



Lower Nazareth Township
Financial Report
March 2026

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Mar-26

General Fund - 01	\$ 2,751,233
Special Revenue Fund - Host Fee - 05	\$ 179,668
Palmer Sewer Fund - 08	\$ 191,488
Nazareth Sewer Fund - 09	\$ 96,024
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 173,867
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 6,224,732
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ -
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 6,398,599
Capital Reserve - Sewer/Signals Fund - 18	\$ 526,328
Fiscal Stability Fund - 95 - CASH	\$ 130,349
Fiscal Stability Fund - 95 - CD	\$ 299,032
Fiscal Stability Fund - 95 - TOTAL	\$ 429,380
Capital Reserve - Municipal - 30	\$ 214,777
Capital Reserve - Fire Fund - 31	\$ 557,963
Highway Reconstruction/Rehabilitation - CASH	\$ 557,207
Highway Reconstruction/Rehabilitation - CD	\$ 500,000
Highway Reconstruction/Rehabilitation - TOTAL	\$ 1,057,207
Capital Reserve - Equipment Replacement -	\$ 27,549
Refuse/Recycling Collection - 33	\$ 137,481
State Liquid Fuels Fund - 35	\$ 422,398
Traffic Impact - 091 - CASH	\$ 694,410
Traffic Impact - 091 - CD	\$ 593,034
Traffic Impact - 091 - TOTAL	\$ 1,287,444
LNT American Rescue Plan Funds	\$ 166
LNT Community Events	\$ 16,536
<i>Total Township Funds...</i>	<u>\$14,294,241</u>
Lower Nazareth Township Sewer Department	\$ 647,021
Master Escrow Account	\$ 2,033,343
Development & Inspection Account	\$ 179,877
<i>Total Escrow Accounts...</i>	<u>\$2,860,241</u>

**Lower Nazareth Township
General Fund Balance Sheet**

As of March 31, 2026

	Mar 31, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	186,050.65
105.100 · Payroll Account - PSBT 2023	65,945.42
106.100 · PLGIT Account	143,007.85
106.400 · Real Estate Taxes - PSBT 2023	2,353,728.97
110.000 · Petty Cash	250.00
Total Checking/Savings	2,748,982.89
Total Current Assets	2,748,982.89
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	2,751,232.89
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
210 · Federal Tax Withheld	-5,271.00
211 · FICA Withheld	-6,470.48
213 · Medicare Withheld	-1,513.26
217 · State Tax Withheld	-1,601.99
222 · 457(b) Deferred Compensation	-1,540.00
223 · Unemployment Withheld	-10.92
224 · Whole Life Insurance - Employee	-66.60
226 · Disability Insurance - Employee	-156.36
227 · Critical illness - Employee	-52.52
Total 210.000 · PAYROLL LIABILITIES	-16,683.13
Total Other Current Liabilities	-16,683.13
Total Current Liabilities	-16,683.13
Total Liabilities	-16,683.13
Equity	
270 · Opening Bal Equity	771,781.48
3900 · Retained Earnings	991,597.97
Net Income	1,004,536.57
Total Equity	2,767,916.02
TOTAL LIABILITIES & EQUITY	2,751,232.89

Lower Nazareth Township
General Fund Budget vs. Actual
 January through March 2026

	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	2,150,654.17	2,620,000.00	-469,345.83	82.09%
301.200 · Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 · Real Estate - Delinquent	2,431.03	30,000.00	-27,568.97	8.1%
Total 301.000 · REAL PROPERTY TAXES	2,153,085.20	2,650,000.00	-496,914.80	81.25%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	42,682.99	225,000.00	-182,317.01	18.97%
310.210 · Earned Income - Current	53,422.72	1,360,000.00	-1,306,577.28	3.93%
310.220 · Earned Income - Prior	454,200.00	575,000.00	-120,800.00	78.99%
310.510 · Local Services Tax	121,400.77	470,000.00	-348,599.23	25.83%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES - Other	2,000.00			
Total 310.000 · LOCAL ENABLING ACT TAXES	673,706.48	2,630,000.00	-1,956,293.52	25.62%
Total 300.000 · TAXES	2,826,791.68	5,280,000.00	-2,453,208.32	53.54%
320.000 · LICENSES & PERMITS				
321.340 · Garbage Permits	0.00	0.00	0.00	0.0%
321.800 · Cable TV franchise	16,826.03	85,000.00	-68,173.97	19.8%
Total 320.000 · LICENSES & PERMITS	16,826.03	85,000.00	-68,173.97	19.8%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	5,527.88	30,000.00	-24,472.12	18.43%
331.121 · Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 · Ordinance Violations	2,024.75	7,500.00	-5,475.25	27.0%
Total 330.000 · FINES & FORFEITS	7,552.63	37,500.00	-29,947.37	20.14%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	8,298.58	50,000.00	-41,701.42	16.6%
341.02 · Interest on Savings	1,239.38	5,000.00	-3,760.62	24.79%

Lower Nazareth Township
General Fund Budget vs. Actual
 January through March 2026

	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
Total 341.000 · Interest Earnings	9,537.96	55,000.00	-45,462.04	17.34%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	10,693.95	70,000.00	-59,306.05	15.28%
Total 342.000 · Rents and Royalties	10,693.95	70,000.00	-59,306.05	15.28%
Total 340.000 · INTEREST, RENTS & ROYALTIES	20,231.91	125,000.00	-104,768.09	16.19%
350.000 · INTERGOVERNMENTAL REVENUES				
355.000 · STATE SHARED REVENUES				
355.010 · Public Utility Realty Tax	0.00	5,000.00	-5,000.00	0.0%
355.040 · Alcoholic Beverage Licenses	800.00	3,000.00	-2,200.00	26.67%
355.051 · Non-Uniform	0.00	93,000.00	-93,000.00	0.0%
355.052 · Police Department	0.00	0.00	0.00	0.0%
355.070 · Fire Relief	0.00	100,000.00	-100,000.00	0.0%
Total 355.000 · STATE SHARED REVENUES	800.00	201,000.00	-200,200.00	0.4%
Total 350.000 · INTERGOVERNMENTAL REVENUES	800.00	201,000.00	-200,200.00	0.4%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	1,728.00	15,000.00	-13,272.00	11.52%
361.330 · Zoning Hearings	1,200.00	12,000.00	-10,800.00	10.0%
361.500 · Maps & Publications				
361.51 · Map Sales	0.00	0.00	0.00	0.0%
361.53 · SALDO	0.00	0.00	0.00	0.0%
361.54 · Zoning Ordinance	0.00	0.00	0.00	0.0%
361.56 · Comprehensive Plan	0.00	0.00	0.00	0.0%
361.57 · Misc. Publications/Copying	0.00	250.00	-250.00	0.0%
361.500 · Maps & Publications - Other	286.50	0.00	286.50	100.0%
Total 361.500 · Maps & Publications	286.50	250.00	36.50	114.6%
Total 361.000 · General Government	3,214.50	27,250.00	-24,035.50	11.8%
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	0.00	0.00	0.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
 January through March 2026

	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
362.410 · Building & Zoning Permits	2,650.00	20,000.00	-17,350.00	13.25%
362.440 · Sewer Permits	8,325.00	25,000.00	-16,675.00	33.3%
362.451 · Use & Occupancy Permits	150.00	1,000.00	-850.00	15.0%
362.452 · Moving Records	75.00	400.00	-325.00	18.75%
362.470 · Driveway Permits	300.00	1,000.00	-700.00	30.0%
362.480 · Grading Permits	1,700.00	500.00	1,200.00	340.0%
362.481 · Swimming Pool Grading Permits	900.00	4,000.00	-3,100.00	22.5%
362.490 · Peddling Permit	35.00	100.00	-65.00	35.0%
Total 362.000 · PUBLIC SAFETY	14,135.00	52,000.00	-37,865.00	27.18%
Total 360.000 · CHARGES FOR SERVICES	17,349.50	79,250.00	-61,900.50	21.89%
367.000 · CULTURE-RECREATION				
367.300 · Summer Park Program	0.00	13,000.00	-13,000.00	0.0%
367.301 · Business Donations	0.00	500.00	-500.00	0.0%
367.350 · Field Use Fees	1,500.00	3,000.00	-1,500.00	50.0%
367.400 · Splash Pad Pass Sales	0.00	20,000.00	-20,000.00	0.0%
Total 367.000 · CULTURE-RECREATION	1,500.00	36,500.00	-35,000.00	4.11%
389.000 · MISCELLANEOUS INCOME	0.00	50.00	-50.00	0.0%
395.000 · Refund of Prior Yr Expenditures	143.22			
49900 · Uncategorized Income	221.58			
Total Income	2,891,416.55	5,844,300.00	-2,952,883.45	49.47%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	3,547.47	14,950.00	-11,402.53	23.73%
400.215 · Postage	2,859.43	8,000.00	-5,140.57	35.74%
400.300 · Miscellaneous	0.00	100.00	-100.00	0.0%
400.310 · Stenographer/BOS	136.50	5,000.00	-4,863.50	2.73%
400.317 · Professional Services	0.00	0.00	0.00	0.0%
400.320 · Telephone				
400.321 · Local	1,017.74	5,000.00	-3,982.26	20.36%

**Lower Nazareth Township
General Fund Budget vs. Actual
January through March 2026**

	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
400.322 · Long Distance	0.00	0.00	0.00	0.0%
400.324 · Wireless	948.63	4,500.00	-3,551.37	21.08%
Total 400.320 · Telephone	1,966.37	9,500.00	-7,533.63	20.7%
400.340 · Advertising	4,436.84	11,000.00	-6,563.16	40.34%
400.342 · Public Relations Printing	0.00	13,000.00	-13,000.00	0.0%
400.343 · Codification/Printing	0.00	0.00	0.00	0.0%
400.374 · Maintenance Agreements	2,463.13	18,000.00	-15,536.87	13.68%
400.384 · Office Equipment Rental	210.99	1,000.00	-789.01	21.1%
400.420 · Dues & Subscriptions	2,491.00	3,500.00	-1,009.00	71.17%
400.460 · Meetings & Continuing Education	394.00	5,000.00	-4,606.00	7.88%
400.700 · Capital Purchases	0.00	0.00	0.00	0.0%
Total 400.000 · GENERAL GOVERNMENT	18,505.73	89,050.00	-70,544.27	20.78%
402.000 · AUDITING				
402.105 · Audit Wages	0.00	50.00	-50.00	0.0%
402.311 · Accounting & Auditing Services	8,000.00	14,000.00	-6,000.00	57.14%
Total 402.000 · AUDITING	8,000.00	14,050.00	-6,050.00	56.94%
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	657.60	8,000.00	-7,342.40	8.22%
403.110 · EIT Collection Wages	0.00	0.00	0.00	0.0%
403.200 · EIT Collection Supplies	0.00	0.00	0.00	0.0%
403.201 · Real Estate Collection Supplies	2,152.23	2,500.00	-347.77	86.09%
403.213 · Office Equipment	0.00	200.00	-200.00	0.0%
403.215 · EIT Postage	0.00	0.00	0.00	0.0%
403.216 · Real Estate Postage	0.00	2,200.00	-2,200.00	0.0%
403.310 · Computer Services	0.00	0.00	0.00	0.0%
403.311 · Audit	0.00	0.00	0.00	0.0%
403.317 · Tax Collection Committee Serv	0.00	500.00	-500.00	0.0%
403.319 · Tax Refunds	41.16	7,000.00	-6,958.84	0.59%
403.350 · Insurance & Bonding	0.00	1,700.00	-1,700.00	0.0%

**Lower Nazareth Township
General Fund Budget vs. Actual
January through March 2026**

	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
403.400 · Court Costs	0.00	0.00	0.00	0.0%
403.430 · Tax Appeals	0.00	500.00	-500.00	0.0%
Total 403.000 · TAX COLLECTION	2,850.99	22,600.00	-19,749.01	12.62%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	0.00	90,000.00	-90,000.00	0.0%
404.314 · Legal Services - Human Resource	88.50	1,500.00	-1,411.50	5.9%
Total 404.000 · SOLICITOR/LEGAL	88.50	91,500.00	-91,411.50	0.1%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	79,312.36	340,000.00	-260,687.64	23.33%
405.200 · Office Supplies	1,887.37	7,000.00	-5,112.63	26.96%
405.300 · Bond	2,070.00	2,250.00	-180.00	92.0%
Total 405.000 · PERSONNEL SERVICES	83,269.73	349,250.00	-265,980.27	23.84%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	1,769.93	7,000.00	-5,230.07	25.29%
406.316 · Drug Testing	70.00	400.00	-330.00	17.5%
406.317 · Employee Record Checks	47.00	250.00	-203.00	18.8%
406.318 · Bank Fees	841.71	250.00	591.71	336.68%
406.319 · Reimburse private prop damage	170.28	100.00	70.28	170.28%
406.325 · Internet fees / Website Develop	1,629.97	7,500.00	-5,870.03	21.73%
406.331 · Mileage	0.00	100.00	-100.00	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	4,628.89	16,900.00	-12,271.11	27.39%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	0.00	3,000.00	-3,000.00	0.0%
407.215 · Software	7,808.07	15,000.00	-7,191.93	52.05%
407.370 · Computer Services	12,082.05	46,000.00	-33,917.95	26.27%
Total 407.000 · DATA PROCESSING	19,890.12	64,000.00	-44,109.88	31.08%

Lower Nazareth Township
General Fund Budget vs. Actual
 January through March 2026

	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	42,235.93	175,000.00	-132,764.07	24.14%
408.317 · Act 537 Plan	0.00	0.00	0.00	0.0%
408.318 · Traffic Impact Study	0.00	0.00	0.00	0.0%
408.319 · Special Projects	1,550.00	10,000.00	-8,450.00	15.5%
Total 408.000 · ENGINEERING SERVICES	43,785.93	185,000.00	-141,214.07	23.67%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	1,040.24	7,500.00	-6,459.76	13.87%
409.230 · Heating Fuel	16,391.96	25,000.00	-8,608.04	65.57%
409.300 · Facilities Maintenance	7,569.99	15,000.00	-7,430.01	50.47%
409.318 · Building Security Systems	333.51	3,000.00	-2,666.49	11.12%
409.360 · Public Utilities				
409.361 · Electricity	4,004.59	18,000.00	-13,995.41	22.25%
409.366 · Water	544.00	5,500.00	-4,956.00	9.89%
409.360 · Public Utilities - Other	132.20			
Total 409.360 · Public Utilities	4,680.79	23,500.00	-18,819.21	19.92%
409.367 · Trash Removal	276.00	3,000.00	-2,724.00	9.2%
409.375 · Communication Equip Repair/Main	0.00	0.00	0.00	0.0%
409.386 · Rental Property Expenses	0.00	0.00	0.00	0.0%
409.600 · Capital Construction	0.00	0.00	0.00	0.0%
Total 409.000 · GEN GOVT. BUILDINGS	30,292.49	77,000.00	-46,707.51	39.34%
410.000 · PUBLIC SAFETY				
410.110 · Fire/Police	0.00	0.00	0.00	0.0%
410.160 · Police Pension	0.00	0.00	0.00	0.0%
410.200 · Fire-Police Supplies	0.00	0.00	0.00	0.0%
410.250 · Repair Lights	0.00	0.00	0.00	0.0%
410.500 · Police Services Contract	740,541.32	2,228,000.00	-1,487,458.68	33.24%
Total 410.000 · PUBLIC SAFETY	740,541.32	2,228,000.00	-1,487,458.68	33.24%
411.000 · FIRE				

Lower Nazareth Township
General Fund Budget vs. Actual
 January through March 2026

	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
411.300 · Building Capital Reserve	12,698.08	70,000.00	-57,301.92	18.14%
411.500 · Contributions	33,319.53	100,000.00	-66,680.47	33.32%
411.541 · Fire Relief	0.00	100,000.00	-100,000.00	0.0%
411.600 · Water Hydrant Assessment	20,749.62	90,000.00	-69,250.38	23.06%
411.700 · Truck Capital Reserve	0.00	110,000.00	-110,000.00	0.0%
411.740 · Equipment Purchase	17,136.38	50,000.00	-32,863.62	34.27%
Total 411.000 · FIRE	83,903.61	520,000.00	-436,096.39	16.14%
412.000 · AMBULANCE				
412.140 · Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 · Ambulance Building Maintenance	1,048.35	5,000.00	-3,951.65	20.97%
412.541 · Ambulance Relief	0.00	0.00	0.00	0.0%
412.542 · Operation Contribution	0.00	30,000.00	-30,000.00	0.0%
412.600 · Capital Construction	0.00	0.00	0.00	0.0%
412.700 · Truck Fund Capital Reserve	0.00	0.00	0.00	0.0%
Total 412.000 · AMBULANCE	1,048.35	35,000.00	-33,951.65	3.0%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	21,879.94	160,000.00	-138,120.06	13.68%
413.121 · Sewage Enforcement Officer	10,209.31	40,000.00	-29,790.69	25.52%
413.200 · Supplies	93.98	1,000.00	-906.02	9.4%
413.325 · Postage	8.40	1,000.00	-991.60	0.84%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	32,191.63	202,500.00	-170,308.37	15.9%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	910.00	5,000.00	-4,090.00	18.2%
414.116 · Zoning Hearing Bd Compensation	800.00	6,000.00	-5,200.00	13.33%
414.117 · Planning Commission Comp.	900.00	6,000.00	-5,100.00	15.0%
414.120 · Legal	0.00	15,000.00	-15,000.00	0.0%
414.310 · Developer Refunds	0.00	0.00	0.00	0.0%
414.313 · Engineer	8,036.50	18,000.00	-9,963.50	44.65%

Lower Nazareth Township
General Fund Budget vs. Actual
 January through March 2026

	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
414.340 · Zoning Hearing Advertisements	1,167.76	7,500.00	-6,332.24	15.57%
Total 414.000 · PLANNING & ZONING	11,814.26	57,500.00	-45,685.74	20.55%
415.114 · EMERGENCY MANAGEMENT COORD	600.00	2,400.00	-1,800.00	25.0%
419.540 · EMS Notification System Service	2,696.94	3,000.00	-303.06	89.9%
422.450 · Animal Control	100.00	5,000.00	-4,900.00	2.0%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	732.68	13,000.00	-12,267.32	5.64%
426.421 · FRCA Membership	0.00	0.00	0.00	0.0%
Total 426.000 · SANITATION EXPENSE	732.68	13,000.00	-12,267.32	5.64%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	1,496.42	13,000.00	-11,503.58	11.51%
Total 429.000 · PUBLIC WORKS - SANITATION	1,496.42	13,000.00	-11,503.58	11.51%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	204,036.09	700,000.00	-495,963.91	29.15%
430.245 · Supplies	2,605.81	10,000.00	-7,394.19	26.06%
430.300 · Facilities Maintenance	1,482.10	2,000.00	-517.90	74.11%
430.320 · Telephone				
430.321 · Local	147.54	700.00	-552.46	21.08%
430.322 · Long Distance	0.00	0.00	0.00	0.0%
430.329 · Wireless	315.06	1,700.00	-1,384.94	18.53%
Total 430.320 · Telephone	462.60	2,400.00	-1,937.40	19.28%
430.330 · Heating Fuel	9,375.19	13,000.00	-3,624.81	72.12%
430.360 · Electricity	1,167.68	4,000.00	-2,832.32	29.19%
430.384 · Equip/Machinery Rental	693.00	1,000.00	-307.00	69.3%
430.450 · Contracted Services	46.13	1,000.00	-953.87	4.61%
430.460 · Continuing Education	4,915.59	5,000.00	-84.41	98.31%
430.600 · Capital Construction	0.00	0.00	0.00	0.0%
430.740 · Equipment Purchase	0.00	1,000.00	-1,000.00	0.0%
430.750 · Misc. Shop Tools & Equipment	1,306.32	2,500.00	-1,193.68	52.25%

Lower Nazareth Township
General Fund Budget vs. Actual
 January through March 2026

	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
Total 430.000 · HWYS., ROADS & STREETS	226,090.51	741,900.00	-515,809.49	30.48%
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	140,591.49	90,000.00	50,591.49	156.21%
Total 432.000 · WINTER MAINTENANCE	140,591.49	90,000.00	50,591.49	156.21%
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	2,358.10	10,000.00	-7,641.90	23.58%
433.246 · Pavement Marking Supplies	0.00	500.00	-500.00	0.0%
433.249 · Traffic Control Supplies-signal	0.00	1,500.00	-1,500.00	0.0%
433.360 · Traffic signal electric	1,486.00	5,000.00	-3,514.00	29.72%
433.375 · Line Painting	0.00	0.00	0.00	0.0%
433.450 · Signals contracted service	1,775.00	8,000.00	-6,225.00	22.19%
Total 433.000 · TRAFFIC CONTROL DEVICES	5,619.10	25,000.00	-19,380.90	22.48%
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	1,141.82	5,000.00	-3,858.18	22.84%
Total 434.00 · STREET LIGHTING	1,141.82	5,000.00	-3,858.18	22.84%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	8,174.49	15,000.00	-6,825.51	54.5%
437.213 · Equipment Parts & Supplies	20,380.98	50,000.00	-29,619.02	40.76%
437.233 · Equipment Motor Fuel	13,574.64	40,000.00	-26,425.36	33.94%
437.000 · EQUIPMENT REPAIRS-FUEL - Other	2,260.00			
Total 437.000 · EQUIPMENT REPAIRS-FUEL	44,390.11	105,000.00	-60,609.89	42.28%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	1,458.65	7,000.00	-5,541.35	20.84%
438.272 · Aggregate Supplies	0.00	4,000.00	-4,000.00	0.0%
438.273 · Pipe and Drainage Supplies	530.00	2,000.00	-1,470.00	26.5%
438.274 · Pavement Maintenance Supplies	0.00	3,000.00	-3,000.00	0.0%
Total 438.000 · HIGHWAY MAINT & REPAIR	1,988.65	16,000.00	-14,011.35	12.43%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	0.00	0.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
 January through March 2026

	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
439.600 · Construction/Rebuilding	0.00	0.00	0.00	0.0%
Total 439.000 · HWY CONST & REBUILDING PRJCTS	0.00	0.00	0.00	0.0%
452.000 · RECREATION & CULTURE	0.00	10,000.00	-10,000.00	0.0%
452.115 · Staff Wages	900.00	5,000.00	-4,100.00	18.0%
452.249 · Recreation Programs	2,396.03	10,000.00	-7,603.97	23.96%
452.300 · Recreation Safety Insurance	3,296.03	25,000.00	-21,703.97	13.18%
Total 452.000 · RECREATION & CULTURE	3,296.03	25,000.00	-21,703.97	13.18%
454.000 · PARKS	0.00	12,000.00	-12,000.00	0.0%
454.115 · Park Personnel	0.00	9,000.00	-9,000.00	0.0%
454.200 · Park supplies	1,843.90	4,000.00	-2,156.10	46.1%
454.230 · Fuel	0.00	0.00	0.00	0.0%
454.367 · Trash Removal	358.51	30,000.00	-29,641.49	1.2%
454.370 · Park Facilities Maintenance	120.00	5,000.00	-4,880.00	2.4%
454.500 · Contracted Services	2,322.41	60,000.00	-57,677.59	3.87%
Total 454.000 · PARKS	2,322.41	60,000.00	-57,677.59	3.87%
456.000 · LIBRARY	31,544.68	94,650.00	-63,105.32	33.33%
456.520 · Library Contribution	31,544.68	94,650.00	-63,105.32	33.33%
Total 456.000 · LIBRARY	31,544.68	94,650.00	-63,105.32	33.33%
459.000 · TOWNSHIP EVENTS	972.82	20,000.00	-19,027.18	4.86%
459.247 · Community Events	0.00	500.00	-500.00	0.0%
459.249 · Environmental Advisory	972.82	20,500.00	-19,527.18	4.75%
Total 459.000 · TOWNSHIP EVENTS	972.82	20,500.00	-19,527.18	4.75%
480.000 · INSURANCE & EMPLOYEE BENEFITS	19,527.91	75,000.00	-55,472.09	26.04%
481.100 · Social Security Employer Paid	4,566.99	18,000.00	-13,433.01	25.37%
481.200 · Medicare Employer Paid	168.23	5,000.00	-4,831.77	3.37%
481.300 · Unemployment Comp Employer Paid	3,552.82	100,000.00	-96,447.18	3.55%
483.197 · Non-Uniform Pension Plan Contrib	0.00	4,500.00	-4,500.00	0.0%
483.310 · Pension Plan Admin Fees	11,102.00	45,000.00	-33,898.00	24.67%
484.354 · Workers Comp Insurance				

Lower Nazareth Township
General Fund Budget vs. Actual
 January through March 2026

	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
487.196 · Health Insurance	78,140.31	325,000.00	-246,859.69	24.04%
487.197 · Other Group Benefits	7,735.44	27,000.00	-19,264.56	28.65%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	124,793.70	599,500.00	-474,706.30	20.82%
486.000 · Insurance				
486.350 · Liability Insurance	27,084.00	73,000.00	-45,916.00	37.1%
Total 486.000 · Insurance	27,084.00	73,000.00	-45,916.00	37.1%
492.000 · Interfund Operating Transfers	190,607.07			
Total Expense	1,886,879.98	5,844,300.00	-3,957,420.02	32.29%
Net Income	1,004,536.57	0.00	1,004,536.57	100.0%

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of March 31, 2026

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	70,823.15
106.002 · Fire/Ambulance	55,725.04
106.003 · Recycling	31,486.35
106.000 · Host Fee Savings Account - Other	21,633.08
Total 106.000 · Host Fee Savings Account	<u>179,667.62</u>
Total Checking/Savings	<u>179,667.62</u>
Total Current Assets	<u>179,667.62</u>
TOTAL ASSETS	<u>179,667.62</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	72,100.98
Net Income	9,519.60
Total Equity	<u>179,667.62</u>
TOTAL LIABILITIES & EQUITY	<u>179,667.62</u>

LNT Palmer Sewer Fund - 08

Balance Sheet

As of March 31, 2026

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	191,487.99
Total Checking/Savings	<u>191,487.99</u>
Total Current Assets	<u>191,487.99</u>
TOTAL ASSETS	<u>191,487.99</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	66,527.76
Net Income	<u>1,282.97</u>
Total Equity	<u>191,487.99</u>
TOTAL LIABILITIES & EQUITY	<u>191,487.99</u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of March 31, 2026

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	96,023.84
Total Checking/Savings	<u>96,023.84</u>
Total Current Assets	<u>96,023.84</u>
TOTAL ASSETS	<u>96,023.84</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	90,170.15
Net Income	643.36
Total Equity	<u>96,023.84</u>
TOTAL LIABILITIES & EQUITY	<u>96,023.84</u>

LNT Open Space Fund-16
Balance Sheet
As of March 31, 2026

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	170,209.73
102.100 · EIT Open Space - Restricted 23	6,224,731.87
106.000 · PLGIT Savings Account	3,657.44
Total Checking/Savings	<u>6,398,599.04</u>
Total Current Assets	<u>6,398,599.04</u>
TOTAL ASSETS	<u>6,398,599.04</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	5,879,248.23
Net Income	-11,144.14
Total Equity	<u>6,398,599.04</u>
TOTAL LIABILITIES & EQUITY	<u>6,398,599.04</u>

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of March 31, 2026

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	
100.01 · Emergency Traffic Signal Repair	-102,278.66
100.02 · Georgetown Manor	329,900.00
100.00 · Swr/Signal PLGIT Account - Other	298,546.09
	<hr/>
Total 100.00 · Swr/Signal PLGIT Account	526,167.43
106.000 · Swr/Signal PLUS Account	160.70
	<hr/>
Total Checking/Savings	526,328.13
	<hr/>
Total Current Assets	526,328.13
	<hr/>
TOTAL ASSETS	526,328.13
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-184,576.74
Net Income	-141,506.34
	<hr/>
Total Equity	526,328.13
	<hr/>
TOTAL LIABILITIES & EQUITY	526,328.13
	<hr/> <hr/>

(95)LNT Fiscal Stability Fund
Balance Sheet
As of March 31, 2026

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	130,348.83
109.001 · Certificate of Deposit-Embassy	299,031.54
Total Checking/Savings	<u>429,380.37</u>
Total Current Assets	<u>429,380.37</u>
TOTAL ASSETS	<u>429,380.37</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	428,507.03
Net Income	873.34
Total Equity	<u>429,380.37</u>
TOTAL LIABILITIES & EQUITY	<u>429,380.37</u>

LNT Capital Reserve - 30

Balance Sheet

As of March 31, 2026

	Mar 31, 26
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	49,299.07
106.003 · OFFICE EQUIPMENT	9,346.56
106.004 · SPECIAL PROJECTS	89,323.67
106.006 · POLICE EQUIPMENT (CRPD)	21,053.94
106.000 · Capital Reserve Savings Account - Other	45,673.34
Total 106.000 · Capital Reserve Savings Account	214,696.58
Total Checking/Savings	214,696.58
Total Current Assets	214,696.58
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	214,777.09
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	25,061.06
Net Income	-19,251.65
Total Equity	214,777.09
TOTAL LIABILITIES & EQUITY	214,777.09

LNT Capital Reserve Fire-31

Balance Sheet

As of March 31, 2026

	<u>Mar 31, 26</u>
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	102,222.38
106.000 · Fire CR Savings Account - Other	4,644.65
	<hr/>
Total 106.000 · Fire CR Savings Account	557,963.12
	<hr/>
Total Checking/Savings	557,963.12
	<hr/>
Total Current Assets	557,963.12
	<hr/>
TOTAL ASSETS	557,963.12
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	321,371.84
Net Income	1,993.65
	<hr/>
Total Equity	557,963.12
	<hr/>
TOTAL LIABILITIES & EQUITY	557,963.12
	<hr/> <hr/>

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of March 31, 2026

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	557,207.15
109.000 · Certificate of Deposit	500,000.00
Total Checking/Savings	<u>1,057,207.15</u>
Total Current Assets	<u>1,057,207.15</u>
TOTAL ASSETS	<u><u>1,057,207.15</u></u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	863,081.67
Net Income	194,125.48
Total Equity	<u>1,057,207.15</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,057,207.15</u></u>

LNT Capital Reserve - Equipment Replacement

Balance Sheet

As of March 31, 2026

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	27,549.06
Total Checking/Savings	<u>27,549.06</u>
Total Current Assets	<u>27,549.06</u>
TOTAL ASSETS	<u>27,549.06</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	27,364.48
Net Income	184.58
Total Equity	<u>27,549.06</u>
TOTAL LIABILITIES & EQUITY	<u>27,549.06</u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of March 31, 2026

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	137,480.80
Total Checking/Savings	<u>137,480.80</u>
Total Current Assets	<u>137,480.80</u>
TOTAL ASSETS	<u>137,480.80</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	144,393.66
Net Income	<u>-6,912.86</u>
Total Equity	<u>137,480.80</u>
TOTAL LIABILITIES & EQUITY	<u>137,480.80</u>

LNT Liquid Fuels Fund-35
Balance Sheet
As of March 31, 2026

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	422,398.36
Total Checking/Savings	<u>422,398.36</u>
Total Current Assets	<u>422,398.36</u>
TOTAL ASSETS	<u>422,398.36</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	25,347.04
Net Income	<u>287,631.79</u>
Total Equity	<u>422,398.36</u>
TOTAL LIABILITIES & EQUITY	<u>422,398.36</u>

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15/26

Annual Basis

LNT Traffic Impact Account

Balance Sheet

As of March 31, 2026

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	694,409.80
109.000 Certificate of Deposit	593,034.16
Total Checking/Savings	<u>1,287,443.96</u>
Total Current Assets	<u>1,287,443.96</u>
TOTAL ASSETS	<u>1,287,443.96</u>
LIABILITIES & EQUITY	0.00

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of March 31, 2026

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	166.01
Total Checking/Savings	<u>166.01</u>
Total Current Assets	<u>166.01</u>
TOTAL ASSETS	<u>166.01</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	164.90
Net Income	1.11
Total Equity	<u>166.01</u>
TOTAL LIABILITIES & EQUITY	<u>166.01</u>

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

As of March 31, 2026

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	16,535.96
Total Checking/Savings	<u>16,535.96</u>
Total Current Assets	<u>16,535.96</u>
TOTAL ASSETS	<u>16,535.96</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	15,623.79
Net Income	<u>912.17</u>
Total Equity	<u>16,535.96</u>
TOTAL LIABILITIES & EQUITY	<u>16,535.96</u>

Lower Nazareth Township Sewer Department

Balance Sheet

As of March 31, 2026

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	647,021.06
Total Checking/Savings	<u>647,021.06</u>
Total Current Assets	<u>647,021.06</u>
TOTAL ASSETS	<u>647,021.06</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	636,024.62
Net Income	<u>10,996.44</u>
Total Equity	<u>647,021.06</u>
TOTAL LIABILITIES & EQUITY	<u>647,021.06</u>

Lower Nazareth Township Master Escrow
Balance Sheet
As of March 31, 2026

	Mar 31, 26
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	1,695,685.86
101.200 · Master Escrow Sub Accounts	337,656.08
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	2,033,342.54
Total Current Assets	2,033,342.54
TOTAL ASSETS	2,033,342.54
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	1,204,431.49
Net Income	(17,490.17)
Total Equity	2,031,012.03
TOTAL LIABILITIES & EQUITY	2,033,342.54

Lower Nazareth Township
Balance Sheet
As of March 31, 2026

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	173,513.55
101.000 · Development & Inspections - Other	6,363.89
	<hr/>
Total 101.000 · Development & Inspections	179,877.44
	<hr/>
Total Checking/Savings	179,877.44
	<hr/>
Total Current Assets	179,877.44
	<hr/>
TOTAL ASSETS	179,877.44
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	170,992.61
Net Income	-51,828.70
	<hr/>
Total Equity	179,877.44
	<hr/>
TOTAL LIABILITIES & EQUITY	179,877.44
	<hr/> <hr/>