Lower Nazareth Township Financial Report

December 2025

LOWER NAZARETH TOWNSHIP
FUND SUMMARY

				Dec-25
General Fund - 01			$	1,762,402
Special Revenue Fund - Host Fee - 05			$	170,148
Palmer Sewer Fund - 08			$	190,205
Nazareth Sewer Fund - 09			$	95,380
Capital Reserve Open Space Recreation Fund - 16 - CASH	$	168,850		
Capital Reserve Open Space Restricted Fund - 16 - EIT	$	6,240,894		
Capital Reserve Open Space Recreation Fund - 16 - CD	$	-		
Capital Reserve - Open Space Fund - 16 - TOTAL			$	6,409,744
Capital Reserve - Sewer/Signals Fund - 18			$	667,834
Fiscal Stability Fund - 95 - CASH	$	129,475		
Fiscal Stability Fund - 95 - CD	$	299,032		
Fiscal Stability Fund - 95 - TOTAL			$	428,507
Capital Reserve - Municipal - 30			$	234,029
Capital Reserve - Fire Fund - 31			$	555,969
Highway Reconstruction/Rehabilitation - CASH	$	363,082		
Highway Reconstruction/Rehabilitation - CD	$	500,000		
Highway Reconstruction/Rehabilitation - TOTAL			$	863,082
Capital Reserve - Equipment Replacement -			$	27,364
Refuse/Recycling Collection - 33			$	144,394
State Liquid Fuels Fund - 35			$	134,767
Traffic Impact - 091 - CASH	$	698,821		
Traffic Impact - 091 - CD	$	593,034		
Traffic Impact - 091 - TOTAL			$	1,291,855
LNT American Rescue Plan Funds			$	165
LNT Community Events			$	15,624
Total Township Funds...				**$12,991,469**
Lower Nazareth Township Sewer Department			$	636,025
Master Escrow Account			$	2,050,863
Development & Inspection Account			$	231,706
Total Escrow Accounts...				**$2,918,593**

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

	Dec 31, 25	
ASSETS		
Current Assets		
Checking/Savings		
100.100 · Checking Account - PSBT 2023		1,390,772.61
105.100 · Payroll Account - PSBT 2023		26,420.07
106.100 · PLGIT Account		141,768.47
106.400 · Real Estate Taxes - PSBT 2023		200,940.81
110.000 · Petty Cash		250.00
Total Checking/Savings		1,760,151.96
Total Current Assets		1,760,151.96
Other Assets		
130.500 · Due from Master Escrow Account		2,250.00
Total Other Assets		2,250.00
TOTAL ASSETS		**1,762,401.96**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
210.000 · PAYROLL LIABILITIES		
223 · Unemployment Withheld	-9.01	
224 · Whole Life Insurance - Employee	-66.60	
226 · Disability Insurance - Employee	-156.36	
227 · Critical illness - Employee	-52.52	
Total 210.000 · PAYROLL LIABILITIES		-284.49
Total Other Current Liabilities		-284.49
Total Current Liabilities		-284.49
Total Liabilities		-284.49
Equity		
270 · Opening Bal Equity		771,781.48
3900 · Retained Earnings		272,884.79
Net Income		718,020.18
Total Equity		1,762,686.45
TOTAL LIABILITIES & EQUITY		**1,762,401.96**

Lower Nazareth Township

General Fund Budget vs. Actual

January through December 2025

	Jan - Dec 25	Budget	$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	2,650,082.05	2,595,000.00	55,082.05	102.12%
301.400 · Real Estate - Delinquent	23,805.07	30,000.00	-6,194.93	79.35%
Total 301.000 · REAL PROPERTY TAXES	2,673,887.12	2,625,000.00	48,887.12	101.86%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	359,950.26	225,000.00	134,950.26	159.98%
310.210 · Earned Income - Current	1,531,634.44	1,325,000.00	206,634.44	115.6%
310.220 · Earned Income - Prior	618,700.00	575,000.00	43,700.00	107.6%
310.510 · Local Services Tax	491,737.32	450,000.00	41,737.32	109.28%
Total 310.000 · LOCAL ENABLING ACT TAXES	3,002,022.02	2,575,000.00	427,022.02	116.58%
Total 300.000 · TAXES	5,675,909.14	5,200,000.00	475,909.14	109.15%
320.000 · LICENSES & PERMITS				
321.800 · Cable TV franchise	76,086.53	88,000.00	-11,913.47	86.46%
Total 320.000 · LICENSES & PERMITS	76,086.53	88,000.00	-11,913.47	86.46%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	44,648.22	30,000.00	14,648.22	148.83%
331.122 · Ordinance Violations	23,053.56	7,500.00	15,553.56	307.38%
Total 330.000 · FINES & FORFEITS	67,701.78	37,500.00	30,201.78	180.54%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	60,441.98	50,000.00	10,441.98	120.88%
341.02 · Interest on Savings	5,536.33	5,000.00	536.33	110.73%
Total 341.000 · Interest Earnings	65,978.31	55,000.00	10,978.31	119.96%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	84,329.17	70,000.00	14,329.17	120.47%
Total 342.000 · Rents and Royalties	84,329.17	70,000.00	14,329.17	120.47%

Lower Nazareth Township

General Fund Budget vs. Actual

January through December 2025

	Jan - Dec 25	Budget	$ Over Budget	% of Budget
Total 340.000 · INTEREST, RENTS & ROYALTIES	150,307.48	125,000.00	25,307.48	120.25%
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	16,200.00	8,000.00	8,200.00	202.5%
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	28,111.16	23,250.00	4,861.16	120.91%
362.000 · PUBLIC SAFETY				
362.410 · Building & Zoning Permits	15,843.50	20,000.00	-4,156.50	79.22%
362.440 · Sewer Permits	31,901.20	1,000.00	30,901.20	3,190.12%
362.451 · Use & Occupancy Permits	1,575.00	750.00	825.00	210.0%
362.452 · Moving Records	405.00	400.00	5.00	101.25%
362.470 · Driveway Permits	1,275.00	2,000.00	-725.00	63.75%
362.480 · Grading Permits	5,125.00	2,000.00	3,125.00	256.25%
362.481 · Swimming Pool Grading Permits	8,205.00	4,000.00	4,205.00	205.13%

Lower Nazareth Township

General Fund Budget vs. Actual

January through December 2025

	Jan - Dec 25	Budget	$ Over Budget	% of Budget
362.490 · Peddling Permit	735.00	100.00	635.00	735.0%
Total 362.000 · PUBLIC SAFETY	65,064.70	30,250.00	34,814.70	215.09%
Total 360.000 · CHARGES FOR SERVICES	93,175.86	53,500.00	39,675.86	174.16%
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	40,937.22			
49900 · Uncategorized Income	8.49			
Total Income	6,341,367.46	5,702,350.00	639,017.46	111.21%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	12,499.80	12,500.00	-0.20	100.0%
400.215 · Postage	4,695.87	8,000.00	-3,304.13	58.7%
400.300 · Miscellaneous	89.38	100.00	-10.62	89.38%
400.310 · Stenographer/BOS	-7,880.00	5,000.00	-12,880.00	-157.6%
400.320 · Telephone				
400.321 · Local	4,058.45	5,000.00	-941.55	81.17%
400.324 · Wireless	3,812.62	4,500.00	-687.38	84.73%
Total 400.320 · Telephone	7,871.07	9,500.00	-1,628.93	82.85%
400.340 · Advertising	9,173.35	11,000.00	-1,826.65	83.39%
400.342 · Public Relations Printing	12,630.00	14,000.00	-1,370.00	90.21%
400.374 · Maintenance Agreements	17,446.37	18,000.00	-553.63	96.92%

Lower Nazareth Township

General Fund Budget vs. Actual

January through December 2025

	Jan - Dec 25	Budget	$ Over Budget	% of Budget
400.384 · Office Equipment Rental	843.96	1,000.00	-156.04	84.4%
400.420 · Dues & Subscriptions	3,390.00	4,000.00	-610.00	84.75%
400.460 · Meetings & Continuing Education	4,427.95	4,000.00	427.95	110.7%
Total 400.000 · GENERAL GOVERNMENT	65,187.75	87,100.00	-21,912.25	74.84%
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	6,651.55	8,000.00	-1,348.45	83.14%
403.201 · Real Estate Collection Supplies	2,180.15	2,500.00	-319.85	87.21%
403.213 · Office Equipment	0.00	200.00	-200.00	0.0%
403.215 · EIT Postage	37.54	50.00	-12.46	75.08%
403.216 · Real Estate Postage	2,058.23	2,000.00	58.23	102.91%
403.317 · Tax Collection Committee Servic	0.00	500.00	-500.00	0.0%
403.319 · Tax Refunds	4,880.75	500.00	4,380.75	976.15%
403.350 · Insurance & Bonding	1,844.00	1,500.00	344.00	122.93%
403.430 · Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 · TAX COLLECTION	17,652.22	15,750.00	1,902.22	112.08%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	96,560.21	95,000.00	1,560.21	101.64%
404.314 · Legal Services - Human Resource	228.00	1,500.00	-1,272.00	15.2%
Total 404.000 · SOLICITOR/LEGAL	96,788.21	96,500.00	288.21	100.3%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	325,507.86	335,000.00	-9,492.14	97.17%
405.200 · Office Supplies	4,136.02	8,500.00	-4,363.98	48.66%
405.300 · Bond	2,220.00	2,250.00	-30.00	98.67%
Total 405.000 · PERSONNEL SERVICES	331,863.88	345,750.00	-13,886.12	95.98%
406.000 · GENERAL GOVT. ADMINISTRATION				

Lower Nazareth Township

General Fund Budget vs. Actual

January through December 2025

	Jan - Dec 25	Budget	$ Over Budget	% of Budget
406.280 · General Administrative Expense	5,350.48	7,000.00	-1,649.52	76.44%
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	315.00	200.00	115.00	157.5%
406.319 · Reimburse private prop damage	25.00	500.00	-475.00	5.0%
406.325 · Internet fees / Website Develop	7,093.40	7,500.00	-406.60	94.58%
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	13,378.88	17,350.00	-3,971.12	77.11%
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	30,069.71	15,000.00	15,069.71	200.47%
Total 407.000 · DATA PROCESSING	43,749.52	33,000.00	10,749.52	132.57%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	256,623.45	165,000.00	91,623.45	155.53%
408.319 · Special Projects	3,175.00	10,000.00	-6,825.00	31.75%
Total 408.000 · ENGINEERING SERVICES	259,798.45	175,000.00	84,798.45	148.46%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	8,080.87	7,000.00	1,080.87	115.44%
409.230 · Heating Fuel	29,563.52	30,000.00	-436.48	98.55%
409.300 · Facilities Maintenance	22,151.98	12,000.00	10,151.98	184.6%
409.318 · Building Security Systems	1,596.04	3,000.00	-1,403.96	53.2%
409.360 · Public Utilities				
409.361 · Electricity	15,753.63	20,000.00	-4,246.37	78.77%
409.366 · Water	5,164.12	10,000.00	-4,835.88	51.64%
Total 409.360 · Public Utilities	20,917.75	30,000.00	-9,082.25	69.73%

Lower Nazareth Township

General Fund Budget vs. Actual

January through December 2025

	Jan - Dec 25	Budget	$ Over Budget	% of Budget
409.367 · Trash Removal	1,620.49	3,000.00	-1,379.51	54.02%
Total 409.000 · GEN GOVT. BUILDINGS	83,930.65	85,000.00	-1,069.35	98.74%
410.000 · PUBLIC SAFETY				
410.500 · Police Services Contract	2,098,959.00	2,102,000.00	-3,041.00	99.86%
Total 410.000 · PUBLIC SAFETY	2,098,959.00	2,102,000.00	-3,041.00	99.86%
411.000 · FIRE				
411.300 · Building Capital Reserve	100,000.00	100,000.00	0.00	100.0%
411.500 · Contributions	101,824.92	100,000.00	1,824.92	101.83%
411.541 · Fire Relief	99,554.38	95,000.00	4,554.38	104.79%
411.600 · Water Hydrant Assessment	82,998.48	87,000.00	-4,001.52	95.4%
411.700 · Truck Capital Reserve	80,000.00	80,000.00	0.00	100.0%
411.740 · Equipment Purchase	50,000.00	50,000.00	0.00	100.0%
Total 411.000 · FIRE	514,377.78	512,000.00	2,377.78	100.46%
412.000 · AMBULANCE				
412.300 · Ambulance Building Maintenance	1,005.22	5,000.00	-3,994.78	20.1%
412.542 · Operation Contribution	30,000.00	30,000.00	0.00	100.0%
Total 412.000 · AMBULANCE	31,005.22	35,000.00	-3,994.78	88.59%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	117,715.49	170,000.00	-52,284.51	69.24%
413.121 · Sewage Enforcement Officer	-3,569.28	3,000.00	-6,569.28	-118.98%
413.200 · Supplies	492.70	1,000.00	-507.30	49.27%
413.325 · Postage	1,633.08	1,000.00	633.08	163.31%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	116,271.99	175,500.00	-59,228.01	66.25%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	1,185.00	5,000.00	-3,815.00	23.7%
414.116 · Zoning Hearing Bd Compensation	2,500.00	6,000.00	-3,500.00	41.67%
414.117 · Planning Commission Comp.	4,600.00	6,000.00	-1,400.00	76.67%
414.120 · Legal	12,503.69	15,000.00	-2,496.31	83.36%

Lower Nazareth Township

General Fund Budget vs. Actual

January through December 2025

	Jan - Dec 25	Budget	$ Over Budget	% of Budget
414.313 · Engineer	16,773.50	25,000.00	-8,226.50	67.09%
414.340 · Zoning Hearing Advertisements	6,845.56	7,500.00	-654.44	91.27%
414.000 · PLANNING & ZONING - Other	418.50			
Total 414.000 · PLANNING & ZONING	44,826.25	64,500.00	-19,673.75	69.5%
415.114 · EMERGENCY MANAGEMENT COORD	2,400.00	2,400.00	0.00	100.0%
419.540 · EMS Notification System Service	2,696.94	3,000.00	-303.06	89.9%
422.450 · Animal Control	3,860.25	5,000.00	-1,139.75	77.21%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	8,721.00	12,000.00	-3,279.00	72.68%
Total 426.000 · SANITATION EXPENSE	8,721.00	12,000.00	-3,279.00	72.68%
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	705,961.26	700,000.00	5,961.26	100.85%
430.245 · Supplies	9,342.74	10,000.00	-657.26	93.43%
430.300 · Facilities Maintenance	698.65	2,000.00	-1,301.35	34.93%
430.320 · Telephone				
430.321 · Local	590.16	700.00	-109.84	84.31%
430.329 · Wireless	1,260.18	2,000.00	-739.82	63.01%
Total 430.320 · Telephone	1,850.34	2,700.00	-849.66	68.53%
430.330 · Heating Fuel	12,809.22	13,000.00	-190.78	98.53%
430.360 · Electricity	2,936.32	4,000.00	-1,063.68	73.41%
430.384 · Equip/Machinery Rental	1,533.00	1,000.00	533.00	153.3%
430.450 · Contracted Services	1,008.53	1,000.00	8.53	100.85%
430.460 · Continuing Education	4,014.33	5,000.00	-985.67	80.29%
430.600 · Capital Construction	203.00			
430.740 · Equipment Purchase	410.00	5,000.00	-4,590.00	8.2%
430.750 · Misc. Shop Tools & Equipment	1,756.57	2,500.00	-743.43	70.26%

Lower Nazareth Township

General Fund Budget vs. Actual

January through December 2025

	Jan - Dec 25	Budget	$ Over Budget	% of Budget
Total 430.000 · HWYS., ROADS & STREETS	742,523.96	746,200.00	-3,676.04	99.51%
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	150,477.40	80,000.00	70,477.40	188.1%
Total 432.000 · WINTER MAINTENANCE	150,477.40	80,000.00	70,477.40	188.1%
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	5,759.68	10,000.00	-4,240.32	57.6%
433.246 · Pavement Marking Supplies	45.98	2,500.00	-2,454.02	1.84%
433.249 · Traffic Control Supplies-signal	530.00	1,500.00	-970.00	35.33%
433.360 · Traffic signal electric	4,969.08	6,000.00	-1,030.92	82.82%
433.450 · Signals contracted service	6,421.00	8,000.00	-1,579.00	80.26%
Total 433.000 · TRAFFIC CONTROL DEVICES	17,725.74	28,000.00	-10,274.26	63.31%
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	4,187.35	5,000.00	-812.65	83.75%
Total 434.00 · STREET LIGHTING	4,187.35	5,000.00	-812.65	83.75%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	28,850.80	5,000.00	23,850.80	577.02%
437.213 · Equipment Parts & Supplies	71,144.77	50,000.00	21,144.77	142.29%
437.233 · Equipment Motor Fuel	40,819.39	40,000.00	819.39	102.05%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	140,814.96	95,000.00	45,814.96	148.23%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	3,510.86	7,500.00	-3,989.14	46.81%
438.272 · Aggregate Supplies	5,265.67	2,500.00	2,765.67	210.63%
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	11,173.20	17,000.00	-5,826.80	65.73%
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 December 2025

	Jan - Dec 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	11,117.65	8,500.00	2,617.65	130.8%
Total 452.000 · RECREATION & CULTURE	19,465.56	23,500.00	-4,034.44	82.83%
454.000 · PARKS				
454.200 · Park supplies	8,914.89	8,000.00	914.89	111.44%
454.230 · Fuel	3,292.72	4,000.00	-707.28	82.32%
454.370 · Park Facilities Maintenance	14,054.71	30,000.00	-15,945.29	46.85%
454.500 · Contracted Services	4,870.00	5,000.00	-130.00	97.4%
Total 454.000 · PARKS	31,132.32	47,000.00	-15,867.68	66.24%
456.000 · LIBRARY				
456.520 · Library Contribution	91,878.00	92,000.00	-122.00	99.87%
Total 456.000 · LIBRARY	91,878.00	92,000.00	-122.00	99.87%
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	12,969.82	6,000.00	6,969.82	216.16%
Total 459.000 · TOWNSHIP EVENTS	12,969.82	6,000.00	6,969.82	216.16%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	74,967.13	73,000.00	1,967.13	102.7%
481.200 · Medicare Employer Paid	17,532.64	18,000.00	-467.36	97.4%
481.300 · Unemployment Comp Employer Paid	5,464.93	4,500.00	964.93	121.44%
483.197 · Non-Uniform Penion Plan Contrib	120,438.82	135,000.00	-14,561.18	89.21%
483.310 · Pension Plan Admin Fees	4,100.00	5,000.00	-900.00	82.0%
484.354 · Workers Comp Insurance	52,360.50	40,000.00	12,360.50	130.9%
487.196 · Health Insurance	271,774.04	320,000.00	-48,225.96	84.93%
487.197 · Other Group Benefits	24,683.36	27,000.00	-2,316.64	91.42%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	571,321.42	622,500.00	-51,178.58	91.78%
486.000 · Insurance				
486.350 · Liability Insurance	69,330.00	70,000.00	-670.00	99.04%
Total 486.000 · Insurance	69,330.00	70,000.00	-670.00	99.04%

Lower Nazareth Township

General Fund Budget vs. Actual

January through December 2025

	Jan - Dec 25	Budget	$ Over Budget	% of Budget
487.000 · EMPLOYEE BENEFITS				
487.160 · Pension Plan	317.94			
Total 487.000 · EMPLOYEE BENEFITS	317.94			
492.000 · Interfund Operating Transfers	260.00			
6561 · *Payroll Expenses	106.93			
69800 · Uncategorized Expenses	0.00			
Total Expense	5,623,347.28	5,701,850.00	-78,502.72	98.62%
Net Income	**718,020.18**	**500.00**	**717,520.18**	**143,604.04%**

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

	Dec 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	27,953.25
106.000 · Host Fee Savings Account - Other	21,633.08
Total 106.000 · Host Fee Savings Account	170,148.02
Total Checking/Savings	170,148.02
Total Current Assets	170,148.02
TOTAL ASSETS	**170,148.02**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	45,925.34
Net Income	26,175.64
Total Equity	170,148.02
TOTAL LIABILITIES & EQUITY	**170,148.02**

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

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	190,205.02
Total Checking/Savings	190,205.02
Total Current Assets	190,205.02
TOTAL ASSETS	**190,205.02**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	60,614.67
Net Income	5,913.09
Total Equity	190,205.02
TOTAL LIABILITIES & EQUITY	**190,205.02**

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

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	95,380.48
Total Checking/Savings	95,380.48
Total Current Assets	95,380.48
TOTAL ASSETS	**95,380.48**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	76,942.11
Net Income	13,228.04
Total Equity	95,380.48
TOTAL LIABILITIES & EQUITY	**95,380.48**

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

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	165,223.85
102.100 · EIT Open Space - Restricted 23	6,240,893.59
106.000 · PLGIT Savings Account	3,625.74
Total Checking/Savings	6,409,743.18
Total Current Assets	6,409,743.18
TOTAL ASSETS	**6,409,743.18**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	2,912,532.04
Net Income	2,966,716.19
Total Equity	6,409,743.18
TOTAL LIABILITIES & EQUITY	**6,409,743.18**

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

		Dec 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	292,779.59	
Total 100.00 · Swr/Signal PLGIT Account		667,675.19
106.000 · Swr/Signal PLUS Account		159.28
Total Checking/Savings		667,834.47
Total Current Assets		667,834.47
TOTAL ASSETS		**667,834.47**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		852,411.21
3900 · Retained Earnings		-523,146.66
Net Income		338,569.92
Total Equity		667,834.47
TOTAL LIABILITIES & EQUITY		**667,834.47**

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

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	129,475.49
109.001 · Certificate of Deposit-Embassy	299,031.54
Total Checking/Savings	428,507.03
Total Current Assets	428,507.03
TOTAL ASSETS	**428,507.03**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	412,075.49
Net Income	16,431.54
Total Equity	428,507.03
TOTAL LIABILITIES & EQUITY	**428,507.03**

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

	Dec 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	89,394.17
106.006 · POLICE EQUIPMENT (CRPD)	21,053.94
106.000 · Capital Reserve Savings Account - Other	43,715.66
Total 106.000 · Capital Reserve Savings Account	233,948.23
Total Checking/Savings	233,948.23
Total Current Assets	233,948.23
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	**234,028.74**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	72,837.62
Net Income	-47,776.56
Total Equity	234,028.74
TOTAL LIABILITIES & EQUITY	**234,028.74**

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

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	348,700.60
106.002 · Building Land Fund	100,642.18
106.003 · Fire Police Fund	1,753.31
106.004 · Equipment Fund	104,873.38
Total 106.000 · Fire CR Savings Account	555,969.47
Total Checking/Savings	555,969.47
Total Current Assets	555,969.47
TOTAL ASSETS	**555,969.47**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	206,586.58
Net Income	114,785.26
Total Equity	555,969.47
TOTAL LIABILITIES & EQUITY	**555,969.47**

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

	Dec 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	72,126.64
Total 100.100 · Highway Recon/Rehab Checking	363,081.67
109.000 · Certificate of Deposit	500,000.00
Total Checking/Savings	863,081.67
Total Current Assets	863,081.67
TOTAL ASSETS	**863,081.67**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	715,295.37
Net Income	147,786.30
Total Equity	863,081.67
TOTAL LIABILITIES & EQUITY	**863,081.67**

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

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	27,364.48
Total Checking/Savings	27,364.48
Total Current Assets	27,364.48
TOTAL ASSETS	**27,364.48**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	49,385.72
Net Income	-22,021.24
Total Equity	27,364.48
TOTAL LIABILITIES & EQUITY	**27,364.48**

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

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	144,393.66
Total Checking/Savings	144,393.66
Total Current Assets	144,393.66
TOTAL ASSETS	**144,393.66**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	148,761.89
Net Income	-4,368.23
Total Equity	144,393.66
TOTAL LIABILITIES & EQUITY	**144,393.66**

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

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	134,766.57
Total Checking/Savings	134,766.57
Total Current Assets	134,766.57
TOTAL ASSETS	**134,766.57**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	-26,161.05
Net Income	51,508.09
Total Equity	134,766.57
TOTAL LIABILITIES & EQUITY	**134,766.57**

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

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	698,821.06
109.000 Certificate of Deposit	593,034.16
Total Checking/Savings	1,291,855.22
Total Current Assets	1,291,855.22
TOTAL ASSETS	**1,291,855.22**
LIABILITIES & EQUITY	0.00

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

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	164.90
Total Checking/Savings	164.90
Total Current Assets	164.90
TOTAL ASSETS	**164.90**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	662,312.36
Net Income	-662,147.46
Total Equity	164.90
TOTAL LIABILITIES & EQUITY	**164.90**

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

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	15,623.79
Total Checking/Savings	15,623.79
Total Current Assets	15,623.79
TOTAL ASSETS	**15,623.79**
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	13,086.53
Net Income	2,537.26
Total Equity	15,623.79
TOTAL LIABILITIES & EQUITY	**15,623.79**

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

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	636,024.62
Total Checking/Savings	636,024.62
Total Current Assets	636,024.62
TOTAL ASSETS	**636,024.62**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	579,306.99
Net Income	56,717.63
Total Equity	636,024.62
TOTAL LIABILITIES & EQUITY	**636,024.62**

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

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	1,703,680.51
101.200 · Master Escrow Sub Accounts	347,181.60
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	2,050,862.71
Total Current Assets	2,050,862.71
TOTAL ASSETS	**2,050,862.71**
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	1,301,739.08
Total Equity	2,048,532.20
TOTAL LIABILITIES & EQUITY	**2,050,862.71**

Lower Nazareth Township
Balance Sheet
As of December 31, 2025

		Dec 31, 25
ASSETS		
Current Assets		
Checking/Savings		
101.000 · Development & Inspections		
101.200 · Code Enforcement & Inspection	226,729.18	
101.000 · Development & Inspections - Other	4,976.96	
Total 101.000 · Development & Inspections		231,706.14
Total Checking/Savings		231,706.14
Total Current Assets		231,706.14
TOTAL ASSETS		**231,706.14**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		60,713.53
3900 · Retained Earnings		85,410.57
Net Income		85,582.04
Total Equity		231,706.14
TOTAL LIABILITIES & EQUITY		**231,706.14**