5%
404.314 · Legal Services - Human Resource	228.00	1,500.00	-1,272.00	15.2%
Total 404.000 · SOLICITOR/LEGAL	80,499.40	96,500.00	-16,000.60	83.42%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	299,265.39	335,000.00	-35,734.61	89.33%
405.200 · Office Supplies	3,743.60	8,500.00	-4,756.40	44.04%
405.300 · Bond	2,340.00	2,250.00	90.00	104.0%
Total 405.000 · PERSONNEL SERVICES	305,348.99	345,750.00	-40,401.01	88.32%

Lower Nazareth Township

General Fund Budget vs. Actual

January through November 2025

	Jan - Nov 25	Budget	$ Over Budget	% of Budget
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	4,748.06	7,000.00	-2,251.94	67.83%
406.316 · Drug Testing	350.00	400.00	-50.00	87.5%
406.317 · Employee Record Checks	110.00	250.00	-140.00	44.0%
406.318 · Bank Fees	290.00	200.00	90.00	145.0%
406.319 · Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 · Internet fees / Website Develop	6,543.42	7,500.00	-956.58	87.25%
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	135.00	200.00	-65.00	67.5%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	12,201.48	17,350.00	-5,148.52	70.33%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	291.00	3,000.00	-2,709.00	9.7%
407.215 · Software	13,388.81	15,000.00	-1,611.19	89.26%
407.370 · Computer Services	29,622.11	15,000.00	14,622.11	197.48%
Total 407.000 · DATA PROCESSING	43,301.92	33,000.00	10,301.92	131.22%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	211,253.45	165,000.00	46,253.45	128.03%
408.319 · Special Projects	3,175.00	10,000.00	-6,825.00	31.75%
Total 408.000 · ENGINEERING SERVICES	214,428.45	175,000.00	39,428.45	122.53%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	8,025.80	7,000.00	1,025.80	114.65%
409.230 · Heating Fuel	25,528.19	30,000.00	-4,471.81	85.09%
409.300 · Facilities Maintenance	21,126.98	12,000.00	9,126.98	176.06%
409.318 · Building Security Systems	1,262.53	3,000.00	-1,737.47	42.08%
409.360 · Public Utilities				
409.361 · Electricity	14,739.43	20,000.00	-5,260.57	73.7%
409.366 · Water	4,942.98	10,000.00	-5,057.02	49.43%

Lower Nazareth Township

General Fund Budget vs. Actual

January through November 2025

	Jan - Nov 25	Budget	$ Over Budget	% of Budget
Total 409.360 · Public Utilities	19,682.41	30,000.00	-10,317.59	65.61%
409.367 · Trash Removal	1,522.89	3,000.00	-1,477.11	50.76%
Total 409.000 · GEN GOVT. BUILDINGS	77,148.80	85,000.00	-7,851.20	90.76%
410.000 · PUBLIC SAFETY				
410.500 · Police Services Contract	2,098,959.00	2,102,000.00	-3,041.00	99.86%
Total 410.000 · PUBLIC SAFETY	2,098,959.00	2,102,000.00	-3,041.00	99.86%
411.000 · FIRE				
411.300 · Building Capital Reserve	85,057.07	100,000.00	-14,942.93	85.06%
411.500 · Contributions	95,690.86	100,000.00	-4,309.14	95.69%
411.541 · Fire Relief	99,554.38	95,000.00	4,554.38	104.79%
411.600 · Water Hydrant Assessment	82,841.94	87,000.00	-4,158.06	95.22%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	27,229.68	50,000.00	-22,770.32	54.46%
Total 411.000 · FIRE	390,373.93	512,000.00	-121,626.07	76.25%
412.000 · AMBULANCE				
412.300 · Ambulance Building Maintenance	882.26	5,000.00	-4,117.74	17.65%
412.542 · Operation Contribution	30,000.00	30,000.00	0.00	100.0%
Total 412.000 · AMBULANCE	30,882.26	35,000.00	-4,117.74	88.24%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	110,607.75	170,000.00	-59,392.25	65.06%
413.121 · Sewage Enforcement Officer	10,039.67	3,000.00	7,039.67	334.66%
413.200 · Supplies	492.70	1,000.00	-507.30	49.27%
413.325 · Postage	1,149.22	1,000.00	149.22	114.92%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	122,289.34	175,500.00	-53,210.66	69.68%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	985.00	5,000.00	-4,015.00	19.7%
414.116 · Zoning Hearing Bd Compensation	2,500.00	6,000.00	-3,500.00	41.67%
414.117 · Planning Commission Comp.	4,600.00	6,000.00	-1,400.00	76.67%

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

	Jan - Nov 25	Budget	$ Over Budget	% of Budget
414.120 · Legal	70.28	15,000.00	-14,929.72	0.47%
414.313 · Engineer	13,693.50	25,000.00	-11,306.50	54.77%
414.340 · Zoning Hearing Advertisements	5,881.84	7,500.00	-1,618.16	78.43%
414.000 · PLANNING & ZONING - Other	418.50			
Total 414.000 · PLANNING & ZONING	28,149.12	64,500.00	-36,350.88	43.64%
415.114 · EMERGENCY MANAGEMENT COORD	2,400.00	2,400.00	0.00	100.0%
419.540 · EMS Notification System Service	2,696.94	3,000.00	-303.06	89.9%
422.450 · Animal Control	3,096.96	5,000.00	-1,903.04	61.94%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	8,611.56	12,000.00	-3,388.44	71.76%
Total 426.000 · SANITATION EXPENSE	8,611.56	12,000.00	-3,388.44	71.76%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	10,504.69	11,000.00	-495.31	95.5%
Total 429.000 · PUBLIC WORKS - SANITATION	10,504.69	11,000.00	-495.31	95.5%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	632,313.10	700,000.00	-67,686.90	90.33%
430.245 · Supplies	7,976.89	10,000.00	-2,023.11	79.77%
430.300 · Facilities Maintenance	698.65	2,000.00	-1,301.35	34.93%
430.320 · Telephone				
430.321 · Local	540.98	700.00	-159.02	77.28%
430.329 · Wireless	1,155.15	2,000.00	-844.85	57.76%
Total 430.320 · Telephone	1,696.13	2,700.00	-1,003.87	62.82%
430.330 · Heating Fuel	11,792.63	13,000.00	-1,207.37	90.71%
430.360 · Electricity	2,692.89	4,000.00	-1,307.11	67.32%
430.384 · Equip/Machinery Rental	840.00	1,000.00	-160.00	84.0%
430.450 · Contracted Services	980.88	1,000.00	-19.12	98.09%
430.460 · Continuing Education	3,442.21	5,000.00	-1,557.79	68.84%
430.600 · Capital Construction	203.00			
430.740 · Equipment Purchase	410.00	5,000.00	-4,590.00	8.2%

Lower Nazareth Township

General Fund Budget vs. Actual

January through November 2025

	Jan - Nov 25	Budget	$ Over Budget	% of Budget
430.750 · Misc. Shop Tools & Equipment	1,714.10	2,500.00	-785.90	68.56%
Total 430.000 · HWYS., ROADS & STREETS	664,760.48	746,200.00	-81,439.52	89.09%
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	5,759.68	10,000.00	-4,240.32	57.6%
433.246 · Pavement Marking Supplies	45.98	2,500.00	-2,454.02	1.84%
433.249 · Traffic Control Supplies-signal	530.00	1,500.00	-970.00	35.33%
433.360 · Traffic signal electric	4,536.63	6,000.00	-1,463.37	75.61%
433.450 · Signals contracted service	6,421.00	8,000.00	-1,579.00	80.26%
Total 433.000 · TRAFFIC CONTROL DEVICES	17,293.29	28,000.00	-10,706.71	61.76%
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	3,823.06	5,000.00	-1,176.94	76.46%
Total 434.00 · STREET LIGHTING	3,823.06	5,000.00	-1,176.94	76.46%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	28,850.80	5,000.00	23,850.80	577.02%
437.213 · Equipment Parts & Supplies	65,942.04	50,000.00	15,942.04	131.88%
437.233 · Equipment Motor Fuel	38,968.71	40,000.00	-1,031.29	97.42%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	133,761.55	95,000.00	38,761.55	140.8%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	2,667.86	7,500.00	-4,832.14	35.57%
438.272 · Aggregate Supplies	3,311.74	2,500.00	811.74	132.47%
438.273 · Pipe and Drainage Supplies	429.67	2,000.00	-1,570.33	21.48%
438.274 · Pavement Maintenance Supplies	1,967.00	5,000.00	-3,033.00	39.34%
Total 438.000 · HIGHWAY MAINT & REPAIR	8,376.27	17,000.00	-8,623.73	49.27%
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%

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

	Jan - Nov 25	Budget	$ Over Budget	% of Budget
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	5,398.10	10,000.00	-4,601.90	53.98%
452.249 · Recreation Programs	2,949.81	5,000.00	-2,050.19	59.0%
452.300 · Recreation Safety Insurance	10,528.44	8,500.00	2,028.44	123.86%
Total 452.000 · RECREATION & CULTURE	18,876.35	23,500.00	-4,623.65	80.33%
454.000 · PARKS				
454.200 · Park supplies	8,555.85	8,000.00	555.85	106.95%
454.230 · Fuel	2,791.47	4,000.00	-1,208.53	69.79%
454.370 · Park Facilities Maintenance	14,041.47	30,000.00	-15,958.53	46.81%
454.500 · Contracted Services	4,870.00	5,000.00	-130.00	97.4%
Total 454.000 · PARKS	30,258.79	47,000.00	-16,741.21	64.38%
456.000 · LIBRARY				
456.520 · Library Contribution	91,878.00	92,000.00	-122.00	99.87%
Total 456.000 · LIBRARY	91,878.00	92,000.00	-122.00	99.87%
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	12,038.08	6,000.00	6,038.08	200.64%
Total 459.000 · TOWNSHIP EVENTS	12,038.08	6,000.00	6,038.08	200.64%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	68,274.27	73,000.00	-4,725.73	93.53%
481.200 · Medicare Employer Paid	15,967.36	18,000.00	-2,032.64	88.71%
481.300 · Unemployment Comp Employer Paid	5,464.93	4,500.00	964.93	121.44%
483.197 · Non-Uniform Penion Plan Contrib	119,212.30	135,000.00	-15,787.70	88.31%
483.310 · Pension Plan Admin Fees	4,100.00	5,000.00	-900.00	82.0%
484.354 · Workers Comp Insurance	46,946.50	40,000.00	6,946.50	117.37%
487.196 · Health Insurance	248,360.57	320,000.00	-71,639.43	77.61%
487.197 · Other Group Benefits	22,490.98	27,000.00	-4,509.02	83.3%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	530,816.91	622,500.00	-91,683.09	85.27%
486.000 · Insurance				
486.350 · Liability Insurance	69,330.00	70,000.00	-670.00	99.04%

Lower Nazareth Township

General Fund Budget vs. Actual

January through November 2025

	Jan - Nov 25	Budget	$ Over Budget	% of Budget
Total 486.000 · Insurance	69,330.00	70,000.00	-670.00	99.04%
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	5,254,336.99	5,701,850.00	-447,513.01	92.15%
Net Income	**799,537.43**	**500.00**	**799,037.43**	**159,907.49%**

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

		Nov 30, 25
ASSETS		
Current Assets		
Checking/Savings		
106.000 · Host Fee Savings Account		
106.001 · Road Account	66,832.15	
106.002 · Fire/Ambulance	53,729.54	
106.003 · Recycling	27,425.45	
106.000 · Host Fee Savings Account - Other	21,633.08	
Total 106.000 · Host Fee Savings Account		169,620.22
Total Checking/Savings		169,620.22
Total Current Assets		169,620.22
TOTAL ASSETS		**169,620.22**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		98,047.04
3900 · Retained Earnings		45,925.34
Net Income		25,647.84
Total Equity		169,620.22
TOTAL LIABILITIES & EQUITY		**169,620.22**

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

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	189,750.14
Total Checking/Savings	189,750.14
Total Current Assets	189,750.14
TOTAL ASSETS	**189,750.14**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	60,614.67
Net Income	5,458.21
Total Equity	189,750.14
TOTAL LIABILITIES & EQUITY	**189,750.14**

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

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	89,653.59
Total Checking/Savings	89,653.59
Total Current Assets	89,653.59
TOTAL ASSETS	**89,653.59**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	76,942.11
Net Income	7,501.15
Total Equity	89,653.59
TOTAL LIABILITIES & EQUITY	**89,653.59**

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

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	156,640.71
102.100 · EIT Open Space - Restricted 23	6,172,926.83
106.000 · PLGIT Savings Account	3,614.49
Total Checking/Savings	6,333,182.03
Total Current Assets	6,333,182.03
TOTAL ASSETS	**6,333,182.03**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,912,532.04
Net Income	2,890,155.04
Total Equity	6,333,182.03
TOTAL LIABILITIES & EQUITY	**6,333,182.03**

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

	Nov 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	377,900.00
100.00 · Swr/Signal PLGIT Account - Other	290,708.47
Total 100.00 · Swr/Signal PLGIT Account	665,604.07
106.000 · Swr/Signal PLUS Account	158.77
Total Checking/Savings	665,762.84
Total Current Assets	665,762.84
TOTAL ASSETS	**665,762.84**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-523,146.66
Net Income	336,498.29
Total Equity	665,762.84
TOTAL LIABILITIES & EQUITY	**665,762.84**

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

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	129,165.84
109.001 · Certificate of Deposit-Embassy	299,031.54
Total Checking/Savings	428,197.38
Total Current Assets	428,197.38
TOTAL ASSETS	**428,197.38**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	412,075.49
Net Income	16,121.89
Total Equity	428,197.38
TOTAL LIABILITIES & EQUITY	**428,197.38**

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

		Nov 30, 25
ASSETS		
Current Assets		
Checking/Savings		
106.000 · Capital Reserve Savings Account		
106.001 · CAPITAL PURCHASES	67,125.35	
106.003 · OFFICE EQUIPMENT	12,659.11	
106.004 · SPECIAL PROJECTS	102,827.16	
106.006 · POLICE EQUIPMENT (CRPD)	21,053.94	
106.000 · Capital Reserve Savings Account - Other	42,968.44	
Total 106.000 · Capital Reserve Savings Account		246,634.00
Total Checking/Savings		246,634.00
Total Current Assets		246,634.00
Other Assets		
130.02 · Due from Master Escrow		80.51
Total Other Assets		80.51
TOTAL ASSETS		**246,714.51**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		208,967.68
3900 · Retained Earnings		72,837.62
Net Income		-35,090.79
Total Equity		246,714.51
TOTAL LIABILITIES & EQUITY		**246,714.51**

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

		Nov 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	78,734.91	
106.000 · Fire CR Savings Account - Other	16,219.33	
Total 106.000 · Fire CR Savings Account		435,353.54
Total Checking/Savings		435,353.54
Total Current Assets		435,353.54
TOTAL ASSETS		**435,353.54**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		234,597.63
3900 · Retained Earnings		206,586.58
Net Income		-5,830.67
Total Equity		435,353.54
TOTAL LIABILITIES & EQUITY		**435,353.54**

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

		Nov 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	71,258.32	
Total 100.100 · Highway Recon/Rehab Checking		362,213.35
109.000 · Certificate of Deposit		500,000.00
Total Checking/Savings		862,213.35
Total Current Assets		862,213.35
TOTAL ASSETS		**862,213.35**
LIABILITIES & EQUITY		
Equity		
3900 · Retained Earnings		715,295.37
Net Income		146,917.98
Total Equity		862,213.35
TOTAL LIABILITIES & EQUITY		**862,213.35**

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

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	27,299.03
Total Checking/Savings	27,299.03
Total Current Assets	27,299.03
TOTAL ASSETS	**27,299.03**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	49,385.72
Net Income	-22,086.69
Total Equity	27,299.03
TOTAL LIABILITIES & EQUITY	**27,299.03**

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

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	144,159.08
Total Checking/Savings	144,159.08
Total Current Assets	144,159.08
TOTAL ASSETS	**144,159.08**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	148,761.89
Net Income	-4,602.81
Total Equity	144,159.08
TOTAL LIABILITIES & EQUITY	**144,159.08**

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

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	134,348.53
Total Checking/Savings	134,348.53
Total Current Assets	134,348.53
TOTAL ASSETS	**134,348.53**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-26,161.05
Net Income	51,090.05
Total Equity	134,348.53
TOTAL LIABILITIES & EQUITY	**134,348.53**

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

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	596,866.00
109.000 Certificate of Deposit	593,034.16
Total Checking/Savings	1,189,900.16
Total Current Assets	1,189,900.16
TOTAL ASSETS	**1,189,900.16**
LIABILITIES & EQUITY	0.00

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

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	164.50
Total Checking/Savings	164.50
Total Current Assets	164.50
TOTAL ASSETS	**164.50**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	662,312.36
Net Income	-662,147.86
Total Equity	164.50
TOTAL LIABILITIES & EQUITY	**164.50**

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

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	16,372.03
Total Checking/Savings	16,372.03
Total Current Assets	16,372.03
TOTAL ASSETS	**16,372.03**
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	13,086.53
Net Income	3,285.50
Total Equity	16,372.03
TOTAL LIABILITIES & EQUITY	**16,372.03**

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

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	629,123.52
Total Checking/Savings	629,123.52
Total Current Assets	629,123.52
TOTAL ASSETS	**629,123.52**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	579,306.99
Net Income	49,816.53
Total Equity	629,123.52
TOTAL LIABILITIES & EQUITY	**629,123.52**

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

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	1,659,467.94
101.200 · Master Escrow Sub Accounts	370,012.33
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	2,029,480.87
Total Current Assets	2,029,480.87
TOTAL ASSETS	**2,029,480.87**
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	1,280,357.24
Total Equity	2,027,150.36
TOTAL LIABILITIES & EQUITY	**2,029,480.87**

Lower Nazareth Township
Balance Sheet
As of November 30, 2025

		Nov 30, 25
ASSETS		
Current Assets		
Checking/Savings		
101.000 · Development & Inspections		
101.200 · Code Enforcement & Inspection	148,856.18	
101.000 · Development & Inspections - Other	4,394.69	
Total 101.000 · Development & Inspections		153,250.87
Total Checking/Savings		153,250.87
Total Current Assets		153,250.87
TOTAL ASSETS		**153,250.87**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		60,713.53
3900 · Retained Earnings		85,410.57
Net Income		7,126.77
Total Equity		153,250.87
TOTAL LIABILITIES & EQUITY		**153,250.87**