



Lower Nazareth Township
Financial Report
January 2026

**LOWER NAZARETH TOWNSHIP
FUND SUMMARY**

Jan-26

General Fund - 01	\$	967,041
Special Revenue Fund - Host Fee - 05	\$	178,650
Palmer Sewer Fund - 08	\$	190,664
Nazareth Sewer Fund - 09	\$	95,610
Capital Reserve		
Open Space Recreation Fund - 16 - CASH	\$	173,114
Capital Reserve		
Open Space Restricted Fund - 16 - EIT	\$	6,012,669
Capital Reserve		
Open Space Recreation Fund - 16 - CD	\$	-
Capital Reserve - Open Space Fund - 16 - TOTAL	\$	6,185,782
Capital Reserve - Sewer/Signals Fund - 18	\$	669,859
Fiscal Stability Fund - 95 - CASH	\$	129,788
Fiscal Stability Fund - 95 - CD	\$	299,032
Fiscal Stability Fund - 95 - TOTAL	\$	428,819
Capital Reserve - Municipal - 30	\$	225,826
Capital Reserve - Fire Fund - 31	\$	557,655
Highway Reconstruction/Rehabilitation - CASH	\$	554,808
Highway Reconstruction/Rehabilitation - CD	\$	500,000
Highway Reconstruction/Rehabilitation - TOTAL	\$	1,054,808
Capital Reserve - Equipment Replacement - Refuse/Recycling Collection - 33	\$	144,512
State Liquid Fuels Fund - 35	\$	135,175
Traffic Impact - 091 - CASH	\$	702,552
Traffic Impact - 091 - CD	\$	593,034
Traffic Impact - 091 - TOTAL	\$	1,295,587
LNT American Rescue Plan Funds	\$	165
LNT Community Events	\$	15,624
<i>Total Township Funds...</i>		<u><u>\$12,173,208</u></u>
Lower Nazareth Township Sewer Department	\$	637,532
Master Escrow Account	\$	2,074,057
Development & Inspection Account	\$	194,614
<i>Total Escrow Accounts...</i>		<u><u>\$2,906,203</u></u>

Lower Nazareth Township
General Fund Balance Sheet

As of January 31, 2026

	Jan 31, 26
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	594,205.88
105.100 · Payroll Account - PSBT 2023	26,711.61
106.100 · PLGIT Account	142,198.24
106.400 · Real Estate Taxes - PSBT 2023	201,425.27
110.000 · Petty Cash	250.00
	964,791.00
Total Checking/Savings	964,791.00
Total Current Assets	964,791.00
Other Assets	
130.500 · Due from Master Escrow Account	2,250.00
	2,250.00
Total Other Assets	2,250.00
TOTAL ASSETS	967,041.00
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
210.000 · PAYROLL LIABILITIES	
212 · Earned Income Tax Withheld	1,361.07
219 · Occup Privilege Tax Withheld	60.00
223 · Unemployment Withheld	62.25
224 · Whole Life Insurance - Employee	-66.60
226 · Disability Insurance - Employee	-156.36
227 · Critical illness - Employee	-52.52
	1,207.84
Total 210.000 · PAYROLL LIABILITIES	1,207.84
Total Other Current Liabilities	1,207.84
Total Current Liabilities	1,207.84
Total Liabilities	1,207.84
Equity	
270 · Opening Bal Equity	771,781.48
3900 · Retained Earnings	991,597.97
Net Income	-797,546.29
	965,833.16
Total Equity	965,833.16
TOTAL LIABILITIES & EQUITY	967,041.00

Lower Nazareth Township
General Fund Budget vs. Actual
January 2026

	Jan 26	Budget	\$ Over Budget	% of Budget
Income				
300.000 · TAXES				
301.000 · REAL PROPERTY TAXES				
301.100 · Real Estate - Current	0.00	2,620,000.00	-2,620,000.00	0.0%
301.200 · Real Estate - Prior	0.00	0.00	0.00	0.0%
301.400 · Real Estate - Delinquent	1,378.99	30,000.00	-28,621.01	4.6%
Total 301.000 · REAL PROPERTY TAXES	1,378.99	2,650,000.00	-2,648,621.01	0.05%
310.000 · LOCAL ENABLING ACT TAXES				
310.100 · Real Estate Transfer Tax	19,135.72	225,000.00	-205,864.28	8.51%
310.210 · Earned Income - Current	10,984.16	1,360,000.00	-1,349,015.84	0.81%
310.220 · Earned Income - Prior	73,600.00	575,000.00	-501,400.00	12.8%
310.510 · Local Services Tax	2,137.55	470,000.00	-467,862.45	0.46%
310.610 · Admission Tax	0.00	0.00	0.00	0.0%
Total 310.000 · LOCAL ENABLING ACT TAXES	105,857.43	2,630,000.00	-2,524,142.57	4.03%
Total 300.000 · TAXES	107,236.42	5,280,000.00	-5,172,763.58	2.03%
320.000 · LICENSES & PERMITS				
321.340 · Garbage Permits	0.00	0.00	0.00	0.0%
321.800 · Cable TV franchise	16,826.03	85,000.00	-68,173.97	19.8%
Total 320.000 · LICENSES & PERMITS	16,826.03	85,000.00	-68,173.97	19.8%
330.000 · FINES & FORFEITS				
331.110 · Vehicle Code Violations	480.00	30,000.00	-29,520.00	1.6%
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	2,504.75	37,500.00	-34,995.25	6.68%
340.000 · INTEREST, RENTS & ROYALTIES				
341.000 · Interest Earnings				
341.01 · Interest on checking	3,015.89	50,000.00	-46,984.11	6.03%
341.02 · Interest on Savings	429.77	5,000.00	-4,570.23	8.6%
Total 341.000 · Interest Earnings	3,445.66	55,000.00	-51,554.34	6.27%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2026

	Jan 26	Budget	\$ Over Budget	% of Budget
342.000 · Rents and Royalties				
342.20 · Property Rental Income	3,564.65	70,000.00	-66,435.35	5.09%
Total 342.000 · Rents and Royalties	3,564.65	70,000.00	-66,435.35	5.09%
Total 340.000 · INTEREST, RENTS & ROYALTIES	7,010.31	125,000.00	-117,989.69	5.61%
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	0.00	3,000.00	-3,000.00	0.0%
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	0.00	201,000.00	-201,000.00	0.0%
Total 360.000 · INTERGOVERNMENTAL REVENUES	0.00	201,000.00	-201,000.00	0.0%
360.000 · CHARGES FOR SERVICES				
361.000 · General Government				
361.310 · Subdivision & Land Development	1,728.00	15,000.00	-13,272.00	11.52%
361.330 · Zoning Hearings	0.00	12,000.00	-12,000.00	0.0%
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	85.75	0.00	85.75	100.0%
Total 361.500 · Maps & Publications	85.75	250.00	-164.25	34.3%
Total 361.000 · General Government	1,813.75	27,250.00	-25,436.25	6.66%
362.000 · PUBLIC SAFETY				
362.140 · Alarm Permits	0.00	0.00	0.00	0.0%
362.410 · Building & Zoning Permits	150.00	20,000.00	-19,850.00	0.75%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2026

	Jan 26	Budget	\$ Over Budget	% of Budget
362.440 · Sewer Permits	6,100.00	25,000.00	-18,900.00	24.4%
362.451 · Use & Occupancy Permits	150.00	1,000.00	-850.00	15.0%
362.452 · Moving Records	10.00	400.00	-390.00	2.5%
362.470 · Driveway Permits	150.00	1,000.00	-850.00	15.0%
362.480 · Grading Permits	1,700.00	500.00	1,200.00	340.0%
362.481 · Swimming Pool Grading Permits	150.00	4,000.00	-3,850.00	3.75%
362.490 · Peddling Permit	0.00	100.00	-100.00	0.0%
Total 362.000 · PUBLIC SAFETY	8,410.00	52,000.00	-43,590.00	16.17%
Total 360.000 · CHARGES FOR SERVICES	10,223.75	79,250.00	-69,026.25	12.9%
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	1,500.00	3,000.00	-1,500.00	50.0%
367.400 · Splash Pad Pass Sales	0.00	20,000.00	-20,000.00	0.0%
Total 367.000 · CULTURE-RECREATION	1,500.00	36,500.00	-35,000.00	4.11%
389.000 · MISCELLANEOUS INCOME				
Total Income	145,301.26	5,844,300.00	-5,698,998.74	2.49%
Expense				
400.000 · GENERAL GOVERNMENT				
400.105 · Salary	1,182.49	14,950.00	-13,767.51	7.91%
400.215 · Postage	8.40	8,000.00	-7,991.60	0.11%
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	339.54	5,000.00	-4,660.46	6.79%
400.322 · Long Distance	0.00	0.00	0.00	0.0%
400.324 · Wireless	316.21	4,500.00	-4,183.79	7.03%
Total 400.320 · Telephone	655.75	9,500.00	-8,844.25	6.9%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2026

	Jan 26	Budget	\$ Over Budget	% of Budget
400.340 · Advertising	637.76	11,000.00	-10,362.24	5.8%
400.342 · Public Relations Printing	0.00	13,000.00	-13,000.00	0.0%
400.343 · Codification/Printing	0.00	0.00	0.00	0.0%
400.374 · Maintenance Agreements	753.18	18,000.00	-17,246.82	4.18%
400.384 · Office Equipment Rental	0.00	1,000.00	-1,000.00	0.0%
400.420 · Dues & Subscriptions	2,129.00	3,500.00	-1,371.00	60.83%
400.460 · Meetings & Continuing Education	0.00	5,000.00	-5,000.00	0.0%
400.700 · Capital Purchases	0.00	0.00	0.00	0.0%
Total 400.000 · GENERAL GOVERNMENT	5,503.08	89,050.00	-83,546.92	6.18%
402.000 · AUDITING				
402.105 · Audit Wages	0.00	50.00	-50.00	0.0%
402.311 · Accounting & Auditing Services	0.00	14,000.00	-14,000.00	0.0%
Total 402.000 · AUDITING	0.00	14,050.00	-14,050.00	0.0%
403.000 · TAX COLLECTION				
403.105 · R.E. Tax Collector Salary	65.90	8,000.00	-7,934.10	0.82%
403.110 · EIT Collection Wages	0.00	0.00	0.00	0.0%
403.200 · EIT Collection Supplies	0.00	0.00	0.00	0.0%
403.201 · Real Estate Collection Supplies	2,152.23	2,500.00	-347.77	86.09%
403.213 · Office Equipment	0.00	200.00	-200.00	0.0%
403.215 · EIT Postage	0.00	0.00	0.00	0.0%
403.216 · Real Estate Postage	0.00	2,200.00	-2,200.00	0.0%
403.310 · Computer Services	0.00	0.00	0.00	0.0%
403.311 · Audit	0.00	0.00	0.00	0.0%
403.317 · Tax Collection Committee Service	0.00	500.00	-500.00	0.0%
403.319 · Tax Refunds	41.16	7,000.00	-6,958.84	0.59%
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	2,259.29	22,600.00	-20,340.71	10.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2026

	Jan 26	Budget	\$ Over Budget	% of Budget
404.000 · SOLICITOR/LEGAL				
404.310 · Legal Services	0.00	90,000.00	-90,000.00	0.0%
404.314 · Legal Services - Human Resource	88.50	1,500.00	-1,411.50	5.9%
Total 404.000 · SOLICITOR/LEGAL	88.50	91,500.00	-91,411.50	0.1%
405.000 · PERSONNEL SERVICES				
405.140 · Office Staff Wages	25,459.53	340,000.00	-314,540.47	7.49%
405.200 · Office Supplies	1,076.57	7,000.00	-5,923.43	15.38%
405.300 · Bond	1,440.00	2,250.00	-810.00	64.0%
Total 405.000 · PERSONNEL SERVICES	27,976.10	349,250.00	-321,273.90	8.01%
406.000 · GENERAL GOVT. ADMINISTRATION				
406.280 · General Administrative Expense	1,378.59	7,000.00	-5,621.41	19.69%
406.316 · Drug Testing	0.00	400.00	-400.00	0.0%
406.317 · Employee Record Checks	0.00	250.00	-250.00	0.0%
406.318 · Bank Fees	25.00	250.00	-225.00	10.0%
406.319 · Reimburse private prop damage	75.00	100.00	-25.00	75.0%
406.325 · Internet fees / Website Develop	549.96	7,500.00	-6,950.04	7.33%
406.331 · Mileage	0.00	100.00	-100.00	0.0%
406.338 · Highway/Toll Reimbursement	0.00	100.00	-100.00	0.0%
406.341 · Personnel Advertising	0.00	1,000.00	-1,000.00	0.0%
406.421 · License & Permit Renewal	0.00	200.00	-200.00	0.0%
Total 406.000 · GENERAL GOVT. ADMINISTRATION	2,028.55	16,900.00	-14,871.45	12.0%
407.000 · DATA PROCESSING				
407.213 · Data Processing Equipment	0.00	3,000.00	-3,000.00	0.0%
407.215 · Software	5,672.00	15,000.00	-9,328.00	37.81%
407.370 · Computer Services	447.60	46,000.00	-45,552.40	0.97%
Total 407.000 · DATA PROCESSING	6,119.60	64,000.00	-57,880.40	9.56%
408.000 · ENGINEERING SERVICES				
408.310 · Engineering Services - Gen Con	30,826.18	175,000.00	-144,173.82	17.62%
408.317 · Act 537 Plan	0.00	0.00	0.00	0.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2026

	Jan 26	Budget	\$ Over Budget	% of Budget
408.318 · Traffic Impact Study	0.00	0.00	0.00	0.0%
408.319 · Special Projects	500.00	10,000.00	-9,500.00	5.0%
Total 408.000 · ENGINEERING SERVICES	31,326.18	185,000.00	-153,673.82	16.93%
409.000 · GEN GOVT. BUILDINGS				
409.200 · Supplies	-341.98	7,500.00	-7,841.98	-4.56%
409.230 · Heating Fuel	6,763.53	25,000.00	-18,236.47	27.05%
409.300 · Facilities Maintenance	2,302.31	15,000.00	-12,697.69	15.35%
409.318 · Building Security Systems	0.00	3,000.00	-3,000.00	0.0%
409.360 · Public Utilities				
409.361 · Electricity	1,263.87	18,000.00	-16,736.13	7.02%
409.366 · Water	142.10	5,500.00	-5,357.90	2.58%
Total 409.360 · Public Utilities	1,405.97	23,500.00	-22,094.03	5.98%
409.367 · Trash Removal	92.00	3,000.00	-2,908.00	3.07%
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	10,221.83	77,000.00	-66,778.17	13.28%
410.000 · PUBLIC SAFETY				
410.110 · Fire/Police	0.00	0.00	0.00	0.0%
410.160 · Police Pension	0.00	0.00	0.00	0.0%
410.200 · Fire-Police Supplies	0.00	0.00	0.00	0.0%
410.250 · Repair Lights	0.00	0.00	0.00	0.0%
410.500 · Police Services Contract	370,270.66	2,228,000.00	-1,857,729.34	16.62%
Total 410.000 · PUBLIC SAFETY	370,270.66	2,228,000.00	-1,857,729.34	16.62%
411.000 · FIRE				
411.300 · Building Capital Reserve	2,023.54	70,000.00	-67,976.46	2.89%
411.500 · Contributions	12,603.52	100,000.00	-87,396.48	12.6%
411.541 · Fire Relief	0.00	100,000.00	-100,000.00	0.0%
411.600 · Water Hydrant Assessment	10,436.54	90,000.00	-79,563.46	11.6%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2026

	Jan 26	Budget	\$ Over Budget	% of Budget
411.700 · Truck Capital Reserve	0.00	110,000.00	-110,000.00	0.0%
411.740 · Equipment Purchase	4,538.28	50,000.00	-45,461.72	9.08%
Total 411.000 · FIRE	29,601.88	520,000.00	-490,398.12	5.69%
412.000 · AMBULANCE				
412.140 · Ambulance personnel	0.00	0.00	0.00	0.0%
412.300 · Ambulance Building Maintenance	132.50	5,000.00	-4,867.50	2.65%
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	132.50	35,000.00	-34,867.50	0.38%
413.000 · CODE ENFORCEMENT				
413.100 · Zoning Administrator	6,270.13	160,000.00	-153,729.87	3.92%
413.121 · Sewage Enforcement Officer	6,022.05	40,000.00	-33,977.95	15.06%
413.200 · Supplies	0.00	1,000.00	-1,000.00	0.0%
413.325 · Postage	0.00	1,000.00	-1,000.00	0.0%
413.400 · Court Costs	0.00	500.00	-500.00	0.0%
Total 413.000 · CODE ENFORCEMENT	12,292.18	202,500.00	-190,207.82	6.07%
414.000 · PLANNING & ZONING				
414.112 · Stenographer, ZH & PC	0.00	5,000.00	-5,000.00	0.0%
414.116 · Zoning Hearing Bd Compensation	0.00	6,000.00	-6,000.00	0.0%
414.117 · Planning Commission Comp.	0.00	6,000.00	-6,000.00	0.0%
414.120 · Legal	0.00	15,000.00	-15,000.00	0.0%
414.310 · Developer Refunds	0.00	0.00	0.00	0.0%
414.313 · Engineer	5,276.50	18,000.00	-12,723.50	29.31%
414.340 · Zoning Hearing Advertisements	944.44	7,500.00	-6,555.56	12.59%
Total 414.000 · PLANNING & ZONING	6,220.94	57,500.00	-51,279.06	10.82%
415.114 · EMERGENCY MANAGEMENT COORD	200.00	2,400.00	-2,200.00	8.33%
419.540 · EMS Notification System Service	2,696.94	3,000.00	-303.06	89.9%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2026

	Jan 26	Budget	\$ Over Budget	% of Budget
422.450 · Animal Control	0.00	5,000.00	-5,000.00	0.0%
426.000 · SANITATION EXPENSE				
426.115 · Recycling Collection Wages	211.35	13,000.00	-12,788.65	1.63%
426.421 · FRCA Membership	0.00	0.00	0.00	0.0%
Total 426.000 · SANITATION EXPENSE	211.35	13,000.00	-12,788.65	1.63%
429.000 · PUBLIC WORKS - SANITATION				
429.364 · Sanitary Sewer Expenses	748.21	13,000.00	-12,251.79	5.76%
Total 429.000 · PUBLIC WORKS - SANITATION	748.21	13,000.00	-12,251.79	5.76%
430.000 · HWYS., ROADS & STREETS				
430.100 · Personnel Services	66,623.70	700,000.00	-633,376.30	9.52%
430.245 · Supplies	629.86	10,000.00	-9,370.14	6.3%
430.300 · Facilities Maintenance	524.50	2,000.00	-1,475.50	26.23%
430.320 · Telephone				
430.321 · Local	49.18	700.00	-650.82	7.03%
430.322 · Long Distance	0.00	0.00	0.00	0.0%
430.329 · Wireless	105.02	1,700.00	-1,594.98	6.18%
Total 430.320 · Telephone	154.20	2,400.00	-2,245.80	6.43%
430.330 · Heating Fuel	4,595.61	13,000.00	-8,404.39	35.35%
430.360 · Electricity	337.26	4,000.00	-3,662.74	8.43%
430.384 · Equip/Machinery Rental	0.00	1,000.00	-1,000.00	0.0%
430.450 · Contracted Services	21.33	1,000.00	-978.67	2.13%
430.460 · Continuing Education	203.00	5,000.00	-4,797.00	4.06%
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	350.00	2,500.00	-2,150.00	14.0%
Total 430.000 · HWYS., ROADS & STREETS	73,439.46	741,900.00	-668,460.54	9.9%
432.000 · WINTER MAINTENANCE				
432.100 · Winter Maintenance Materials	84,018.90	90,000.00	-5,981.10	93.35%
Total 432.000 · WINTER MAINTENANCE	84,018.90	90,000.00	-5,981.10	93.35%

Lower Nazareth Township
General Fund Budget vs. Actual

January 2026

	Jan 26	Budget	\$ Over Budget	% of Budget
433.000 · TRAFFIC CONTROL DEVICES				
433.200 · Traffic signs	0.00	10,000.00	-10,000.00	0.0%
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	587.85	5,000.00	-4,412.15	11.76%
433.375 · Line Painting	0.00	0.00	0.00	0.0%
433.450 · Signals contracted service	0.00	8,000.00	-8,000.00	0.0%
Total 433.000 · TRAFFIC CONTROL DEVICES	587.85	25,000.00	-24,412.15	2.35%
434.00 · STREET LIGHTING				
434.360 · St. Light. Electricity	376.47	5,000.00	-4,623.53	7.53%
Total 434.00 · STREET LIGHTING	376.47	5,000.00	-4,623.53	7.53%
437.000 · EQUIPMENT REPAIRS-FUEL				
437.200 · Tool & Equipment Repairs	136.65	15,000.00	-14,863.35	0.91%
437.213 · Equipment Parts & Supplies	9,807.26	50,000.00	-40,192.74	19.62%
437.233 · Equipment Motor Fuel	6,338.31	40,000.00	-33,661.69	15.85%
Total 437.000 · EQUIPMENT REPAIRS-FUEL	16,282.22	105,000.00	-88,717.78	15.51%
438.000 · HIGHWAY MAINT & REPAIR				
438.271 · Paving and Patching Materials	1,307.59	7,000.00	-5,692.41	18.68%
438.272 · Aggregate Supplies	0.00	4,000.00	-4,000.00	0.0%
438.273 · Pipe and Drainage Supplies	530.00	2,000.00	-1,470.00	26.5%
438.274 · Pavement Maintenance Supplies	0.00	3,000.00	-3,000.00	0.0%
Total 438.000 · HIGHWAY MAINT & REPAIR	1,837.59	16,000.00	-14,162.41	11.49%
439.000 · HWY CONST & REBUILDING PRJCTS				
439.313 · Engineer	0.00	0.00	0.00	0.0%
439.600 · Construction/Rebuilding	0.00	0.00	0.00	0.0%
Total 439.000 · HWY CONST & REBUILDING PRJCTS	0.00	0.00	0.00	0.0%
452.000 · RECREATION & CULTURE				
452.115 · Staff Wages	0.00	10,000.00	-10,000.00	0.0%
452.249 · Recreation Programs	900.00	5,000.00	-4,100.00	18.0%

Lower Nazareth Township
General Fund Budget vs. Actual
January 2026

	Jan 26	Budget	\$ Over Budget	% of Budget
452.300 · Recreation Safety Insurance	866.44	10,000.00	-9,133.56	8.66%
Total 452.000 · RECREATION & CULTURE	1,766.44	25,000.00	-23,233.56	7.07%
454.000 · PARKS				
454.115 · Park Personnel	0.00	12,000.00	-12,000.00	0.0%
454.200 · Park supplies	0.00	9,000.00	-9,000.00	0.0%
454.230 · Fuel	798.34	4,000.00	-3,201.66	19.96%
454.367 · Trash Removal	0.00	0.00	0.00	0.0%
454.370 · Park Facilities Maintenance	0.00	30,000.00	-30,000.00	0.0%
454.500 · Contracted Services	120.00	5,000.00	-4,880.00	2.4%
Total 454.000 · PARKS	918.34	60,000.00	-59,081.66	1.53%
456.000 · LIBRARY				
456.520 · Library Contribution	15,772.34	94,650.00	-78,877.66	16.66%
Total 456.000 · LIBRARY	15,772.34	94,650.00	-78,877.66	16.66%
459.000 · TOWNSHIP EVENTS				
459.247 · Community Events	88.34	20,000.00	-19,911.66	0.44%
459.249 · Environmental Advisory	0.00	500.00	-500.00	0.0%
Total 459.000 · TOWNSHIP EVENTS	88.34	20,500.00	-20,411.66	0.43%
480.000 · INSURANCE & EMPLOYEE BENEFITS				
481.100 · Social Security Employer Paid	6,355.83	75,000.00	-68,644.17	8.47%
481.200 · Medicare Employer Paid	1,486.44	18,000.00	-16,513.56	8.26%
481.300 · Unemployment Comp Employer Paid	168.23	5,000.00	-4,831.77	3.37%
483.197 · Non-Uniform Penion Plan Contrib	1,079.98	100,000.00	-98,920.02	1.08%
483.310 · Pension Plan Admin Fees	0.00	4,500.00	-4,500.00	0.0%
484.354 · Workers Comp Insurance	-2,655.00	45,000.00	-47,655.00	-5.9%
487.196 · Health Insurance	27,052.24	325,000.00	-297,947.76	8.32%
487.197 · Other Group Benefits	2,225.02	27,000.00	-24,774.98	8.24%
Total 480.000 · INSURANCE & EMPLOYEE BENEFITS	35,712.74	599,500.00	-563,787.26	5.96%
486.000 · Insurance				
486.350 · Liability Insurance	13,542.00	73,000.00	-59,458.00	18.55%

02/17/26

**Lower Nazareth Township
General Fund Budget vs. Actual
January 2026**

Total 486,000 · Insurance
492,000 · Interfund Operating Transfers
Total Expense
Net Income

Jan 26	Budget	\$ Over Budget	% of Budget
13,542.00	73,000.00	-59,458.00	18.55%
190,607.07			
942,847.55	5,844,300.00	-4,901,452.45	16.13%
-797,546.29	0.00	-797,546.29	100.0%

LNT Revenue Fund-Host Fee-05

Balance Sheet

As of January 31, 2026

	Jan 31, 26
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Host Fee Savings Account	
106.001 · Road Account	70,823.15
106.002 · Fire/Ambulance	55,725.04
106.003 · Recycling	30,469.20
106.000 · Host Fee Savings Account - Other	21,633.08
Total 106.000 · Host Fee Savings Account	178,650.47
Total Checking/Savings	178,650.47
Total Current Assets	178,650.47
TOTAL ASSETS	178,650.47
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	98,047.04
3900 · Retained Earnings	72,100.98
Net Income	8,502.45
Total Equity	178,650.47
TOTAL LIABILITIES & EQUITY	178,650.47

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

	<u>Jan 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Palmer Sewer Checking - PSBT 23	190,663.60
Total Checking/Savings	<u>190,663.60</u>
Total Current Assets	<u>190,663.60</u>
TOTAL ASSETS	<u>190,663.60</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	123,677.26
3900 · Retained Earnings	66,527.76
Net Income	458.58
Total Equity	<u>190,663.60</u>
TOTAL LIABILITIES & EQUITY	<u>190,663.60</u>

LNT Nazareth Sewer Fund - 09

Balance Sheet

As of January 31, 2026

	<u>Jan 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Nazareth Sewer Checking - PSBT	95,610.44
Total Checking/Savings	<u>95,610.44</u>
Total Current Assets	<u>95,610.44</u>
TOTAL ASSETS	<u>95,610.44</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	5,210.33
3900 · Retained Earnings	90,170.15
Net Income	<u>229.96</u>
Total Equity	<u>95,610.44</u>
TOTAL LIABILITIES & EQUITY	<u>95,610.44</u>

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

	<u>Jan 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Checking Account - PSBT 2023	169,476.93
102.100 · EIT Open Space - Restricted 23	6,012,668.72
106.000 · PLGIT Savings Account	3,636.73
Total Checking/Savings	<u>6,185,782.38</u>
Total Current Assets	<u>6,185,782.38</u>
TOTAL ASSETS	<u>6,185,782.38</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	530,494.95
3900 · Retained Earnings	5,879,248.23
Net Income	<u>-223,960.80</u>
Total Equity	<u>6,185,782.38</u>
TOTAL LIABILITIES & EQUITY	<u>6,185,782.38</u>

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

	Jan 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	377,900.00
100.00 · Swr/Signal PLGIT Account - Other	294,803.63
Total 100.00 · Swr/Signal PLGIT Account	669,699.23
106.000 · Swr/Signal PLUS Account	159.77
Total Checking/Savings	669,859.00
Total Current Assets	669,859.00
TOTAL ASSETS	669,859.00
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	852,411.21
3900 · Retained Earnings	-184,576.74
Net Income	2,024.53
Total Equity	669,859.00
TOTAL LIABILITIES & EQUITY	669,859.00

(95)LNT Fiscal Stability Fund

Balance Sheet

As of January 31, 2026

	<u>Jan 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Fiscal Stability Checking	129,787.65
109.001 · Certificate of Deposit-Embassy	299,031.54
Total Checking/Savings	<u>428,819.19</u>
Total Current Assets	<u>428,819.19</u>
TOTAL ASSETS	<u>428,819.19</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	428,507.03
Net Income	312.16
Total Equity	<u>428,819.19</u>
TOTAL LIABILITIES & EQUITY	<u>428,819.19</u>

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

	Jan 31, 26
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Capital Reserve Savings Account	
106.001 · CAPITAL PURCHASES	61,604.13
106.003 · OFFICE EQUIPMENT	9,346.56
106.004 · SPECIAL PROJECTS	89,323.67
106.006 · POLICE EQUIPMENT (CRPD)	21,053.94
106.000 · Capital Reserve Savings Account - Other	44,417.13
Total 106.000 · Capital Reserve Savings Account	225,745.43
Total Checking/Savings	225,745.43
Total Current Assets	225,745.43
Other Assets	
130.02 · Due from Master Escrow	80.51
Total Other Assets	80.51
TOTAL ASSETS	225,825.94
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	208,967.68
3900 · Retained Earnings	25,061.06
Net Income	-8,202.80
Total Equity	225,825.94
TOTAL LIABILITIES & EQUITY	225,825.94

LNT Capital Reserve Fire-31

Balance Sheet

As of January 31, 2026

	<u>Jan 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · Fire CR Savings Account	
106.001 · Fire Truck Fund	348,700.60
106.002 · Building Land Fund	100,642.18
106.003 · Fire Police Fund	1,753.31
106.004 · Equipment Fund	104,873.38
106.000 · Fire CR Savings Account - Other	1,685.43
	<hr/>
Total 106.000 · Fire CR Savings Account	557,654.90
	<hr/>
Total Checking/Savings	557,654.90
	<hr/>
Total Current Assets	557,654.90
	<hr/>
TOTAL ASSETS	557,654.90
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	234,597.63
3900 · Retained Earnings	321,371.84
Net Income	1,685.43
	<hr/>
Total Equity	557,654.90
	<hr/>
TOTAL LIABILITIES & EQUITY	557,654.90
	<hr/> <hr/>

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

	<u>Jan 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · Highway Recon/Rehab Checking	
100.101 · Butztown Road Project	290,955.03
100.100 · Highway Recon/Rehab Checking - Other	263,853.22
	<hr/>
Total 100.100 · Highway Recon/Rehab Checking	554,808.25
109.000 · Certificate of Deposit	500,000.00
	<hr/>
Total Checking/Savings	1,054,808.25
	<hr/>
Total Current Assets	1,054,808.25
	<hr/>
TOTAL ASSETS	<u>1,054,808.25</u>
	<hr/>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	863,081.67
Net Income	191,726.58
	<hr/>
Total Equity	1,054,808.25
	<hr/>
TOTAL LIABILITIES & EQUITY	<u>1,054,808.25</u>

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

	<u>Jan 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
101.100 · CR Equipment Checking PSBT 23	27,430.45
Total Checking/Savings	<u>27,430.45</u>
Total Current Assets	<u>27,430.45</u>
TOTAL ASSETS	<u>27,430.45</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	27,364.48
Net Income	65.97
Total Equity	<u>27,430.45</u>
TOTAL LIABILITIES & EQUITY	<u>27,430.45</u>

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

	<u>Jan 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
104.100 · Recycling/Refuse - Checking	144,511.60
Total Checking/Savings	<u>144,511.60</u>
Total Current Assets	<u>144,511.60</u>
TOTAL ASSETS	<u>144,511.60</u>
LIABILITIES & EQUITY	
Equity	
3900 · Retained Earnings	144,393.66
Net Income	117.94
Total Equity	<u>144,511.60</u>
TOTAL LIABILITIES & EQUITY	<u>144,511.60</u>

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

	<u>Jan 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
106.000 · SLF Savings Account	135,175.11
Total Checking/Savings	<u>135,175.11</u>
Total Current Assets	<u>135,175.11</u>
TOTAL ASSETS	<u>135,175.11</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	109,419.53
3900 · Retained Earnings	25,347.04
Net Income	408.54
Total Equity	<u>135,175.11</u>
TOTAL LIABILITIES & EQUITY	<u>135,175.11</u>

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Annual Basis

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

	<u>Jan 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 Traffic Impact PSBT	702,552.34
109.000 Certificate of Deposit	593,034.16
Total Checking/Savings	<u>1,295,586.50</u>
Total Current Assets	<u>1,295,586.50</u>
TOTAL ASSETS	<u>1,295,586.50</u>
LIABILITIES & EQUITY	0.00

34-LNT AMERICAN RESCUE PLAN FUNDS

Balance Sheet

As of January 31, 2026

	<u>Jan 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Checking Account - PSBT 2023	165.29
Total Checking/Savings	<u>165.29</u>
Total Current Assets	<u>165.29</u>
TOTAL ASSETS	<u>165.29</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	164.90
Net Income	<u>0.39</u>
Total Equity	<u>165.29</u>
TOTAL LIABILITIES & EQUITY	<u>165.29</u>

LOWER NAZARETH TOWNSHIP COMMUNITY EVENTS

Balance Sheet

As of January 31, 2026

	<u>Jan 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Community Events Checking -PSBT	15,623.79
Total Checking/Savings	<u>15,623.79</u>
Total Current Assets	<u>15,623.79</u>
TOTAL ASSETS	<u>15,623.79</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	15,623.79
Total Equity	<u>15,623.79</u>
TOTAL LIABILITIES & EQUITY	<u>15,623.79</u>

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

	<u>Jan 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
100.100 · LNT Sewer Dept Checking PSBT23	637,532.25
Total Checking/Savings	<u>637,532.25</u>
Total Current Assets	<u>637,532.25</u>
TOTAL ASSETS	<u>637,532.25</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	636,024.62
Net Income	1,507.63
Total Equity	<u>637,532.25</u>
TOTAL LIABILITIES & EQUITY	<u>637,532.25</u>

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

	Jan 31, 26
ASSETS	
Current Assets	
Checking/Savings	
101.100 · Master Escrow Checking	1,701,080.47
101.200 · Master Escrow Sub Accounts	372,976.21
102.000 · SAVINGS ACCOUNTS - LAB	0.00
106.000 · SAVING ACCOUNTS	0.60
Total Checking/Savings	2,074,057.28
Total Current Assets	2,074,057.28
TOTAL ASSETS	2,074,057.28
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	23,224.57
Total Equity	2,071,726.77
TOTAL LIABILITIES & EQUITY	2,074,057.28

Lower Nazareth Township
Balance Sheet
As of January 31, 2026

	<u>Jan 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
101.000 · Development & Inspections	
101.200 · Code Enforcement & Inspection	189,031.18
101.000 · Development & Inspections - Other	5,582.42
Total 101.000 · Development & Inspections	<u>194,613.60</u>
Total Checking/Savings	<u>194,613.60</u>
Total Current Assets	<u>194,613.60</u>
TOTAL ASSETS	<u>194,613.60</u>
LIABILITIES & EQUITY	
Equity	
270.000 · Opening Bal Equity	60,713.53
3900 · Retained Earnings	170,992.61
Net Income	-37,092.54
Total Equity	<u>194,613.60</u>
TOTAL LIABILITIES & EQUITY	<u>194,613.60</u>