



Lower Nazareth Township
Financial Report
August 2026

LOWER NAZARETH TOWNSHIP FUND SUMMARY

Aug-26

General Fund - 01	\$ 1,844,909
Special Revenue Fund - Host Fee - 05	\$ 175,936
Palmer Sewer Fund - 08	\$ 193,665
Nazareth Sewer Fund - 09	\$ 102,414
Capital Reserve	
Open Space Recreation Fund - 16 - CASH	\$ 580,834
Capital Reserve	
Open Space Restricted Fund - 16 - EIT	\$ 6,688,066
Capital Reserve	
Open Space Recreation Fund - 16 - CD	\$ -
Capital Reserve - Open Space Fund - 16 - TOTAL	\$ 7,268,900
Capital Reserve - Sewer/Signals Fund - 18	\$ 444,487
Fiscal Stability Fund - 95 - CASH	\$ 131,831
Fiscal Stability Fund - 95 - CD	\$ 299,032
Fiscal Stability Fund - 95 - TOTAL	\$ 430,862
Capital Reserve - Municipal - 30	\$ 526,649
Capital Reserve - Fire Fund - 31	\$ 566,134
Highway Reconstruction/Rehabilitation - CASH	\$ 2,120,087
Highway Reconstruction/Rehabilitation - CD	\$ 500,000
Highway Reconstruction/Rehabilitation - TOTAL	\$ 2,620,087
Capital Reserve - Equipment Replacement -	\$ 166,068
Refuse/Recycling Collection - 33	\$ 121,169
State Liquid Fuels Fund - 35	\$ 428,584
Traffic Impact - 091 - CASH	\$ 667,847
Traffic Impact - 091 - CD	\$ 617,087
Traffic Impact - 091 - TOTAL	\$ 1,284,934
LNT American Rescue Plan Funds	\$ 168
LNT Community Events	\$ 13,100
Total Township Funds...	\$16,188,066
 Lower Nazareth Township Sewer Department	 \$ 675,859
Master Escrow Account	\$ 1,708,350
Development & Inspection Account	\$ 217,697
Total Escrow Accounts...	\$2,601,907

Lower Nazareth Township General Fund Balance Sheet

As of August 31, 2026

	<u>Aug 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	1,298,110.09
105.100 · Payroll Account - PSBT 2023	49,951.51
106.100 · PLGIT Account	146,972.83
106.400 · Real Estate Taxes - PSBT 2023	347,374.73
110.000 · Petty Cash	250.00
Total Checking/Savings	<u>1,842,659.16</u>
Total Current Assets	<u>1,842,659.16</u>
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	<u>2,250.00</u>
TOTAL ASSETS	<u><u>1,844,909.16</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
210 · Federal Tax Withheld	-4,788.00
211 · FICA Withheld	-5,729.64
212 · Earned Income Tax Withheld	2,636.36
213 · Medicare Withheld	-1,339.98
214 · NonUniform Pension Contribution	-194.95
217 · State Tax Withheld	-1,418.56
219 · Occup Privilege Tax Withheld	130.00
222 · 457(b) Deferred Compensation	-1,582.00
223 · Unemployment Withheld	121.20
224 · Whole Life Insurance - Employee	-141.45
226 · Disability Insurance - Employee	-234.54
227 · Critical illness - Employee	-78.78
Total 210.000 · PAYROLL LIABILITIES	<u>-12,620.34</u>
Total Other Current Liabilities	<u>-12,620.34</u>
Total Current Liabilities	<u>-12,620.34</u>
Total Liabilities	<u>-12,620.34</u>
Equity	
270 · Opening Bal Equity	771,781.48
3900 · Retained Earnings	991,597.97
Net Income	94,150.05
Total Equity	<u>1,857,529.50</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,844,909.16</u></u>

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

	Jan - Aug 26	Budget	\$ Over Budget	% of Budget
Income				
300.000 • TAXES				
301.000 • REAL PROPERTY TAXES				
301.100 • Real Estate - Current	2,635,350.90	2,620,000.00	15,350.90	100.59%
301.200 • Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 • Real Estate - Delinquent	13,086.39	30,000.00	-16,913.61	43.62%
Total 301.000 • REAL PROPERTY TAXES	2,648,437.29	2,650,000.00	-1,562.71	99.94%
310.000 • LOCAL ENABLING ACT TAXES				
310.100 • Real Estate Transfer Tax	266,895.83	225,000.00	41,895.83	118.62%
310.210 • Earned Income - Current	948,564.08	1,360,000.00	-411,435.92	69.75%
310.220 • Earned Income - Prior	570,100.00	575,000.00	-4,900.00	99.15%
310.510 • Local Services Tax	283,752.08	470,000.00	-186,247.92	60.37%
310.610 • Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 • LOCAL ENABLING ACT TAXES	2,069,311.99	2,630,000.00	-560,688.01	78.68%
Total 300.000 • TAXES	4,717,749.28	5,280,000.00	-562,250.72	89.35%
320.000 • LICENSES & PERMITS				
321.340 • Garbage Permits	0.00	0.00	0.00	0.0%
321.800 • Cable TV franchise	49,350.43	85,000.00	-35,649.57	58.06%
Total 320.000 • LICENSES & PERMITS	49,350.43	85,000.00	-35,649.57	58.06%
330.000 • FINES & FORFEITS				
331.110 • Vehicle Code Violations	22,251.18	30,000.00	-7,748.82	74.17%
331.121 • Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 • Ordinance Violations	4,706.18	7,500.00	-2,793.82	62.75%
Total 330.000 • FINES & FORFEITS	26,957.36	37,500.00	-10,542.64	71.89%
340.000 • INTEREST, RENTS & ROYALTIES				
341.000 • Interest Earnings				
341.01 • Interest on checking	33,594.55	50,000.00	-16,405.45	67.19%
341.02 • Interest on Savings	3,349.98	5,000.00	-1,650.02	67.0%
Total 341.000 • Interest Earnings	36,944.53	55,000.00	-18,055.47	67.17%

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

	Jan - Aug 26	Budget	\$ Over Budget	% of Budget
342.000 • Rents and Royalties				
342.20 • Property Rental Income	28,654.56	70,000.00	-41,345.44	40.94%
Total 342.000 • Rents and Royalties	28,654.56	70,000.00	-41,345.44	40.94%
Total 340.000 • INTEREST, RENTS & ROYALTIES	65,599.09	125,000.00	-59,400.91	52.48%
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%
357.300 • County of Northampton Grant	22,000.00			
360.000 • CHARGES FOR SERVICES				
361.000 • General Government				
361.310 • Subdivision & Land Development	5,333.00	15,000.00	-9,667.00	35.55%
361.330 • Zoning Hearings	12,200.00	12,000.00	200.00	101.67%
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	17,819.50	27,250.00	-9,430.50	65.39%
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 August 2026

	Jan - Aug 26	Budget	\$ Over Budget	% of Budget
362.410 • Building & Zoning Permits	8,337.91	20,000.00	-11,662.09	41.69%
362.440 • Sewer Permits	19,315.00	25,000.00	-5,685.00	77.26%
362.451 • Use & Occupancy Permits	1,330.00	1,000.00	330.00	133.0%
362.452 • Moving Records	340.00	400.00	-60.00	85.0%
362.470 • Driveway Permits	1,350.00	1,000.00	350.00	135.0%
362.480 • Grading Permits	6,566.00	500.00	6,066.00	1,313.2%
362.481 • Swimming Pool Grading Permits	3,150.00	4,000.00	-850.00	78.75%
362.490 • Peddling Permit	985.00	100.00	885.00	985.0%
Total 362.000 • PUBLIC SAFETY	41,373.91	52,000.00	-10,626.09	79.57%
Total 360.000 • CHARGES FOR SERVICES	59,193.41	79,250.00	-20,056.59	74.69%
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	4,240.00	3,000.00	1,240.00	141.33%
367.400 • Splash Pad Pass Sales	24,915.00	20,000.00	4,915.00	124.58%
Total 367.000 • CULTURE-RECREATION	29,155.00	36,500.00	-7,345.00	79.88%
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	5,001,169.37	5,844,300.00	-843,130.63	85.57%
Expense				
400.000 • GENERAL GOVERNMENT				
400.105 • Salary	9,459.92	14,950.00	-5,490.08	63.28%
400.215 • Postage	4,739.43	8,000.00	-3,260.57	59.24%
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	2,712.75	5,000.00	-2,287.25	54.26%

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

	Jan - Aug 26	Budget	\$ Over Budget	% of Budget
400.322 · Long Distance	0.00	0.00	0.00	0.0%
400.324 · Wireless	2,529.56	4,500.00	-1,970.44	56.21%
Total 400.320 · Telephone	5,242.31	9,500.00	-4,257.69	55.18%
400.340 · Advertising	8,179.50	11,000.00	-2,820.50	74.36%
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	14,316.84	18,000.00	-3,683.16	79.54%
400.384 · Office Equipment Rental	632.97	1,000.00	-367.03	63.3%
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	53,668.63	89,050.00	-35,381.37	60.27%
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%
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%

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

	Jan - Aug 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				
404.000 • SOLICITOR/LEGAL	8,816.04	22,600.00	-13,783.96	39.01%
404.310 • Legal Services	63,877.92	90,000.00	-26,122.08	70.98%
404.314 • Legal Services - Human Resource	393.50	1,500.00	-1,106.50	26.23%
Total 404.000 • SOLICITOR/LEGAL	64,271.42	91,500.00	-27,228.58	70.24%
405.000 • PERSONNEL SERVICES				
405.140 • Office Staff Wages	241,825.84	340,000.00	-98,174.16	71.13%
405.200 • Office Supplies	5,070.54	7,000.00	-1,929.46	72.44%
405.300 • Bond	1,740.00	2,250.00	-510.00	77.33%
Total 405.000 • PERSONNEL SERVICES	248,636.38	349,250.00	-100,613.62	71.19%
406.000 • GENERAL GOVT. ADMINISTRATION				
406.280 • General Administrative Expense	3,371.22	7,000.00	-3,628.78	48.16%
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	1,834.83	250.00	1,584.83	733.93%
406.319 • Reimburse private prop damage	390.28	100.00	290.28	390.28%
406.325 • Internet fees / Website Develop	4,399.64	7,500.00	-3,100.36	58.66%
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	10,419.85	16,900.00	-6,480.15	61.66%
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%
407.370 • Computer Services	24,355.73	46,000.00	-21,644.27	52.95%
Total 407.000 • DATA PROCESSING	33,264.81	64,000.00	-30,735.19	51.98%

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

	Jan - Aug 26	Budget	\$ Over Budget	% of Budget
408.000 • ENGINEERING SERVICES				
408.310 • Engineering Services - Gen Con	137,386.18	175,000.00	-37,613.82	78.51%
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	7,950.00	10,000.00	-2,050.00	79.5%
Total 408.000 • ENGINEERING SERVICES	145,336.18	185,000.00	-39,663.82	78.56%
409.000 • GEN GOVT. BUILDINGS				
409.200 • Supplies	2,512.53	7,500.00	-4,987.47	33.5%
409.230 • Heating Fuel	17,454.67	25,000.00	-7,545.33	69.82%
409.300 • Facilities Maintenance	17,797.24	15,000.00	2,797.24	118.65%
409.318 • Building Security Systems	667.02	3,000.00	-2,332.98	22.23%
409.360 • Public Utilities				
409.361 • Electricity	12,295.18	18,000.00	-5,704.82	68.31%
409.366 • Water	2,774.97	5,500.00	-2,725.03	50.45%
Total 409.360 • Public Utilities	15,070.15	23,500.00	-8,429.85	64.13%
409.367 • Trash Removal	1,157.42	3,000.00	-1,842.58	38.58%
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	54,659.03	77,000.00	-22,340.97	70.99%
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	1,666,217.97	2,228,000.00	-561,782.03	74.79%
Total 410.000 • PUBLIC SAFETY	1,666,217.97	2,228,000.00	-561,782.03	74.79%
411.000 • FIRE				
411.300 • Building Capital Reserve	29,839.30	70,000.00	-40,160.70	42.63%

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

	Jan - Aug 26	Budget	\$ Over Budget	% of Budget
411.500 • Contributions	48,242.82	100,000.00	-51,757.18	48.24%
411.541 • Fire Relief	0.00	100,000.00	-100,000.00	0.0%
411.600 • Water Hydrant Assessment	92,222.32	90,000.00	2,222.32	102.47%
411.700 • Truck Capital Reserve	0.00	110,000.00	-110,000.00	0.0%
411.740 • Equipment Purchase	28,482.08	50,000.00	-21,517.92	56.96%
Total 411.000 • FIRE	198,786.52	520,000.00	-321,213.48	38.23%
412.000 • AMBULANCE				
412.140 • Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 • Ambulance Building Maintenance	2,002.05	5,000.00	-2,997.95	40.04%
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	2,002.05	35,000.00	-32,997.95	5.72%
413.000 • CODE ENFORCEMENT				
413.100 • Zoning Administrator	84,310.31	160,000.00	-75,689.69	52.69%
413.121 • Sewage Enforcement Officer	25,235.25	40,000.00	-14,764.75	63.09%
413.200 • Supplies	471.69	1,000.00	-528.31	47.17%
413.325 • Postage	378.03	1,000.00	-621.97	37.8%
413.400 • Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 • CODE ENFORCEMENT	110,395.28	202,500.00	-92,104.72	54.52%
414.000 • PLANNING & ZONING				
414.112 • Stenographer, ZH & PC	1,589.70	5,000.00	-3,410.30	31.79%
414.116 • Zoning Hearing Bd Compensation	2,400.00	6,000.00	-3,600.00	40.0%
414.117 • Planning Commission Comp.	3,200.00	6,000.00	-2,800.00	53.33%
414.120 • Legal	0.00	15,000.00	-15,000.00	0.0%
414.310 • Developer Refunds	1,549.76	0.00	1,549.76	100.0%
414.313 • Engineer	15,018.00	18,000.00	-2,982.00	83.43%
414.340 • Zoning Hearing Advertisements	5,824.54	7,500.00	-1,675.46	77.66%

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

	Jan - Aug 26	Budget	\$ Over Budget	% of Budget
414.000 • PLANNING & ZONING - Other	0.00			
Total 414.000 • PLANNING & ZONING	29,582.00	57,500.00	-27,918.00	51.45%
415.114 • EMERGENCY MANAGEMENT COORD	1,600.00	2,400.00	-800.00	66.67%
419.540 • EMS Notification System Service	2,696.94	3,000.00	-303.06	89.9%
422.450 • Animal Control	100.00	5,000.00	-4,900.00	2.0%
426.000 • SANITATION EXPENSE				
426.115 • Recycling Collection Wages	6,396.86	13,000.00	-6,603.14	49.21%
426.421 • FRCA Membership	0.00	0.00	0.00	0.0%
Total 426.000 • SANITATION EXPENSE	6,396.86	13,000.00	-6,603.14	49.21%
429.000 • PUBLIC WORKS - SANITATION				
429.364 • Sanitary Sewer Expenses	11,229.88	13,000.00	-1,770.12	86.38%
Total 429.000 • PUBLIC WORKS - SANITATION	11,229.88	13,000.00	-1,770.12	86.38%
430.000 • HWYS., ROADS & STREETS				
430.100 • Personnel Services	472,455.99	700,000.00	-227,544.01	67.49%
430.245 • Supplies	4,388.14	10,000.00	-5,611.86	43.88%
430.300 • Facilities Maintenance	1,482.10	2,000.00	-517.90	74.11%
430.320 • Telephone				
430.321 • Local	393.44	700.00	-306.56	56.21%
430.322 • Long Distance	0.00	0.00	0.00	0.0%
430.329 • Wireless	840.14	1,700.00	-859.86	49.42%
Total 430.320 • Telephone	1,233.58	2,400.00	-1,166.42	51.4%
430.330 • Heating Fuel	11,903.25	13,000.00	-1,096.75	91.56%
430.360 • Electricity	2,505.04	4,000.00	-1,494.96	62.63%
430.384 • Equip/Machinery Rental	3,541.97	1,000.00	2,541.97	354.2%
430.450 • Contracted Services	168.17	1,000.00	-831.83	16.82%
430.460 • Continuing Education	3,203.09	5,000.00	-1,796.91	64.06%
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	4,901.77	2,500.00	2,401.77	196.07%

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

	Jan - Aug 26	Budget	\$ Over Budget	% of Budget
Total 430.000 • HWYS., ROADS & STREETS	505,783.10	741,900.00	-236,116.90	68.17%
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	3,685.42	5,000.00	-1,314.58	73.71%
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	14,121.47	25,000.00	-10,878.53	56.49%
434.00 • STREET LIGHTING				
434.360 • St. Lght. Electricity	3,087.19	5,000.00	-1,912.81	61.74%
Total 434.00 • STREET LIGHTING	3,087.19	5,000.00	-1,912.81	61.74%
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	61,057.39	50,000.00	11,057.39	122.12%
437.233 • Equipment Motor Fuel	37,763.68	40,000.00	-2,236.32	94.41%
Total 437.000 • EQUIPMENT REPAIRS-FUEL	109,258.13	105,000.00	4,258.13	104.06%
438.000 • HIGHWAY MAINT & REPAIR				
438.271 • Paving and Patching Materials	5,918.61	7,000.00	-1,081.39	84.55%
438.272 • Aggregate Supplies	385.18	4,000.00	-3,614.82	9.63%
438.273 • Pipe and Drainage Supplies	1,315.00	2,000.00	-685.00	65.75%
438.274 • Pavement Maintenance Supplies	0.00	3,000.00	-3,000.00	0.0%
Total 438.000 • HIGHWAY MAINT & REPAIR	7,618.79	16,000.00	-8,381.21	47.62%
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%

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

	Jan - Aug 26	Budget	\$ Over Budget	% of Budget
Total 439.000 • HWY CONST & REBUILDING PRJCTS	0.00	0.00	0.00	0.0%
452.000 • RECREATION & CULTURE				
452.115 • Staff Wages	-225.00	10,000.00	-10,225.00	-2.25%
452.249 • Recreation Programs	900.00	5,000.00	-4,100.00	18.0%
452.300 • Recreation Safety Insurance	8,827.03	10,000.00	-1,172.97	88.27%
Total 452.000 • RECREATION & CULTURE	9,502.03	25,000.00	-15,497.97	38.01%
454.000 • PARKS				
454.115 • Park Personnel	4,515.00	12,000.00	-7,485.00	37.63%
454.200 • Park supplies	10,064.51	9,000.00	1,064.51	111.83%
454.230 • Fuel	2,460.88	4,000.00	-1,539.12	61.52%
454.367 • Trash Removal	0.00	0.00	0.00	0.0%
454.370 • Park Facilities Maintenance	4,905.18	30,000.00	-25,094.82	16.35%
454.500 • Contracted Services	3,815.00	5,000.00	-1,185.00	76.3%
Total 454.000 • PARKS	25,760.57	60,000.00	-34,239.43	42.93%
456.000 • LIBRARY				
456.520 • Library Contribution	70,975.53	94,650.00	-23,674.47	74.99%
Total 456.000 • LIBRARY	70,975.53	94,650.00	-23,674.47	74.99%
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	54,481.91	75,000.00	-20,518.09	72.64%
481.200 • Medicare Employer Paid	12,741.76	18,000.00	-5,258.24	70.79%
481.300 • Unemployment Comp Employer Paid	240.81	5,000.00	-4,759.19	4.82%
483.197 • Non-Uniform Penion Plan Contrib	11,260.75	100,000.00	-88,739.25	11.26%
483.310 • Pension Plan Admin Fees	4,300.00	4,500.00	-200.00	95.56%
484.354 • Workers Comp Insurance	28,399.00	45,000.00	-16,601.00	63.11%
487.196 • Health Insurance	247,625.03	325,000.00	-77,374.97	76.19%

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

	Jan - Aug 26	Budget	\$ Over Budget	% of Budget
487.197 · Other Group Benefits	21,121.62	27,000.00	-5,878.38	78.23%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	380,170.88	599,500.00	-219,329.12	63.42%
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	4,907,019.32	5,844,300.00	-937,280.68	83.96%
Net Income	94,150.05	0.00	94,150.05	100.0%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of August 31, 2026

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	78,395.71
106.002 · Fire/Ambulance	39,561.32
106.003 · Recycling	36,345.85
106.000 · Host Fee Savings Account - Other	21,633.08
Total 106.000 · Host Fee Savings Account	175,935.96
Total Checking/Savings	175,935.96
Total Current Assets	175,935.96
TOTAL ASSETS	175,935.96
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	72,100.98
Net Income	5,787.94
Total Equity	175,935.96
TOTAL LIABILITIES & EQUITY	175,935.96

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

	<u>Aug 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	193,665.05
Total Checking/Savings	<u>193,665.05</u>
Total Current Assets	<u>193,665.05</u>
TOTAL ASSETS	<u>193,665.05</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	66,527.76
Net Income	<u>3,460.03</u>
Total Equity	<u>193,665.05</u>
TOTAL LIABILITIES & EQUITY	<u>193,665.05</u>

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of August 31, 2026

	<u>Aug 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	<u>102,414.08</u>
Total Checking/Savings	<u>102,414.08</u>
Total Current Assets	<u>102,414.08</u>
TOTAL ASSETS	<u>102,414.08</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	90,170.15
Net Income	<u>7,033.60</u>
Total Equity	<u>102,414.08</u>
TOTAL LIABILITIES & EQUITY	<u>102,414.08</u>

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

	<u>Aug 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	577,123.32
102.100 · EIT Open Space - Restricted 23	6,688,065.89
106.000 · PLGIT Savings Account	<u>3,711.00</u>
Total Checking/Savings	<u>7,268,900.21</u>
Total Current Assets	<u>7,268,900.21</u>
TOTAL ASSETS	<u>7,268,900.21</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	5,879,248.23
Net Income	<u>859,157.03</u>
Total Equity	<u>7,268,900.21</u>
TOTAL LIABILITIES & EQUITY	<u>7,268,900.21</u>

LNT Capital Sewer-Signals Fund-18

Balance Sheet

As of August 31, 2026

	Aug 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	137,700.00
100.00 · Swr/Signal PLGIT Account - Other	309,627.87
Total 100.00 · Swr/Signal PLGIT Account	444,323.47
106.000 · Swr/Signal PLUS Account	163.10
Total Checking/Savings	444,486.57
Total Current Assets	444,486.57
TOTAL ASSETS	444,486.57
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-184,576.74
Net Income	-223,347.90
Total Equity	444,486.57
TOTAL LIABILITIES & EQUITY	444,486.57

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

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	131,830.78
109.001 · Certificate of Deposit-Embassy	299,031.54
Total Checking/Savings	430,862.32
Total Current Assets	430,862.32
TOTAL ASSETS	430,862.32
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	428,507.03
Net Income	2,355.29
Total Equity	430,862.32
TOTAL LIABILITIES & EQUITY	430,862.32

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

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	42,388.89
106.003 · OFFICE EQUIPMENT	6,246.56
106.004 · SPECIAL PROJECTS	132,823.67
106.006 · POLICE EQUIPMENT (CRPD)	16,236.44
106.000 · Capital Reserve Savings Account - Other	328,873.28
Total 106.000 · Capital Reserve Savings Account	526,568.84
Total Checking/Savings	526,568.84
Total Current Assets	526,568.84
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	526,649.35
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	25,061.06
Net Income	292,620.61
Total Equity	526,649.35
TOTAL LIABILITIES & EQUITY	526,649.35

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

	Aug 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	12,815.76
Total 106.000 · Fire CR Savings Account	566,134.23
Total Checking/Savings	566,134.23
Total Current Assets	566,134.23
TOTAL ASSETS	566,134.23
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	321,371.84
Net Income	10,164.76
Total Equity	566,134.23
TOTAL LIABILITIES & EQUITY	566,134.23

37LNT Highway Reconstruction & Rehabilitation

Balance Sheet

As of August 31, 2026

	Aug 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	870,086.65
Total 100.100 · Highway Recon/Rehab Checking	2,120,086.65
109.000 · Certificate of Deposit	500,000.00
Total Checking/Savings	2,620,086.65
Total Current Assets	2,620,086.65
TOTAL ASSETS	2,620,086.65
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	863,081.67
Net Income	1,757,004.98
Total Equity	2,620,086.65
TOTAL LIABILITIES & EQUITY	2,620,086.65

LNT Capital Reserve - Equipment Replacement

Balance Sheet

As of August 31, 2026

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	166,068.05
Total Checking/Savings	166,068.05
Total Current Assets	166,068.05
TOTAL ASSETS	166,068.05
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	27,364.48
Net Income	138,703.57
Total Equity	166,068.05
TOTAL LIABILITIES & EQUITY	166,068.05

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Annual Basis

Lower Nazareth Township - Refuse/Recycling Collection

Balance Sheet

As of August 31, 2026

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	121,169.00
Total Checking/Savings	121,169.00
Total Current Assets	121,169.00
TOTAL ASSETS	121,169.00
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	144,393.66
Net Income	-23,224.66
Total Equity	121,169.00
TOTAL LIABILITIES & EQUITY	121,169.00

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

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	428,584.18
Total Checking/Savings	428,584.18
Total Current Assets	428,584.18
TOTAL ASSETS	428,584.18
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	25,347.04
Net Income	293,817.61
Total Equity	428,584.18
TOTAL LIABILITIES & EQUITY	428,584.18

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

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	667,846.97
109.000 Certificate of Deposit	617,086.97
Total Checking/Savings	1,284,933.94
Total Current Assets	1,284,933.94
TOTAL ASSETS	1,284,933.94
LIABILITIES & EQUITY	0.00

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

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	167.90
Total Checking/Savings	167.90
Total Current Assets	167.90
TOTAL ASSETS	167.90
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	164.90
Net Income	3.00
Total Equity	167.90
TOTAL LIABILITIES & EQUITY	167.90

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

As of August 31, 2026

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	13,099.61
Total Checking/Savings	13,099.61
Total Current Assets	13,099.61
TOTAL ASSETS	13,099.61
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	15,623.79
Net Income	-2,524.18
Total Equity	13,099.61
TOTAL LIABILITIES & EQUITY	13,099.61

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

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	675,859.38
Total Checking/Savings	675,859.38
Total Current Assets	675,859.38
TOTAL ASSETS	675,859.38
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	636,024.62
Net Income	39,834.76
Total Equity	675,859.38
TOTAL LIABILITIES & EQUITY	675,859.38

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

	<u>Aug 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	1,332,956.80
101.200 · Master Escrow Sub Accounts	375,392.72
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	<u>1,708,350.12</u>
Total Current Assets	<u>1,708,350.12</u>
TOTAL ASSETS	<u>1,708,350.12</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.000 · Due to Other Funds	2,330.51
Total Other Current Liabilities	<u>2,330.51</u>
Total Current Liabilities	<u>2,330.51</u>
Total Liabilities	2,330.51
Equity	
3000 · Opening Bal Equity	844,070.71
32000 · Retained Earnings	1,204,431.49
Net Income	(342,482.59)
Total Equity	<u>1,706,019.61</u>
TOTAL LIABILITIES & EQUITY	<u>1,708,350.12</u>

Lower Nazareth Township
Balance Sheet
As of August 31, 2026

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	209,379.44
101.000 · Development & Inspections - Other	8,317.66
Total 101.000 · Development & Inspections	217,697.10
Total Checking/Savings	217,697.10
Total Current Assets	217,697.10
TOTAL ASSETS	217,697.10
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	170,992.61
Net Income	-14,009.04
Total Equity	217,697.10
TOTAL LIABILITIES & EQUITY	217,697.10