Lower Nazareth Township Financial Report

September 2025

LOWER NAZARETH TOWNSHIP
FUND SUMMARY

				Sep-25
General Fund - 01			$	2,115,418
Special Revenue Fund - Host Fee - 05			$	168,524
Palmer Sewer Fund - 08			$	188,802
Nazareth Sewer Fund - 09			$	89,206
Capital Reserve				
Open Space Recreation Fund - 16 - CASH	$	165,702		
Capital Reserve				
Open Space Restricted Fund - 16 - EIT	$	6,002,744		
Capital Reserve				
Open Space Recreation Fund - 16 - CD	$	-		
Capital Reserve - Open Space Fund - 16 - TOTAL			$	6,168,446
Capital Reserve - Sewer/Signals Fund - 18			$	661,459
Fiscal Stability Fund - 95 - CASH	$	128,521		
Fiscal Stability Fund - 95 - CD	$	286,625		
Fiscal Stability Fund - 95 - TOTAL			$	415,146
Capital Reserve - Municipal - 30			$	290,298
Capital Reserve - Fire Fund - 31			$	435,500
Highway Reconstruction/Rehabilitation - CASH	$	568,293		
Highway Reconstruction/Rehabilitation - CD	$	500,000		
Highway Reconstruction/Rehabilitation - TOTAL			$	1,068,293
Capital Reserve - Equipment Replacement -			$	27,162
Refuse/Recycling Collection - 33			$	127,098
State Liquid Fuels Fund - 35			$	383,130
Traffic Impact - 091 - CASH	$	867,329		
Traffic Impact - 091 - CD	$	593,034		
Traffic Impact - 091 - TOTAL			$	1,460,364
LNT American Rescue Plan Funds			$	164
LNT Community Events			$	16,393
Total Township Funds...				**$13,615,400**
Lower Nazareth Township Sewer Department			$	618,912
Master Escrow Account			$	1,998,960
Development & Inspection Account			$	130,730
Total Escrow Accounts...				**$2,748,603**

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

		Sep 30, 25
ASSETS		
Current Assets		
Checking/Savings		
100.100 · Checking Account - PSBT 2023		1,690,353.94
105.100 · Payroll Account - PSBT 2023		107,952.63
106.100 · PLGIT Account		138,488.94
106.400 · Real Estate Taxes - PSBT 2023		176,122.29
110.000 · Petty Cash		250.00
Total Checking/Savings		2,113,167.80
Total Current Assets		2,113,167.80
Other Assets		
130.500 · Due from Master Escrow Account		2,250.00
Total Other Assets		2,250.00
TOTAL ASSETS		**2,115,417.80**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
210.000 · PAYROLL LIABILITIES		
210 · Federal Tax Withheld	-5,210.00	
211 · FICA Withheld	-6,114.74	
213 · Medicare Withheld	-1,430.08	
217 · State Tax Withheld	-1,513.95	
222 · 457(b) Deferred Compensation	-1,365.00	
223 · Unemployment Withheld	-7.17	
224 · Whole Life Insurance - Employee	-66.60	
226 · Disability Insurance - Employee	-156.36	
227 · Critical illness - Employee	-52.52	
Total 210.000 · PAYROLL LIABILITIES		-15,916.42
Total Other Current Liabilities		-15,916.42
Total Current Liabilities		-15,916.42
Total Liabilities		-15,916.42
Equity		
270 · Opening Bal Equity		771,781.48
3900 · Retained Earnings		272,884.79
Net Income		1,086,667.95
Total Equity		2,131,334.22
TOTAL LIABILITIES & EQUITY		**2,115,417.80**

Lower Nazareth Township

General Fund Budget vs. Actual

January through September 2025

	Jan - Sep 25	Budget	$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	2,626,699.78	2,595,000.00	31,699.78	101.22%
301.400 · Real Estate - Delinquent	19,169.78	30,000.00	-10,830.22	63.9%
Total 301.000 · REAL PROPERTY TAXES	2,645,869.56	2,625,000.00	20,869.56	100.8%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	284,650.62	225,000.00	59,650.62	126.51%
310.210 · Earned Income - Current	1,049,151.96	1,325,000.00	-275,848.04	79.18%
310.220 · Earned Income - Prior	598,300.00	575,000.00	23,300.00	104.05%
310.510 · Local Services Tax	368,457.40	450,000.00	-81,542.60	81.88%
310.000 · LOCAL ENABLING ACT TAXES - Other	25,898.35			
Total 310.000 · LOCAL ENABLING ACT TAXES	2,326,458.33	2,575,000.00	-248,541.67	90.35%
Total 300.000 · TAXES	4,972,327.89	5,200,000.00	-227,672.11	95.62%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	58,576.07	88,000.00	-29,423.93	66.56%
Total 320.000 · LICENSES & PERMITS	58,576.07	88,000.00	-29,423.93	66.56%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	34,518.25	30,000.00	4,518.25	115.06%
331.122 · Ordinance Violations	153.56	7,500.00	-7,346.44	2.05%
Total 330.000 · FINES & FORFEITS	34,671.81	37,500.00	-2,828.19	92.46%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	46,521.27	50,000.00	-3,478.73	93.04%
341.02 · Interest on Savings	4,195.58	5,000.00	-804.42	83.91%
Total 341.000 · Interest Earnings	50,716.85	55,000.00	-4,283.15	92.21%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	30,196.65	70,000.00	-39,803.35	43.14%

Lower Nazareth Township

General Fund Budget vs. Actual

January through September 2025

	Jan - Sep 25	Budget	$ Over Budget	% of Budget
Total 342.000 · Rents and Royalties	30,196.65	70,000.00	-39,803.35	43.14%
Total 340.000 · INTEREST, RENTS & ROYALTIES	80,913.50	125,000.00	-44,086.50	64.73%
350.000 · INTERGOVERNMENTAL REVENUES				
354.000 · STATE CAPITAL & OPER. GRANTS	0.00			
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	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	195,489.49	182,300.00	13,189.49	107.24%
Total 350.000 · INTERGOVERNMENTAL REVENUES	195,489.49	182,300.00	13,189.49	107.24%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	9,643.16	15,000.00	-5,356.84	64.29%
361.330 · Zoning Hearings	10,900.00	8,000.00	2,900.00	136.25%
361.500 · Maps & Publications				
361.57 · Misc. Publications/Copying	277.00	250.00	27.00	110.8%
361.500 · Maps & Publications - Other	36.00			
Total 361.500 · Maps & Publications	313.00	250.00	63.00	125.2%
361.000 · General Government - Other	1,290.00			
Total 361.000 · General Government	22,146.16	23,250.00	-1,103.84	95.25%
362.000 · PUBLIC SAFETY				
362.410 · Building & Zoning Permits	13,293.50	20,000.00	-6,706.50	66.47%
362.440 · Sewer Permits	25,328.15	1,000.00	24,328.15	2,532.82%
362.451 · Use & Occupancy Permits	1,275.00	750.00	525.00	170.0%
362.452 · Moving Records	315.00	400.00	-85.00	78.75%
362.470 · Driveway Permits	825.00	2,000.00	-1,175.00	41.25%
362.480 · Grading Permits	0.00	2,000.00	-2,000.00	0.0%
362.481 · Swimming Pool Grading Permits	5,805.00	4,000.00	1,805.00	145.13%

Lower Nazareth Township

General Fund Budget vs. Actual

January through September 2025

	Jan - Sep 25	Budget	$ Over Budget	% of Budget
362.490 · Peddling Permit	630.00	100.00	530.00	630.0%
Total 362.000 · PUBLIC SAFETY	47,471.65	30,250.00	17,221.65	156.93%
Total 360.000 · CHARGES FOR SERVICES	69,617.81	53,500.00	16,117.81	130.13%
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	30,141.96			
49900 · Uncategorized Income	0.01			
Total Income	5,476,661.27	5,702,350.00	-225,688.73	96.04%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	9,374.85	12,500.00	-3,125.15	75.0%
400.215 · Postage	7,223.81	8,000.00	-776.19	90.3%
400.300 · Miscellaneous	12.38	100.00	-87.62	12.38%
400.310 · Stenographer/BOS	1,755.00	5,000.00	-3,245.00	35.1%
400.320 · Telephone				
400.321 · Local	3,041.65	5,000.00	-1,958.35	60.83%
400.324 · Wireless	2,863.90	4,500.00	-1,636.10	63.64%
Total 400.320 · Telephone	5,905.55	9,500.00	-3,594.45	62.16%
400.340 · Advertising	6,841.38	11,000.00	-4,158.62	62.19%
400.342 · Public Relations Printing	12,630.00	14,000.00	-1,370.00	90.21%
400.374 · Maintenance Agreements	12,079.78	18,000.00	-5,920.22	67.11%

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

	Jan - Sep 25	Budget	$ Over Budget	% of Budget
400.384 · Office Equipment Rental	632.97	1,000.00	-367.03	63.3%
400.420 · Dues & Subscriptions	3,261.00	4,000.00	-739.00	81.53%
400.460 · Meetings & Continuing Education	4,418.75	4,000.00	418.75	110.47%
400.700 · Capital Purchases	-1,295.00			
Total 400.000 · GENERAL GOVERNMENT	62,840.47	87,100.00	-24,259.53	72.15%
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	616.33	500.00	116.33	123.27%
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	9,618.63	15,750.00	-6,131.37	61.07%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	60,017.25	95,000.00	-34,982.75	63.18%
404.314 · Legal Services - Human Resource	228.00	1,500.00	-1,272.00	15.2%
Total 404.000 · SOLICITOR/LEGAL	60,245.25	96,500.00	-36,254.75	62.43%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	236,917.33	335,000.00	-98,082.67	70.72%
405.200 · Office Supplies	3,353.95	8,500.00	-5,146.05	39.46%
405.300 · Bond	2,430.00	2,250.00	180.00	108.0%
Total 405.000 · PERSONNEL SERVICES	242,701.28	345,750.00	-103,048.72	70.2%

Lower Nazareth Township

General Fund Budget vs. Actual

January through September 2025

	Jan - Sep 25	Budget	$ Over Budget	% of Budget
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	2,804.92	7,000.00	-4,195.08	40.07%
406.316 · Drug Testing	280.00	400.00	-120.00	70.0%
406.317 · Employee Record Checks	110.00	250.00	-140.00	44.0%
406.318 · Bank Fees	240.00	200.00	40.00	120.0%
406.319 · Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 · Internet fees / Website Develop	5,231.52	7,500.00	-2,268.48	69.75%
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	8,791.44	17,350.00	-8,558.56	50.67%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	1,586.00	3,000.00	-1,414.00	52.87%
407.215 · Software	13,388.81	15,000.00	-1,611.19	89.26%
407.370 · Computer Services	28,120.91	15,000.00	13,120.91	187.47%
Total 407.000 · DATA PROCESSING	43,095.72	33,000.00	10,095.72	130.59%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	149,543.20	165,000.00	-15,456.80	90.63%
408.319 · Special Projects	3,175.00	10,000.00	-6,825.00	31.75%
Total 408.000 · ENGINEERING SERVICES	152,718.20	175,000.00	-22,281.80	87.27%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	6,549.21	7,000.00	-450.79	93.56%
409.230 · Heating Fuel	23,822.48	30,000.00	-6,177.52	79.41%
409.300 · Facilities Maintenance	16,306.87	12,000.00	4,306.87	135.89%
409.318 · Building Security Systems	1,262.53	3,000.00	-1,737.47	42.08%
409.360 · Public Utilities				
409.361 · Electricity	12,207.85	20,000.00	-7,792.15	61.04%
409.366 · Water	3,552.53	10,000.00	-6,447.47	35.53%

Lower Nazareth Township

General Fund Budget vs. Actual

January through September 2025

	Jan - Sep 25	Budget	$ Over Budget	% of Budget
Total 409.360 · Public Utilities	15,760.38	30,000.00	-14,239.62	52.54%
409.367 · Trash Removal	1,243.11	3,000.00	-1,756.89	41.44%
Total 409.000 · GEN GOVT. BUILDINGS	64,944.58	85,000.00	-20,055.42	76.41%
410.000 · PUBLIC SAFETY				
410.500 · Police Services Contract	1,749,132.50	2,102,000.00	-352,867.50	83.21%
Total 410.000 · PUBLIC SAFETY	1,749,132.50	2,102,000.00	-352,867.50	83.21%
411.000 · FIRE				
411.300 · Building Capital Reserve	74,381.53	100,000.00	-25,618.47	74.38%
411.500 · Contributions	81,117.65	100,000.00	-18,882.35	81.12%
411.541 · Fire Relief	99,554.38	95,000.00	4,554.38	104.79%
411.600 · Water Hydrant Assessment	62,248.86	87,000.00	-24,751.14	71.55%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	22,691.40	50,000.00	-27,308.60	45.38%
Total 411.000 · FIRE	339,993.82	512,000.00	-172,006.18	66.41%
412.000 · AMBULANCE				
412.300 · Ambulance Building Maintenance	53.19	5,000.00	-4,946.81	1.06%
412.542 · Operation Contribution	30,000.00	30,000.00	0.00	100.0%
Total 412.000 · AMBULANCE	30,053.19	35,000.00	-4,946.81	85.87%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	91,205.30	170,000.00	-78,794.70	53.65%
413.121 · Sewage Enforcement Officer	38,591.11	3,000.00	35,591.11	1,286.37%
413.200 · Supplies	347.74	1,000.00	-652.26	34.77%
413.325 · Postage	278.60	1,000.00	-721.40	27.86%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	130,422.75	175,500.00	-45,077.25	74.32%
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	2,000.00	6,000.00	-4,000.00	33.33%
414.117 · Planning Commission Comp.	3,700.00	6,000.00	-2,300.00	61.67%

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

	Jan - Sep 25	Budget	$ Over Budget	% of Budget
414.120 · Legal	70.28	15,000.00	-14,929.72	0.47%
414.313 · Engineer	7,431.50	25,000.00	-17,568.50	29.73%
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	20,487.12	64,500.00	-44,012.88	31.76%
415.114 · EMERGENCY MANAGEMENT COORD	1,800.00	2,400.00	-600.00	75.0%
419.540 · EMS Notification System Service	2,696.94	3,000.00	-303.06	89.9%
422.450 · Animal Control	1,628.55	5,000.00	-3,371.45	32.57%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	6,080.76	12,000.00	-5,919.24	50.67%
Total 426.000 · SANITATION EXPENSE	6,080.76	12,000.00	-5,919.24	50.67%
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	493,360.94	700,000.00	-206,639.06	70.48%
430.245 · Supplies	6,869.54	10,000.00	-3,130.46	68.7%
430.300 · Facilities Maintenance	698.65	2,000.00	-1,301.35	34.93%
430.320 · Telephone				
430.321 · Local	442.62	700.00	-257.38	63.23%
430.329 · Wireless	945.09	2,000.00	-1,054.91	47.26%
Total 430.320 · Telephone	1,387.71	2,700.00	-1,312.29	51.4%
430.330 · Heating Fuel	11,141.42	13,000.00	-1,858.58	85.7%
430.360 · Electricity	2,304.36	4,000.00	-1,695.64	57.61%
430.384 · Equip/Machinery Rental	664.50	1,000.00	-335.50	66.45%
430.450 · Contracted Services	165.23	1,000.00	-834.77	16.52%
430.460 · Continuing Education	3,162.14	5,000.00	-1,837.86	63.24%
430.740 · Equipment Purchase	410.00	5,000.00	-4,590.00	8.2%
430.750 · Misc. Shop Tools & Equipment	1,668.89	2,500.00	-831.11	66.76%

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

	Jan - Sep 25	Budget	$ Over Budget	% of Budget
Total 430.000 · HWYS., ROADS & STREETS	521,833.38	746,200.00	-224,366.62	69.93%
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	5,431.73	10,000.00	-4,568.27	54.32%
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	3,836.37	6,000.00	-2,163.63	63.94%
433.450 · Signals contracted service	3,181.00	8,000.00	-4,819.00	39.76%
Total 433.000 · TRAFFIC CONTROL DEVICES	12,979.10	28,000.00	-15,020.90	46.35%
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	3,094.48	5,000.00	-1,905.52	61.89%
Total 434.00 · STREET LIGHTING	3,094.48	5,000.00	-1,905.52	61.89%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	28,821.80	5,000.00	23,821.80	576.44%
437.213 · Equipment Parts & Supplies	49,273.19	50,000.00	-726.81	98.55%
437.233 · Equipment Motor Fuel	29,843.04	40,000.00	-10,156.96	74.61%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	107,938.03	95,000.00	12,938.03	113.62%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	2,514.50	7,500.00	-4,985.50	33.53%
438.272 · Aggregate Supplies	3,274.39	2,500.00	774.39	130.98%
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	8,185.56	17,000.00	-8,814.44	48.15%
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				

Lower Nazareth Township

General Fund Budget vs. Actual

January through September 2025

	Jan - Sep 25	Budget	$ Over Budget	% of Budget
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	9,354.50	8,500.00	854.50	110.05%
Total 452.000 · RECREATION & CULTURE	17,702.41	23,500.00	-5,797.59	75.33%
454.000 · PARKS				
454.200 · Park supplies	7,715.06	8,000.00	-284.94	96.44%
454.230 · Fuel	2,791.47	4,000.00	-1,208.53	69.79%
454.370 · Park Facilities Maintenance	17,951.00	30,000.00	-12,049.00	59.84%
454.500 · Contracted Services	4,230.00	5,000.00	-770.00	84.6%
454.600 · Capital Construction	-5,541.81			
Total 454.000 · PARKS	27,145.72	47,000.00	-19,854.28	57.76%
456.000 · LIBRARY				
456.520 · Library Contribution	76,565.00	92,000.00	-15,435.00	83.22%
Total 456.000 · LIBRARY	76,565.00	92,000.00	-15,435.00	83.22%
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	10,459.46	6,000.00	4,459.46	174.32%
Total 459.000 · TOWNSHIP EVENTS	10,459.46	6,000.00	4,459.46	174.32%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	53,961.03	73,000.00	-19,038.97	73.92%
481.200 · Medicare Employer Paid	12,619.91	18,000.00	-5,380.09	70.11%
481.300 · Unemployment Comp Employer Paid	5,355.79	4,500.00	855.79	119.02%
483.197 · Non-Uniform Penion Plan Contrib	118,003.87	135,000.00	-16,996.13	87.41%
483.310 · Pension Plan Admin Fees	4,100.00	5,000.00	-900.00	82.0%
484.354 · Workers Comp Insurance	41,636.50	40,000.00	1,636.50	104.09%
487.196 · Health Insurance	198,185.65	320,000.00	-121,814.35	61.93%
487.197 · Other Group Benefits	19,099.20	27,000.00	-7,900.80	70.74%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	452,961.95	622,500.00	-169,538.05	72.77%
486.000 · Insurance				
486.350 · Liability Insurance	55,788.00	70,000.00	-14,212.00	79.7%

Lower Nazareth Township

General Fund Budget vs. Actual

January through September 2025

	Jan - Sep 25	Budget	$ Over Budget	% of Budget
Total 486.000 · Insurance	55,788.00	70,000.00	-14,212.00	79.7%
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	4,389,993.32	5,701,850.00	-1,311,856.68	76.99%
Net Income	**1,086,667.95**	**500.00**	**1,086,167.95**	**217,333.59%**

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

	Sep 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	26,328.81
106.000 · Host Fee Savings Account - Other	21,633.08
Total 106.000 · Host Fee Savings Account	168,523.58
Total Checking/Savings	168,523.58
Total Current Assets	168,523.58
TOTAL ASSETS	**168,523.58**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	45,925.34
Net Income	24,551.20
Total Equity	168,523.58
TOTAL LIABILITIES & EQUITY	**168,523.58**

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

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	188,802.36
Total Checking/Savings	188,802.36
Total Current Assets	188,802.36
TOTAL ASSETS	**188,802.36**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	60,614.67
Net Income	4,510.43
Total Equity	188,802.36
TOTAL LIABILITIES & EQUITY	**188,802.36**

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

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	89,205.78
Total Checking/Savings	89,205.78
Total Current Assets	89,205.78
TOTAL ASSETS	**89,205.78**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	76,942.11
Net Income	7,053.34
Total Equity	89,205.78
TOTAL LIABILITIES & EQUITY	**89,205.78**

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

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	162,110.88
102.100 · EIT Open Space - Restricted 23	6,002,743.78
106.000 · PLGIT Savings Account	3,591.12
Total Checking/Savings	6,168,445.78
Total Current Assets	6,168,445.78
TOTAL ASSETS	**6,168,445.78**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,912,532.04
Net Income	2,725,418.79
Total Equity	6,168,445.78
TOTAL LIABILITIES & EQUITY	**6,168,445.78**

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

		Sep 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	286,405.19	
Total 100.00 · Swr/Signal PLGIT Account		661,300.79
106.000 · Swr/Signal PLUS Account		157.72
Total Checking/Savings		661,458.51
Total Current Assets		661,458.51
TOTAL ASSETS		**661,458.51**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		852,411.21
3900 · Retained Earnings		-523,146.66
Net Income		332,193.96
Total Equity		661,458.51
TOTAL LIABILITIES & EQUITY		**661,458.51**

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

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	128,520.68
109.001 · Certificate of Deposit-Embassy	286,625.14
Total Checking/Savings	415,145.82
Total Current Assets	415,145.82
TOTAL ASSETS	**415,145.82**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	412,075.49
Net Income	3,070.33
Total Equity	415,145.82
TOTAL LIABILITIES & EQUITY	**415,145.82**

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

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	72,163.27
106.003 · OFFICE EQUIPMENT	12,659.11
106.004 · SPECIAL PROJECTS	143,151.76
106.006 · POLICE EQUIPMENT (CRPD)	21,053.94
106.000 · Capital Reserve Savings Account - Other	41,189.21
Total 106.000 · Capital Reserve Savings Account	290,217.29
Total Checking/Savings	290,217.29
Total Current Assets	290,217.29
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	**290,297.80**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	72,837.62
Net Income	8,492.50
Total Equity	290,297.80
TOTAL LIABILITIES & EQUITY	**290,297.80**

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

	Sep 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	13,391.27
Total 106.000 · Fire CR Savings Account	435,500.48
Total Checking/Savings	435,500.48
Total Current Assets	435,500.48
TOTAL ASSETS	**435,500.48**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	206,586.58
Net Income	-5,683.73
Total Equity	435,500.48
TOTAL LIABILITIES & EQUITY	**435,500.48**

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

	Sep 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	277,337.79
Total 100.100 · Highway Recon/Rehab Checking	568,292.82
109.000 · Certificate of Deposit	500,000.00
Total Checking/Savings	1,068,292.82
Total Current Assets	1,068,292.82
TOTAL ASSETS	**1,068,292.82**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	715,295.37
Net Income	352,997.45
Total Equity	1,068,292.82
TOTAL LIABILITIES & EQUITY	**1,068,292.82**

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

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	27,162.68
Total Checking/Savings	27,162.68
Total Current Assets	27,162.68
TOTAL ASSETS	**27,162.68**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	49,385.72
Net Income	-22,223.04
Total Equity	27,162.68
TOTAL LIABILITIES & EQUITY	**27,162.68**

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

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	127,097.68
Total Checking/Savings	127,097.68
Total Current Assets	127,097.68
TOTAL ASSETS	**127,097.68**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	148,761.89
Net Income	-21,664.21
Total Equity	127,097.68
TOTAL LIABILITIES & EQUITY	**127,097.68**

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

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	383,129.57
Total Checking/Savings	383,129.57
Total Current Assets	383,129.57
TOTAL ASSETS	**383,129.57**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-26,161.05
Net Income	299,871.09
Total Equity	383,129.57
TOTAL LIABILITIES & EQUITY	**383,129.57**

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

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	867,329.48
109.000 Certificate of Deposit	593,034.16
Total Checking/Savings	1,460,363.64
Total Current Assets	1,460,363.64
TOTAL ASSETS	**1,460,363.64**
LIABILITIES & EQUITY	0.00

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

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	163.68
Total Checking/Savings	163.68
Total Current Assets	163.68
TOTAL ASSETS	**163.68**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	662,312.36
Net Income	-662,148.68
Total Equity	163.68
TOTAL LIABILITIES & EQUITY	**163.68**

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

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	16,393.22
Total Checking/Savings	16,393.22
Total Current Assets	16,393.22
TOTAL ASSETS	**16,393.22**
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	13,086.53
Net Income	3,306.69
Total Equity	16,393.22
TOTAL LIABILITIES & EQUITY	**16,393.22**

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

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	618,912.37
Total Checking/Savings	618,912.37
Total Current Assets	618,912.37
TOTAL ASSETS	**618,912.37**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	579,306.99
Net Income	39,605.38
Total Equity	618,912.37
TOTAL LIABILITIES & EQUITY	**618,912.37**

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

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	1,669,620.32
101.200 · Master Escrow Sub Accounts	329,339.10
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	1,998,960.02
Total Current Assets	1,998,960.02
TOTAL ASSETS	**1,998,960.02**
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	1,249,836.39
Total Equity	1,996,629.51
TOTAL LIABILITIES & EQUITY	**1,998,960.02**

Lower Nazareth Township
Balance Sheet
As of September 30, 2025

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	127,197.68
101.000 · Development & Inspections - Other	3,532.62
Total 101.000 · Development & Inspections	130,730.30
Total Checking/Savings	130,730.30
Total Current Assets	130,730.30
TOTAL ASSETS	**130,730.30**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	85,410.57
Net Income	-15,393.80
Total Equity	130,730.30
TOTAL LIABILITIES & EQUITY	**130,730.30**