Lower Nazareth Township Financial Report

July 2025

LOWER NAZARETH TOWNSHIP
FUND SUMMARY

				Jul-25
General Fund - 01			$	2,507,448
Special Revenue Fund - Host Fee - 05			$	159,071
Palmer Sewer Fund - 08			$	187,799
Nazareth Sewer Fund - 09			$	88,732
Capital Reserve				
Open Space Recreation Fund - 16 - CASH	$	165,778		
Capital Reserve				
Open Space Restricted Fund - 16 - EIT	$	5,788,744		
Capital Reserve				
Open Space Recreation Fund - 16 - CD	$	-		
Capital Reserve - Open Space Fund - 16 - TOTAL			$	5,954,522
Capital Reserve - Sewer/Signals Fund - 18			$	663,085
Fiscal Stability Fund - 95 - CASH	$	127,838		
Fiscal Stability Fund - 95 - CD	$	286,625		
Fiscal Stability Fund - 95 - TOTAL			$	414,463
Capital Reserve - Municipal - 30			$	339,089
Capital Reserve - Fire Fund - 31			$	432,542
Highway Reconstruction/Rehabilitation -			$	1,061,099
Capital Reserve - Equipment Replacement -			$	27,018
Refuse/Recycling Collection - 33			$	133,544
State Liquid Fuels Fund - 35			$	380,526
Traffic Impact - 091 - CASH	$	876,751		
Traffic Impact - 091 - CD	$	564,287		
Traffic Impact - 091 - TOTAL			$	1,441,038
LNT American Rescue Plan Funds			$	163
LNT Community Events			$	16,953
Total Township Funds…				**$13,807,092**

Lower Nazareth Township Sewer Department	$	613,591
Master Escrow Account	$	1,976,272
Development & Inspection Account	$	136,831
Total Escrow Accounts…		**$2,726,694**

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

		Jul 31, 25
ASSETS		
Current Assets		
Checking/Savings		
100.100 · Checking Account - PSBT 2023		1,632,960.49
105.100 · Payroll Account - PSBT 2023		65,614.14
106.100 · PLGIT Account		137,548.00
106.400 · Real Estate Taxes - PSBT 2023		668,825.64
110.000 · Petty Cash		250.00
Total Checking/Savings		2,505,198.27
Total Current Assets		2,505,198.27
Other Assets		
130.500 · Due from Master Escrow Account		2,250.00
Total Other Assets		2,250.00
TOTAL ASSETS		**2,507,448.27**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
210.000 · PAYROLL LIABILITIES		
212 · Earned Income Tax Withheld	1,335.78	
219 · Occup Privilege Tax Withhed	64.00	
223 · Unemployment Withheld	63.47	
224 · Whole Life Insurance - Employee	-66.60	
226 · Disability Insurance - Employee	-156.36	
227 · Critical illness - Employee	-52.52	
Total 210.000 · PAYROLL LIABILITIES		1,187.77
Total Other Current Liabilities		1,187.77
Total Current Liabilities		1,187.77
Total Liabilities		1,187.77
Equity		
270 · Opening Bal Equity		771,781.48
3900 · Retained Earnings		272,884.79
Net Income		1,461,594.23
Total Equity		2,506,260.50
TOTAL LIABILITIES & EQUITY		**2,507,448.27**

Lower Nazareth Township

General Fund Budget vs. Actual

January through July 2025

	Jan - Jul 25	Budget	$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	2,621,034.09	2,595,000.00	26,034.09	101.0%
301.400 · Real Estate - Delinquent	5,730.27	30,000.00	-24,269.73	19.1%
Total 301.000 · REAL PROPERTY TAXES	2,626,764.36	2,625,000.00	1,764.36	100.07%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	191,580.02	225,000.00	-33,419.98	85.15%
310.210 · Earned Income - Current	659,438.38	1,325,000.00	-665,561.62	49.77%
310.220 · Earned Income - Prior	574,300.00	575,000.00	-700.00	99.88%
310.510 · Local Services Tax	249,456.64	450,000.00	-200,543.36	55.44%
310.000 · LOCAL ENABLING ACT TAXES - Other	25,898.35			
Total 310.000 · LOCAL ENABLING ACT TAXES	1,700,673.39	2,575,000.00	-874,326.61	66.05%
Total 300.000 · TAXES	4,327,437.75	5,200,000.00	-872,562.25	83.22%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	50,785.09	88,000.00	-37,214.91	57.71%
Total 320.000 · LICENSES & PERMITS	50,785.09	88,000.00	-37,214.91	57.71%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	27,520.42	30,000.00	-2,479.58	91.74%
331.122 · Ordinance Violations	78.97	7,500.00	-7,421.03	1.05%
Total 330.000 · FINES & FORFEITS	27,599.39	37,500.00	-9,900.61	73.6%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	34,120.26	50,000.00	-15,879.74	68.24%
341.02 · Interest on Savings	3,254.64	5,000.00	-1,745.36	65.09%
Total 341.000 · Interest Earnings	37,374.90	55,000.00	-17,625.10	67.95%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	24,212.00	70,000.00	-45,788.00	34.59%

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

	Jan - Jul 25	Budget	$ Over Budget	% of Budget
Total 342.000 · Rents and Royalties	24,212.00	70,000.00	-45,788.00	34.59%
Total 340.000 · INTEREST, RENTS & ROYALTIES	61,586.90	125,000.00	-63,413.10	49.27%
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	1,200.00	2,800.00	-1,600.00	42.86%
355.051 · Non-Uniform	0.00	80,000.00	-80,000.00	0.0%
355.070 · Fire Relief	0.00	95,000.00	-95,000.00	0.0%
Total 355.000 · STATE SHARED REVENUES	1,200.00	182,300.00	-181,100.00	0.66%
Total 350.000 · INTERGOVERNMENTAL REVENUES	1,200.00	182,300.00	-181,100.00	0.66%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	7,625.16	15,000.00	-7,374.84	50.83%
361.330 · Zoning Hearings	7,500.00	8,000.00	-500.00	93.75%
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	16,728.16	23,250.00	-6,521.84	71.95%
362.000 · PUBLIC SAFETY				
362.410 · Building & Zoning Permits	10,593.50	20,000.00	-9,406.50	52.97%
362.440 · Sewer Permits	16,425.00	1,000.00	15,425.00	1,642.5%
362.451 · Use & Occupancy Permits	975.00	750.00	225.00	130.0%
362.452 · Moving Records	265.00	400.00	-135.00	66.25%
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	5,055.00	4,000.00	1,055.00	126.38%

Lower Nazareth Township

General Fund Budget vs. Actual

January through July 2025

	Jan - Jul 25	Budget	$ Over Budget	% of Budget
362.490 · Peddling Permit	595.00	100.00	495.00	595.0%
Total 362.000 · PUBLIC SAFETY	34,733.50	30,250.00	4,483.50	114.82%
Total 360.000 · CHARGES FOR SERVICES	51,461.66	53,500.00	-2,038.34	96.19%
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	26,840.00	13,000.00	13,840.00	206.46%
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	26,870.00	16,000.00	10,870.00	167.94%
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	4,583,895.49	5,702,350.00	-1,118,454.51	80.39%
Gross Profit	4,583,895.49	5,702,350.00	-1,118,454.51	80.39%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	8,333.20	12,500.00	-4,166.80	66.67%
400.215 · Postage	4,374.53	8,000.00	-3,625.47	54.68%
400.300 · Miscellaneous	12.38	100.00	-87.62	12.38%
400.310 · Stenographer/BOS	1,405.00	5,000.00	-3,595.00	28.1%
400.320 · Telephone				
400.321 · Local	2,366.21	5,000.00	-2,633.79	47.32%
400.324 · Wireless	2,231.63	4,500.00	-2,268.37	49.59%
Total 400.320 · Telephone	4,597.84	9,500.00	-4,902.16	48.4%
400.340 · Advertising	5,084.78	11,000.00	-5,915.22	46.23%
400.342 · Public Relations Printing	6,395.00	14,000.00	-7,605.00	45.68%
400.374 · Maintenance Agreements	10,144.98	18,000.00	-7,855.02	56.36%

Lower Nazareth Township

General Fund Budget vs. Actual

January through July 2025

	Jan - Jul 25	Budget	$ Over Budget	% of Budget
400.384 · Office Equipment Rental	421.98	1,000.00	-578.02	42.2%
400.420 · Dues & Subscriptions	2,926.00	4,000.00	-1,074.00	73.15%
400.460 · Meetings & Continuing Education	3,641.34	4,000.00	-358.66	91.03%
400.700 · Capital Purchases	-1,295.00			
Total 400.000 · GENERAL GOVERNMENT	46,042.03	87,100.00	-41,057.97	52.86%
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	6,558.60	8,000.00	-1,441.40	81.98%
403.201 · Real Estate Collection Supplies	2,150.00	2,500.00	-350.00	86.0%
403.213 · Office Equipment	0.00	200.00	-200.00	0.0%
403.215 · EIT Postage	0.00	50.00	-50.00	0.0%
403.216 · Real Estate Postage	0.00	2,000.00	-2,000.00	0.0%
403.317 · Tax Collection Committee Servic	0.00	500.00	-500.00	0.0%
403.319 · Tax Refunds	471.94	500.00	-28.06	94.39%
403.350 · Insurance & Bonding	250.00	1,500.00	-1,250.00	16.67%
403.430 · Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 · TAX COLLECTION	9,430.54	15,750.00	-6,319.46	59.88%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	45,742.25	95,000.00	-49,257.75	48.15%
404.314 · Legal Services - Human Resource	228.00	1,500.00	-1,272.00	15.2%
Total 404.000 · SOLICITOR/LEGAL	45,970.25	96,500.00	-50,529.75	47.64%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	187,038.88	335,000.00	-147,961.12	55.83%
405.200 · Office Supplies	2,462.57	8,500.00	-6,037.43	28.97%
405.300 · Bond	1,800.00	2,250.00	-450.00	80.0%
Total 405.000 · PERSONNEL SERVICES	191,301.45	345,750.00	-154,448.55	55.33%

Lower Nazareth Township

General Fund Budget vs. Actual

January through July 2025

	Jan - Jul 25	Budget	$ Over Budget	% of Budget
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	2,433.92	7,000.00	-4,566.08	34.77%
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	190.00	200.00	-10.00	95.0%
406.319 · Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 · Internet fees / Website Develop	4,111.60	7,500.00	-3,388.40	54.82%
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	7,250.52	17,350.00	-10,099.48	41.79%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	1,586.00	3,000.00	-1,414.00	52.87%
407.215 · Software	7,812.31	15,000.00	-7,187.69	52.08%
407.370 · Computer Services	19,539.95	15,000.00	4,539.95	130.27%
Total 407.000 · DATA PROCESSING	28,938.26	33,000.00	-4,061.74	87.69%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	104,472.70	165,000.00	-60,527.30	63.32%
408.319 · Special Projects	500.00	10,000.00	-9,500.00	5.0%
Total 408.000 · ENGINEERING SERVICES	104,972.70	175,000.00	-70,027.30	59.98%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	5,376.21	7,000.00	-1,623.79	76.8%
409.230 · Heating Fuel	21,107.78	30,000.00	-8,892.22	70.36%
409.300 · Facilities Maintenance	9,469.22	12,000.00	-2,530.78	78.91%
409.318 · Building Security Systems	929.02	3,000.00	-2,070.98	30.97%
409.360 · Public Utilities				
409.361 · Electricity	7,972.23	20,000.00	-12,027.77	39.86%
409.366 · Water	1,546.33	10,000.00	-8,453.67	15.46%

Lower Nazareth Township

General Fund Budget vs. Actual

January through July 2025

	Jan - Jul 25	Budget	$ Over Budget	% of Budget
409.360 · Public Utilities - Other	318.91			
Total 409.360 · Public Utilities	9,837.47	30,000.00	-20,162.53	32.79%
409.367 · Trash Removal	954.63	3,000.00	-2,045.37	31.82%
Total 409.000 · GEN GOVT. BUILDINGS	47,674.33	85,000.00	-37,325.67	56.09%
410.000 · PUBLIC SAFETY				
410.500 · Police Services Contract	1,224,392.75	2,102,000.00	-877,607.25	58.25%
Total 410.000 · PUBLIC SAFETY	1,224,392.75	2,102,000.00	-877,607.25	58.25%
411.000 · FIRE				
411.300 · Building Capital Reserve	70,790.22	100,000.00	-29,209.78	70.79%
411.500 · Contributions	69,450.33	100,000.00	-30,549.67	69.45%
411.541 · Fire Relief	0.00	95,000.00	-95,000.00	0.0%
411.600 · Water Hydrant Assessment	51,935.78	87,000.00	-35,064.22	59.7%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	15,883.98	50,000.00	-34,116.02	31.77%
Total 411.000 · FIRE	208,060.31	512,000.00	-303,939.69	40.64%
412.000 · AMBULANCE				
412.300 · Ambulance Building Maintenance	0.00	5,000.00	-5,000.00	0.0%
412.542 · Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
Total 412.000 · AMBULANCE	0.00	35,000.00	-35,000.00	0.0%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	69,525.42	170,000.00	-100,474.58	40.9%
413.121 · Sewage Enforcement Officer	31,573.01	3,000.00	28,573.01	1,052.43%
413.200 · Supplies	347.74	1,000.00	-652.26	34.77%
413.325 · Postage	144.20	1,000.00	-855.80	14.42%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	101,590.37	175,500.00	-73,909.63	57.89%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	635.00	5,000.00	-4,365.00	12.7%
414.116 · Zoning Hearing Bd Compensation	1,600.00	6,000.00	-4,400.00	26.67%

Lower Nazareth Township

General Fund Budget vs. Actual

January through July 2025

	Jan - Jul 25	Budget	$ Over Budget	% of Budget
414.117 · Planning Commission Comp.	2,800.00	6,000.00	-3,200.00	46.67%
414.120 · Legal	70.28	15,000.00	-14,929.72	0.47%
414.313 · Engineer	7,281.50	25,000.00	-17,718.50	29.13%
414.340 · Zoning Hearing Advertisements	4,482.78	7,500.00	-3,017.22	59.77%
414.000 · PLANNING & ZONING - Other	162.00			
Total 414.000 · PLANNING & ZONING	17,031.56	64,500.00	-47,468.44	26.41%
415.114 · EMERGENCY MANAGEMENT COORD	1,600.00	2,400.00	-800.00	66.67%
419.540 · EMS Notification System Service	2,696.94	3,000.00	-303.06	89.9%
422.450 · Animal Control	823.05	5,000.00	-4,176.95	16.46%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	4,117.68	12,000.00	-7,882.32	34.31%
Total 426.000 · SANITATION EXPENSE	4,117.68	12,000.00	-7,882.32	34.31%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	6,000.55	11,000.00	-4,999.45	54.55%
Total 429.000 · PUBLIC WORKS - SANITATION	6,000.55	11,000.00	-4,999.45	54.55%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	383,306.72	700,000.00	-316,693.28	54.76%
430.245 · Supplies	6,635.05	10,000.00	-3,364.95	66.35%
430.300 · Facilities Maintenance	698.65	2,000.00	-1,301.35	34.93%
430.320 · Telephone				
430.321 · Local	295.08	700.00	-404.92	42.15%
430.329 · Wireless	735.09	2,000.00	-1,264.91	36.76%
430.320 · Telephone - Other	49.18			
Total 430.320 · Telephone	1,079.35	2,700.00	-1,620.65	39.98%
430.330 · Heating Fuel	11,141.42	13,000.00	-1,858.58	85.7%
430.360 · Electricity	1,825.98	4,000.00	-2,174.02	45.65%
430.384 · Equip/Machinery Rental	390.00	1,000.00	-610.00	39.0%
430.450 · Contracted Services	64.11	1,000.00	-935.89	6.41%
430.460 · Continuing Education	3,162.14	5,000.00	-1,837.86	63.24%

Lower Nazareth Township

General Fund Budget vs. Actual

January through July 2025

	Jan - Jul 25	Budget	$ Over Budget	% of Budget
430.740 · Equipment Purchase	410.00	5,000.00	-4,590.00	8.2%
430.750 · Misc. Shop Tools & Equipment	858.09	2,500.00	-1,641.91	34.32%
Total 430.000 · HWYS., ROADS & STREETS	409,571.51	746,200.00	-336,628.49	54.89%
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	2,982.07	6,000.00	-3,017.93	49.7%
433.450 · Signals contracted service	2,841.00	8,000.00	-5,159.00	35.51%
Total 433.000 · TRAFFIC CONTROL DEVICES	11,784.80	28,000.00	-16,215.20	42.09%
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	2,365.90	5,000.00	-2,634.10	47.32%
Total 434.00 · STREET LIGHTING	2,365.90	5,000.00	-2,634.10	47.32%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	21,611.14	5,000.00	16,611.14	432.22%
437.213 · Equipment Parts & Supplies	36,798.76	50,000.00	-13,201.24	73.6%
437.233 · Equipment Motor Fuel	26,673.47	40,000.00	-13,326.53	66.68%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	85,083.37	95,000.00	-9,916.63	89.56%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	2,409.50	7,500.00	-5,090.50	32.13%
438.272 · Aggregate Supplies	1,638.46	2,500.00	-861.54	65.54%
438.273 · Pipe and Drainage Supplies	351.62	2,000.00	-1,648.38	17.58%
438.274 · Pavement Maintenance Supplies	1,967.00	5,000.00	-3,033.00	39.34%
Total 438.000 · HIGHWAY MAINT & REPAIR	6,366.58	17,000.00	-10,633.42	37.45%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.600 · Construction/Rebuilding	0.00	77,750.00	-77,750.00	0.0%

Lower Nazareth Township

General Fund Budget vs. Actual

January through July 2025

	Jan - Jul 25	Budget	$ Over Budget	% of Budget
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%
452.249 · Recreation Programs	2,555.22	5,000.00	-2,444.78	51.1%
452.300 · Recreation Safety Insurance	6,894.45	8,500.00	-1,605.55	81.11%
Total 452.000 · RECREATION & CULTURE	14,847.77	23,500.00	-8,652.23	63.18%
454.000 · PARKS				
454.200 · Park supplies	5,905.96	8,000.00	-2,094.04	73.83%
454.230 · Fuel	2,791.47	4,000.00	-1,208.53	69.79%
454.370 · Park Facilities Maintenance	14,585.50	30,000.00	-15,414.50	48.62%
454.500 · Contracted Services	3,230.00	5,000.00	-1,770.00	64.6%
454.600 · Capital Construction	-5,541.81			
Total 454.000 · PARKS	20,971.12	47,000.00	-26,028.88	44.62%
456.000 · LIBRARY				
456.520 · Library Contribution	53,595.50	92,000.00	-38,404.50	58.26%
Total 456.000 · LIBRARY	53,595.50	92,000.00	-38,404.50	58.26%
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	3,443.03	6,000.00	-2,556.97	57.38%
459.249 · Environmental Advisory Council	0.00	500.00	-500.00	0.0%
Total 459.000 · TOWNSHIP EVENTS	3,443.03	6,500.00	-3,056.97	52.97%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	42,264.03	73,000.00	-30,735.97	57.9%
481.200 · Medicare Employer Paid	9,884.33	18,000.00	-8,115.67	54.91%
481.300 · Unemployment Comp Employer Paid	5,355.79	4,500.00	855.79	119.02%
483.197 · Non-Uniform Penion Plan Contrib	5,720.84	135,000.00	-129,279.16	4.24%
483.310 · Pension Plan Admin Fees	4,100.00	5,000.00	-900.00	82.0%
484.354 · Workers Comp Insurance	36,326.50	40,000.00	-3,673.50	90.82%
487.196 · Health Insurance	147,069.35	320,000.00	-172,930.65	45.96%
487.197 · Other Group Benefits	15,820.21	27,000.00	-11,179.79	58.59%

Lower Nazareth Township

General Fund Budget vs. Actual

January through July 2025

	Jan - Jul 25	Budget	$ Over Budget	% of Budget
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	266,541.05	622,500.00	-355,958.95	42.82%
486.000 · Insurance				
486.350 · Liability Insurance	42,253.00	70,000.00	-27,747.00	60.36%
Total 486.000 · Insurance	42,253.00	70,000.00	-27,747.00	60.36%
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	3,122,301.26	5,702,350.00	-2,580,048.74	54.76%
Net Income	**1,461,594.23**	**0.00**	**1,461,594.23**	**100.0%**

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

		Jul 31, 25
ASSETS		
Current Assets		
Checking/Savings		
106.000 · Host Fee Savings Account		
106.001 · Road Account	59,484.57	
106.002 · Fire/Ambulance	50,055.75	
106.003 · Recycling	27,897.33	
106.000 · Host Fee Savings Account - Other	21,633.08	
Total 106.000 · Host Fee Savings Account		159,070.73
Total Checking/Savings		159,070.73
Total Current Assets		159,070.73
TOTAL ASSETS		**159,070.73**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		98,047.04
3900 · Retained Earnings		45,925.34
Net Income		15,098.35
Total Equity		159,070.73
TOTAL LIABILITIES & EQUITY		**159,070.73**

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

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	187,799.01
Total Checking/Savings	187,799.01
Total Current Assets	187,799.01
TOTAL ASSETS	**187,799.01**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	60,614.67
Net Income	3,507.08
Total Equity	187,799.01
TOTAL LIABILITIES & EQUITY	**187,799.01**

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

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	88,731.72
Total Checking/Savings	88,731.72
Total Current Assets	88,731.72
TOTAL ASSETS	**88,731.72**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	76,942.11
Net Income	6,579.28
Total Equity	88,731.72
TOTAL LIABILITIES & EQUITY	**88,731.72**

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

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	162,210.82
102.100 · EIT Open Space - Restricted 23	5,788,744.28
106.000 · PLGIT Savings Account	3,566.72
Total Checking/Savings	5,954,521.82
Total Current Assets	5,954,521.82
TOTAL ASSETS	**5,954,521.82**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,912,532.04
Net Income	2,511,494.83
Total Equity	5,954,521.82
TOTAL LIABILITIES & EQUITY	**5,954,521.82**

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

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	
100.01 · Emergency Traffic Signal Repair	-3,004.40
100.02 · Georgetown Manor	384,000.00
100.00 · Swr/Signal PLGIT Account - Other	281,933.04
Total 100.00 · Swr/Signal PLGIT Account	662,928.64
106.000 · Swr/Signal PLUS Account	156.63
Total Checking/Savings	663,085.27
Total Current Assets	663,085.27
TOTAL ASSETS	**663,085.27**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-523,146.66
Net Income	333,820.72
Total Equity	663,085.27
TOTAL LIABILITIES & EQUITY	**663,085.27**

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

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	127,837.68
109.001 · Certificate of Deposit-Embassy	286,625.14
Total Checking/Savings	414,462.82
Total Current Assets	414,462.82
TOTAL ASSETS	**414,462.82**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	412,075.49
Net Income	2,387.33
Total Equity	414,462.82
TOTAL LIABILITIES & EQUITY	**414,462.82**

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

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	85,839.31
106.003 · OFFICE EQUIPMENT	12,659.11
106.004 · SPECIAL PROJECTS	180,318.33
106.006 · POLICE EQUIPMENT (CRPD)	21,053.94
106.000 · Capital Reserve Savings Account - Other	39,138.25
Total 106.000 · Capital Reserve Savings Account	339,008.94
Total Checking/Savings	339,008.94
Total Current Assets	339,008.94
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	**339,089.45**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	72,837.62
Net Income	57,284.15
Total Equity	339,089.45
TOTAL LIABILITIES & EQUITY	**339,089.45**

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

		Jul 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	10,432.32	
Total 106.000 · Fire CR Savings Account		432,541.53
Total Checking/Savings		432,541.53
Total Current Assets		432,541.53
TOTAL ASSETS		**432,541.53**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		234,597.63
3900 · Retained Earnings		206,586.58
Net Income		-8,642.68
Total Equity		432,541.53
TOTAL LIABILITIES & EQUITY		**432,541.53**

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

	Jul 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	770,144.10
Total 100.100 · Highway Recon/Rehab Checking	1,061,099.13
Total Checking/Savings	1,061,099.13
Total Current Assets	1,061,099.13
TOTAL ASSETS	**1,061,099.13**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	715,295.37
Net Income	345,803.76
Total Equity	1,061,099.13
TOTAL LIABILITIES & EQUITY	**1,061,099.13**

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

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	27,018.33
Total Checking/Savings	27,018.33
Total Current Assets	27,018.33
TOTAL ASSETS	**27,018.33**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	49,385.72
Net Income	-22,367.39
Total Equity	27,018.33
TOTAL LIABILITIES & EQUITY	**27,018.33**

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

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	133,544.40
Total Checking/Savings	133,544.40
Total Current Assets	133,544.40
TOTAL ASSETS	**133,544.40**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	148,761.89
Net Income	-15,217.49
Total Equity	133,544.40
TOTAL LIABILITIES & EQUITY	**133,544.40**

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

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	876,751.09
109.000 Certificate of Deposit	564,286.66
Total Checking/Savings	1,441,037.75
Total Current Assets	1,441,037.75
TOTAL ASSETS	**1,441,037.75**
LIABILITIES & EQUITY	0.00

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

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	162.81
Total Checking/Savings	162.81
Total Current Assets	162.81
TOTAL ASSETS	**162.81**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	662,312.36
Net Income	-662,149.55
Total Equity	162.81
TOTAL LIABILITIES & EQUITY	**162.81**

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

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

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

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	613,591.37
Total Checking/Savings	613,591.37
Total Current Assets	613,591.37
TOTAL ASSETS	**613,591.37**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	579,306.99
Net Income	34,284.38
Total Equity	613,591.37
TOTAL LIABILITIES & EQUITY	**613,591.37**

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

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	1,595,914.54
101.200 · Master Escrow Sub Accounts	380,356.82
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	1,976,271.96
Total Current Assets	1,976,271.96
TOTAL ASSETS	**1,976,271.96**
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	1,227,148.33
Total Equity	1,973,941.45
TOTAL LIABILITIES & EQUITY	**1,976,271.96**

Lower Nazareth Township
Balance Sheet
As of July 31, 2025

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	134,062.46
101.000 · Development & Inspections - Other	2,768.27
Total 101.000 · Development & Inspections	136,830.73
Total Checking/Savings	136,830.73
Total Current Assets	136,830.73
TOTAL ASSETS	**136,830.73**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	85,410.57
Net Income	-9,293.37
Total Equity	136,830.73
TOTAL LIABILITIES & EQUITY	**136,830.73**