Lower Nazareth Township Financial Report

July 2026

LOWER NAZARETH TOWNSHIP
FUND SUMMARY

		Jul-26
General Fund - 01		$ 1,848,173
Special Revenue Fund - Host Fee - 05		$ 188,968
Palmer Sewer Fund - 08		$ 193,250
Nazareth Sewer Fund - 09		$ 102,195
Capital Reserve		
Open Space Recreation Fund - 16 - CASH	$ 579,588	
Capital Reserve		
Open Space Restricted Fund - 16 - EIT	$ 6,559,418	
Capital Reserve		
Open Space Recreation Fund - 16 - CD	$ -	
Capital Reserve - Open Space Fund - 16 - TOTAL		$ 7,139,006
Capital Reserve - Sewer/Signals Fund - 18		$ 527,067
Fiscal Stability Fund - 95 - CASH	$ 131,549	
Fiscal Stability Fund - 95 - CD	$ 299,032	
Fiscal Stability Fund - 95 - TOTAL		$ 430,580
Capital Reserve - Municipal - 30		$ 510,057
Capital Reserve - Fire Fund - 31		$ 564,460
Highway Reconstruction/Rehabilitation - CASH	$ 2,115,548	
Highway Reconstruction/Rehabilitation - CD	$ 500,000	
Highway Reconstruction/Rehabilitation - TOTAL		$ 2,615,548
Capital Reserve - Equipment Replacement -		$ 165,713
Refuse/Recycling Collection - 33		128544..45
State Liquid Fuels Fund - 35		$ 427,317
Traffic Impact - 091 - CASH	$ 673,460	
Traffic Impact - 091 - CD	$ 593,034	
Traffic Impact - 091 - TOTAL		$ 1,266,494
LNT American Rescue Plan Funds		$ 168
LNT Community Events		$ 13,997
Total Township Funds…		**$15,992,994**
Lower Nazareth Township Sewer Department		$ 671,502
Master Escrow Account		$ 1,676,967
Development & Inspection Account		$ 131,992
Total Escrow Accounts…		**$2,480,461**

Lower Nazareth Township
General Fund Balance Sheet
As of July 31, 2026

		Jul 31, 26
ASSETS		
Current Assets		
Checking/Savings		
100.100 · Checking Account - PSBT 2023		1,359,743.22
105.100 · Payroll Account - PSBT 2023		18,836.91
106.100 · PLGIT Account		146,538.30
106.400 · Real Estate Taxes - PSBT 2023		322,804.86
110.000 · Petty Cash		250.00
Total Checking/Savings		1,848,173.29
Total Current Assets		1,848,173.29
Other Assets		
130.500 · Due from Master Escrow Account		2,250.00
Total Other Assets		2,250.00
TOTAL ASSETS		**1,850,423.29**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
210.000 · PAYROLL LIABILITIES		
212 · Earned Income Tax Withheld	1,368.73	
219 · Occup Privilege Tax Withhed	68.00	
223 · Unemployment Withheld	54.24	
224 · Whole Life Insurance - Employee	-66.60	
226 · Disability Insurance - Employee	-156.36	
227 · Critical illness - Employee	-52.52	
Total 210.000 · PAYROLL LIABILITIES		1,215.49
Total Other Current Liabilities		1,215.49
Total Current Liabilities		1,215.49
Total Liabilities		1,215.49
Equity		
270 · Opening Bal Equity		771,781.48
3900 · Retained Earnings		991,597.97
Net Income		85,828.35
Total Equity		1,849,207.80
TOTAL LIABILITIES & EQUITY		**1,850,423.29**

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

	Jan - Jul 26	Budget	$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	2,611,925.00	2,620,000.00	-8,075.00	99.69%
301.200 · Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 · Real Estate - Delinquent	11,913.64	30,000.00	-18,086.36	39.71%
Total 301.000 · REAL PROPERTY TAXES	2,623,838.64	2,650,000.00	-26,161.36	99.01%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	223,308.42	225,000.00	-1,691.58	99.25%
310.210 · Earned Income - Current	670,659.09	1,360,000.00	-689,340.91	49.31%
310.220 · Earned Income - Prior	561,600.00	575,000.00	-13,400.00	97.67%
310.510 · Local Services Tax	249,950.33	470,000.00	-220,049.67	53.18%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
310.000 · LOCAL ENABLING ACT TAXES - Other	2,000.00			
Total 310.000 · LOCAL ENABLING ACT TAXES	1,707,517.84	2,630,000.00	-922,482.16	64.93%
Total 300.000 · TAXES	4,331,356.48	5,280,000.00	-948,643.52	82.03%
320.000 · LICENSES & PERMITS				
321.340 · Garbage Permits	0.00	0.00	0.00	0.0%
321.800 · Cable TV franchise	33,216.91	85,000.00	-51,783.09	39.08%
Total 320.000 · LICENSES & PERMITS	33,216.91	85,000.00	-51,783.09	39.08%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	19,117.63	30,000.00	-10,882.37	63.73%
331.121 · Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 · Ordinance Violations	4,163.88	7,500.00	-3,336.12	55.52%
Total 330.000 · FINES & FORFEITS	23,281.51	37,500.00	-14,218.49	62.08%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	29,367.31	50,000.00	-20,632.69	58.74%
341.02 · Interest on Savings	2,915.45	5,000.00	-2,084.55	58.31%

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

	Jan - Jul 26	Budget	$ Over Budget	% of Budget
Total 341.000 · Interest Earnings	32,282.76	55,000.00	-22,717.24	58.7%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	25,055.57	70,000.00	-44,944.43	35.79%
Total 342.000 · Rents and Royalties	25,055.57	70,000.00	-44,944.43	35.79%
Total 340.000 · INTEREST, RENTS & ROYALTIES	57,338.33	125,000.00	-67,661.67	45.87%
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	2,908.00	15,000.00	-12,092.00	19.39%
361.330 · Zoning Hearings	9,800.00	12,000.00	-2,200.00	81.67%
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%
361.000 · General Government - Other	2,175.00			
Total 361.000 · General Government	15,169.50	27,250.00	-12,080.50	55.67%
362.000 · PUBLIC SAFETY				

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

	Jan - Jul 26	Budget	$ Over Budget	% of Budget
362.140 · Alarm Permits	0.00	0.00	0.00	0.0%
362.410 · Building & Zoning Permits	29,822.91	20,000.00	9,822.91	149.12%
362.440 · Sewer Permits	17,915.00	25,000.00	-7,085.00	71.66%
362.451 · Use & Occupancy Permits	1,330.00	1,000.00	330.00	133.0%
362.452 · Moving Records	260.00	400.00	-140.00	65.0%
362.470 · Driveway Permits	900.00	1,000.00	-100.00	90.0%
362.480 · Grading Permits	6,566.00	500.00	6,066.00	1,313.2%
362.481 · Swimming Pool Grading Permits	900.00	4,000.00	-3,100.00	22.5%
362.490 · Peddling Permit	685.00	100.00	585.00	685.0%
Total 362.000 · PUBLIC SAFETY	58,378.91	52,000.00	6,378.91	112.27%
Total 360.000 · CHARGES FOR SERVICES	73,548.41	79,250.00	-5,701.59	92.81%
367.000 · CULTURE-RECREATION				
367.300 · Summer Park Program	175.00	13,000.00	-12,825.00	1.35%
367.301 · Business Donations	0.00	500.00	-500.00	0.0%
367.350 · Field Use Fees	3,000.00	3,000.00	0.00	100.0%
367.400 · Splash Pad Pass Sales	23,635.00	20,000.00	3,635.00	118.18%
Total 367.000 · CULTURE-RECREATION	26,810.00	36,500.00	-9,690.00	73.45%
389.000 · MISCELLANEOUS INCOME	0.00	50.00	-50.00	0.0%
395.000 · Refund of Prior Yr Expenditures	143.22			
49900 · Uncategorized Income	30,221.58			
Total Income	4,576,716.44	5,844,300.00	-1,267,583.56	78.31%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	8,277.43	14,950.00	-6,672.57	55.37%
400.215 · Postage	3,910.27	8,000.00	-4,089.73	48.88%
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				

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

	Jan - Jul 26	Budget	$ Over Budget	% of Budget
400.321 · Local	1,744.10	5,000.00	-3,255.90	34.88%
400.322 · Long Distance	0.00	0.00	0.00	0.0%
400.324 · Wireless	2,213.35	4,500.00	-2,286.65	49.19%
400.320 · Telephone - Other	628.51			
Total 400.320 · Telephone	4,585.96	9,500.00	-4,914.04	48.27%
400.340 · Advertising	7,910.50	11,000.00	-3,089.50	71.91%
400.342 · Public Relations Printing	6,438.00	13,000.00	-6,562.00	49.52%
400.343 · Codification/Printing	0.00	0.00	0.00	0.0%
400.374 · Maintenance Agreements	10,830.84	18,000.00	-7,169.16	60.17%
400.384 · Office Equipment Rental	421.98	1,000.00	-578.02	42.2%
400.420 · Dues & Subscriptions	2,386.00	3,500.00	-1,114.00	68.17%
400.460 · Meetings & Continuing Education	2,137.16	5,000.00	-2,862.84	42.74%
400.700 · Capital Purchases	0.00	0.00	0.00	0.0%
Total 400.000 · GENERAL GOVERNMENT	47,034.64	89,050.00	-42,015.36	52.82%
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	6,575.65	8,000.00	-1,424.35	82.2%
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 Servic	0.00	500.00	-500.00	0.0%

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

	Jan - Jul 26	Budget	$ Over Budget	% of Budget
403.319 · Tax Refunds	88.16	7,000.00	-6,911.84	1.26%
403.350 · Insurance & Bonding	0.00	1,700.00	-1,700.00	0.0%
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	8,816.04	22,600.00	-13,783.96	39.01%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	60,496.41	90,000.00	-29,503.59	67.22%
404.314 · Legal Services - Human Resource	393.50	1,500.00	-1,106.50	26.23%
Total 404.000 · SOLICITOR/LEGAL	60,889.91	91,500.00	-30,610.09	66.55%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	215,618.22	340,000.00	-124,381.78	63.42%
405.200 · Office Supplies	4,769.21	7,000.00	-2,230.79	68.13%
405.300 · Bond	1,800.00	2,250.00	-450.00	80.0%
Total 405.000 · PERSONNEL SERVICES	222,187.43	349,250.00	-127,062.57	63.62%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	2,957.11	7,000.00	-4,042.89	42.24%
406.316 · Drug Testing	210.00	400.00	-190.00	52.5%
406.317 · Employee Record Checks	113.88	250.00	-136.12	45.55%
406.318 · Bank Fees	1,809.83	250.00	1,559.83	723.93%
406.319 · Reimburse private prop damage	390.28	100.00	290.28	390.28%
406.325 · Internet fees / Website Develop	3,849.70	7,500.00	-3,650.30	51.33%
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	9,430.80	16,900.00	-7,469.20	55.8%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	291.00	3,000.00	-2,709.00	9.7%
407.215 · Software	8,618.08	15,000.00	-6,381.92	57.45%

Lower Nazareth Township

General Fund Budget vs. Actual

January through July 2026

	Jan - Jul 26	Budget	$ Over Budget	% of Budget
407.370 · Computer Services	21,576.88	46,000.00	-24,423.12	46.91%
Total 407.000 · DATA PROCESSING	30,485.96	64,000.00	-33,514.04	47.63%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	123,763.18	175,000.00	-51,236.82	70.72%
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	5,450.00	10,000.00	-4,550.00	54.5%
Total 408.000 · ENGINEERING SERVICES	129,213.18	185,000.00	-55,786.82	69.85%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	2,164.56	7,500.00	-5,335.44	28.86%
409.230 · Heating Fuel	17,454.67	25,000.00	-7,545.33	69.82%
409.300 · Facilities Maintenance	17,459.81	15,000.00	2,459.81	116.4%
409.318 · Building Security Systems	667.02	3,000.00	-2,332.98	22.23%
409.360 · Public Utilities				
409.361 · Electricity	10,086.12	18,000.00	-7,913.88	56.03%
409.366 · Water	1,698.23	5,500.00	-3,801.77	30.88%
409.360 · Public Utilities - Other	132.20			
Total 409.360 · Public Utilities	11,916.55	23,500.00	-11,583.45	50.71%
409.367 · Trash Removal	1,061.70	3,000.00	-1,938.30	35.39%
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	50,724.31	77,000.00	-26,275.69	65.88%
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	1,481,082.64	2,228,000.00	-746,917.36	66.48%

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

	Jan - Jul 26	Budget	$ Over Budget	% of Budget
Total 410.000 · PUBLIC SAFETY	1,481,082.64	2,228,000.00	-746,917.36	66.48%
411.000 · FIRE				
411.300 · Building Capital Reserve	28,827.53	70,000.00	-41,172.47	41.18%
411.500 · Contributions	47,851.90	100,000.00	-52,148.10	47.85%
411.541 · Fire Relief	0.00	100,000.00	-100,000.00	0.0%
411.600 · Water Hydrant Assessment	82,065.78	90,000.00	-7,934.22	91.18%
411.700 · Truck Capital Reserve	0.00	110,000.00	-110,000.00	0.0%
411.740 · Equipment Purchase	26,212.94	50,000.00	-23,787.06	52.43%
Total 411.000 · FIRE	184,958.15	520,000.00	-335,041.85	35.57%
412.000 · AMBULANCE				
412.140 · Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 · Ambulance Building Maintenance	1,699.59	5,000.00	-3,300.41	33.99%
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	1,699.59	35,000.00	-33,300.41	4.86%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	72,724.39	160,000.00	-87,275.61	45.45%
413.121 · Sewage Enforcement Officer	21,670.55	40,000.00	-18,329.45	54.18%
413.200 · Supplies	376.70	1,000.00	-623.30	37.67%
413.325 · Postage	272.76	1,000.00	-727.24	27.28%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	95,044.40	202,500.00	-107,455.60	46.94%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	1,590.00	5,000.00	-3,410.00	31.8%
414.116 · Zoning Hearing Bd Compensation	2,400.00	6,000.00	-3,600.00	40.0%
414.117 · Planning Commission Comp.	2,800.00	6,000.00	-3,200.00	46.67%
414.120 · Legal	0.00	15,000.00	-15,000.00	0.0%

Lower Nazareth Township

General Fund Budget vs. Actual

January through July 2026

	Jan - Jul 26	Budget	$ Over Budget	% of Budget
414.310 · Developer Refunds	1,549.76	0.00	1,549.76	100.0%
414.313 · Engineer	13,709.50	18,000.00	-4,290.50	76.16%
414.340 · Zoning Hearing Advertisements	4,633.06	7,500.00	-2,866.94	61.77%
414.000 · PLANNING & ZONING - Other	-130.50			
Total 414.000 · PLANNING & ZONING	26,551.82	57,500.00	-30,948.18	46.18%
415.114 · EMERGENCY MANAGEMENT COORD	1,400.00	2,400.00	-1,000.00	58.33%
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	5,354.20	13,000.00	-7,645.80	41.19%
426.421 · FRCA Membership	0.00	0.00	0.00	0.0%
Total 426.000 · SANITATION EXPENSE	5,354.20	13,000.00	-7,645.80	41.19%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	6,363.15	13,000.00	-6,636.85	48.95%
Total 429.000 · PUBLIC WORKS - SANITATION	6,363.15	13,000.00	-6,636.85	48.95%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	420,438.08	700,000.00	-279,561.92	60.06%
430.245 · Supplies	4,386.57	10,000.00	-5,613.43	43.87%
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	735.11	1,700.00	-964.89	43.24%
430.320 · Telephone - Other	196.72			
Total 430.320 · Telephone	1,079.37	2,400.00	-1,320.63	44.97%
430.330 · Heating Fuel	11,903.25	13,000.00	-1,096.75	91.56%
430.360 · Electricity	2,233.07	4,000.00	-1,766.93	55.83%
430.384 · Equip/Machinery Rental	2,745.03	1,000.00	1,745.03	274.5%
430.450 · Contracted Services	80.77	1,000.00	-919.23	8.08%

Lower Nazareth Township

General Fund Budget vs. Actual

January through July 2026

	Jan - Jul 26	Budget	$ Over Budget	% of Budget
430.460 · Continuing Education	2,553.09	5,000.00	-2,446.91	51.06%
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	4,834.98	2,500.00	2,334.98	193.4%
Total 430.000 · HWYS., ROADS & STREETS	451,736.31	741,900.00	-290,163.69	60.89%
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	163,739.72	90,000.00	73,739.72	181.93%
Total 432.000 · WINTER MAINTENANCE	163,739.72	90,000.00	73,739.72	181.93%
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	4,797.45	10,000.00	-5,202.55	47.98%
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	3,231.44	5,000.00	-1,768.56	64.63%
433.375 · Line Painting	0.00	0.00	0.00	0.0%
433.450 · Signals contracted service	5,638.60	8,000.00	-2,361.40	70.48%
Total 433.000 · TRAFFIC CONTROL DEVICES	13,667.49	25,000.00	-11,332.51	54.67%
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	2,689.54	5,000.00	-2,310.46	53.79%
Total 434.00 · STREET LIGHTING	2,689.54	5,000.00	-2,310.46	53.79%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	10,437.06	15,000.00	-4,562.94	69.58%
437.213 · Equipment Parts & Supplies	47,270.32	50,000.00	-2,729.68	94.54%
437.233 · Equipment Motor Fuel	34,029.08	40,000.00	-5,970.92	85.07%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	91,736.46	105,000.00	-13,263.54	87.37%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	5,737.23	7,000.00	-1,262.77	81.96%
438.272 · Aggregate Supplies	385.18	4,000.00	-3,614.82	9.63%
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%

Lower Nazareth Township

General Fund Budget vs. Actual

January through July 2026

	Jan - Jul 26	Budget	$ Over Budget	% of Budget
Total 438.000 · HIGHWAY MAINT & REPAIR	6,652.41	16,000.00	-9,347.59	41.58%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	0.00	0.00	0.0%
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				
452.115 · Staff Wages	3,045.00	10,000.00	-6,955.00	30.45%
452.249 · Recreation Programs	900.00	5,000.00	-4,100.00	18.0%
452.300 · Recreation Safety Insurance	7,268.37	10,000.00	-2,731.63	72.68%
Total 452.000 · RECREATION & CULTURE	11,213.37	25,000.00	-13,786.63	44.85%
454.000 · PARKS				
454.115 · Park Personnel	0.00	12,000.00	-12,000.00	0.0%
454.200 · Park supplies	8,093.39	9,000.00	-906.61	89.93%
454.230 · Fuel	2,460.88	4,000.00	-1,539.12	61.52%
454.367 · Trash Removal	550.00	0.00	550.00	100.0%
454.370 · Park Facilities Maintenance	3,723.18	30,000.00	-26,276.82	12.41%
454.500 · Contracted Services	3,315.00	5,000.00	-1,685.00	66.3%
Total 454.000 · PARKS	18,142.45	60,000.00	-41,857.55	30.24%
456.000 · LIBRARY				
456.520 · Library Contribution	63,089.36	94,650.00	-31,560.64	66.66%
Total 456.000 · LIBRARY	63,089.36	94,650.00	-31,560.64	66.66%
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	14,174.65	20,000.00	-5,825.35	70.87%
459.249 · Environmental Advisory	0.00	500.00	-500.00	0.0%
Total 459.000 · TOWNSHIP EVENTS	14,174.65	20,500.00	-6,325.35	69.15%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	48,506.28	75,000.00	-26,493.72	64.68%
481.200 · Medicare Employer Paid	11,344.20	18,000.00	-6,655.80	63.02%
481.300 · Unemployment Comp Employer Paid	240.81	5,000.00	-4,759.19	4.82%

Lower Nazareth Township

General Fund Budget vs. Actual

January through July 2026

	Jan - Jul 26	Budget	$ Over Budget	% of Budget
483.197 · Non-Uniform Penion Plan Contrib	9,898.92	100,000.00	-90,101.08	9.9%
483.310 · Pension Plan Admin Fees	4,300.00	4,500.00	-200.00	95.56%
484.354 · Workers Comp Insurance	25,399.00	45,000.00	-19,601.00	56.44%
487.196 · Health Insurance	217,997.90	325,000.00	-107,002.10	67.08%
487.197 · Other Group Benefits	17,578.64	27,000.00	-9,421.36	65.11%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	335,265.75	599,500.00	-264,234.25	55.92%
486.000 · Insurance				
486.350 · Liability Insurance	44,231.20	73,000.00	-28,768.80	60.59%
Total 486.000 · Insurance	44,231.20	73,000.00	-28,768.80	60.59%
492.000 · Interfund Operating Transfers	902,516.22			
Total Expense	4,490,888.09	5,844,300.00	-1,353,411.91	76.84%
Net Income	**85,828.35**	**0.00**	**85,828.35**	**100.0%**

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

		Jul 31, 26
ASSETS		
Current Assets		
Checking/Savings		
106.000 · Host Fee Savings Account		
106.001 · Road Account	74,936.66	
106.002 · Fire/Ambulance	57,781.80	
106.003 · Recycling	34,616.33	
106.000 · Host Fee Savings Account - Other	21,633.08	
Total 106.000 · Host Fee Savings Account		188,967.87
Total Checking/Savings		188,967.87
Total Current Assets		188,967.87
TOTAL ASSETS		**188,967.87**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		98,047.04
3900 · Retained Earnings		72,100.98
Net Income		18,819.85
Total Equity		188,967.87
TOTAL LIABILITIES & EQUITY		**188,967.87**

LNT Palmer Sewer Fund - 08
Balance Sheet
As of July 31, 2026

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	193,250.49
Total Checking/Savings	193,250.49
Total Current Assets	193,250.49
TOTAL ASSETS	**193,250.49**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	66,527.76
Net Income	3,045.47
Total Equity	193,250.49
TOTAL LIABILITIES & EQUITY	**193,250.49**

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

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	102,194.85
Total Checking/Savings	102,194.85
Total Current Assets	102,194.85
TOTAL ASSETS	**102,194.85**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	90,170.15
Net Income	6,814.37
Total Equity	102,194.85
TOTAL LIABILITIES & EQUITY	**102,194.85**

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

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	575,887.92
102.100 · EIT Open Space - Restricted 23	6,559,417.61
106.000 · PLGIT Savings Account	3,700.03
Total Checking/Savings	7,139,005.56
Total Current Assets	7,139,005.56
TOTAL ASSETS	**7,139,005.56**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	5,879,248.23
Net Income	729,262.38
Total Equity	7,139,005.56
TOTAL LIABILITIES & EQUITY	**7,139,005.56**

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of July 31, 2026

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Swr/Signal PLGIT Account	
100.01 · Emergency Traffic Signal Repair	-3,004.40
100.02 · Georgetown Manor	229,200.00
100.00 · Swr/Signal PLGIT Account - Other	300,710.14
Total 100.00 · Swr/Signal PLGIT Account	526,905.74
106.000 · Swr/Signal PLUS Account	161.65
Total Checking/Savings	527,067.39
Total Current Assets	527,067.39
TOTAL ASSETS	**527,067.39**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-184,576.74
Net Income	-140,767.08
Total Equity	527,067.39
TOTAL LIABILITIES & EQUITY	**527,067.39**

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

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	131,548.58
109.001 · Certificate of Deposit-Embassy	299,031.54
Total Checking/Savings	430,580.12
Total Current Assets	430,580.12
TOTAL ASSETS	**430,580.12**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	428,507.03
Net Income	2,073.09
Total Equity	430,580.12
TOTAL LIABILITIES & EQUITY	**430,580.12**

LNT Capital Reserve - 30
Balance Sheet
As of July 31, 2026

		Jul 31, 26
ASSETS		
Current Assets		
Checking/Savings		
106.000 · Capital Reserve Savings Account		
106.001 · CAPITAL PURCHASES	49,299.07	
106.003 · OFFICE EQUIPMENT	6,246.56	
106.004 · SPECIAL PROJECTS	110,823.67	
106.006 · POLICE EQUIPMENT (CRPD)	16,236.44	
106.000 · Capital Reserve Savings Account - Other	327,370.96	
Total 106.000 · Capital Reserve Savings Account		509,976.70
Total Checking/Savings		509,976.70
Total Current Assets		509,976.70
Other Assets		
130.02 · Due from Master Escrow		80.51
Total Other Assets		80.51
TOTAL ASSETS		**510,057.21**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		208,967.68
3900 · Retained Earnings		25,061.06
Net Income		276,028.47
Total Equity		510,057.21
TOTAL LIABILITIES & EQUITY		**510,057.21**

LNT Capital Reserve Fire-31
Balance Sheet
As of July 31, 2026

		Jul 31, 26
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	11,141.95	
Total 106.000 · Fire CR Savings Account		564,460.42
Total Checking/Savings		564,460.42
Total Current Assets		564,460.42
TOTAL ASSETS		**564,460.42**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		234,597.63
3900 · Retained Earnings		321,371.84
Net Income		8,490.95
Total Equity		564,460.42
TOTAL LIABILITIES & EQUITY		**564,460.42**

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

		Jul 31, 26
ASSETS		
Current Assets		
Checking/Savings		
100.100 · Highway Recon/Rehab Checking		
100.102 · Township Line Road	1,250,000.00	
100.100 · Highway Recon/Rehab Checking - Other	865,548.37	
Total 100.100 · Highway Recon/Rehab Checking		2,115,548.37
109.000 · Certificate of Deposit		500,000.00
Total Checking/Savings		2,615,548.37
Total Current Assets		2,615,548.37
TOTAL ASSETS		**2,615,548.37**
LIABILITIES & EQUITY		
Equity		
3900 · Retained Earnings		863,081.67
Net Income		1,752,466.70
Total Equity		2,615,548.37
TOTAL LIABILITIES & EQUITY		**2,615,548.37**

LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of July 31, 2026

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	165,712.56
Total Checking/Savings	165,712.56
Total Current Assets	165,712.56
TOTAL ASSETS	**165,712.56**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	27,364.48
Net Income	138,348.08
Total Equity	165,712.56
TOTAL LIABILITIES & EQUITY	**165,712.56**

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of July 31, 2026

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	128,544.45
Total Checking/Savings	128,544.45
Total Current Assets	128,544.45
TOTAL ASSETS	**128,544.45**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	144,393.66
Net Income	-15,849.21
Total Equity	128,544.45
TOTAL LIABILITIES & EQUITY	**128,544.45**

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

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	427,317.05
Total Checking/Savings	427,317.05
Total Current Assets	427,317.05
TOTAL ASSETS	**427,317.05**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	25,347.04
Net Income	292,550.48
Total Equity	427,317.05
TOTAL LIABILITIES & EQUITY	**427,317.05**

LNT Traffic Impact Account
Balance Sheet
As of July 31, 2026

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	673,459.73
109.000 Certificate of Deposit	593,034.16
Total Checking/Savings	1,266,493.89
Total Current Assets	1,266,493.89
TOTAL ASSETS	**1,266,493.89**
LIABILITIES & EQUITY	0.00

34-LNT AMERICAN RESCUE PLAN FUNDS
Balance Sheet
As of July 31, 2026

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	167.54
Total Checking/Savings	167.54
Total Current Assets	167.54
TOTAL ASSETS	**167.54**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	164.90
Net Income	2.64
Total Equity	167.54
TOTAL LIABILITIES & EQUITY	**167.54**

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS
Balance Sheet
As of July 31, 2026

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	13,997.46
Total Checking/Savings	13,997.46
Total Current Assets	13,997.46
TOTAL ASSETS	**13,997.46**
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	15,623.79
Net Income	-1,626.33
Total Equity	13,997.46
TOTAL LIABILITIES & EQUITY	**13,997.46**

Lower Nazareth Township Sewer Department
Balance Sheet
As of July 31, 2026

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	671,502.31
Total Checking/Savings	671,502.31
Total Current Assets	671,502.31
TOTAL ASSETS	**671,502.31**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	636,024.62
Net Income	35,477.69
Total Equity	671,502.31
TOTAL LIABILITIES & EQUITY	**671,502.31**

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

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	1,334,080.61
101.200 · Master Escrow Sub Accounts	342,885.47
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	1,676,966.68
Total Current Assets	1,676,966.68
TOTAL ASSETS	**1,676,966.68**
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	(373,866.03)
Total Equity	1,674,636.17
TOTAL LIABILITIES & EQUITY	**1,676,966.68**

Lower Nazareth Township
Balance Sheet
As of July 31, 2026

		Jul 31, 26
ASSETS		
Current Assets		
Checking/Savings		
101.000 · Development & Inspections		
101.200 · Code Enforcement & Inspection	123,994.42	
101.000 · Development & Inspections - Other	7,997.30	
Total 101.000 · Development & Inspections		131,991.72
Total Checking/Savings		131,991.72
Total Current Assets		131,991.72
TOTAL ASSETS		**131,991.72**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		60,713.53
3900 · Retained Earnings		170,992.61
Net Income		-99,714.42
Total Equity		131,991.72
TOTAL LIABILITIES & EQUITY		**131,991.72**