Lower Nazareth Township Financial Report

October 2025

LOWER NAZARETH TOWNSHIP
FUND SUMMARY

			Oct-25
General Fund - 01		$	2,046,347
Special Revenue Fund - Host Fee - 05		$	169,092
Palmer Sewer Fund - 08		$	189,314
Nazareth Sewer Fund - 09		$	89,448
Capital Reserve			
Open Space Recreation Fund - 16 - CASH	$ 159,884		
Capital Reserve			
Open Space Restricted Fund - 16 - EIT	$ 6,038,120		
Capital Reserve			
Open Space Recreation Fund - 16 - CD	$ -		
Capital Reserve - Open Space Fund - 16 - TOTAL		$	6,198,004
Capital Reserve - Sewer/Signals Fund - 18		$	663,688
Fiscal Stability Fund - 95 - CASH	$ 128,869		
Fiscal Stability Fund - 95 - CD	$ 286,625		
Fiscal Stability Fund - 95 - TOTAL		$	415,494
Capital Reserve - Municipal - 30		$	285,027
Capital Reserve - Fire Fund - 31		$	436,969
Highway Reconstruction/Rehabilitation - CASH	$ 361,382		
Highway Reconstruction/Rehabilitation - CD	$ 500,000		
Highway Reconstruction/Rehabilitation - TOTAL		$	861,382
Capital Reserve - Equipment Replacement -		$	27,236
Refuse/Recycling Collection - 33		$	150,986
State Liquid Fuels Fund - 35		$	133,930
Traffic Impact - 091 - CASH	$ 629,186		
Traffic Impact - 091 - CD	$ 593,034		
Traffic Impact - 091 - TOTAL		$	1,222,220
LNT American Rescue Plan Funds		$	164
LNT Community Events		$	16,372
Total Township Funds...			**$12,905,674**

Lower Nazareth Township Sewer Department		$	627,704
Master Escrow Account		$	2,202,685
Development & Inspection Account		$	164,847
Total Escrow Accounts...			**$2,995,235**

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

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	1,654,311.14
105.100 · Payroll Account - PSBT 2023	72,800.94
106.100 · PLGIT Account	138,955.78
106.400 · Real Estate Taxes - PSBT 2023	177,779.27
110.000 · Petty Cash	250.00
Total Checking/Savings	2,044,097.13
Total Current Assets	2,044,097.13
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	**2,046,347.13**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
210 · Federal Tax Withheld	-22.00
211 · FICA Withheld	-98.24
212 · Earned Income Tax Withheld	1,852.88
213 · Medicare Withheld	-22.98
217 · State Tax Withheld	-24.32
219 · Occup Privilege Tax Withhed	92.00
223 · Unemployment Withheld	89.84
224 · Whole Life Insurance - Employee	-66.60
226 · Disability Insurance - Employee	-156.36
227 · Critical illness - Employee	-52.52
Total 210.000 · PAYROLL LIABILITIES	1,591.70
Total Other Current Liabilities	1,591.70
Total Current Liabilities	1,591.70
Total Liabilities	1,591.70
Equity	
270 · Opening Bal Equity	771,781.48
3900 · Retained Earnings	272,884.79
Net Income	1,000,089.16
Total Equity	2,044,755.43
TOTAL LIABILITIES & EQUITY	**2,046,347.13**

Lower Nazareth Township

General Fund Budget vs. Actual

January through October 2025

	Jan - Oct 25	Budget	$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	2,627,877.12	2,595,000.00	32,877.12	101.27%
301.400 · Real Estate - Delinquent	22,219.59	30,000.00	-7,780.41	74.07%
Total 301.000 · REAL PROPERTY TAXES	2,650,096.71	2,625,000.00	25,096.71	100.96%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	323,660.72	225,000.00	98,660.72	143.85%
310.210 · Earned Income - Current	1,174,641.04	1,325,000.00	-150,358.96	88.65%
310.220 · Earned Income - Prior	609,600.00	575,000.00	34,600.00	106.02%
310.510 · Local Services Tax	370,508.27	450,000.00	-79,491.73	82.34%
Total 310.000 · LOCAL ENABLING ACT TAXES	2,478,410.03	2,575,000.00	-96,589.97	96.25%
Total 300.000 · TAXES	5,128,506.74	5,200,000.00	-71,493.26	98.63%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	66,155.97	88,000.00	-21,844.03	75.18%
Total 320.000 · LICENSES & PERMITS	66,155.97	88,000.00	-21,844.03	75.18%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	37,735.84	30,000.00	7,735.84	125.79%
331.122 · Ordinance Violations	11,053.56	7,500.00	3,553.56	147.38%
Total 330.000 · FINES & FORFEITS	48,789.40	37,500.00	11,289.40	130.11%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	51,835.42	50,000.00	1,835.42	103.67%
341.02 · Interest on Savings	4,662.42	5,000.00	-337.58	93.25%
Total 341.000 · Interest Earnings	56,497.84	55,000.00	1,497.84	102.72%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	33,761.30	70,000.00	-36,238.70	48.23%
Total 342.000 · Rents and Royalties	33,761.30	70,000.00	-36,238.70	48.23%

Lower Nazareth Township

General Fund Budget vs. Actual

January through October 2025

	Jan - Oct 25	Budget	$ Over Budget	% of Budget
Total 340.000 · INTEREST, RENTS & ROYALTIES	90,259.14	125,000.00	-34,740.86	72.21%
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	14,343.50	20,000.00	-5,656.50	71.72%
362.440 · Sewer Permits	29,576.20	1,000.00	28,576.20	2,957.62%
362.451 · Use & Occupancy Permits	1,350.00	750.00	600.00	180.0%
362.452 · Moving Records	385.00	400.00	-15.00	96.25%
362.470 · Driveway Permits	1,275.00	2,000.00	-725.00	63.75%
362.480 · Grading Permits	2,550.00	2,000.00	550.00	127.5%
362.481 · Swimming Pool Grading Permits	6,555.00	4,000.00	2,555.00	163.88%

Lower Nazareth Township

General Fund Budget vs. Actual

January through October 2025

	Jan - Oct 25	Budget	$ Over Budget	% of Budget
362.490 · Peddling Permit	630.00	100.00	530.00	630.0%
Total 362.000 · PUBLIC SAFETY	56,664.70	30,250.00	26,414.70	187.32%
Total 360.000 · CHARGES FOR SERVICES	83,575.86	53,500.00	30,075.86	156.22%
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	5,693,314.52	5,702,350.00	-9,035.48	99.84%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	11,458.15	12,500.00	-1,041.85	91.67%
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	2,345.00	5,000.00	-2,655.00	46.9%
400.320 · Telephone				
400.321 · Local	3,379.37	5,000.00	-1,620.63	67.59%
400.324 · Wireless	3,180.14	4,500.00	-1,319.86	70.67%
Total 400.320 · Telephone	6,559.51	9,500.00	-2,940.49	69.05%
400.340 · Advertising	8,406.90	11,000.00	-2,593.10	76.43%
400.342 · Public Relations Printing	12,630.00	14,000.00	-1,370.00	90.21%
400.374 · Maintenance Agreements	15,013.31	18,000.00	-2,986.69	83.41%

Lower Nazareth Township

General Fund Budget vs. Actual

January through October 2025

	Jan - Oct 25	Budget	$ Over Budget	% of Budget
400.384 · Office Equipment Rental	632.97	1,000.00	-367.03	63.3%
400.420 · Dues & Subscriptions	3,220.00	4,000.00	-780.00	80.5%
400.460 · Meetings & Continuing Education	4,418.75	4,000.00	418.75	110.47%
Total 400.000 · GENERAL GOVERNMENT	71,920.78	87,100.00	-15,179.22	82.57%
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	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	274,326.16	335,000.00	-60,673.84	81.89%
405.200 · Office Supplies	3,480.15	8,500.00	-5,019.85	40.94%
405.300 · Bond	2,340.00	2,250.00	90.00	104.0%
Total 405.000 · PERSONNEL SERVICES	280,146.31	345,750.00	-65,603.69	81.03%
406.000 · GENERAL GOVT. ADMINISTRATION				

Lower Nazareth Township

General Fund Budget vs. Actual

January through October 2025

	Jan - Oct 25	Budget	$ Over Budget	% of Budget
406.280 · General Administrative Expense	3,513.49	7,000.00	-3,486.51	50.19%
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	265.00	200.00	65.00	132.5%
406.319 · Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 · Internet fees / Website Develop	5,983.48	7,500.00	-1,516.52	79.78%
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	10,381.97	17,350.00	-6,968.03	59.84%
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	28,559.01	15,000.00	13,559.01	190.39%
Total 407.000 · DATA PROCESSING	42,238.82	33,000.00	9,238.82	128.0%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	186,758.95	165,000.00	21,758.95	113.19%
408.319 · Special Projects	3,175.00	10,000.00	-6,825.00	31.75%
Total 408.000 · ENGINEERING SERVICES	189,933.95	175,000.00	14,933.95	108.53%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	6,652.48	7,000.00	-347.52	95.04%
409.230 · Heating Fuel	23,822.48	30,000.00	-6,177.52	79.41%
409.300 · Facilities Maintenance	19,985.18	12,000.00	7,985.18	166.54%
409.318 · Building Security Systems	1,262.53	3,000.00	-1,737.47	42.08%
409.360 · Public Utilities				
409.361 · Electricity	13,755.67	20,000.00	-6,244.33	68.78%
409.366 · Water	4,263.88	10,000.00	-5,736.12	42.64%
Total 409.360 · Public Utilities	18,019.55	30,000.00	-11,980.45	60.07%

Lower Nazareth Township

General Fund Budget vs. Actual

January through October 2025

	Jan - Oct 25	Budget	$ Over Budget	% of Budget
409.367 · Trash Removal	1,430.89	3,000.00	-1,569.11	47.7%
Total 409.000 · GEN GOVT. BUILDINGS	71,173.11	85,000.00	-13,826.89	83.73%
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	87,304.59	100,000.00	-12,695.41	87.31%
411.541 · Fire Relief	99,554.38	95,000.00	4,554.38	104.79%
411.600 · Water Hydrant Assessment	72,685.40	87,000.00	-14,314.60	83.55%
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	356,617.30	512,000.00	-155,382.70	69.65%
412.000 · AMBULANCE				
412.300 · Ambulance Building Maintenance	617.26	5,000.00	-4,382.74	12.35%
412.542 · Operation Contribution	30,000.00	30,000.00	0.00	100.0%
Total 412.000 · AMBULANCE	30,617.26	35,000.00	-4,382.74	87.48%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	103,370.93	170,000.00	-66,629.07	60.81%
413.121 · Sewage Enforcement Officer	40,442.91	3,000.00	37,442.91	1,348.1%
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	144,440.18	175,500.00	-31,059.82	82.3%
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.	4,200.00	6,000.00	-1,800.00	70.0%
414.120 · Legal	70.28	15,000.00	-14,929.72	0.47%

Lower Nazareth Township

General Fund Budget vs. Actual

January through October 2025

	Jan - Oct 25	Budget	$ Over Budget	% of Budget
414.313 · Engineer	9,705.00	25,000.00	-15,295.00	38.82%
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	23,260.62	64,500.00	-41,239.38	36.06%
415.114 · EMERGENCY MANAGEMENT COORD	2,200.00	2,400.00	-200.00	91.67%
419.540 · EMS Notification System Service	2,696.94	3,000.00	-303.06	89.9%
422.450 · Animal Control	2,662.15	5,000.00	-2,337.85	53.24%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	7,599.24	12,000.00	-4,400.76	63.33%
Total 426.000 · SANITATION EXPENSE	7,599.24	12,000.00	-4,400.76	63.33%
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	576,713.11	700,000.00	-123,286.89	82.39%
430.245 · Supplies	7,122.27	10,000.00	-2,877.73	71.22%
430.300 · Facilities Maintenance	698.65	2,000.00	-1,301.35	34.93%
430.320 · Telephone				
430.321 · Local	491.80	700.00	-208.20	70.26%
430.329 · Wireless	1,050.12	2,000.00	-949.88	52.51%
Total 430.320 · Telephone	1,541.92	2,700.00	-1,158.08	57.11%
430.330 · Heating Fuel	11,141.42	13,000.00	-1,858.58	85.7%
430.360 · Electricity	2,504.72	4,000.00	-1,495.28	62.62%
430.384 · Equip/Machinery Rental	840.00	1,000.00	-160.00	84.0%
430.450 · Contracted Services	939.80	1,000.00	-60.20	93.98%
430.460 · Continuing Education	3,342.14	5,000.00	-1,657.86	66.84%
430.740 · Equipment Purchase	410.00	5,000.00	-4,590.00	8.2%
430.750 · Misc. Shop Tools & Equipment	1,714.10	2,500.00	-785.90	68.56%
Total 430.000 · HWYS., ROADS & STREETS	606,968.13	746,200.00	-139,231.87	81.34%

Lower Nazareth Township

General Fund Budget vs. Actual

January through October 2025

	Jan - Oct 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	5,759.68	10,000.00	-4,240.32	57.6%
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	4,248.12	6,000.00	-1,751.88	70.8%
433.450 · Signals contracted service	6,421.00	8,000.00	-1,579.00	80.26%
Total 433.000 · TRAFFIC CONTROL DEVICES	16,958.80	28,000.00	-11,041.20	60.57%
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	3,458.77	5,000.00	-1,541.23	69.18%
Total 434.00 · STREET LIGHTING	3,458.77	5,000.00	-1,541.23	69.18%
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	59,516.25	50,000.00	9,516.25	119.03%
437.233 · Equipment Motor Fuel	33,874.98	40,000.00	-6,125.02	84.69%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	122,213.03	95,000.00	27,213.03	128.65%
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%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	5,398.10	10,000.00	-4,601.90	53.98%

Lower Nazareth Township

General Fund Budget vs. Actual

January through October 2025

	Jan - Oct 25	Budget	$ Over Budget	% of Budget
452.249 · Recreation Programs	2,949.81	5,000.00	-2,050.19	59.0%
452.300 · Recreation Safety Insurance	10,200.78	8,500.00	1,700.78	120.01%
Total 452.000 · RECREATION & CULTURE	18,548.69	23,500.00	-4,951.31	78.93%
454.000 · PARKS				
454.200 · Park supplies	8,538.22	8,000.00	538.22	106.73%
454.230 · Fuel	2,791.47	4,000.00	-1,208.53	69.79%
454.370 · Park Facilities Maintenance	13,557.34	30,000.00	-16,442.66	45.19%
454.500 · Contracted Services	4,870.00	5,000.00	-130.00	97.4%
Total 454.000 · PARKS	29,757.03	47,000.00	-17,242.97	63.31%
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	11,006.60	6,000.00	5,006.60	183.44%
Total 459.000 · TOWNSHIP EVENTS	11,006.60	6,000.00	5,006.60	183.44%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	62,636.54	73,000.00	-10,363.46	85.8%
481.200 · Medicare Employer Paid	14,648.88	18,000.00	-3,351.12	81.38%
481.300 · Unemployment Comp Employer Paid	5,464.93	4,500.00	964.93	121.44%
483.197 · Non-Uniform Penion Plan Contrib	117,319.04	135,000.00	-17,680.96	86.9%
483.310 · Pension Plan Admin Fees	4,100.00	5,000.00	-900.00	82.0%
484.354 · Workers Comp Insurance	44,291.50	40,000.00	4,291.50	110.73%
487.196 · Health Insurance	224,857.57	320,000.00	-95,142.43	70.27%
487.197 · Other Group Benefits	20,267.39	27,000.00	-6,732.61	75.06%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	493,585.85	622,500.00	-128,914.15	79.29%
486.000 · Insurance				
486.350 · Liability Insurance	62,559.00	70,000.00	-7,441.00	89.37%
Total 486.000 · Insurance	62,559.00	70,000.00	-7,441.00	89.37%
487.000 · EMPLOYEE BENEFITS				

Lower Nazareth Township

General Fund Budget vs. Actual

January through October 2025

	Jan - Oct 25	Budget	$ Over Budget	% of Budget
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	4,693,225.36	5,701,850.00	-1,008,624.64	82.31%
Net Income	**1,000,089.16**	**500.00**	**999,589.16**	**200,017.83%**

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

	Oct 31, 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	26,896.90
106.000 · Host Fee Savings Account - Other	21,633.08
Total 106.000 · Host Fee Savings Account	169,091.67
Total Checking/Savings	169,091.67
Total Current Assets	169,091.67
TOTAL ASSETS	**169,091.67**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	45,925.34
Net Income	25,119.29
Total Equity	169,091.67
TOTAL LIABILITIES & EQUITY	**169,091.67**

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

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	189,314.46
Total Checking/Savings	189,314.46
Total Current Assets	189,314.46
TOTAL ASSETS	**189,314.46**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	60,614.67
Net Income	5,022.53
Total Equity	189,314.46
TOTAL LIABILITIES & EQUITY	**189,314.46**

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

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	89,447.74
Total Checking/Savings	89,447.74
Total Current Assets	89,447.74
TOTAL ASSETS	**89,447.74**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	76,942.11
Net Income	7,295.30
Total Equity	89,447.74
TOTAL LIABILITIES & EQUITY	**89,447.74**

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

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	156,281.05
102.100 · EIT Open Space - Restricted 23	6,038,120.00
106.000 · PLGIT Savings Account	3,603.23
Total Checking/Savings	6,198,004.28
Total Current Assets	6,198,004.28
TOTAL ASSETS	**6,198,004.28**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,912,532.04
Net Income	2,754,977.29
Total Equity	6,198,004.28
TOTAL LIABILITIES & EQUITY	**6,198,004.28**

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

	Oct 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	377,900.00
100.00 · Swr/Signal PLGIT Account - Other	288,634.40
Total 100.00 · Swr/Signal PLGIT Account	663,530.00
106.000 · Swr/Signal PLUS Account	158.26
Total Checking/Savings	663,688.26
Total Current Assets	663,688.26
TOTAL ASSETS	**663,688.26**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-523,146.66
Net Income	334,423.71
Total Equity	663,688.26
TOTAL LIABILITIES & EQUITY	**663,688.26**

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

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	128,869.27
109.001 · Certificate of Deposit-Embassy	286,625.14
Total Checking/Savings	415,494.41
Total Current Assets	415,494.41
TOTAL ASSETS	**415,494.41**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	412,075.49
Net Income	3,418.92
Total Equity	415,494.41
TOTAL LIABILITIES & EQUITY	**415,494.41**

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

	Oct 31, 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	141,951.76
106.006 · POLICE EQUIPMENT (CRPD)	21,053.94
106.000 · Capital Reserve Savings Account - Other	42,156.24
Total 106.000 · Capital Reserve Savings Account	284,946.40
Total Checking/Savings	284,946.40
Total Current Assets	284,946.40
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	**285,026.91**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	72,837.62
Net Income	3,221.61
Total Equity	285,026.91
TOTAL LIABILITIES & EQUITY	**285,026.91**

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

	Oct 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	14,859.32
Total 106.000 · Fire CR Savings Account	436,968.53
Total Checking/Savings	436,968.53
Total Current Assets	436,968.53
TOTAL ASSETS	**436,968.53**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	206,586.58
Net Income	-4,215.68
Total Equity	436,968.53
TOTAL LIABILITIES & EQUITY	**436,968.53**

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

		Oct 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	70,426.64	
Total 100.100 · Highway Recon/Rehab Checking		361,381.67
109.000 · Certificate of Deposit		500,000.00
Total Checking/Savings		861,381.67
Total Current Assets		861,381.67
TOTAL ASSETS		**861,381.67**
LIABILITIES & EQUITY		
Equity		
3900 · Retained Earnings		715,295.37
Net Income		146,086.30
Total Equity		861,381.67
TOTAL LIABILITIES & EQUITY		**861,381.67**

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

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	27,236.35
Total Checking/Savings	27,236.35
Total Current Assets	27,236.35
TOTAL ASSETS	**27,236.35**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	49,385.72
Net Income	-22,149.37
Total Equity	27,236.35
TOTAL LIABILITIES & EQUITY	**27,236.35**

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

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	150,986.28
Total Checking/Savings	150,986.28
Total Current Assets	150,986.28
TOTAL ASSETS	**150,986.28**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	148,761.89
Net Income	2,224.39
Total Equity	150,986.28
TOTAL LIABILITIES & EQUITY	**150,986.28**

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

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	133,929.96
Total Checking/Savings	133,929.96
Total Current Assets	133,929.96
TOTAL ASSETS	**133,929.96**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-26,161.05
Net Income	50,671.48
Total Equity	133,929.96
TOTAL LIABILITIES & EQUITY	**133,929.96**

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

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	629,186.05
109.000 Certificate of Deposit	593,034.16
Total Checking/Savings	1,222,220.21
Total Current Assets	1,222,220.21
TOTAL ASSETS	**1,222,220.21**
LIABILITIES & EQUITY	0.00

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

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	164.12
Total Checking/Savings	164.12
Total Current Assets	164.12
TOTAL ASSETS	**164.12**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	662,312.36
Net Income	-662,148.24
Total Equity	164.12
TOTAL LIABILITIES & EQUITY	**164.12**

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

	Oct 31, 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 October 31, 2025

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	627,703.77
Total Checking/Savings	627,703.77
Total Current Assets	627,703.77
TOTAL ASSETS	**627,703.77**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	579,306.99
Net Income	48,396.78
Total Equity	627,703.77
TOTAL LIABILITIES & EQUITY	**627,703.77**

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

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	1,851,959.13
101.200 · Master Escrow Sub Accounts	350,725.33
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	2,202,685.06
Total Current Assets	2,202,685.06
TOTAL ASSETS	**2,202,685.06**
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	1,453,561.43
Total Equity	2,200,354.55
TOTAL LIABILITIES & EQUITY	**2,202,685.06**

Lower Nazareth Township
Balance Sheet
As of October 31, 2025

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	160,906.46
101.000 · Development & Inspections - Other	3,940.12
Total 101.000 · Development & Inspections	164,846.58
Total Checking/Savings	164,846.58
Total Current Assets	164,846.58
TOTAL ASSETS	**164,846.58**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	85,410.57
Net Income	18,722.48
Total Equity	164,846.58
TOTAL LIABILITIES & EQUITY	**164,846.58**