Lower Nazareth Township Financial Report

August 2025

LOWER NAZARETH TOWNSHIP
FUND SUMMARY

			Aug-25	
General Fund - 01			$	2,294,201
Special Revenue Fund - Host Fee - 05			$	167,964
Palmer Sewer Fund - 08			$	188,334
Nazareth Sewer Fund - 09			$	88,985
Capital Reserve				
Open Space Recreation Fund - 16 - CASH	$	165,388		
Capital Reserve				
Open Space Restricted Fund - 16 - EIT	$	5,918,495		
Capital Reserve				
Open Space Recreation Fund - 16 - CD	$	-		
Capital Reserve - Open Space Fund - 16 - TOTAL			$	6,083,883
Capital Reserve - Sewer/Signals Fund - 18			$	659,261
Fiscal Stability Fund - 95 - CASH	$	128,202		
Fiscal Stability Fund - 95 - CD	$	286,625		
Fiscal Stability Fund - 95 - TOTAL			$	414,827
Capital Reserve - Municipal - 30			$	278,940
Capital Reserve - Fire Fund - 31			$	434,054
Highway Reconstruction/Rehabilitation -			$	1,066,528
Capital Reserve - Equipment Replacement -			$	27,095
Refuse/Recycling Collection - 33			$	126,894
State Liquid Fuels Fund - 35			$	381,857
Traffic Impact - 091 - CASH	$	870,545		
Traffic Impact - 091 - CD	$	593,034		
Traffic Impact - 091 - TOTAL			$	1,463,579
LNT American Rescue Plan Funds			$	163
LNT Community Events			$	16,393
Total Township Funds...				**$13,692,958**

Lower Nazareth Township Sewer Department	$	622,792
Master Escrow Account	$	1,925,654
Development & Inspection Account	$	130,469
Total Escrow Accounts...		**$2,678,915**

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

		Aug 31, 25
ASSETS		
Current Assets		
Checking/Savings		
100.100 · Checking Account - PSBT 2023		1,918,198.54
105.100 · Payroll Account - PSBT 2023		65,721.32
106.100 · PLGIT Account		138,028.94
106.400 · Real Estate Taxes - PSBT 2023		169,751.89
110.000 · Petty Cash		250.00
Total Checking/Savings		2,291,950.69
Total Current Assets		2,291,950.69
Other Assets		
130.500 · Due from Master Escrow Account		2,250.00
Total Other Assets		2,250.00
TOTAL ASSETS		**2,294,200.69**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
210.000 · PAYROLL LIABILITIES		
212 · Earned Income Tax Withheld	2,575.20	
219 · Occup Privilege Tax Withhed	128.00	
223 · Unemployment Withheld	128.97	
224 · Whole Life Insurance - Employee	-66.60	
226 · Disability Insurance - Employee	-156.36	
227 · Critical illness - Employee	-52.52	
Total 210.000 · PAYROLL LIABILITIES		2,556.69
Total Other Current Liabilities		2,556.69
Total Current Liabilities		2,556.69
Total Liabilities		2,556.69
Equity		
270 · Opening Bal Equity		771,781.48
3900 · Retained Earnings		272,884.79
Net Income		1,246,977.73
Total Equity		2,291,644.00
TOTAL LIABILITIES & EQUITY		**2,294,200.69**

Lower Nazareth Township

General Fund Budget vs. Actual

January through August 2025

	Jan - Aug 25	Budget	$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	2,620,765.13	2,595,000.00	25,765.13	100.99%
301.200 · Real Estate - Prior	100.00			
301.400 · Real Estate - Delinquent	16,800.56	30,000.00	-13,199.44	56.0%
Total 301.000 · REAL PROPERTY TAXES	2,637,665.69	2,625,000.00	12,665.69	100.48%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	252,325.32	225,000.00	27,325.32	112.15%
310.210 · Earned Income - Current	927,911.70	1,325,000.00	-397,088.30	70.03%
310.220 · Earned Income - Prior	575,600.00	575,000.00	600.00	100.1%
310.510 · Local Services Tax	294,364.01	450,000.00	-155,635.99	65.41%
310.000 · LOCAL ENABLING ACT TAXES - Other	25,898.35			
Total 310.000 · LOCAL ENABLING ACT TAXES	2,076,099.38	2,575,000.00	-498,900.62	80.63%
Total 300.000 · TAXES	4,713,765.07	5,200,000.00	-486,234.93	90.65%
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	31,492.71	30,000.00	1,492.71	104.98%
331.122 · Ordinance Violations	153.56	7,500.00	-7,346.44	2.05%
Total 330.000 · FINES & FORFEITS	31,646.27	37,500.00	-5,853.73	84.39%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	40,959.94	50,000.00	-9,040.06	81.92%
341.02 · Interest on Savings	3,735.58	5,000.00	-1,264.42	74.71%
Total 341.000 · Interest Earnings	44,695.52	55,000.00	-10,304.48	81.27%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	26,632.00	70,000.00	-43,368.00	38.05%

Lower Nazareth Township

General Fund Budget vs. Actual

January through August 2025

	Jan - Aug 25	Budget	$ Over Budget	% of Budget
Total 342.000 · Rents and Royalties	26,632.00	70,000.00	-43,368.00	38.05%
Total 340.000 · INTEREST, RENTS & ROYALTIES	71,327.52	125,000.00	-53,672.48	57.06%
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	9,200.00	8,000.00	1,200.00	115.0%
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	18,428.16	23,250.00	-4,821.84	79.26%
362.000 · PUBLIC SAFETY				
362.410 · Building & Zoning Permits	12,393.50	20,000.00	-7,606.50	61.97%
362.440 · Sewer Permits	23,490.00	1,000.00	22,490.00	2,349.0%
362.451 · Use & Occupancy Permits	1,125.00	750.00	375.00	150.0%
362.452 · Moving Records	300.00	400.00	-100.00	75.0%
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 August 2025

	Jan - Aug 25	Budget	$ Over Budget	% of Budget
362.490 · Peddling Permit	595.00	100.00	495.00	595.0%
Total 362.000 · PUBLIC SAFETY	44,533.50	30,250.00	14,283.50	147.22%
Total 360.000 · CHARGES FOR SERVICES	62,961.66	53,500.00	9,461.66	117.69%
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	5,004,541.29	5,702,350.00	-697,808.71	87.76%
Gross Profit	5,004,541.29	5,702,350.00	-697,808.71	87.76%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	8,333.20	12,500.00	-4,166.80	66.67%
400.215 · Postage	5,146.74	8,000.00	-2,853.26	64.33%
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	2,703.93	5,000.00	-2,296.07	54.08%
400.324 · Wireless	2,547.72	4,500.00	-1,952.28	56.62%
Total 400.320 · Telephone	5,251.65	9,500.00	-4,248.35	55.28%
400.340 · Advertising	5,424.18	11,000.00	-5,575.82	49.31%
400.342 · Public Relations Printing	6,395.00	14,000.00	-7,605.00	45.68%

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

	Jan - Aug 25	Budget	$ Over Budget	% of Budget
400.374 · Maintenance Agreements	11,326.60	18,000.00	-6,673.40	62.93%
400.384 · Office Equipment Rental	632.97	1,000.00	-367.03	63.3%
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	49,200.06	87,100.00	-37,899.94	56.49%
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	484.94	500.00	-15.06	96.99%
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	9,487.24	15,750.00	-6,262.76	60.24%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	59,767.25	95,000.00	-35,232.75	62.91%
404.314 · Legal Services - Human Resource	228.00	1,500.00	-1,272.00	15.2%
Total 404.000 · SOLICITOR/LEGAL	59,995.25	96,500.00	-36,504.75	62.17%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	211,978.11	335,000.00	-123,021.89	63.28%
405.200 · Office Supplies	3,027.96	8,500.00	-5,472.04	35.62%
405.300 · Bond	1,740.00	2,250.00	-510.00	77.33%

Lower Nazareth Township

General Fund Budget vs. Actual

January through August 2025

	Jan - Aug 25	Budget	$ Over Budget	% of Budget
Total 405.000 · PERSONNEL SERVICES	216,746.07	345,750.00	-129,003.93	62.69%
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	745.34	200.00	545.34	372.67%
406.319 · Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 · Internet fees / Website Develop	4,671.58	7,500.00	-2,828.42	62.29%
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	8,365.84	17,350.00	-8,984.16	48.22%
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	20,783.05	15,000.00	5,783.05	138.55%
Total 407.000 · DATA PROCESSING	30,181.36	33,000.00	-2,818.64	91.46%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	126,292.20	165,000.00	-38,707.80	76.54%
408.319 · Special Projects	3,000.00	10,000.00	-7,000.00	30.0%
Total 408.000 · ENGINEERING SERVICES	129,292.20	175,000.00	-45,707.80	73.88%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	5,908.98	7,000.00	-1,091.02	84.41%
409.230 · Heating Fuel	21,107.78	30,000.00	-8,892.22	70.36%
409.300 · Facilities Maintenance	12,868.12	12,000.00	868.12	107.23%
409.318 · Building Security Systems	929.02	3,000.00	-2,070.98	30.97%
409.360 · Public Utilities				
409.361 · Electricity	10,389.18	20,000.00	-9,610.82	51.95%

Lower Nazareth Township

General Fund Budget vs. Actual

January through August 2025

	Jan - Aug 25	Budget	$ Over Budget	% of Budget
409.366 · Water	2,344.23	10,000.00	-7,655.77	23.44%
409.360 · Public Utilities - Other	318.91			
Total 409.360 · Public Utilities	13,052.32	30,000.00	-16,947.68	43.51%
409.367 · Trash Removal	1,150.11	3,000.00	-1,849.89	38.34%
Total 409.000 · GEN GOVT. BUILDINGS	55,016.33	85,000.00	-29,983.67	64.73%
410.000 · PUBLIC SAFETY				
410.500 · Police Services Contract	1,574,219.25	2,102,000.00	-527,780.75	74.89%
Total 410.000 · PUBLIC SAFETY	1,574,219.25	2,102,000.00	-527,780.75	74.89%
411.000 · FIRE				
411.300 · Building Capital Reserve	73,369.76	100,000.00	-26,630.24	73.37%
411.500 · Contributions	75,259.05	100,000.00	-24,740.95	75.26%
411.541 · Fire Relief	0.00	95,000.00	-95,000.00	0.0%
411.600 · Water Hydrant Assessment	62,092.32	87,000.00	-24,907.68	71.37%
411.700 · Truck Capital Reserve	0.00	80,000.00	-80,000.00	0.0%
411.740 · Equipment Purchase	20,422.26	50,000.00	-29,577.74	40.85%
Total 411.000 · FIRE	231,143.39	512,000.00	-280,856.61	45.15%
412.000 · AMBULANCE				
412.300 · Ambulance Building Maintenance	0.00	5,000.00	-5,000.00	0.0%
412.542 · Operation Contribution	30,000.00	30,000.00	0.00	100.0%
Total 412.000 · AMBULANCE	30,000.00	35,000.00	-5,000.00	85.71%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	80,146.51	170,000.00	-89,853.49	47.15%
413.121 · Sewage Enforcement Officer	34,110.11	3,000.00	31,110.11	1,137.0%
413.200 · Supplies	347.74	1,000.00	-652.26	34.77%
413.325 · Postage	253.40	1,000.00	-746.60	25.34%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	114,857.76	175,500.00	-60,642.24	65.45%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	985.00	5,000.00	-4,015.00	19.7%

Lower Nazareth Township

General Fund Budget vs. Actual

January through August 2025

	Jan - Aug 25	Budget	$ Over Budget	% of Budget
414.116 · Zoning Hearing Bd Compensation	1,600.00	6,000.00	-4,400.00	26.67%
414.117 · Planning Commission Comp.	3,300.00	6,000.00	-2,700.00	55.0%
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	4,482.78	7,500.00	-3,017.22	59.77%
414.000 · PLANNING & ZONING - Other	162.00			
Total 414.000 · PLANNING & ZONING	18,031.56	64,500.00	-46,468.44	27.96%
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	1,188.47	5,000.00	-3,811.53	23.77%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	5,136.84	12,000.00	-6,863.16	42.81%
Total 426.000 · SANITATION EXPENSE	5,136.84	12,000.00	-6,863.16	42.81%
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	437,369.13	700,000.00	-262,630.87	62.48%
430.245 · Supplies	6,843.67	10,000.00	-3,156.33	68.44%
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	840.08	2,000.00	-1,159.92	42.0%
430.320 · Telephone - Other	98.36			
Total 430.320 · Telephone	1,233.52	2,700.00	-1,466.48	45.69%
430.330 · Heating Fuel	11,141.42	13,000.00	-1,858.58	85.7%
430.360 · Electricity	2,093.30	4,000.00	-1,906.70	52.33%
430.384 · Equip/Machinery Rental	664.50	1,000.00	-335.50	66.45%
430.450 · Contracted Services	114.67	1,000.00	-885.33	11.47%

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

	Jan - Aug 25	Budget	$ Over Budget	% of Budget
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%
Total 430.000 · HWYS., ROADS & STREETS	465,399.89	746,200.00	-280,800.11	62.37%
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	3,412.82	6,000.00	-2,587.18	56.88%
433.450 · Signals contracted service	3,181.00	8,000.00	-4,819.00	39.76%
Total 433.000 · TRAFFIC CONTROL DEVICES	12,555.55	28,000.00	-15,444.45	44.84%
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	2,730.19	5,000.00	-2,269.81	54.6%
Total 434.00 · STREET LIGHTING	2,730.19	5,000.00	-2,269.81	54.6%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	26,809.44	5,000.00	21,809.44	536.19%
437.213 · Equipment Parts & Supplies	47,030.09	50,000.00	-2,969.91	94.06%
437.233 · Equipment Motor Fuel	29,843.04	40,000.00	-10,156.96	74.61%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	103,682.57	95,000.00	8,682.57	109.14%
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	2,645.39	2,500.00	145.39	105.82%
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	7,478.51	17,000.00	-9,521.49	43.99%
439.000 · HWY CONST & REBUILDING PRJCTS				

Lower Nazareth Township

General Fund Budget vs. Actual

January through August 2025

	Jan - Aug 25	Budget	$ Over Budget	% of Budget
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%
452.249 · Recreation Programs	2,949.81	5,000.00	-2,050.19	59.0%
452.300 · Recreation Safety Insurance	8,177.41	8,500.00	-322.59	96.21%
Total 452.000 · RECREATION & CULTURE	16,525.32	23,500.00	-6,974.68	70.32%
454.000 · PARKS				
454.200 · Park supplies	7,293.26	8,000.00	-706.74	91.17%
454.230 · Fuel	2,791.47	4,000.00	-1,208.53	69.79%
454.370 · Park Facilities Maintenance	16,582.00	30,000.00	-13,418.00	55.27%
454.500 · Contracted Services	3,620.00	5,000.00	-1,380.00	72.4%
454.600 · Capital Construction	-5,541.81			
Total 454.000 · PARKS	24,744.92	47,000.00	-22,255.08	52.65%
456.000 · LIBRARY				
456.520 · Library Contribution	68,908.50	92,000.00	-23,091.50	74.9%
Total 456.000 · LIBRARY	68,908.50	92,000.00	-23,091.50	74.9%
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	3,780.01	6,000.00	-2,219.99	63.0%
459.249 · Environmental Advisory Council	0.00	500.00	-500.00	0.0%
Total 459.000 · TOWNSHIP EVENTS	3,780.01	6,500.00	-2,719.99	58.15%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	48,072.54	73,000.00	-24,927.46	65.85%
481.200 · Medicare Employer Paid	11,242.76	18,000.00	-6,757.24	62.46%
481.300 · Unemployment Comp Employer Paid	5,355.79	4,500.00	855.79	119.02%
483.197 · Non-Uniform Penion Plan Contrib	6,818.44	135,000.00	-128,181.56	5.05%
483.310 · Pension Plan Admin Fees	4,100.00	5,000.00	-900.00	82.0%
484.354 · Workers Comp Insurance	38,981.50	40,000.00	-1,018.50	97.45%
487.196 · Health Insurance	173,866.27	320,000.00	-146,133.73	54.33%

Lower Nazareth Township

General Fund Budget vs. Actual

January through August 2025

	Jan - Aug 25	Budget	$ Over Budget	% of Budget
487.197 · Other Group Benefits	15,820.21	27,000.00	-11,179.79	58.59%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	304,257.51	622,500.00	-318,242.49	48.88%
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	3,757,563.56	5,702,350.00	-1,944,786.44	65.9%
Net Income	**1,246,977.73**	**0.00**	**1,246,977.73**	**100.0%**

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of August 31, 2025

		Aug 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	25,769.05	
106.000 · Host Fee Savings Account - Other	21,633.08	
Total 106.000 · Host Fee Savings Account		167,963.82
Total Checking/Savings		167,963.82
Total Current Assets		167,963.82
TOTAL ASSETS		**167,963.82**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		98,047.04
3900 · Retained Earnings		45,925.34
Net Income		23,991.44
Total Equity		167,963.82
TOTAL LIABILITIES & EQUITY		**167,963.82**

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

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	188,334.11
Total Checking/Savings	188,334.11
Total Current Assets	188,334.11
TOTAL ASSETS	**188,334.11**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	60,614.67
Net Income	4,042.18
Total Equity	188,334.11
TOTAL LIABILITIES & EQUITY	**188,334.11**

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

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	88,984.54
Total Checking/Savings	88,984.54
Total Current Assets	88,984.54
TOTAL ASSETS	**88,984.54**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	76,942.11
Net Income	6,832.10
Total Equity	88,984.54
TOTAL LIABILITIES & EQUITY	**88,984.54**

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

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	161,808.82
102.100 · EIT Open Space - Restricted 23	5,918,495.01
106.000 · PLGIT Savings Account	3,579.19
Total Checking/Savings	6,083,883.02
Total Current Assets	6,083,883.02
TOTAL ASSETS	**6,083,883.02**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,912,532.04
Net Income	2,640,856.03
Total Equity	6,083,883.02
TOTAL LIABILITIES & EQUITY	**6,083,883.02**

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

	Aug 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	284,208.64
Total 100.00 · Swr/Signal PLGIT Account	659,104.24
106.000 · Swr/Signal PLUS Account	157.19
Total Checking/Savings	659,261.43
Total Current Assets	659,261.43
TOTAL ASSETS	**659,261.43**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-523,146.66
Net Income	329,996.88
Total Equity	659,261.43
TOTAL LIABILITIES & EQUITY	**659,261.43**

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

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	128,201.93
109.001 · Certificate of Deposit-Embassy	286,625.14
Total Checking/Savings	414,827.07
Total Current Assets	414,827.07
TOTAL ASSETS	**414,827.07**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	412,075.49
Net Income	2,751.58
Total Equity	414,827.07
TOTAL LIABILITIES & EQUITY	**414,827.07**

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

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	76,151.27
106.003 · OFFICE EQUIPMENT	12,659.11
106.004 · SPECIAL PROJECTS	171,953.93
106.006 · POLICE EQUIPMENT (CRPD)	-22,124.06
106.000 · Capital Reserve Savings Account - Other	40,219.64
Total 106.000 · Capital Reserve Savings Account	278,859.89
Total Checking/Savings	278,859.89
Total Current Assets	278,859.89
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	**278,940.40**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	72,837.62
Net Income	-2,864.90
Total Equity	278,940.40
TOTAL LIABILITIES & EQUITY	**278,940.40**

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

	Aug 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	11,944.73	
Total 106.000 · Fire CR Savings Account		434,053.94
Total Checking/Savings		434,053.94
Total Current Assets		434,053.94
TOTAL ASSETS		**434,053.94**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		234,597.63
3900 · Retained Earnings		206,586.58
Net Income		-7,130.27
Total Equity		434,053.94
TOTAL LIABILITIES & EQUITY		**434,053.94**

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

	Aug 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	775,573.07
Total 100.100 · Highway Recon/Rehab Checking	1,066,528.10
Total Checking/Savings	1,066,528.10
Total Current Assets	1,066,528.10
TOTAL ASSETS	**1,066,528.10**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	715,295.37
Net Income	351,232.73
Total Equity	1,066,528.10
TOTAL LIABILITIES & EQUITY	**1,066,528.10**

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

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	27,095.31
Total Checking/Savings	27,095.31
Total Current Assets	27,095.31
TOTAL ASSETS	**27,095.31**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	49,385.72
Net Income	-22,290.41
Total Equity	27,095.31
TOTAL LIABILITIES & EQUITY	**27,095.31**

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

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	126,893.55
Total Checking/Savings	126,893.55
Total Current Assets	126,893.55
TOTAL ASSETS	**126,893.55**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	148,761.89
Net Income	-21,868.34
Total Equity	126,893.55
TOTAL LIABILITIES & EQUITY	**126,893.55**

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

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	381,856.98
Total Checking/Savings	381,856.98
Total Current Assets	381,856.98
TOTAL ASSETS	**381,856.98**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-26,161.05
Net Income	298,598.50
Total Equity	381,856.98
TOTAL LIABILITIES & EQUITY	**381,856.98**

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

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	870,544.73
109.000 Certificate of Deposit	593,034.16
Total Checking/Savings	1,463,578.89
Total Current Assets	1,463,578.89
TOTAL ASSETS	**1,463,578.89**
LIABILITIES & EQUITY	0.00

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

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	163.27
Total Checking/Savings	163.27
Total Current Assets	163.27
TOTAL ASSETS	**163.27**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	662,312.36
Net Income	-662,149.09
Total Equity	163.27
TOTAL LIABILITIES & EQUITY	**163.27**

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

	Aug 31, 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 August 31, 2025

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	622,792.15
Total Checking/Savings	622,792.15
Total Current Assets	622,792.15
TOTAL ASSETS	**622,792.15**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	579,306.99
Net Income	43,485.16
Total Equity	622,792.15
TOTAL LIABILITIES & EQUITY	**622,792.15**

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

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	1,592,802.54
101.200 · Master Escrow Sub Accounts	332,850.57
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	1,925,653.71
Total Current Assets	1,925,653.71
TOTAL ASSETS	**1,925,653.71**
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	1,176,530.08
Total Equity	1,923,323.20
TOTAL LIABILITIES & EQUITY	**1,925,653.71**

Lower Nazareth Township
Balance Sheet
As of August 31, 2025

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	127,297.68
101.000 · Development & Inspections - Other	3,171.81
Total 101.000 · Development & Inspections	130,469.49
Total Checking/Savings	130,469.49
Total Current Assets	130,469.49
TOTAL ASSETS	**130,469.49**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	85,410.57
Net Income	-15,654.61
Total Equity	130,469.49
TOTAL LIABILITIES & EQUITY	**130,469.49**