



Lower Nazareth Township
Financial Report
April 2026

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Apr-26

General Fund - 01	\$ 2,211,124
Special Revenue Fund - Host Fee - 05	\$ 187,328
Palmer Sewer Fund - 08	\$ 191,913
Nazareth Sewer Fund - 09	\$ 96,237
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 231,555
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 6,269,616
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ -
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 6,501,170
Capital Reserve - Sewer/Signals Fund - 18	\$ 603,137
Fiscal Stability Fund - 95 - CASH	\$ 130,638
Fiscal Stability Fund - 95 - CD	\$ 299,032
Fiscal Stability Fund - 95 - TOTAL	\$ 429,670
Capital Reserve - Municipal - 30	\$ 492,156
Capital Reserve - Fire Fund - 31	\$ 559,562
Highway Reconstruction/Rehabilitation - CASH	\$ 858,754
Highway Reconstruction/Rehabilitation - CD	\$ 500,000
Highway Reconstruction/Rehabilitation - TOTAL	\$ 1,358,754
Capital Reserve - Equipment Replacement -	\$ 164,661
Refuse/Recycling Collection - 33	\$ 138,141
State Liquid Fuels Fund - 35	\$ 423,609
Traffic Impact - 091 - CASH	\$ 694,975
Traffic Impact - 091 - CD	\$ 593,034
Traffic Impact - 091 - TOTAL	\$ 1,288,009
LNT American Rescue Plan Funds	\$ 166
LNT Community Events	\$ 15,549
<i>Total Township Funds...</i>	<u><u>\$14,661,189</u></u>
Lower Nazareth Township Sewer Department	\$ 653,373
Master Escrow Account	\$ 2,250,855
Development & Inspection Account	\$ 182,163
<i>Total Escrow Accounts...</i>	<u><u>\$3,086,391</u></u>

Lower Nazareth Township
General Fund Balance Sheet

As of April 30, 2026

	Apr 30, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	1,322,843.72
105.100 · Payroll Account - PSBT 2023	25,184.30
106.100 · PLGIT Account	143,417.72
106.400 · Real Estate Taxes - PSBT 2023	717,178.74
110.000 · Petty Cash	250.00
Total Checking/Savings	2,208,874.48
Total Current Assets	2,208,874.48
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	2,211,124.48
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
210 · Federal Tax Withheld	-5,226.00
211 · FICA Withheld	-6,417.86
212 · Earned Income Tax Withheld	1,433.80
213 · Medicare Withheld	-1,500.96
217 · State Tax Withheld	-1,588.96
219 · Occup Privilege Tax Withheld	68.00
222 · 457(b) Deferred Compensation	-1,540.00
223 · Unemployment Withheld	61.10
224 · Whole Life Insurance - Employee	-66.60
226 · Disability Insurance - Employee	-156.36
227 · Critical illness - Employee	-52.52
229 · Direct Deposit Liability	-37,524.94
Total 210.000 · PAYROLL LIABILITIES	-52,511.30
Total Other Current Liabilities	-52,511.30
Total Current Liabilities	-52,511.30
Total Liabilities	-52,511.30
Equity	
270 · Opening Bal Equity	771,781.48
3900 · Retained Earnings	991,597.97
Net Income	500,256.33
Total Equity	2,263,635.78
TOTAL LIABILITIES & EQUITY	2,211,124.48

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

	Jan - Apr 26	Budget	\$ Over Budget	% of Budget
Income				
300.000 • TAXES				
301.000 • REAL PROPERTY TAXES				
301.100 • Real Estate - Current	2,508,962.00	2,620,000.00	-111,038.00	95.76%
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	2,511,393.03	2,650,000.00	-138,606.97	94.77%
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	112,857.59	1,360,000.00	-1,247,142.41	8.3%
310.220 • Earned Income - Prior	515,200.00	575,000.00	-59,800.00	89.6%
310.510 • Local Services Tax	123,431.29	470,000.00	-346,568.71	26.26%
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	796,171.87	2,630,000.00	-1,833,828.13	30.27%
Total 300.000 • TAXES	3,307,564.90	5,280,000.00	-1,972,435.10	62.64%
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	8,085.72	30,000.00	-21,914.28	26.95%
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	10,110.47	37,500.00	-27,389.53	26.96%
340.000 • INTEREST, RENTS & ROYALTIES				
341.000 • Interest Earnings				
341.01 • Interest on checking	13,896.69	50,000.00	-36,103.31	27.79%
341.02 • Interest on Savings	1,649.25	5,000.00	-3,350.75	32.99%

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

	Jan - Apr 26	Budget	\$ Over Budget	% of Budget
Total 341.000 · Interest Earnings	15,545.94	55,000.00	-39,454.06	28.27%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	15,437.59	70,000.00	-54,562.41	22.05%
Total 342.000 · Rents and Royalties	15,437.59	70,000.00	-54,562.41	22.05%
Total 340.000 · INTEREST, RENTS & ROYALTIES	30,983.53	125,000.00	-94,016.47	24.79%
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	2,318.00	15,000.00	-12,682.00	15.45%
361.330 · Zoning Hearings	7,400.00	12,000.00	-4,600.00	61.67%
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%
Total 361.000 · General Government	10,004.50	27,250.00	-17,245.50	36.71%
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 April 2026

	Jan - Apr 26	Budget	\$ Over Budget	% of Budget
362.410 · Building & Zoning Permits	4,375.00	20,000.00	-15,625.00	21.88%
362.440 · Sewer Permits	12,700.00	25,000.00	-12,300.00	50.8%
362.451 · Use & Occupancy Permits	225.00	1,000.00	-775.00	22.5%
362.452 · Moving Records	115.00	400.00	-285.00	28.75%
362.470 · Driveway Permits	600.00	1,000.00	-400.00	60.0%
362.480 · Grading Permits	3,866.00	500.00	3,366.00	773.2%
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	23,466.00	52,000.00	-28,534.00	45.13%
Total 360.000 · CHARGES FOR SERVICES	33,470.50	79,250.00	-45,779.50	42.23%
367.000 · CULTURE-RECREATION				
367.300 · Summer Park Program	2,005.00	13,000.00	-10,995.00	15.42%
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	3,505.00	36,500.00	-32,995.00	9.6%
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	3,403,625.23	5,844,300.00	-2,440,674.77	58.24%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	4,729.96	14,950.00	-10,220.04	31.64%
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				
400.321 · Local	1,042.33	5,000.00	-3,957.67	20.85%

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

	Jan - Apr 26	Budget	\$ Over Budget	% of Budget
400.322 · Long Distance	0.00	0.00	0.00	0.0%
400.324 · Wireless	1,264.78	4,500.00	-3,235.22	28.11%
400.320 · Telephone - Other	314.51			
Total 400.320 · Telephone	2,621.62	9,500.00	-6,878.38	27.6%
400.340 · Advertising	4,726.82	11,000.00	-6,273.18	42.97%
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	3,349.08	18,000.00	-14,650.92	18.61%
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	1,664.30	5,000.00	-3,335.70	33.29%
400.700 · Capital Purchases	0.00	0.00	0.00	0.0%
Total 400.000 · GENERAL GOVERNMENT	30,278.54	89,050.00	-58,771.46	34.0%
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	5,708.40	8,000.00	-2,291.60	71.36%
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 Service	0.00	500.00	-500.00	0.0%
403.319 · Tax Refunds	75.16	7,000.00	-6,924.84	1.07%

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

	Jan - Apr 26	Budget	\$ Over Budget	% of Budget
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	7,935.79	22,600.00	-14,664.21	35.11%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	25,038.42	90,000.00	-64,961.58	27.82%
404.314 · Legal Services - Human Resource	88.50	1,500.00	-1,411.50	5.9%
Total 404.000 · SOLICITOR/LEGAL	25,126.92	91,500.00	-66,373.08	27.46%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	109,598.77	340,000.00	-230,401.23	32.24%
405.200 · Office Supplies	3,100.71	7,000.00	-3,899.29	44.3%
405.300 · Bond	2,010.00	2,250.00	-240.00	89.33%
Total 405.000 · PERSONNEL SERVICES	114,709.48	349,250.00	-234,540.52	32.85%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	1,953.47	7,000.00	-5,046.53	27.91%
406.316 · Drug Testing	70.00	400.00	-330.00	17.5%
406.317 · Employee Record Checks	69.00	250.00	-181.00	27.6%
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	2,199.86	7,500.00	-5,300.14	29.33%
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	5,404.32	16,900.00	-11,495.68	31.98%
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	13,643.52	46,000.00	-32,356.48	29.66%

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

	Jan - Apr 26	Budget	\$ Over Budget	% of Budget
Total 407.000 · DATA PROCESSING	21,451.59	64,000.00	-42,548.41	33.52%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	58,476.93	175,000.00	-116,523.07	33.42%
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	1,900.00	10,000.00	-8,100.00	19.0%
Total 408.000 · ENGINEERING SERVICES	60,376.93	185,000.00	-124,623.07	32.64%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	1,547.20	7,500.00	-5,952.80	20.63%
409.230 · Heating Fuel	16,391.96	25,000.00	-8,608.04	65.57%
409.300 · Facilities Maintenance	9,402.08	15,000.00	-5,597.92	62.68%
409.318 · Building Security Systems	333.51	3,000.00	-2,666.49	11.12%
409.360 · Public Utilities				
409.361 · Electricity	5,150.94	18,000.00	-12,849.06	28.62%
409.366 · Water	767.93	5,500.00	-4,732.07	13.96%
409.360 · Public Utilities - Other	132.20			
Total 409.360 · Public Utilities	6,051.07	23,500.00	-17,448.93	25.75%
409.367 · Trash Removal	368.00	3,000.00	-2,632.00	12.27%
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	34,093.82	77,000.00	-42,906.18	44.28%
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%

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

	Jan - Apr 26	Budget	\$ Over Budget	% of Budget
411.000 · FIRE				
411.300 · Building Capital Reserve	12,698.08	70,000.00	-57,301.92	18.14%
411.500 · Contributions	37,486.48	100,000.00	-62,513.52	37.49%
411.541 · Fire Relief	0.00	100,000.00	-100,000.00	0.0%
411.600 · Water Hydrant Assessment	31,186.16	90,000.00	-58,813.84	34.65%
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	98,507.10	520,000.00	-421,492.90	18.94%
412.000 · AMBULANCE				
412.140 · Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 · Ambulance Building Maintenance	1,273.31	5,000.00	-3,726.69	25.47%
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	1,273.31	35,000.00	-33,726.69	3.64%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	33,106.86	160,000.00	-126,893.14	20.69%
413.121 · Sewage Enforcement Officer	12,706.82	40,000.00	-27,293.18	31.77%
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	45,916.06	202,500.00	-156,583.94	22.68%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	1,110.00	5,000.00	-3,890.00	22.2%
414.116 · Zoning Hearing Bd Compensation	1,200.00	6,000.00	-4,800.00	20.0%
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%

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

	Jan - Apr 26	Budget	\$ Over Budget	% of Budget
414.313 · Engineer	10,202.50	18,000.00	-7,797.50	56.68%
414.340 · Zoning Hearing Advertisements	2,313.84	7,500.00	-5,186.16	30.85%
Total 414.000 · PLANNING & ZONING	15,726.34	57,500.00	-41,773.66	27.35%
415.114 · EMERGENCY MANAGEMENT COORD	800.00	2,400.00	-1,600.00	33.33%
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	1,775.34	13,000.00	-11,224.66	13.66%
426.115 · Recycling Collection Wages	0.00	0.00	0.00	0.0%
426.421 · FRCA Membership	1,775.34	13,000.00	-11,224.66	13.66%
Total 426.000 · SANITATION EXPENSE	1,775.34	13,000.00	-11,224.66	13.66%
429.000 · PUBLIC WORKS - SANITATION	5,614.94	13,000.00	-7,385.06	43.19%
429.364 · Sanitary Sewer Expenses	5,614.94	13,000.00	-7,385.06	43.19%
Total 429.000 · PUBLIC WORKS - SANITATION	5,614.94	13,000.00	-7,385.06	43.19%
430.000 · HWYS., ROADS & STREETS	261,113.60	700,000.00	-438,886.40	37.3%
430.100 · Personnel Services	2,502.17	10,000.00	-7,497.83	25.02%
430.245 · Supplies	1,482.10	2,000.00	-517.90	74.11%
430.300 · Facilities Maintenance	147.54	700.00	-552.46	21.08%
430.320 · Telephone	0.00	0.00	0.00	0.0%
430.321 · Local	420.06	1,700.00	-1,279.94	24.71%
430.322 · Long Distance	49.18			
430.329 · Wireless	616.78	2,400.00	-1,783.22	25.7%
430.320 · Telephone - Other	10,876.86	13,000.00	-2,123.14	83.67%
Total 430.320 · Telephone	1,482.80	4,000.00	-2,517.20	37.07%
430.330 · Heating Fuel	693.00	1,000.00	-307.00	69.3%
430.360 · Electricity	46.13	1,000.00	-953.87	4.61%
430.384 · Equip/Machinery Rental	4,925.59	5,000.00	-74.41	98.51%
430.450 · Contracted Services	0.00	0.00	0.00	0.0%
430.460 · Continuing Education				
430.600 · Capital Construction				

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

	Jan - Apr 26	Budget	\$ Over Budget	% of Budget
430.740 · Equipment Purchase	0.00	1,000.00	-1,000.00	0.0%
430.750 · Misc. Shop Tools & Equipment	1,320.55	2,500.00	-1,179.45	52.82%
Total 430.000 · HWYS., ROADS & STREETS	285,059.58	741,900.00	-456,840.42	38.42%
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	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	1,918.67	5,000.00	-3,081.33	38.37%
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	9,915.37	25,000.00	-15,084.63	39.66%
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	1,524.48	5,000.00	-3,475.52	30.49%
Total 434.00 · STREET LIGHTING	1,524.48	5,000.00	-3,475.52	30.49%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	9,075.86	15,000.00	-5,924.14	60.51%
437.213 · Equipment Parts & Supplies	29,472.48	50,000.00	-20,527.52	58.95%
437.233 · Equipment Motor Fuel	19,879.43	40,000.00	-20,120.57	49.7%
437.000 · EQUIPMENT REPAIRS-FUEL - Other	2,260.00			
Total 437.000 · EQUIPMENT REPAIRS-FUEL	60,687.77	105,000.00	-44,312.23	57.8%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	3,530.47	7,000.00	-3,469.53	50.44%
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	4,060.47	16,000.00	-11,939.53	25.38%

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

	Jan - Apr 26	Budget	\$ Over Budget	% of Budget
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	0.00	10,000.00	-10,000.00	0.0%
452.249 · Recreation Programs	900.00	5,000.00	-4,100.00	18.0%
452.300 · Recreation Safety Insurance	3,425.87	10,000.00	-6,574.13	34.26%
Total 452.000 · RECREATION & CULTURE	4,325.87	25,000.00	-20,674.13	17.3%
454.000 · PARKS				
454.115 · Park Personnel	0.00	12,000.00	-12,000.00	0.0%
454.200 · Park supplies	1,417.78	9,000.00	-7,582.22	15.75%
454.230 · Fuel	2,176.10	4,000.00	-1,823.90	54.4%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	365.48	30,000.00	-29,634.52	1.22%
454.500 · Contracted Services	990.00	5,000.00	-4,010.00	19.8%
Total 454.000 · PARKS	4,949.36	60,000.00	-55,050.64	8.25%
456.000 · LIBRARY				
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				
459.247 · Community Events	972.82	20,000.00	-19,027.18	4.86%
459.249 · Environmental Advisory	0.00	500.00	-500.00	0.0%
Total 459.000 · TOWNSHIP EVENTS	972.82	20,500.00	-19,527.18	4.75%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	26,283.86	75,000.00	-48,716.14	35.05%
481.200 · Medicare Employer Paid	6,147.02	18,000.00	-11,852.98	34.15%
481.300 · Unemployment Comp Employer Paid	240.81	5,000.00	-4,759.19	4.82%
483.197 · Non-Uniform Penion Plan Contrib	4,969.12	100,000.00	-95,030.88	4.97%

General Fund Budget vs. Actual

January through April 2026

	Jan - Apr 26	Budget	\$ Over Budget	% of Budget
483.310 · Pension Plan Admin Fees	4,300.00	4,500.00	-200.00	95.56%
484.354 · Workers Comp Insurance	18,016.00	45,000.00	-26,984.00	40.04%
487.196 · Health Insurance	109,797.55	325,000.00	-215,202.45	33.78%
487.197 · Other Group Benefits	10,134.46	27,000.00	-16,865.54	37.54%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	179,888.82	599,500.00	-419,611.18	30.01%
486.000 · Insurance				
486.350 · Liability Insurance	33,855.00	73,000.00	-39,145.00	46.38%
Total 486.000 · Insurance	33,855.00	73,000.00	-39,145.00	46.38%
492.000 · Interfund Operating Transfers	902,516.22			
Total Expense	2,903,368.90	5,844,300.00	-2,940,931.10	49.68%
Net Income	500,256.33	0.00	500,256.33	100.0%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of April 30, 2026

	<u>Apr 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	74,390.79
106.002 · Fire/Ambulance	57,508.86
106.003 · Recycling	33,795.35
106.000 · Host Fee Savings Account - Other	21,633.08
	<hr/>
Total 106.000 · Host Fee Savings Account	187,328.08
	<hr/>
Total Checking/Savings	187,328.08
	<hr/>
Total Current Assets	187,328.08
	<hr/>
TOTAL ASSETS	187,328.08
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	72,100.98
Net Income	17,180.06
	<hr/>
Total Equity	187,328.08
	<hr/>
TOTAL LIABILITIES & EQUITY	187,328.08
	<hr/> <hr/>

LNT Palmer Sewer Fund - 08

Balance Sheet

As of April 30, 2026

	<u>Apr 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	191,912.94
Total Checking/Savings	<u>191,912.94</u>
Total Current Assets	<u>191,912.94</u>
TOTAL ASSETS	<u>191,912.94</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	66,527.76
Net Income	1,707.92
Total Equity	<u>191,912.94</u>
TOTAL LIABILITIES & EQUITY	<u>191,912.94</u>

LNT Nazareth Sewer Fund - 09
Balance Sheet
As of April 30, 2026

	<u>Apr 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	96,236.93
Total Checking/Savings	<u>96,236.93</u>
Total Current Assets	<u>96,236.93</u>
TOTAL ASSETS	<u>96,236.93</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	90,170.15
Net Income	856.45
Total Equity	<u>96,236.93</u>
TOTAL LIABILITIES & EQUITY	<u>96,236.93</u>

LNT Open Space Fund-16
Balance Sheet
As of April 30, 2026

	<u>Apr 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	227,886.83
102.100 · EIT Open Space - Restricted 23	6,269,615.53
106.000 · PLGIT Savings Account	<u>3,667.92</u>
Total Checking/Savings	<u>6,501,170.28</u>
Total Current Assets	<u>6,501,170.28</u>
TOTAL ASSETS	<u>6,501,170.28</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	5,879,248.23
Net Income	<u>91,427.10</u>
Total Equity	<u>6,501,170.28</u>
TOTAL LIABILITIES & EQUITY	<u>6,501,170.28</u>

LNT Capital Sewer-Signals Fund-18
Balance Sheet
As of April 30, 2026

	Apr 30, 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	305,900.00
100.00 · Swr/Signal PLGIT Account - Other	300,080.50
Total 100.00 · Swr/Signal PLGIT Account	602,976.10
106.000 · Swr/Signal PLUS Account	161.17
Total Checking/Savings	603,137.27
Total Current Assets	603,137.27
TOTAL ASSETS	603,137.27
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-184,576.74
Net Income	-64,697.20
Total Equity	603,137.27
TOTAL LIABILITIES & EQUITY	603,137.27

(95)LNT Fiscal Stability Fund
Balance Sheet
As of April 30, 2026

	<u>Apr 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	130,638.10
109.001 · Certificate of Deposit-Embassy	299,031.54
Total Checking/Savings	<u>429,669.64</u>
Total Current Assets	<u>429,669.64</u>
TOTAL ASSETS	<u>429,669.64</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	428,507.03
Net Income	1,162.61
Total Equity	<u>429,669.64</u>
TOTAL LIABILITIES & EQUITY	<u>429,669.64</u>

LNT Capital Reserve - 30
Balance Sheet
As of April 30, 2026

	Apr 30, 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	323,052.34
Total 106.000 · Capital Reserve Savings Account	492,075.58
Total Checking/Savings	492,075.58
Total Current Assets	492,075.58
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	492,156.09
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	25,061.06
Net Income	258,127.35
Total Equity	492,156.09
TOTAL LIABILITIES & EQUITY	492,156.09

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

	<u>Apr 30, 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	6,243.80
	<hr/>
Total 106.000 · Fire CR Savings Account	559,562.27
	<hr/>
Total Checking/Savings	559,562.27
	<hr/>
Total Current Assets	559,562.27
	<hr/>
TOTAL ASSETS	559,562.27
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	321,371.84
Net Income	3,592.80
	<hr/>
Total Equity	559,562.27
	<hr/>
TOTAL LIABILITIES & EQUITY	559,562.27
	<hr/> <hr/>

37LNT Highway Reconstruction & Rehabilitation
Balance Sheet
As of April 30, 2026

	<u>Apr 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	858,754.37
109.000 · Certificate of Deposit	<u>500,000.00</u>
Total Checking/Savings	<u>1,358,754.37</u>
Total Current Assets	<u>1,358,754.37</u>
TOTAL ASSETS	<u>1,358,754.37</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	863,081.67
Net Income	<u>495,672.70</u>
Total Equity	<u>1,358,754.37</u>
TOTAL LIABILITIES & EQUITY	<u>1,358,754.37</u>

LNT Capital Reserve - Equipment Replacement
Balance Sheet
As of April 30, 2026

	<u>Apr 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	164,661.13
Total Checking/Savings	<u>164,661.13</u>
Total Current Assets	<u>164,661.13</u>
TOTAL ASSETS	<u>164,661.13</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	27,364.48
Net Income	<u>137,296.65</u>
Total Equity	<u>164,661.13</u>
TOTAL LIABILITIES & EQUITY	<u>164,661.13</u>

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of April 30, 2026

	<u>Apr 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	138,141.35
Total Checking/Savings	<u>138,141.35</u>
Total Current Assets	<u>138,141.35</u>
TOTAL ASSETS	<u>138,141.35</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	144,393.66
Net Income	<u>-6,252.31</u>
Total Equity	<u>138,141.35</u>
TOTAL LIABILITIES & EQUITY	<u>138,141.35</u>

LNT Liquid Fuels Fund-35

Balance Sheet

As of April 30, 2026

	<u>Apr 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	423,608.97
Total Checking/Savings	<u>423,608.97</u>
Total Current Assets	<u>423,608.97</u>
TOTAL ASSETS	<u>423,608.97</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	25,347.04
Net Income	288,842.40
Total Equity	<u>423,608.97</u>
TOTAL LIABILITIES & EQUITY	<u>423,608.97</u>

LNT Traffic Impact Account
Balance Sheet
As of April 30, 2026

	<u>Apr 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	694,975.11
109.000 Certificate of Deposit	593,034.16
	<hr/>
Total Checking/Savings	1,288,009.27
	<hr/>
Total Current Assets	1,288,009.27
	<hr/>
TOTAL ASSETS	1,288,009.27
	<hr/> <hr/>
LIABILITIES & EQUITY	0.00

34-LNT AMERICAN RESCUE PLAN FUNDS
Balance Sheet
As of April 30, 2026

	<u>Apr 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	166.38
Total Checking/Savings	<u>166.38</u>
Total Current Assets	<u>166.38</u>
TOTAL ASSETS	<u>166.38</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	164.90
Net Income	1.48
Total Equity	<u>166.38</u>
TOTAL LIABILITIES & EQUITY	<u>166.38</u>

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

As of April 30, 2026

	<u>Apr 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	15,549.38
Total Checking/Savings	<u>15,549.38</u>
Total Current Assets	<u>15,549.38</u>
TOTAL ASSETS	<u>15,549.38</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	15,623.79
Net Income	<u>-74.41</u>
Total Equity	<u>15,549.38</u>
TOTAL LIABILITIES & EQUITY	<u>15,549.38</u>

Lower Nazareth Township Sewer Department
Balance Sheet
As of April 30, 2026

	<u>Apr 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	653,372.64
Total Checking/Savings	<u>653,372.64</u>
Total Current Assets	<u>653,372.64</u>
TOTAL ASSETS	<u>653,372.64</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	636,024.62
Net Income	<u>17,348.02</u>
Total Equity	<u>653,372.64</u>
TOTAL LIABILITIES & EQUITY	<u>653,372.64</u>

Lower Nazareth Township Master Escrow
Balance Sheet
As of April 30, 2026

	Apr 30, 26
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	1,907,650.98
101.200 · Master Escrow Sub Accounts	343,203.45
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	2,250,855.03
Total Current Assets	2,250,855.03
TOTAL ASSETS	2,250,855.03
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	200,022.32
Total Equity	2,248,524.52
TOTAL LIABILITIES & EQUITY	2,250,855.03

Lower Nazareth Township
Balance Sheet
As of April 30, 2026

	<u>Apr 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	175,397.88
101.000 · Development & Inspections - Other	6,765.21
	<hr/>
Total 101.000 · Development & Inspections	182,163.09
	<hr/>
Total Checking/Savings	182,163.09
	<hr/>
Total Current Assets	182,163.09
	<hr/>
TOTAL ASSETS	182,163.09
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	170,992.61
Net Income	-49,543.05
	<hr/>
Total Equity	182,163.09
	<hr/>
TOTAL LIABILITIES & EQUITY	182,163.09
	<hr/> <hr/>