Lower Nazareth Township
Financial Report
June 2026

LOWER NAZARETH TOWNSHIP
FUND SUMMARY

				Jun-26
General Fund - 01			$	2,237,777
Special Revenue Fund - Host Fee - 05			$	188,411
Palmer Sewer Fund - 08			$	192,780
Nazareth Sewer Fund - 09			$	96,672
Capital Reserve				
Open Space Recreation Fund - 16 - CASH	$	140,374		
Capital Reserve				
Open Space Restricted Fund - 16 - EIT	$	6,540,242		
Capital Reserve				
Open Space Recreation Fund - 16 - CD	$	-		
Capital Reserve - Open Space Fund - 16 - TOTAL			$	6,680,615
Capital Reserve - Sewer/Signals Fund - 18			$	531,504
Fiscal Stability Fund - 95 - CASH	$	131,228		
Fiscal Stability Fund - 95 - CD	$	299,032		
Fiscal Stability Fund - 95 - TOTAL			$	430,260
Capital Reserve - Municipal - 30			$	487,071
Capital Reserve - Fire Fund - 31			$	562,798
Highway Reconstruction/Rehabilitation - CASH	$	862,634		
Highway Reconstruction/Rehabilitation - CD	$	500,000		
Highway Reconstruction/Rehabilitation - TOTAL			$	1,362,634
Capital Reserve - Equipment Replacement -			$	165,405
Refuse/Recycling Collection - 33			$	128,246
State Liquid Fuels Fund - 35			$	426,059
Traffic Impact - 091 - CASH	$	611,829		
Traffic Impact - 091 - CD	$	593,034		
Traffic Impact - 091 - TOTAL			$	1,204,863
LNT American Rescue Plan Funds			$	167
LNT Community Events			$	14,339
Total Township Funds…				**$14,709,600**
Lower Nazareth Township Sewer Department			$	665,213
Master Escrow Account			$	2,218,918
Development & Inspection Account			$	142,338
Total Escrow Accounts…				**$3,026,469**

Lower Nazareth Township
General Fund Balance Sheet
As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	1,748,419.61
105.100 · Payroll Account - PSBT 2023	18,731.94
106.100 · PLGIT Account	146,106.71
106.400 · Real Estate Taxes - PSBT 2023	322,018.78
110.000 · Petty Cash	250.00
Total Checking/Savings	2,235,527.04
Total Current Assets	2,235,527.04
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	**2,237,777.04**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
223 · Unemployment Withheld	-17.42
224 · Whole Life Insurance - Employee	-66.60
226 · Disability Insurance - Employee	-156.36
227 · Critical illness - Employee	-52.52
Total 210.000 · PAYROLL LIABILITIES	-292.90
Total Other Current Liabilities	-292.90
Total Current Liabilities	-292.90
Total Liabilities	-292.90
Equity	
270 · Opening Bal Equity	771,781.48
3900 · Retained Earnings	991,597.97
Net Income	474,690.49
Total Equity	2,238,069.94
TOTAL LIABILITIES & EQUITY	**2,237,777.04**

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

	Jan - Jun 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	7,347.33	30,000.00	-22,652.67	24.49%
Total 301.000 · REAL PROPERTY TAXES	2,619,272.33	2,650,000.00	-30,727.67	98.84%
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	602,516.25	1,360,000.00	-757,483.75	44.3%
310.220 · Earned Income - Prior	559,200.00	575,000.00	-15,800.00	97.25%
310.510 · Local Services Tax	248,615.65	470,000.00	-221,384.35	52.9%
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	1,635,640.32	2,630,000.00	-994,359.68	62.19%
Total 300.000 · TAXES	4,254,912.65	5,280,000.00	-1,025,087.35	80.59%
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	15,843.73	30,000.00	-14,156.27	52.81%
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	17,868.48	37,500.00	-19,631.52	47.65%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	24,380.74	50,000.00	-25,619.26	48.76%
341.02 · Interest on Savings	2,483.86	5,000.00	-2,516.14	49.68%

Lower Nazareth Township

General Fund Budget vs. Actual

January through June 2026

	Jan - Jun 26	Budget	$ Over Budget	% of Budget
Total 341.000 · Interest Earnings	26,864.60	55,000.00	-28,135.40	48.85%
342.000 · Rents and Royalties				
342.20 · Property Rental Income	21,456.58	70,000.00	-48,543.42	30.65%
Total 342.000 · Rents and Royalties	21,456.58	70,000.00	-48,543.42	30.65%
Total 340.000 · INTEREST, RENTS & ROYALTIES	48,321.18	125,000.00	-76,678.82	38.66%
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	8,600.00	12,000.00	-3,400.00	71.67%
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	11,794.50	27,250.00	-15,455.50	43.28%
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 June 2026

	Jan - Jun 26	Budget	$ Over Budget	% of Budget
362.410 · Building & Zoning Permits	20,206.41	20,000.00	206.41	101.03%
362.440 · Sewer Permits	17,775.00	25,000.00	-7,225.00	71.1%
362.451 · Use & Occupancy Permits	1,330.00	1,000.00	330.00	133.0%
362.452 · Moving Records	220.00	400.00	-180.00	55.0%
362.470 · Driveway Permits	900.00	1,000.00	-100.00	90.0%
362.480 · Grading Permits	5,716.00	500.00	5,216.00	1,143.2%
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	47,732.41	52,000.00	-4,267.59	91.79%
Total 360.000 · CHARGES FOR SERVICES	59,526.91	79,250.00	-19,723.09	75.11%
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	2,000.00	3,000.00	-1,000.00	66.67%
367.400 · Splash Pad Pass Sales	19,570.00	20,000.00	-430.00	97.85%
Total 367.000 · CULTURE-RECREATION	21,745.00	36,500.00	-14,755.00	59.58%
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	4,436,755.93	5,844,300.00	-1,407,544.07	75.92%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	7,094.94	14,950.00	-7,855.06	47.46%
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	1,091.51	5,000.00	-3,908.49	21.83%

Lower Nazareth Township

General Fund Budget vs. Actual

January through June 2026

	Jan - Jun 26	Budget	$ Over Budget	% of Budget
400.322 · Long Distance	0.00	0.00	0.00	0.0%
400.324 · Wireless	1,897.14	4,500.00	-2,602.86	42.16%
400.320 · Telephone - Other	942.51			
Total 400.320 · Telephone	3,931.16	9,500.00	-5,568.84	41.38%
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	5,839.37	18,000.00	-12,160.63	32.44%
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	40,205.88	89,050.00	-48,844.12	45.15%
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	6,341.85	8,000.00	-1,658.15	79.27%
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%

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

	Jan - Jun 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	8,582.24	22,600.00	-14,017.76	37.98%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	25,190.52	90,000.00	-64,809.48	27.99%
404.314 · Legal Services - Human Resource	393.50	1,500.00	-1,106.50	26.23%
Total 404.000 · SOLICITOR/LEGAL	25,584.02	91,500.00	-65,915.98	27.96%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	185,331.80	340,000.00	-154,668.20	54.51%
405.200 · Office Supplies	4,176.97	7,000.00	-2,823.03	59.67%
405.300 · Bond	1,920.00	2,250.00	-330.00	85.33%
Total 405.000 · PERSONNEL SERVICES	191,428.77	349,250.00	-157,821.23	54.81%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	2,857.11	7,000.00	-4,142.89	40.82%
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	1,784.83	250.00	1,534.83	713.93%
406.319 · Reimburse private prop damage	390.28	100.00	290.28	390.28%
406.325 · Internet fees / Website Develop	3,299.76	7,500.00	-4,200.24	44.0%
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	8,755.86	16,900.00	-8,144.14	51.81%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	0.00	3,000.00	-3,000.00	0.0%
407.215 · Software	8,618.08	15,000.00	-6,381.92	57.45%
407.370 · Computer Services	20,027.12	46,000.00	-25,972.88	43.54%

Lower Nazareth Township

General Fund Budget vs. Actual

January through June 2026

	Jan - Jun 26	Budget	$ Over Budget	% of Budget
Total 407.000 · DATA PROCESSING	28,645.20	64,000.00	-35,354.80	44.76%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	89,126.49	175,000.00	-85,873.51	50.93%
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	4,750.00	10,000.00	-5,250.00	47.5%
Total 408.000 · ENGINEERING SERVICES	93,876.49	185,000.00	-91,123.51	50.74%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	1,577.07	7,500.00	-5,922.93	21.03%
409.230 · Heating Fuel	17,454.67	25,000.00	-7,545.33	69.82%
409.300 · Facilities Maintenance	15,497.79	15,000.00	497.79	103.32%
409.318 · Building Security Systems	667.02	3,000.00	-2,332.98	22.23%
409.360 · Public Utilities				
409.361 · Electricity	7,819.95	18,000.00	-10,180.05	43.44%
409.366 · Water	1,459.14	5,500.00	-4,040.86	26.53%
409.360 · Public Utilities - Other	132.20			
Total 409.360 · Public Utilities	9,411.29	23,500.00	-14,088.71	40.05%
409.367 · Trash Removal	863.64	3,000.00	-2,136.36	28.79%
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	45,471.48	77,000.00	-31,528.52	59.05%
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	1,295,947.31	2,228,000.00	-932,052.69	58.17%
Total 410.000 · PUBLIC SAFETY	1,295,947.31	2,228,000.00	-932,052.69	58.17%

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

	Jan - Jun 26	Budget	$ Over Budget	% of Budget
411.000 · FIRE				
411.300 · Building Capital Reserve	27,815.76	70,000.00	-42,184.24	39.74%
411.500 · Contributions	43,506.75	100,000.00	-56,493.25	43.51%
411.541 · Fire Relief	0.00	100,000.00	-100,000.00	0.0%
411.600 · Water Hydrant Assessment	41,499.24	90,000.00	-48,500.76	46.11%
411.700 · Truck Capital Reserve	0.00	110,000.00	-110,000.00	0.0%
411.740 · Equipment Purchase	23,943.80	50,000.00	-26,056.20	47.89%
Total 411.000 · FIRE	136,765.55	520,000.00	-383,234.45	26.3%
412.000 · AMBULANCE				
412.140 · Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 · Ambulance Building Maintenance	1,670.81	5,000.00	-3,329.19	33.42%
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	1,670.81	35,000.00	-33,329.19	4.77%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	61,597.97	160,000.00	-98,402.03	38.5%
413.121 · Sewage Enforcement Officer	14,746.47	40,000.00	-25,253.53	36.87%
413.200 · Supplies	282.36	1,000.00	-717.64	28.24%
413.325 · Postage	129.21	1,000.00	-870.79	12.92%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	76,756.01	202,500.00	-125,743.99	37.9%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	1,340.00	5,000.00	-3,660.00	26.8%
414.116 · Zoning Hearing Bd Compensation	2,000.00	6,000.00	-4,000.00	33.33%
414.117 · Planning Commission Comp.	2,400.00	6,000.00	-3,600.00	40.0%
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%

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

	Jan - Jun 26	Budget	$ Over Budget	% of Budget
414.313 · Engineer	12,744.50	18,000.00	-5,255.50	70.8%
414.340 · Zoning Hearing Advertisements	3,489.38	7,500.00	-4,010.62	46.53%
414.000 · PLANNING & ZONING - Other	0.00			
Total 414.000 · PLANNING & ZONING	23,523.64	57,500.00	-33,976.36	40.91%
415.114 · EMERGENCY MANAGEMENT COORD	1,200.00	2,400.00	-1,200.00	50.0%
419.540 · EMS Notification System Service	2,696.94	3,000.00	-303.06	89.9%
422.450 · Animal Control	100.00	5,000.00	-4,900.00	2.0%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	4,381.99	13,000.00	-8,618.01	33.71%
426.421 · FRCA Membership	0.00	0.00	0.00	0.0%
Total 426.000 · SANITATION EXPENSE	4,381.99	13,000.00	-8,618.01	33.71%
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	363,228.63	700,000.00	-336,771.37	51.89%
430.245 · Supplies	3,940.56	10,000.00	-6,059.44	39.41%
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	630.08	1,700.00	-1,069.92	37.06%
430.320 · Telephone - Other	147.54			
Total 430.320 · Telephone	925.16	2,400.00	-1,474.84	38.55%
430.330 · Heating Fuel	11,903.25	13,000.00	-1,096.75	91.56%
430.360 · Electricity	1,952.19	4,000.00	-2,047.81	48.81%
430.384 · Equip/Machinery Rental	693.00	1,000.00	-307.00	69.3%
430.450 · Contracted Services	46.13	1,000.00	-953.87	4.61%
430.460 · Continuing Education	6,067.52	5,000.00	1,067.52	121.35%

Lower Nazareth Township

General Fund Budget vs. Actual

January through June 2026

	Jan - Jun 26	Budget	$ Over Budget	% of Budget
430.600 · Capital Construction	0.00	0.00	0.00	0.0%
430.740 · Equipment Purchase	0.00	1,000.00	-1,000.00	0.0%
430.750 · Misc. Shop Tools & Equipment	1,320.55	2,500.00	-1,179.45	52.82%
Total 430.000 · HWYS., ROADS & STREETS	391,559.09	741,900.00	-350,340.91	52.78%
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	2,799.55	5,000.00	-2,200.45	55.99%
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	13,235.60	25,000.00	-11,764.40	52.94%
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	2,300.30	5,000.00	-2,699.70	46.01%
Total 434.00 · STREET LIGHTING	2,300.30	5,000.00	-2,699.70	46.01%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	10,370.53	15,000.00	-4,629.47	69.14%
437.213 · Equipment Parts & Supplies	35,803.01	50,000.00	-14,196.99	71.61%
437.233 · Equipment Motor Fuel	31,475.36	40,000.00	-8,524.64	78.69%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	77,648.90	105,000.00	-27,351.10	73.95%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	5,409.83	7,000.00	-1,590.17	77.28%
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%
Total 438.000 · HIGHWAY MAINT & REPAIR	6,325.01	16,000.00	-9,674.99	39.53%

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

	Jan - Jun 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	1,455.00	10,000.00	-8,545.00	14.55%
452.249 · Recreation Programs	900.00	5,000.00	-4,100.00	18.0%
452.300 · Recreation Safety Insurance	5,742.87	10,000.00	-4,257.13	57.43%
Total 452.000 · RECREATION & CULTURE	8,097.87	25,000.00	-16,902.13	32.39%
454.000 · PARKS				
454.115 · Park Personnel	0.00	12,000.00	-12,000.00	0.0%
454.200 · Park supplies	7,113.57	9,000.00	-1,886.43	79.04%
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	2,980.68	30,000.00	-27,019.32	9.94%
454.500 · Contracted Services	2,120.00	5,000.00	-2,880.00	42.4%
Total 454.000 · PARKS	14,675.13	60,000.00	-45,324.87	24.46%
456.000 · LIBRARY				
456.520 · Library Contribution	55,203.19	94,650.00	-39,446.81	58.32%
Total 456.000 · LIBRARY	55,203.19	94,650.00	-39,446.81	58.32%
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	12,522.82	20,000.00	-7,477.18	62.61%
459.249 · Environmental Advisory	0.00	500.00	-500.00	0.0%
Total 459.000 · TOWNSHIP EVENTS	12,522.82	20,500.00	-7,977.18	61.09%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	42,082.98	75,000.00	-32,917.02	56.11%
481.200 · Medicare Employer Paid	9,841.97	18,000.00	-8,158.03	54.68%
481.300 · Unemployment Comp Employer Paid	240.81	5,000.00	-4,759.19	4.82%
483.197 · Non-Uniform Penion Plan Contrib	8,501.97	100,000.00	-91,498.03	8.5%

Lower Nazareth Township

General Fund Budget vs. Actual

January through June 2026

	Jan - Jun 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	25,399.00	45,000.00	-19,601.00	56.44%
487.196 · Health Insurance	164,710.48	325,000.00	-160,289.52	50.68%
487.197 · Other Group Benefits	14,977.84	27,000.00	-12,022.16	55.47%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	270,055.05	599,500.00	-329,444.95	45.05%
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	3,962,065.44	5,844,300.00	-1,882,234.56	67.79%
Net Income	**474,690.49**	**0.00**	**474,690.49**	**100.0%**

LNT Revenue Fund-Host Fee-05
Balance Sheet
As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	74,658.39
106.002 · Fire/Ambulance	57,642.66
106.003 · Recycling	34,477.19
106.000 · Host Fee Savings Account - Other	21,633.08
Total 106.000 · Host Fee Savings Account	188,411.32
Total Checking/Savings	188,411.32
Total Current Assets	188,411.32
TOTAL ASSETS	**188,411.32**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	72,100.98
Net Income	18,263.30
Total Equity	188,411.32
TOTAL LIABILITIES & EQUITY	**188,411.32**

LNT Palmer Sewer Fund - 08
Balance Sheet
As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	192,779.89
Total Checking/Savings	192,779.89
Total Current Assets	192,779.89
TOTAL ASSETS	**192,779.89**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	66,527.76
Net Income	2,574.87
Total Equity	192,779.89
TOTAL LIABILITIES & EQUITY	**192,779.89**

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

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	96,671.68
Total Checking/Savings	96,671.68
Total Current Assets	96,671.68
TOTAL ASSETS	**96,671.68**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	90,170.15
Net Income	1,291.20
Total Equity	96,671.68
TOTAL LIABILITIES & EQUITY	**96,671.68**

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

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	136,684.75
102.100 · EIT Open Space - Restricted 23	6,540,241.53
106.000 · PLGIT Savings Account	3,689.13
Total Checking/Savings	6,680,615.41
Total Current Assets	6,680,615.41
TOTAL ASSETS	**6,680,615.41**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	5,879,248.23
Net Income	270,872.23
Total Equity	6,680,615.41
TOTAL LIABILITIES & EQUITY	**6,680,615.41**

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

	Jun 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	235,200.00
100.00 · Swr/Signal PLGIT Account - Other	299,146.33
Total 100.00 · Swr/Signal PLGIT Account	531,341.93
106.000 · Swr/Signal PLUS Account	161.65
Total Checking/Savings	531,503.58
Total Current Assets	531,503.58
TOTAL ASSETS	**531,503.58**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-184,576.74
Net Income	-136,330.89
Total Equity	531,503.58
TOTAL LIABILITIES & EQUITY	**531,503.58**

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

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	131,228.24
109.001 · Certificate of Deposit-Embassy	299,031.54
Total Checking/Savings	430,259.78
Total Current Assets	430,259.78
TOTAL ASSETS	**430,259.78**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	428,507.03
Net Income	1,752.75
Total Equity	430,259.78
TOTAL LIABILITIES & EQUITY	**430,259.78**

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

		Jun 30, 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	89,323.67	
106.006 · POLICE EQUIPMENT (CRPD)	16,236.44	
106.000 · Capital Reserve Savings Account - Other	325,884.98	
Total 106.000 · Capital Reserve Savings Account		486,990.72
Total Checking/Savings		486,990.72
Total Current Assets		486,990.72
Other Assets		
130.02 · Due from Master Escrow		80.51
Total Other Assets		80.51
TOTAL ASSETS		**487,071.23**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		208,967.68
3900 · Retained Earnings		25,061.06
Net Income		253,042.49
Total Equity		487,071.23
TOTAL LIABILITIES & EQUITY		**487,071.23**

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

	Jun 30, 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	9,479.50
Total 106.000 · Fire CR Savings Account	562,797.97
Total Checking/Savings	562,797.97
Total Current Assets	562,797.97
TOTAL ASSETS	**562,797.97**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	321,371.84
Net Income	6,828.50
Total Equity	562,797.97
TOTAL LIABILITIES & EQUITY	**562,797.97**

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

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	862,633.73
109.000 · Certificate of Deposit	500,000.00
Total Checking/Savings	1,362,633.73
Total Current Assets	1,362,633.73
TOTAL ASSETS	**1,362,633.73**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	863,081.67
Net Income	499,552.06
Total Equity	1,362,633.73
TOTAL LIABILITIES & EQUITY	**1,362,633.73**

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

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	165,404.97
Total Checking/Savings	165,404.97
Total Current Assets	165,404.97
TOTAL ASSETS	**165,404.97**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	27,364.48
Net Income	138,040.49
Total Equity	165,404.97
TOTAL LIABILITIES & EQUITY	**165,404.97**

Lower Nazareth Township - Refuse/Recycling Collection
Balance Sheet
As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	128,246.31
Total Checking/Savings	128,246.31
Total Current Assets	128,246.31
TOTAL ASSETS	**128,246.31**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	144,393.66
Net Income	-16,147.35
Total Equity	128,246.31
TOTAL LIABILITIES & EQUITY	**128,246.31**

LNT Liquid Fuels Fund-35
Balance Sheet
As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	426,058.51
Total Checking/Savings	426,058.51
Total Current Assets	426,058.51
TOTAL ASSETS	**426,058.51**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	25,347.04
Net Income	291,291.94
Total Equity	426,058.51
TOTAL LIABILITIES & EQUITY	**426,058.51**

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

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	611,828.60
109.000 Certificate of Deposit	593,034.16
Total Checking/Savings	1,204,862.76
Total Current Assets	1,204,862.76
TOTAL ASSETS	**1,204,862.76**
LIABILITIES & EQUITY	0.00

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

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	167.13
Total Checking/Savings	167.13
Total Current Assets	167.13
TOTAL ASSETS	**167.13**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	164.90
Net Income	2.23
Total Equity	167.13
TOTAL LIABILITIES & EQUITY	**167.13**

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS
Balance Sheet
As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	14,338.84
Total Checking/Savings	14,338.84
Total Current Assets	14,338.84
TOTAL ASSETS	**14,338.84**
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	15,623.79
Net Income	-1,284.95
Total Equity	14,338.84
TOTAL LIABILITIES & EQUITY	**14,338.84**

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

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	665,212.64
Total Checking/Savings	665,212.64
Total Current Assets	665,212.64
TOTAL ASSETS	**665,212.64**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	636,024.62
Net Income	29,188.02
Total Equity	665,212.64
TOTAL LIABILITIES & EQUITY	**665,212.64**

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

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	1,838,115.89
101.200 · Master Escrow Sub Accounts	380,801.67
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	2,218,918.16
Total Current Assets	2,218,918.16
TOTAL ASSETS	**2,218,918.16**
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	168,085.45
Total Equity	2,216,587.65
TOTAL LIABILITIES & EQUITY	**2,218,918.16**

Lower Nazareth Township
Balance Sheet
As of June 30, 2026

		Jun 30, 26
ASSETS		
Current Assets		
Checking/Savings		
101.000 · Development & Inspections		
101.200 · Code Enforcement & Inspection	134,721.42	
101.000 · Development & Inspections - Other	7,656.48	
Total 101.000 · Development & Inspections		142,377.90
Total Checking/Savings		142,377.90
Total Current Assets		142,377.90
TOTAL ASSETS		**142,377.90**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		60,713.53
3900 · Retained Earnings		170,992.61
Net Income		-89,328.24
Total Equity		142,377.90
TOTAL LIABILITIES & EQUITY		**142,377.90**