Lower Nazareth Township
Financial Report
September 2026

LOWER NAZARETH TOWNSHIP
FUND SUMMARY

		Sep-26
General Fund - 01		$ 1,663,852
Special Revenue Fund - Host Fee - 05		$ 112,911
Palmer Sewer Fund - 08		$ 194,095
Nazareth Sewer Fund - 09		$ 102,641
Capital Reserve		
Open Space Recreation Fund - 16 - CASH	$ 577,190	
Capital Reserve		
Open Space Restricted Fund - 16 - EIT	$ 6,767,455	
Capital Reserve		
Open Space Recreation Fund - 16 - CD	$ -	
Capital Reserve - Open Space Fund - 16 - TOTAL		$ 7,344,645
Capital Reserve - Sewer/Signals Fund - 18		$ 433,780
Fiscal Stability Fund - 95 - CASH	$ 132,123	
Fiscal Stability Fund - 95 - CD	$ 299,032	
Fiscal Stability Fund - 95 - TOTAL		$ 431,155
Capital Reserve - Municipal - 30		$ 497,730
Capital Reserve - Fire Fund - 31		$ 567,797
Highway Reconstruction/Rehabilitation - CASH	$ 2,124,792	
Highway Reconstruction/Rehabilitation - CD	$ 520,000	
Highway Reconstruction/Rehabilitation - TOTAL		$ 2,644,791
Capital Reserve - Equipment Replacement -		$ 166,437
Refuse/Recycling Collection - 33		$ 121,208
State Liquid Fuels Fund - 35		$ 429,843
Traffic Impact - 091 - CASH	$ 664,534	
Traffic Impact - 091 - CD	$ 617,087	
Traffic Impact - 091 - TOTAL		$ 1,281,621
LNT American Rescue Plan Funds		$ 168
LNT Community Events		$ 13,100
Total Township Funds…		**$16,005,775**
Lower Nazareth Township Sewer Department		$ 679,313
Master Escrow Account		$ 1,704,296
Development & Inspection Account		$ 151,554
Total Escrow Accounts…		**$2,535,163**

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

	Sep 30, 26	
ASSETS		
Current Assets		
Checking/Savings		
100.100 · Checking Account - PSBT 2023	1,123,707.61	
105.100 · Payroll Account - PSBT 2023	42,093.97	
106.100 · PLGIT Account	147,404.62	
106.400 · Real Estate Taxes - PSBT 2023	348,145.62	
110.000 · Petty Cash	250.00	
Total Checking/Savings	1,661,601.82	
Total Current Assets	1,661,601.82	
Other Assets		
130.500 · Due from Master Escrow Account	2,250.00	
Total Other Assets	2,250.00	
TOTAL ASSETS	**1,663,851.82**	
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
210.000 · PAYROLL LIABILITIES		
210 · Federal Tax Withheld	-4,675.00	
211 · FICA Withheld	-5,764.20	
213 · Medicare Withheld	-1,348.10	
214 · NonUniform Pension Contribution	-389.89	
217 · State Tax Withheld	-1,427.12	
222 · 457(b) Deferred Compensation	-1,582.00	
223 · Unemployment Withheld	-17.42	
224 · Whole Life Insurance - Employee	-207.90	
225 · Accident Insurance - Employee	-78.18	
226 · Disability Insurance - Employee	-117.27	
227 · Critical illness - Employee	-65.65	
Total 210.000 · PAYROLL LIABILITIES	-15,672.73	
Total Other Current Liabilities	-15,672.73	
Total Current Liabilities	-15,672.73	
Total Liabilities	-15,672.73	
Equity		
270 · Opening Bal Equity	771,781.48	
3900 · Retained Earnings	991,597.97	
Net Income	-83,854.90	
Total Equity	1,679,524.55	
TOTAL LIABILITIES & EQUITY	**1,663,851.82**	

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

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	2,633,736.38	2,620,000.00	13,736.38	100.52%
301.200 · Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 · Real Estate - Delinquent	16,618.33	30,000.00	-13,381.67	55.39%
Total 301.000 · REAL PROPERTY TAXES	2,650,354.71	2,650,000.00	354.71	100.01%
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	1,073,407.70	1,360,000.00	-286,592.30	78.93%
310.220 · Earned Income - Prior	579,800.00	575,000.00	4,800.00	100.84%
310.510 · Local Services Tax	373,986.26	470,000.00	-96,013.74	79.57%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	2,294,089.79	2,630,000.00	-335,910.21	87.23%
Total 300.000 · TAXES	4,944,444.50	5,280,000.00	-335,555.50	93.65%
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	24,049.79	30,000.00	-5,950.21	80.17%
331.121 · Earned Income Tax Fines	0.00	0.00	0.00	0.0%
331.122 · Ordinance Violations	5,165.63	7,500.00	-2,334.37	68.88%
Total 330.000 · FINES & FORFEITS	29,215.42	37,500.00	-8,284.58	77.91%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	37,821.97	50,000.00	-12,178.03	75.64%
341.02 · Interest on Savings	3,781.77	5,000.00	-1,218.23	75.64%
Total 341.000 · Interest Earnings	41,603.74	55,000.00	-13,396.26	75.64%

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

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
342.000 · Rents and Royalties				
342.20 · Property Rental Income	34,247.43	70,000.00	-35,752.57	48.93%
Total 342.000 · Rents and Royalties	34,247.43	70,000.00	-35,752.57	48.93%
Total 340.000 · INTEREST, RENTS & ROYALTIES	75,851.17	125,000.00	-49,148.83	60.68%
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	2,800.00	3,000.00	-200.00	93.33%
355.051 · Non-Uniform	98,142.14	93,000.00	5,142.14	105.53%
355.052 · Police Department	0.00	0.00	0.00	0.0%
355.070 · Fire Relief	97,116.43	100,000.00	-2,883.57	97.12%
Total 355.000 · STATE SHARED REVENUES	198,058.57	201,000.00	-2,941.43	98.54%
Total 350.000 · INTERGOVERNMENTAL REVENUES	198,058.57	201,000.00	-2,941.43	98.54%
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 September 2026

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
362.410 · Building & Zoning Permits	8,937.91	20,000.00	-11,062.09	44.69%
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	375.00	400.00	-25.00	93.75%
362.470 · Driveway Permits	1,650.00	1,000.00	650.00	165.0%
362.480 · Grading Permits	6,566.00	500.00	6,066.00	1,313.2%
362.481 · Swimming Pool Grading Permits	4,050.00	4,000.00	50.00	101.25%
362.490 · Peddling Permit	1,020.00	100.00	920.00	1,020.0%
Total 362.000 · PUBLIC SAFETY	43,243.91	52,000.00	-8,756.09	83.16%
Total 360.000 · CHARGES FOR SERVICES	61,063.41	79,250.00	-18,186.59	77.05%
367.000 · CULTURE-RECREATION				
367.300 · Summer Park Program	0.00	13,000.00	-13,000.00	0.0%
367.301 · Business Donations	500.00	500.00	0.00	100.0%
367.350 · Field Use Fees	4,240.00	3,000.00	1,240.00	141.33%
367.400 · Splash Pad Pass Sales	24,935.00	20,000.00	4,935.00	124.68%
Total 367.000 · CULTURE-RECREATION	29,675.00	36,500.00	-6,825.00	81.3%
389.000 · MISCELLANEOUS INCOME	0.00	50.00	-50.00	0.0%
395.000 · Refund of Prior Yr Expenditures	10,776.22			
49900 · Uncategorized Income	30,286.69			
Total Income	5,450,721.41	5,844,300.00	-393,578.59	93.27%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	10,642.41	14,950.00	-4,307.59	71.19%
400.215 · Postage	4,812.86	8,000.00	-3,187.14	60.16%
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	3,159.67	5,000.00	-1,840.33	63.19%

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

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
400.322 · Long Distance	0.00	0.00	0.00	0.0%
400.324 · Wireless	2,845.77	4,500.00	-1,654.23	63.24%
Total 400.320 · Telephone	6,005.44	9,500.00	-3,494.56	63.22%
400.340 · Advertising	11,187.92	11,000.00	187.92	101.71%
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	15,102.79	18,000.00	-2,897.21	83.9%
400.384 · Office Equipment Rental	632.97	1,000.00	-367.03	63.3%
400.420 · Dues & Subscriptions	2,401.00	3,500.00	-1,099.00	68.6%
400.460 · Meetings & Continuing Education	2,187.16	5,000.00	-2,812.84	43.74%
400.700 · Capital Purchases	0.00	0.00	0.00	0.0%
Total 400.000 · GENERAL GOVERNMENT	59,547.05	89,050.00	-29,502.95	66.87%
402.000 · AUDITING				
402.105 · Audit Wages	0.00	50.00	-50.00	0.0%
402.311 · Accounting & Auditing Services	15,000.00	14,000.00	1,000.00	107.14%
Total 402.000 · AUDITING	15,000.00	14,050.00	950.00	106.76%
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 September 2026

	Jan - Sep 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	8,816.04	22,600.00	-13,783.96	39.01%
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	65,123.42	90,000.00	-24,876.58	72.36%
404.314 · Legal Services - Human Resource	393.50	1,500.00	-1,106.50	26.23%
Total 404.000 · SOLICITOR/LEGAL	65,516.92	91,500.00	-25,983.08	71.6%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	266,737.85	340,000.00	-73,262.15	78.45%
405.200 · Office Supplies	5,666.39	7,000.00	-1,333.61	80.95%
405.300 · Bond	2,430.00	2,250.00	180.00	108.0%
Total 405.000 · PERSONNEL SERVICES	274,834.24	349,250.00	-74,415.76	78.69%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	3,734.02	7,000.00	-3,265.98	53.34%
406.316 · Drug Testing	280.00	400.00	-120.00	70.0%
406.317 · Employee Record Checks	113.88	250.00	-136.12	45.55%
406.318 · Bank Fees	225.00	250.00	-25.00	90.0%
406.319 · Reimburse private prop damage	390.28	100.00	290.28	390.28%
406.325 · Internet fees / Website Develop	4,949.58	7,500.00	-2,550.42	65.99%
406.331 · Mileage	0.00	100.00	-100.00	0.0%
406.338 · Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 · Personnel Advertising	0.00	1,000.00	-1,000.00	0.0%
406.421 · License & Permit Renewal	100.00	200.00	-100.00	50.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	9,792.76	16,900.00	-7,107.24	57.95%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	291.00	3,000.00	-2,709.00	9.7%
407.215 · Software	13,550.79	15,000.00	-1,449.21	90.34%
407.370 · Computer Services	30,056.40	46,000.00	-15,943.60	65.34%
Total 407.000 · DATA PROCESSING	43,898.19	64,000.00	-20,101.81	68.59%

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

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	144,301.93	175,000.00	-30,698.07	82.46%
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	9,875.00	10,000.00	-125.00	98.75%
Total 408.000 · ENGINEERING SERVICES	154,176.93	185,000.00	-30,823.07	83.34%
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	18,067.24	15,000.00	3,067.24	120.45%
409.318 · Building Security Systems	1,000.53	3,000.00	-1,999.47	33.35%
409.360 · Public Utilities				
409.361 · Electricity	14,352.05	18,000.00	-3,647.95	79.73%
409.366 · Water	3,484.86	5,500.00	-2,015.14	63.36%
Total 409.360 · Public Utilities	17,836.91	23,500.00	-5,663.09	75.9%
409.367 · Trash Removal	1,249.42	3,000.00	-1,750.58	41.65%
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	58,121.30	77,000.00	-18,878.70	75.48%
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	1,851,353.30	2,228,000.00	-376,646.70	83.1%
Total 410.000 · PUBLIC SAFETY	1,851,353.30	2,228,000.00	-376,646.70	83.1%
411.000 · FIRE				
411.300 · Building Capital Reserve	38,511.30	70,000.00	-31,488.70	55.02%

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

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
411.500 · Contributions	58,413.71	100,000.00	-41,586.29	58.41%
411.541 · Fire Relief	97,116.43	100,000.00	-2,883.57	97.12%
411.600 · Water Hydrant Assessment	92,378.86	90,000.00	2,378.86	102.64%
411.700 · Truck Capital Reserve	0.00	110,000.00	-110,000.00	0.0%
411.740 · Equipment Purchase	30,751.22	50,000.00	-19,248.78	61.5%
Total 411.000 · FIRE	317,171.52	520,000.00	-202,828.48	61.0%
412.000 · AMBULANCE				
412.140 · Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 · Ambulance Building Maintenance	2,271.03	5,000.00	-2,728.97	45.42%
412.541 · Ambulance Relief	0.00	0.00	0.00	0.0%
412.542 · Operation Contribution	30,000.00	30,000.00	0.00	100.0%
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	32,271.03	35,000.00	-2,728.97	92.2%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	95,633.77	160,000.00	-64,366.23	59.77%
413.121 · Sewage Enforcement Officer	28,258.20	40,000.00	-11,741.80	70.65%
413.200 · Supplies	518.86	1,000.00	-481.14	51.89%
413.325 · Postage	473.73	1,000.00	-526.27	47.37%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	124,884.56	202,500.00	-77,615.44	61.67%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	1,875.70	5,000.00	-3,124.30	37.51%
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	18,211.25	18,000.00	211.25	101.17%
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 September 2026

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
414.000 · PLANNING & ZONING - Other	0.00			
Total 414.000 · PLANNING & ZONING	33,061.25	57,500.00	-24,438.75	57.5%
415.114 · EMERGENCY MANAGEMENT COORD	1,800.00	2,400.00	-600.00	75.0%
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	7,481.79	13,000.00	-5,518.21	57.55%
426.421 · FRCA Membership	0.00	0.00	0.00	0.0%
Total 426.000 · SANITATION EXPENSE	7,481.79	13,000.00	-5,518.21	57.55%
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	526,820.15	700,000.00	-173,179.85	75.26%
430.245 · Supplies	4,952.28	10,000.00	-5,047.72	49.52%
430.300 · Facilities Maintenance	1,902.60	2,000.00	-97.40	95.13%
430.320 · Telephone				
430.321 · Local	442.62	700.00	-257.38	63.23%
430.322 · Long Distance	0.00	0.00	0.00	0.0%
430.329 · Wireless	945.17	1,700.00	-754.83	55.6%
Total 430.320 · Telephone	1,387.79	2,400.00	-1,012.21	57.83%
430.330 · Heating Fuel	11,903.25	13,000.00	-1,096.75	91.56%
430.360 · Electricity	2,812.19	4,000.00	-1,187.81	70.31%
430.384 · Equip/Machinery Rental	3,541.97	1,000.00	2,541.97	354.2%
430.450 · Contracted Services	2,719.09	1,000.00	1,719.09	271.91%
430.460 · Continuing Education	4,253.09	5,000.00	-746.91	85.06%
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 September 2026

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
Total 430.000 · HWYS., ROADS & STREETS	565,194.18	741,900.00	-176,705.82	76.18%
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	4,122.85	5,000.00	-877.15	82.46%
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	14,558.90	25,000.00	-10,441.10	58.24%
434.00 · STREET LIGHTING				
434.360 · St. Lght. Electricity	3,485.42	5,000.00	-1,514.58	69.71%
Total 434.00 · STREET LIGHTING	3,485.42	5,000.00	-1,514.58	69.71%
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	73,484.27	50,000.00	23,484.27	146.97%
437.233 · Equipment Motor Fuel	43,489.28	40,000.00	3,489.28	108.72%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	127,410.61	105,000.00	22,410.61	121.34%
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 September 2026

	Jan - Sep 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	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	10,725.46	10,000.00	725.46	107.26%
Total 452.000 · RECREATION & CULTURE	11,625.46	25,000.00	-13,374.54	46.5%
454.000 · PARKS				
454.115 · Park Personnel	4,515.00	12,000.00	-7,485.00	37.63%
454.200 · Park supplies	10,520.67	9,000.00	1,520.67	116.9%
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	6,037.13	30,000.00	-23,962.87	20.12%
454.500 · Contracted Services	5,595.00	5,000.00	595.00	111.9%
Total 454.000 · PARKS	29,128.68	60,000.00	-30,871.32	48.55%
456.000 · LIBRARY				
456.520 · Library Contribution	78,861.70	94,650.00	-15,788.30	83.32%
Total 456.000 · LIBRARY	78,861.70	94,650.00	-15,788.30	83.32%
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	15,166.79	20,000.00	-4,833.21	75.83%
459.249 · Environmental Advisory	0.00	500.00	-500.00	0.0%
Total 459.000 · TOWNSHIP EVENTS	15,166.79	20,500.00	-5,333.21	73.98%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	61,255.23	75,000.00	-13,744.77	81.67%
481.200 · Medicare Employer Paid	14,325.82	18,000.00	-3,674.18	79.59%
481.300 · Unemployment Comp Employer Paid	240.81	5,000.00	-4,759.19	4.82%
483.197 · Non-Uniform Penion Plan Contrib	112,386.51	100,000.00	12,386.51	112.39%
483.310 · Pension Plan Admin Fees	4,300.00	4,500.00	-200.00	95.56%
484.354 · Workers Comp Insurance	29,899.00	45,000.00	-15,101.00	66.44%
487.196 · Health Insurance	248,014.23	325,000.00	-76,985.77	76.31%

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

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
487.197 · Other Group Benefits	23,543.31	27,000.00	-3,456.69	87.2%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	493,964.91	599,500.00	-105,535.09	82.4%
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%
487.000 · EMPLOYEE BENEFITS				
487.162 · Unemployment Comp	12.88			
Total 487.000 · EMPLOYEE BENEFITS	12.88			
492.000 · Interfund Operating Transfers	902,516.22			
Total Expense	5,529,269.16	5,844,300.00	-315,030.84	94.61%
Net Income	**-78,547.75**	**0.00**	**-78,547.75**	**100.0%**

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

	Sep 30, 26	
ASSETS		
Current Assets		
Checking/Savings		
106.000 · Host Fee Savings Account		
106.001 · Road Account	78,654.16	
106.002 · Fire/Ambulance	-23,851.26	
106.003 · Recycling	36,475.07	
106.000 · Host Fee Savings Account - Other	21,633.08	
Total 106.000 · Host Fee Savings Account		112,911.05
Total Checking/Savings		112,911.05
Total Current Assets		112,911.05
TOTAL ASSETS		**112,911.05**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		98,047.04
3900 · Retained Earnings		72,100.98
Net Income		-57,236.97
Total Equity		112,911.05
TOTAL LIABILITIES & EQUITY		**112,911.05**

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

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	194,094.82
Total Checking/Savings	194,094.82
Total Current Assets	194,094.82
TOTAL ASSETS	**194,094.82**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	66,527.76
Net Income	3,889.80
Total Equity	194,094.82
TOTAL LIABILITIES & EQUITY	**194,094.82**

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

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	102,641.35
Total Checking/Savings	102,641.35
Total Current Assets	102,641.35
TOTAL ASSETS	**102,641.35**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	90,170.15
Net Income	7,260.87
Total Equity	102,641.35
TOTAL LIABILITIES & EQUITY	**102,641.35**

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

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	573,468.12
102.100 · EIT Open Space - Restricted 23	6,767,454.95
106.000 · PLGIT Savings Account	3,721.90
Total Checking/Savings	7,344,644.97
Total Current Assets	7,344,644.97
TOTAL ASSETS	**7,344,644.97**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	5,879,248.23
Net Income	934,901.79
Total Equity	7,344,644.97
TOTAL LIABILITIES & EQUITY	**7,344,644.97**

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

	Sep 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	125,700.00	
100.00 · Swr/Signal PLGIT Account - Other	310,921.21	
Total 100.00 · Swr/Signal PLGIT Account		433,616.81
106.000 · Swr/Signal PLUS Account		163.59
Total Checking/Savings		433,780.40
Total Current Assets		433,780.40
TOTAL ASSETS		**433,780.40**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		852,411.21
3900 · Retained Earnings		-184,576.74
Net Income		-234,054.07
Total Equity		433,780.40
TOTAL LIABILITIES & EQUITY		**433,780.40**

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

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	132,123.34
109.001 · Certificate of Deposit-Embassy	299,031.54
Total Checking/Savings	431,154.88
Total Current Assets	431,154.88
TOTAL ASSETS	**431,154.88**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	428,507.03
Net Income	2,647.85
Total Equity	431,154.88
TOTAL LIABILITIES & EQUITY	**431,154.88**

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

	Sep 30, 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	151,316.45	
106.006 · POLICE EQUIPMENT (CRPD)	-32,735.56	
106.000 · Capital Reserve Savings Account - Other	330,432.83	
Total 106.000 · Capital Reserve Savings Account		497,649.17
Total Checking/Savings		497,649.17
Total Current Assets		497,649.17
Other Assets		
130.02 · Due from Master Escrow		80.51
Total Other Assets		80.51
TOTAL ASSETS		**497,729.68**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		208,967.68
3900 · Retained Earnings		25,061.06
Net Income		263,700.94
Total Equity		497,729.68
TOTAL LIABILITIES & EQUITY		**497,729.68**

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

	Sep 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	14,479.02	
Total 106.000 · Fire CR Savings Account		567,797.49
Total Checking/Savings		567,797.49
Total Current Assets		567,797.49
TOTAL ASSETS		**567,797.49**
LIABILITIES & EQUITY		
Equity		
270.000 · Opening Bal Equity		234,597.63
3900 · Retained Earnings		321,371.84
Net Income		11,828.02
Total Equity		567,797.49
TOTAL LIABILITIES & EQUITY		**567,797.49**

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

	Sep 30, 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	874,791.50	
Total 100.100 · Highway Recon/Rehab Checking		2,124,791.50
109.000 · Certificate of Deposit		519,999.99
Total Checking/Savings		2,644,791.49
Total Current Assets		2,644,791.49
TOTAL ASSETS		**2,644,791.49**
LIABILITIES & EQUITY		
Equity		
3900 · Retained Earnings		863,081.67
Net Income		1,781,709.82
Total Equity		2,644,791.49
TOTAL LIABILITIES & EQUITY		**2,644,791.49**

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

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	166,436.59
Total Checking/Savings	166,436.59
Total Current Assets	166,436.59
TOTAL ASSETS	**166,436.59**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	27,364.48
Net Income	139,072.11
Total Equity	166,436.59
TOTAL LIABILITIES & EQUITY	**166,436.59**

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

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	121,207.72
Total Checking/Savings	121,207.72
Total Current Assets	121,207.72
TOTAL ASSETS	**121,207.72**
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	144,393.66
Net Income	-23,185.94
Total Equity	121,207.72
TOTAL LIABILITIES & EQUITY	**121,207.72**

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

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	429,843.33
Total Checking/Savings	429,843.33
Total Current Assets	429,843.33
TOTAL ASSETS	**429,843.33**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	25,347.04
Net Income	295,076.76
Total Equity	429,843.33
TOTAL LIABILITIES & EQUITY	**429,843.33**

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

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	664,534.25
109.000 Certificate of Deposit	617,086.97
Total Checking/Savings	1,281,621.22
Total Current Assets	1,281,621.22
TOTAL ASSETS	**1,281,621.22**
LIABILITIES & EQUITY	0.00

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

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	168.27
Total Checking/Savings	168.27
Total Current Assets	168.27
TOTAL ASSETS	**168.27**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	164.90
Net Income	3.37
Total Equity	168.27
TOTAL LIABILITIES & EQUITY	**168.27**

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

	Sep 30, 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 September 30, 2026

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	679,313.02
Total Checking/Savings	679,313.02
Total Current Assets	679,313.02
TOTAL ASSETS	**679,313.02**
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	636,024.62
Net Income	43,288.40
Total Equity	679,313.02
TOTAL LIABILITIES & EQUITY	**679,313.02**

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

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	1,312,168.78
101.200 · Master Escrow Sub Accounts	392,126.32
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	1,704,295.70
Total Current Assets	1,704,295.70
TOTAL ASSETS	**1,704,295.70**
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	(346,537.01)
Total Equity	1,701,965.19
TOTAL LIABILITIES & EQUITY	**1,704,295.70**

Lower Nazareth Township
Balance Sheet
As of September 30, 2026

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	142,825.99
101.000 · Development & Inspections - Other	8,727.86
Total 101.000 · Development & Inspections	151,553.85
Total Checking/Savings	151,553.85
Total Current Assets	151,553.85
TOTAL ASSETS	**151,553.85**
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	170,992.61
Net Income	-80,152.29
Total Equity	151,553.85
TOTAL LIABILITIES & EQUITY	**151,553.85**