



North Whitehall Township
Budget Variance Report 07/15/2026
General Fund

GENERAL FUND ACCOUNTS	BUDGET	ACTUALS	ENCUMBRANCES	REMAINING	REMAINING %
301.1000 - Real Estate Tax - Current Year	\$ (1,035,000.00)	\$ (919,518.31)	\$ -	\$ (115,481.69)	11.16%
301.3000 - Real Estate Tax Prior Year Levy	\$ (14,000.00)	\$ (13,853.93)	\$ -	\$ (146.07)	1.04%
301.4000 - Real Estate Taxes - Del. From	\$ (19,000.00)	\$ (18,035.45)	\$ -	\$ (964.55)	5.08%
301.6000 - Real Estate Taxes - Interim	\$ (1,000.00)	\$ (3,031.09)	\$ -	\$ 2,031.09	-203.11%
310.1000 - Real Estate Transfer Tax	\$ (475,000.00)	\$ (271,653.08)	\$ -	\$ (203,346.92)	42.81%
310.2100 - Earned Income Tax - Current Ye	\$ (3,600,000.00)	\$ (1,897,442.93)	\$ -	\$ (1,702,557.07)	47.29%
310.5100 - Lst Current Year	\$ (231,000.00)	\$ (111,015.29)	\$ -	\$ (119,984.71)	51.94%
321.8000 - Cable Television Franchise	\$ (200,000.00)	\$ (86,773.69)	\$ -	\$ (113,226.31)	56.61%
322.8200 - Road Occupancy Permit	\$ (4,000.00)	\$ (3,070.00)	\$ -	\$ (930.00)	23.25%
331.1100 - Lehigh County Fines	\$ (500.00)	\$ (173.77)	\$ -	\$ (326.23)	65.25%
331.1200 - District Magistrate	\$ (4,000.00)	\$ (2,036.42)	\$ -	\$ (1,963.58)	49.09%
332.0000 - Municipal Claim Recovery	\$ (35,000.00)	\$ (34,491.78)	\$ -	\$ (508.22)	1.45%
341.0000 - Interest Earnings	\$ (292,000.00)	\$ (63,864.37)	\$ -	\$ (228,135.63)	78.13%
342.1000 - Land Rental Farming	\$ (140.00)	\$ (140.00)	\$ -	\$ -	0.00%
350.0000 - NOVA Radio Reimbursement	\$ (14,500.00)	\$ (15,000.00)	\$ -	\$ 500.00	-3.45%
354.0600 - NOVA Stryker Grant	\$ (70,000.00)	\$ (69,669.20)	\$ -	\$ (330.80)	0.47%
354.0750 - LV Grnwy Feasb Study	\$ (20,000.00)	\$ -	\$ -	\$ (20,000.00)	100.00%
354.0800 - Home Town Hero Grant	\$ (8,000.00)	\$ (6,800.00)	\$ -	\$ (1,200.00)	15.00%
354.1300 - Open Space Grant	\$ (38,000.00)	\$ (38,000.00)	\$ -	\$ -	0.00%
354.1400 - NOVA IT Grant	\$ (73,221.00)	\$ (73,221.00)	\$ -	\$ -	0.00%
355.0100 - Purta Tax	\$ (4,000.00)	\$ -	\$ -	\$ (4,000.00)	100.00%
355.0500 - Pension Fund State Aid	\$ (115,000.00)	\$ -	\$ -	\$ (115,000.00)	100.00%
355.0700 - Foreign Fire Insur Premium Tax	\$ (120,000.00)	\$ -	\$ -	\$ (120,000.00)	100.00%
355.0800 - Alcoholic Beverage Taxes	\$ (2,700.00)	\$ -	\$ -	\$ (2,700.00)	100.00%
355.3000 - Perf Recycling Grants 904	\$ (15,000.00)	\$ -	\$ -	\$ (15,000.00)	100.00%
361.2405 - Zoning-Violations Income	\$ (2,000.00)	\$ -	\$ -	\$ (2,000.00)	100.00%
361.3000 - Zoning Permits	\$ (27,000.00)	\$ (20,930.75)	\$ -	\$ (6,069.25)	22.48%
361.3100 - Zoning Appeal	\$ (2,500.00)	\$ (5,000.00)	\$ -	\$ 2,500.00	-100.00%
361.3300 - Special Exception Income	\$ (3,000.00)	\$ -	\$ -	\$ (3,000.00)	100.00%
361.3400 - Conditional Use Income	\$ (2,500.00)	\$ -	\$ -	\$ (2,500.00)	100.00%
361.7000 - Planning Income	\$ (30,000.00)	\$ (28,925.00)	\$ -	\$ (1,075.00)	3.58%
361.7400 - Administrative Income	\$ (4,000.00)	\$ (3,400.00)	\$ -	\$ (600.00)	15.00%
361.8000 - Zoning Income	\$ (2,000.00)	\$ -	\$ -	\$ (2,000.00)	100.00%
362.4100 - Building Permits	\$ (22,000.00)	\$ (15,502.00)	\$ -	\$ (6,498.00)	29.54%
362.4400 - Sewage Permits	\$ (30,000.00)	\$ (25,387.50)	\$ -	\$ (4,612.50)	15.38%
362.4800 - State Training Fee	\$ (2,000.00)	\$ (1,008.00)	\$ -	\$ (992.00)	49.60%
362.5100 - Recycling Income	\$ (5,000.00)	\$ (3,248.80)	\$ -	\$ (1,751.20)	35.02%
364.1200 - Sewer Certifications	\$ (200.00)	\$ (180.00)	\$ -	\$ (20.00)	10.00%
364.1300 - Sewer Fund Mgmt Reimbursement	\$ (15,000.00)	\$ (15,000.00)	\$ -	\$ -	0.00%
364.6000 - Host Fee	\$ (10,000.00)	\$ (7,030.45)	\$ -	\$ (2,969.55)	29.70%
367.1000 - Fundraiser - Golf Tournament	\$ (28,000.00)	\$ (22,299.00)	\$ -	\$ (5,701.00)	20.36%
367.2000 - Recreation Programs And Pavilions	\$ (55,750.00)	\$ (42,623.75)	\$ -	\$ (13,126.25)	23.54%
367.5000 - Summer Youth Rec Program	\$ (101,500.00)	\$ (101,795.00)	\$ -	\$ 295.00	-0.29%
379.0000 - MS4 Permits	\$ (50,000.00)	\$ -	\$ -	\$ (50,000.00)	100.00%
389.1000 - Other Income	\$ (40,000.00)	\$ (14,710.20)	\$ -	\$ (25,289.80)	63.22%
395.1000 - Cell Phone Reimbursement	\$ (25,000.00)	\$ (7,145.07)	\$ -	\$ (17,854.93)	71.42%
395.2000 - Accident Reimbursements	\$ (2,750.00)	\$ (500.00)	\$ -	\$ (2,250.00)	81.82%
395.4860 - Insurance Refunds	\$ (15,000.00)	\$ (5,274.00)	\$ -	\$ (9,726.00)	64.84%
395.4870 - Health Insurance Refunds	\$ (161,000.00)	\$ (672.54)	\$ -	\$ (160,327.46)	99.58%
Total Revenue	\$ (7,027,261.00)	\$ (3,948,422.37)	\$ -	\$ (3,078,838.63)	43.81%



North Whitehall Township Budget Variance Report 07/15/2026 General Fund					
GENERAL FUND ACCOUNTS	BUDGET	ACTUALS	ENCUMBRANCES	REMAINING	REMAINING %
400.1130 - Supervisors Salary	\$ 12,000.00	\$ 6,100.04	\$ -	\$ 5,899.96	49.17%
400.1230 - Secretary/ Asst Treasurer Salary	\$ 75,302.00	\$ 40,592.18	\$ -	\$ 34,709.82	46.09%
400.1400 - Finance Officer/Treasurer	\$ 113,031.00	\$ 60,893.30	\$ -	\$ 52,137.70	46.13%
400.1500 - Office Clerk	\$ 58,850.00	\$ 28,990.08	\$ -	\$ 29,859.92	50.74%
400.2000 - Employee/Cdl Drug Testing	\$ 1,250.00	\$ 330.00	\$ -	\$ 920.00	73.60%
400.2100 - Admin Office Supplies	\$ 12,170.00	\$ 5,149.64	\$ 74.11	\$ 6,946.25	57.08%
400.2150 - Admin Postage	\$ 4,000.00	\$ 1,004.44	\$ -	\$ 2,995.56	74.89%
400.2410 - Pa One Call	\$ 800.00	\$ 132.57	\$ -	\$ 667.43	83.43%
400.2420 - Mileage Reimbursement	\$ 750.00	\$ 637.19	\$ -	\$ 112.81	15.04%
400.2430 - General Expenses	\$ 8,250.00	\$ 612.96	\$ 74.19	\$ 7,562.85	91.67%
400.2440 - Dues Seminars Subscriptions	\$ 21,650.00	\$ 16,953.48	\$ (453.50)	\$ 5,150.02	23.79%
400.2450 - Uniforms/Work Shoes/Clothes	\$ 26,450.00	\$ 8,860.61	\$ 999.66	\$ 16,589.73	62.72%
400.2460 - Newsletter Print/Postage	\$ 5,500.00	\$ 4,438.60	\$ -	\$ 1,061.40	19.30%
400.2480 - Good Will Employees	\$ 3,000.00	\$ 545.02	\$ -	\$ 2,454.98	81.83%
400.2500 - Codified Ordinances	\$ 15,000.00	\$ 7,247.00	\$ 7,247.00	\$ 506.00	3.37%
400.3410 - Admin/Bos Advertising	\$ 14,000.00	\$ 7,944.25	\$ -	\$ 6,055.75	43.26%
400.3420 - Stenographer Admin	\$ 2,500.00	\$ 1,119.15	\$ -	\$ 1,380.85	55.23%
400.7400 - Equipment Purchase	\$ 12,000.00	\$ 3,801.46	\$ -	\$ 8,198.54	68.32%
400.7500 - Computer Service/Contracts	\$ 175,000.00	\$ 87,399.11	\$ 14,898.94	\$ 72,701.95	41.54%
400.7700 - Payroll Maint Fee	\$ 10,000.00	\$ 4,160.38	\$ -	\$ 5,839.62	58.40%
401.1000 - Manager Salary	\$ 146,000.00	\$ 78,613.95	\$ -	\$ 67,386.05	46.15%
401.1500 - Grants Director	\$ 90,651.00	\$ 48,888.00	\$ -	\$ 41,763.00	46.07%
401.3500 - Treas/Mgr/ Sec Bonds	\$ 4,000.00	\$ 3,000.00	\$ -	\$ 1,000.00	25.00%
401.4000 - Intern Wage	\$ (6,500.00)	\$ -	\$ -	\$ (6,500.00)	100.00%
401.4000 - Intern Wage	\$ 6,500.00	\$ -	\$ -	\$ 6,500.00	100.00%
402.3220 - Auditing Expenses Cpa Firm	\$ 22,000.00	\$ -	\$ -	\$ 22,000.00	100.00%
403.1000 - Tax Collector'S Salary	\$ 23,450.00	\$ 15,003.50	\$ -	\$ 8,446.50	36.02%
403.2000 - Tax Collection Supplies	\$ 2,000.00	\$ 632.31	\$ -	\$ 1,367.69	68.38%
403.4000 - Tax Billing Bciu	\$ 10,000.00	\$ 9,777.55	\$ -	\$ 222.45	2.22%
403.6500 - Lst Transfer	\$ 112,500.00	\$ 75,761.71	\$ -	\$ 36,738.29	32.66%
404.2000 - Legal Services	\$ 270,000.00	\$ 158,863.41	\$ -	\$ 111,136.59	41.16%
406.1000 - Cell Phone Billing	\$ 30,000.00	\$ 15,424.69	\$ -	\$ 14,575.31	48.58%
406.1900 - Gps Phone Charge	\$ 5,000.00	\$ 3,520.48	\$ -	\$ 1,479.52	29.59%
406.3411 - Municipal Bldg Phone	\$ 10,000.00	\$ 3,225.12	\$ 770.38	\$ 6,004.50	60.05%
407.0120 - Munic Park/Courts	\$ -	\$ 1,185.16	\$ -	\$ (1,185.16)	0.00%
407.2260 - Municipal Bldg Electric	\$ 27,000.00	\$ 14,320.24	\$ -	\$ 12,679.76	46.96%
409.2220 - Propane	\$ 35,100.00	\$ 13,967.81	\$ -	\$ 21,132.19	60.21%
409.2310 - Munic Bldg Water Nbma	\$ 2,500.00	\$ 1,762.36	\$ -	\$ 737.64	29.51%
409.2400 - Building Expense	\$ 60,000.00	\$ 29,931.39	\$ 21,808.20	\$ 8,260.41	13.77%
409.2410 - Cleaning Supplies	\$ 2,000.00	\$ 944.88	\$ 59.50	\$ 995.62	49.78%
409.2420 - Kitchen Supplies	\$ 2,500.00	\$ 1,456.05	\$ -	\$ 1,043.95	41.76%
411.0600 - Fire Hydrant Nbma	\$ 17,000.00	\$ 9,375.00	\$ -	\$ 7,625.00	44.85%
411.0602 - Fire Hydrants Lca	\$ 30,000.00	\$ 23,591.32	\$ -	\$ 6,408.68	21.36%
411.5000 - Fireman'S Relief Grant	\$ 120,000.00	\$ -	\$ -	\$ 120,000.00	100.00%
412.2000 - NOVA IT Grant Exp	\$ 70,000.00	\$ -	\$ -	\$ 70,000.00	100.00%
412.3000 - NOVA Stryker Grant Expense	\$ 74,000.00	\$ 69,669.20	\$ -	\$ 4,330.80	5.85%
412.5400 - Ambulance Contribution	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	0.00%
412.5500 - Nwteso Contribution	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	0.00%
412.6000 - LST Allocation to EMS	\$ 26,000.00	\$ 26,000.00	\$ -	\$ -	0.00%
413.1000 - Code Enforcement/Asst Zoning Officer	\$ 76,911.00	\$ 41,408.64	\$ -	\$ 35,502.36	46.16%
413.1100 - Zoning Hearing Board Salaries	\$ 2,500.00	\$ 850.00	\$ -	\$ 1,650.00	66.00%
413.1200 - Director Of Operations	\$ 113,031.00	\$ 60,893.28	\$ -	\$ 52,137.72	46.13%
413.1500 - Township Planner	\$ 80,247.00	\$ 43,202.88	\$ -	\$ 37,044.12	46.16%
413.2405 - Court Costs	\$ 3,500.00	\$ 2,012.50	\$ -	\$ 1,487.50	42.50%
413.2410 - Stenographer Zhb	\$ 7,000.00	\$ 4,488.75	\$ -	\$ 2,511.25	35.88%
413.2440 - Advertising Zoning	\$ 3,500.00	\$ 1,627.71	\$ -	\$ 1,872.29	53.49%
414.1000 - Planning Administrator Salary	\$ 59,541.00	\$ 32,064.48	\$ -	\$ 27,476.52	46.15%
414.1200 - Planning Commission Members Pay	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	100.00%
414.1200 - Planning Commission Members Pay	\$ 4,000.00	\$ 2,950.00	\$ -	\$ 1,050.00	26.25%
414.2440 - Saldo	\$ 32,400.00	\$ 11,967.05	\$ -	\$ 20,432.95	63.06%
414.2445 - Zoning Ordinance Update	\$ -	\$ 3,966.40	\$ -	\$ (3,966.40)	0.00%
414.2500 - Blight Remediation	\$ 50,000.00	\$ 14,874.50	\$ -	\$ 35,125.50	70.25%
414.2600 - Open Space Plan Consultant	\$ 2,500.00	\$ 2,411.50	\$ -	\$ 88.50	3.54%
414.4000 - Township Engineering Services	\$ 230,000.00	\$ 121,172.52	\$ -	\$ 108,827.48	47.32%
415.2400 - Emergency Management	\$ 5,000.00	\$ 612.89	\$ -	\$ 4,387.11	87.74%



North Whitehall Township
Budget Variance Report 07/15/2026
General Fund

GENERAL FUND ACCOUNTS	BUDGET	ACTUALS	ENCUMBRANCES	REMAINING	REMAINING %
422.0000 - Animal Control	\$ 10,000.00	\$ 4,000.00	\$ -	\$ 6,000.00	60.00%
427.2000 - Recycling	\$ 8,000.00	\$ 1,875.00	\$ -	\$ 6,125.00	76.56%
427.2400 - Compost Fee	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	100.00%
430.0800 - Director Public Works	\$ 102,755.00	\$ 55,359.36	\$ -	\$ 47,395.64	46.12%
430.0950 - General Services Supervisor	\$ 86,531.00	\$ 46,620.00	\$ -	\$ 39,911.00	46.12%
430.1000 - Salaries	\$ 926,000.00	\$ 516,376.61	\$ -	\$ 409,623.39	44.24%
430.1100 - Pw Seasonal	\$ 50,000.00	\$ 20,612.00	\$ -	\$ 29,388.00	58.78%
430.1200 - Gasoline Fuel	\$ 17,000.00	\$ 8,627.39	\$ -	\$ 8,372.61	49.25%
430.1400 - Underground Tank R/I	\$ 2,500.00	\$ 430.00	\$ -	\$ 2,070.00	82.80%
430.1500 - Diesel Fuel	\$ 65,000.00	\$ 43,398.79	\$ -	\$ 21,601.21	33.23%
430.5000 - Safety Equipmt	\$ 3,000.00	\$ 486.49	\$ -	\$ 2,513.51	83.78%
430.6000 - Minor Garage Equipment	\$ 10,000.00	\$ 3,610.35	\$ 1,317.70	\$ 5,071.95	50.72%
430.6100 - Large Garage Eqpt	\$ 25,000.00	\$ 11,483.42	\$ -	\$ 13,516.58	54.07%
432.2000 - Snow Plows/Supplies	\$ 6,000.00	\$ 2,912.17	\$ -	\$ 3,087.83	51.46%
432.2100 - Salt/Liquid Salt Snow Maint	\$ 105,000.00	\$ 104,003.33	\$ -	\$ 996.67	0.95%
433.2000 - St.Signs & Markings	\$ 22,082.00	\$ 16,046.53	\$ (1,906.26)	\$ 7,941.73	35.96%
433.3200 - Public Safety Cameras	\$ 27,000.00	\$ -	\$ -	\$ 27,000.00	100.00%
434.0000 - Traffic Signal Expenses	\$ 35,500.00	\$ 24,986.20	\$ -	\$ 10,513.80	29.62%
436.2000 - Pipes/Drains/Basin Maint-Materials	\$ 10,000.00	\$ 39.93	\$ -	\$ 9,960.07	99.60%
436.2100 - Ms4 Program	\$ 50,000.00	\$ 2,500.00	\$ 50,000.00	\$ (2,500.00)	-5.00%
437.1000 - Vehicle/Eqpt Repair & Maintenance	\$ 175,273.00	\$ 75,496.30	\$ 28,185.02	\$ 71,591.68	40.85%
437.2000 - Eqpt Rental	\$ 7,000.00	\$ 2,820.40	\$ 1,181.15	\$ 2,998.45	42.84%
438.0000 - Road Maintenance/Supplies	\$ 83,000.00	\$ 17,786.24	\$ 10,152.20	\$ 55,061.56	66.34%
452.1000 - Recreation/Communication Coordinator	\$ 55,163.00	\$ 29,715.84	\$ -	\$ 25,447.16	46.13%
452.1100 - Recreation Programming	\$ 55,015.00	\$ 25,230.78	\$ 1,460.00	\$ 28,324.22	51.48%
452.1200 - Summer Camp Expenses	\$ 87,500.00	\$ 36,876.87	\$ 2,035.14	\$ 48,587.99	55.53%
452.4000 - Parks Maint. Expenses	\$ 73,000.00	\$ 41,747.80	\$ 8,298.06	\$ 22,954.14	31.44%
452.5000 - Contributions Playground/Sports Assoc	\$ 32,000.00	\$ 32,000.00	\$ -	\$ -	0.00%
453.5200 - Schneck House Allocation	\$ 2,600.00	\$ 2,600.00	\$ -	\$ -	0.00%
454.0050 - LV Grnwy Feasb Exp	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00	100.00%
454.1000 - LV Grnwy - Portland St Trailhead Expense	\$ -	\$ 53.00	\$ -	\$ (53.00)	0.00%
454.1100 Hometown Hero Grant Expense	\$ 7,200.00	\$ 6,094.95	\$ -	\$ 1,105.05	15.35%
458.5000 - Contributions Sr Clubs	\$ 1,650.00	\$ 1,650.00	\$ -	\$ -	0.00%
459.1000 - Fundraiser _ Golf Tournmt Expenses	\$ 16,000.00	\$ 1,569.68	\$ -	\$ 14,430.32	90.19%
471.2350 - Debt Service Principal	\$ 140,000.00	\$ -	\$ -	\$ 140,000.00	100.00%
471.4000 - NOVA Radio Note	\$ 14,500.00	\$ 14,475.79	\$ -	\$ 24.21	0.17%
472.2300 - Debt Service Interest	\$ 252,263.00	\$ 122,631.25	\$ -	\$ 129,631.75	51.39%
481.1000 - Payroll Taxes	\$ 171,000.00	\$ 93,061.74	\$ -	\$ 77,938.26	45.58%
483.3000 - Retirement	\$ 240,000.00	\$ -	\$ -	\$ 240,000.00	100.00%
484.0000 - Workmens Compensation Insurance	\$ 65,000.00	\$ 37,372.00	\$ -	\$ 27,628.00	42.50%
486.0000 - Insurance All Policies	\$ 96,000.00	\$ 96,489.00	\$ -	\$ (489.00)	-0.51%
486.0070 - Fsa Service Fee	\$ 1,300.00	\$ 906.54	\$ -	\$ 393.46	30.27%
486.0090 - Aflac	\$ 200.00	\$ 12.67	\$ -	\$ 187.33	93.67%
487.0010 - Health Insurance Blue Cross	\$ 1,180,000.00	\$ 576,781.06	\$ -	\$ 603,218.94	51.12%
487.0020 - Life Ins/Add/Std/Ltd	\$ 20,000.00	\$ 12,016.49	\$ -	\$ 7,983.51	39.92%
493.0000 - Refunds	\$ 5,000.00	\$ 3,250.00	\$ -	\$ 1,750.00	35.00%
Total Expenses	\$ 6,867,866.00	\$ 3,385,334.66	\$ 146,201.49	\$ 3,336,329.85	48.58%
Revenue Less Expense	\$ 159,395.00	\$ 563,087.71	-	-	-