

Borough of Bath

TREASURERS REPORT

MAJOR FUNDS

General | MSW | Capital | Highway | Fire | Reserve | Tax



FOR THE REPORTING MONTH OF:

DECEMBER - 2025

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**BOROUGH OF BATH
MONTHLY TREASURERS REPORT**

SECTION 1

BOROUGH OF BATH BANK ACCOUNT LISTING

IMPORTANCE: The following table is a full list of all bank accounts managed by the Borough. The list includes bank accounts in order by the last four digits of the bank account number. The table provides details on the bank institution where the account is held. The table provides the cash on hand given the reconciliation date underneath the spreadsheet header. The table also provides the funding constriction designated on the account.

BOROUGH OF BATH
LIST OF ACTIVE BANK ACCOUNTS

As of January 9, 2026 (29 Accounts)

Count	Banking Institution	Account Name	Account Number (Last 4)	QuickBooks Company	Reconciled Cash	Fund Spending Constraints
1	First Northern Bank & Trust	MS4 Fund	0224	MS4 Fund	\$ 153,553.11	Unrestricted for any use within the MS4 Fund
2	First Northern Bank & Trust	Tax Account	0642	General Fund	\$ 397,628.45	Unassigned
3	First Northern Bank & Trust	Municipal Solid Waste Fund	2892	Sanitation Fund	\$ 268,946.93	Unrestricted for any use within the Waste Fund
4	First Northern Bank & Trust	Fire Fund	4183	Fire Protection Fund	\$ 3,485.67	Committed
5	ESSA Bank & Trust	Reserve Fund	0044	General Fund	\$ 483,822.40	Unassigned
6	ESSA Bank & Trust	Highway Aid Fund	0052	Highway Aid Fund	\$ 420,843.57	Restricted
7	ESSA Bank & Trust	Werkheiser	0072	Developers Escrow	\$ 3,514.68	Restricted
8	ESSA Bank & Trust	Mayors Fund	0433	Non-Developers Escrow	\$ 875.90	Restricted
9	ESSA Bank & Trust	Acquisition Management	0576	Developers Escrow	\$ 948.87	Restricted
10	ESSA Bank & Trust	Capital Improvement Fund	0874	Capital Improvement Fund	\$ 515,193.72	Committed
11	ESSA Bank & Trust	Park Terrace Homeowners	1004	Developers Escrow	\$ 4,888.33	Restricted
12	ESSA Bank & Trust	Recreation Fund	1046	General Fund	\$ 23,605.98	Assigned
13	ESSA Bank & Trust	Capital Improvement Fund (Savings)	2064	Capital Improvement Fund	\$ 37,912.26	Committed
14	ESSA Bank & Trust	FD Bldg Fund	2345	General Fund	\$ 25,961.19	Restricted
15	ESSA Bank & Trust	Keeney - 467 W. Main Street	3096	Developers Escrow	\$ 1,546.96	Restricted
16	ESSA Bank & Trust	General Fund	3107	General Fund	\$ 373,698.57	Unassigned
17	ESSA Bank & Trust	Payroll Checking	3115	General Fund	\$ 7,385.08	Unassigned
18	ESSA Bank & Trust	Ciazzo (SALDO 2024-002)	3350	Developers Escrow	\$ 1,090.02	Restricted
19	ESSA Bank & Trust	Summit Realty - 202 N. Walnut Street	3608	Developers Escrow	\$ 1,885.11	Restricted
20	ESSA Bank & Trust	America 250th Cele Committee	3657	Non-Developers Escrow	\$ 4,845.17	Committed
21	ESSA Bank & Trust	Escrow Checking	4141	Developers Escrow	\$ 6,169.98	Restricted
22	ESSA Bank & Trust	Bathwick Hills Apartments	5026	Developers Escrow	\$ 4,155.98	Restricted
23	ESSA Bank & Trust	Moyer Property SEO PSA	5034	Developers Escrow	\$ 430.49	Restricted
24	ESSA Bank & Trust	Moyer Property Developers	5050	Developers Escrow	\$ 2,763.78	Restricted
25	ESSA Bank & Trust	Elm Street One-Way; Caizzo	5868	Developers Escrow	\$ 1,000.05	Restricted
26	ESSA Bank & Trust	202 N Walnut Dev Project	5869	Developers Escrow	\$ 16,000.23	Restricted
27	ESSA Bank & Trust	129 Old Forge Drive (Fire Escrow)	5893	Developers Escrow	\$ 19,379.51	Restricted
28	ESSA Bank & Trust	202 N Walnut; Barrall Ave Park Restr.	6708	Developers Escrow	\$ 1,000.04	Restricted
29	ESSA Bank & Trust	Arcadia	8487	General Fund	\$ 138,756.22	Committed
TOTAL (ALL FUNDS)					\$ 2,921,288.25	

Government Fund Balance Spending Constraints Key

Restricted Fund Balance - indicates the portion of the fund balance that can only be spent for specific purposes because of constitutional provisions, legislation, or constraints that are externally imposed.

Committed Fund Balance - indicates the portion of the fund balance that can only be used for specific purposes determined by formal action of the Council.

Assigned Fund Balance - indicates the portion of the fund balance that has been appropriated for specific purposes by authorization of the Council.

Unassigned Fund Balance - indicates the portion of the fund balance that is available for appropriation and expenditure, in future periods.

**BOROUGH OF BATH
MONTHLY TREASURERS REPORT**

SECTION 2

General Fund Profit and Loss (Forecast vs. Actual)

IMPORTANCE: The General Fund is the primary Borough bank account for most of the day-to-day financial transactions. QuickBooks will generate a “forecast” for each year based on the previous year’s expenses and revenues. From this forecast, a monthly Profit and Loss – Forecast vs. Actual report will show actual current expenses and revenues to date compared to where QuickBooks has forecasted it to be. The report ‘forecasts’ the results of expenses and revenues based on this comparison. This report aids in identifying line-items and ultimately budget funding shortage or surplus potential. Will be shown as a total and not month-by-month. The report is in ‘cash’ basis: financial activity recorded when received or expended.

**BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Forecast vs. Actual**

January through December 2025

	Jan - Dec 25	Forecast	\$ Over Forecast	% of Forecast
Ordinary Income/Expense				
Income				
300 · REVENUES				
301.00 · REAL ESTATE TAXES				
301.11 · Real Estate Tax-Base	915,399.42	907,352.68	8,046.74	100.9%
301.20 · Real Estate Tax-Prior Year	19,190.04	17,735.91	1,454.13	108.2%
301.26 · RE Tax - Pr Yr Interim Base	0.00	10,946.93	-10,946.93	0.0%
301.60 · Real Estate Tax-Interim Base	0.00	858.37	-858.37	0.0%
Total 301.00 · REAL ESTATE TAXES	934,589.46	936,893.89	-2,304.43	99.8%
310.10 · REAL ESTATE TRANSFER TAX				
310.11 · NC Collection Fees - RE TRANS	-813.27	-721.11	-92.16	112.8%
310.10 · REAL ESTATE TRANSFER TAX - Other	51,585.06	39,949.15	11,635.91	129.1%
Total 310.10 · REAL ESTATE TRANSFER TAX	50,771.79	39,228.04	11,543.75	129.4%
310.20 · EARNED INCOME TAXES	477,913.03	464,393.67	13,519.36	102.9%
310.50 · LOCAL SERVICES TAX	27,058.10	27,553.41	-495.31	98.2%
321.00 · BUSINESS LICENSES & PERMITS				
321.35 · Dumpsters/PODS Permit	540.00	400.00	140.00	135.0%
321.50 · Rental License	44,055.15	62,185.00	-18,129.85	70.8%
321.61 · Transient Retail Permits	1,945.00	1,395.00	550.00	139.4%
321.80 · Cable Franchise	27,708.87	28,408.61	-699.74	97.5%
321.90 · Business Registrations	2,640.00	2,430.00	210.00	108.6%
Total 321.00 · BUSINESS LICENSES & PERMITS	76,889.02	94,818.61	-17,929.59	81.1%
322.00 · NON-BUSINESS LICENSES & PERMITS				
322.20 · Yard/Garage Sale Permit	85.00	35.00	50.00	242.9%
322.60 · Curb & Sidewalk Permits	125.00	525.00	-400.00	23.8%
Total 322.00 · NON-BUSINESS LICENSES & PERMITS	210.00	560.00	-350.00	37.5%
331.00 · FINES				
331.10 · Fines from District Court	1,053.03	1,419.43	-366.40	74.2%
331.12 · Ordinance/Criminal Violations	1,549.12	8,075.00	-6,525.88	19.2%
331.13 · State Police Fines	869.54	909.91	-40.37	95.6%
331.14 · Parking Violation Fines	17,265.80	17,140.38	125.42	100.7%
331.00 · FINES - Other	1,500.00			
Total 331.00 · FINES	22,237.49	27,544.72	-5,307.23	80.7%
341.00 · INTEREST EARNINGS				
341.01 · General Fund Checking Interest	4,880.20	4,909.60	-29.40	99.4%
341.05 · Payroll Checking Interest	89.67	264.65	-174.98	33.9%
341.10 · Tax Account Interest	40,015.29	31,798.91	8,216.38	125.8%
341.22 · Fire Dept Bldg Improv Fund Int.	2.40	2.05	0.35	117.1%
341.50 · Recreation Account Interest	2.36	4.63	-2.27	51.0%
341.95 · Arcadia Dev DonationCD Interest	5,316.66	4,899.87	416.79	108.5%
Total 341.00 · INTEREST EARNINGS	50,306.58	41,879.71	8,426.87	120.1%
342.00 · RENTS AND ROYALTIES				
342.20 · Park / Pavilion Rental	5,960.00	3,350.00	2,610.00	177.9%
342.21 · 121 Center Street (Ambul Dept)	13,200.00	13,200.00	0.00	100.0%
342.25 · Rental of Council Room	1.00	36.00	-35.00	2.8%
342.53 · Monopole - 121 Center St Yard	26,475.85	23,932.59	2,543.26	110.6%
Total 342.00 · RENTS AND ROYALTIES	45,636.85	40,518.59	5,118.26	112.6%

BOROUGH OF BATH - OPERATING "GENERAL" FUND

Profit & Loss Forecast vs. Actual

January through December 2025

	Jan - Dec 25	Forecast	\$ Over Forecast	% of Forecast
355.00 - STATE SHARED REVENUES				
355.01 - Public Utility Realty Tax/PURTA	1,393.95	1,383.40	10.55	100.8%
355.02 - Motor Vehicles Fuel Tax	1,723.77	1,950.46	-226.69	88.4%
355.04 - Alcohol Beverage Licenses	1,200.00	1,200.00	0.00	100.0%
355.65 - Non-Uniform Pension State Aid	28,953.38	28,507.72	445.66	101.6%
355.99 - Volunteer Fire Relief State Aid	17,422.88	16,158.34	1,264.54	107.8%
Total 355.00 - STATE SHARED REVENUES	50,693.98	49,199.92	1,494.06	103.0%
357.00 - LOCAL GOVT. UNITS				
357.07 - N.County Hotel Tax Grant Progm	0.00	1,665.00	-1,665.00	0.0%
357.14 - N. County Grow NorCo Grant	2,000.00			
357.15 - Northampton County ERecy Grant	985.00			
Total 357.00 - LOCAL GOVT. UNITS	2,985.00	1,665.00	1,320.00	179.3%
360.00 - CHARGES FOR SERVICES				
360.65 - Returned Check Fee/Bank Credit	0.00	35.00	-35.00	0.0%
Total 360.00 - CHARGES FOR SERVICES	0.00	35.00	-35.00	0.0%
361.00 - GENERAL GOVERNMENT				
361.30 - Zoning Hearing Board Fees	4,000.00	1,650.00	2,350.00	242.4%
361.31 - App./Subdiv./Condition Use Fees	2,700.00	850.00	1,850.00	317.6%
361.34 - Stenographer - PComm/ZHB/PMCBOA	150.00			
Total 361.00 - GENERAL GOVERNMENT	6,850.00	2,500.00	4,350.00	274.0%
362.00 - PUBLIC SAFETY				
362.30 - Distressed Property Registr Fee	600.00			
362.41 - Building & Zoning Permit Fees	25,361.55	18,524.20	6,837.35	136.9%
362.42 - Electrical Licenses	1,125.00			
362.51 - Road Occupancy Permit	475.00	175.00	300.00	271.4%
362.52 - Bus Shelter	250.00	250.00	0.00	100.0%
Total 362.00 - PUBLIC SAFETY	27,811.55	18,949.20	8,862.35	146.8%
363.00 - HIGHWAYS & STREETS				
363.21 - Parking Meter Use	4,536.24	5,699.18	-1,162.94	79.6%
363.23 - Parking Lot Permits	810.00	1,965.00	-1,155.00	41.2%
Total 363.00 - HIGHWAYS & STREETS	5,346.24	7,664.18	-2,317.94	69.8%
379.00 - OTHER CHARGES FOR SERVICES				
379.10 - Other Charge for Service - Misc	0.00	6,436.43	-6,436.43	0.0%
379.15 - Credit Card Surcharge	326.26	262.84	63.42	124.1%
Total 379.00 - OTHER CHARGES FOR SERVICES	326.26	6,699.27	-6,373.01	4.9%
389.00 - ALL OTHER MISCELLANEOUS REVENUE				
389.20 - Donations - Business & Personal	4,481.00	500.00	3,981.00	896.2%
389.905 - Mayor's Events - Sales/Proceeds	0.00	15.00	-15.00	0.0%
389.00 - ALL OTHER MISCELLANEOUS REVENUE - ...	20,000.00			
Total 389.00 - ALL OTHER MISCELLANEOUS REVENUE	24,481.00	515.00	23,966.00	4,753.6%
391.20 - Insurance Claim Payments	55,012.33	2,497.86	52,514.47	2,202.4%
392.00 - INTERFUND OPER'G TRNSFRS (FROM)				
392.40 - FROM MSW	0.00	14,000.00	-14,000.00	0.0%
392.60 - Xfr from Non-Gen Fund Escrow	0.00	1,091.26	-1,091.26	0.0%
Total 392.00 - INTERFUND OPER'G TRNSFRS (FROM)	0.00	15,091.26	-15,091.26	0.0%
Total 300 - REVENUES	1,859,118.68	1,778,207.33	80,911.35	104.6%
353.50 - Economic Dev Community Events	62.50	4,250.00	-4,187.50	1.5%
Total Income	1,859,181.18	1,782,457.33	76,723.85	104.3%
Gross Profit	1,859,181.18	1,782,457.33	76,723.85	104.3%

BOROUGH OF BATH - OPERATING "GENERAL" FUND

Profit & Loss Forecast vs. Actual

January through December 2025

Expense	Jan - Dec 25	Forecast	\$ Over Forecast	% of Forecast
400 · EXPENDITURES				
400.00 · GENERAL GOVERNMENT				
400.11 · Council's Salary	13,125.00	13,125.00	0.00	100.0%
400.20 · Council Office Supplies	10,357.49	88.00	10,269.49	11,769.9%
400.26 · Council Small Equipment Purchas	0.00	1,100.02	-1,100.02	0.0%
400.29 · Gifts	326.96	285.00	41.96	114.7%
400.32 · Council's Tablets-Data/AV Chg's	1,481.76	1,471.68	10.08	100.7%
400.42 · Dues and Subscriptions	480.00	480.00	0.00	100.0%
400.46 · Conferences and Seminars	686.77	1,438.60	-751.83	47.7%
400.54 · Copier Lease	2,145.00	4,340.00	-2,195.00	49.4%
Total 400.00 · GENERAL GOVERNMENT	28,602.98	22,328.30	6,274.68	128.1%
401.00 · MAYOR				
401.01 · Salary of Mayor	2,500.00	2,500.00	0.00	100.0%
401.03 · Dues & Subscriptions	130.00	130.00	0.00	100.0%
401.46 · Conferences & Seminars	449.40			
Total 401.00 · MAYOR	3,079.40	2,630.00	449.40	117.1%
401.111 · BOROUGH MANAGER				
401.14 · Health & Dental - Borough Mgr	11,643.36	10,857.96	785.40	107.2%
401.16 · Dues & Subscriptions	1,113.87	1,108.89	4.98	100.4%
401.20 · Office Supplies				
401.210 · RTK Reimbursements	-106.25			
401.20 · Office Supplies - Other	2,616.00			
Total 401.20 · Office Supplies	2,509.75			
401.25 · Advertising/Promotional	100.81			
401.323 · Cellular Phone-MGR.	495.73	509.39	-13.66	97.3%
401.40 · Manager/Treasurer's Bond/Ins.	2,042.00	1,426.00	616.00	143.2%
401.50 · Borough Manager Salary				
401.502 · Borough Manager Vacation Payout	0.00	0.00	0.00	0.0%
401.511 · Stormwater Time	-9,015.62			
401.50 · Borough Manager Salary - Other	93,077.14	90,366.12	2,711.02	103.0%
Total 401.50 · Borough Manager Salary	84,061.52	90,366.12	-6,304.60	93.0%
Total 401.111 · BOROUGH MANAGER	101,967.04	104,268.36	-2,301.32	97.8%
402.00 · AUDITING/FINANCIAL ADMIN				
402.12 · Auditing Services	15,500.00	14,790.00	710.00	104.8%
402.13 · Bookkeeping Services				
402.131 · Bookkeeping RTK Services	570.00	2,000.00	-1,430.00	28.5%
402.132 · Bookkeeping - Long General Work	0.00	1,100.00	-1,100.00	0.0%
402.13 · Bookkeeping Services - Other	25,818.75	28,840.00	-3,021.25	89.5%
Total 402.13 · Bookkeeping Services	26,388.75	31,940.00	-5,551.25	82.6%
402.31 · Payroll Processing Services	2,940.76	1,792.75	1,148.01	164.0%
Total 402.00 · AUDITING/FINANCIAL ADMIN	44,829.51	48,522.75	-3,693.24	92.4%
403.00 · TAX COLLECTION				
403.11 · Tax Collector Salary				
403.111 · RE Tax Printing & Postage	0.00	2,417.06	-2,417.06	0.0%
403.11 · Tax Collector Salary - Other	3,707.58	3,607.58	100.00	102.8%
Total 403.11 · Tax Collector Salary	3,707.58	6,024.64	-2,317.06	61.5%
403.25 · Collection Fees on Past Due	0.00	360.00	-360.00	0.0%
403.34 · Printing & Postage - RE Tax	21.52	226.42	-204.90	9.5%
403.35 · Insurance and Bonding	806.00	865.00	-59.00	93.2%
Total 403.00 · TAX COLLECTION	4,535.10	7,476.06	-2,940.96	60.7%

**BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Forecast vs. Actual**

January through December 2025

	Jan - Dec 25	Forecast	\$ Over Forecast	% of Forecast
404.00 - LEGAL SERVICES				
404.31 - Legal Fees				
404.310 - Legal-Boro Solicitorship/Misc	45,587.48	68,805.07	-23,217.59	66.3%
404.314 - Legal- General RTK Requests	337.85	1,394.65	-1,056.80	24.2%
404.317 - Legal Fees-RTK-Long	21,168.09	84,767.08	-63,598.99	25.0%
404.319 - Legal Fees-Long General	0.00	6,237.60	-6,237.60	0.0%
Total 404.31 - Legal Fees	67,093.42	161,204.40	-94,110.98	41.6%
404.45 - Codification Costs	2,800.00	1,580.00	1,220.00	177.2%
Total 404.00 - LEGAL SERVICES	69,893.42	162,784.40	-92,890.98	42.9%
405.00 - SECRETARY (OFFICE)				
405.12 - Office Personnel II				
405.120 - Clerk Stormwater Time	-566.69			
405.12 - Office Personnel II - Other	13,844.05	14,504.50	-660.45	95.4%
Total 405.12 - Office Personnel II	13,277.36	14,504.50	-1,227.14	91.5%
405.15 - Office Secretary Health/Dental	0.00	16,138.08	-16,138.08	0.0%
405.17 - Office Personell I				
405.170 - Senior Admin Stormwater Time	-6,157.79			
405.17 - Office Personell I - Other	46,649.80	45,057.63	1,592.17	103.5%
Total 405.17 - Office Personell I	40,492.01	45,057.63	-4,565.62	89.9%
405.18 - Office Secretary - Health Ins.	25,946.88	8,069.04	17,877.84	321.6%
Total 405.00 - SECRETARY (OFFICE)	79,716.25	83,769.25	-4,053.00	95.2%
406.00 - GENERAL GOVT. ADMINISTRATION				
406.21 - Office Supplies	8,535.29	3,165.80	5,369.49	269.6%
406.23 - Postage	-649.91	2,985.32	-3,635.23	-21.8%
406.25 - Office Equip - Supplies & Maint	2,316.00	2,545.00	-229.00	91.0%
406.30 - Bank Charges				
406.311 - Bank Charges - RTK	37.50			
406.30 - Bank Charges - Other	87.00	-0.26	87.26	-33,461.5%
Total 406.30 - Bank Charges	124.50	-0.26	124.76	-47,884.6%
406.34 - Advertising/Promotional	3,766.40	5,533.87	-1,767.47	68.1%
406.39 - Processing Fees	854.03	514.23	339.80	166.1%
406.42 - Dues & Subscriptions	6,848.41	4,269.00	2,579.41	160.4%
406.44 - Municipal Doc Destruction	80.00			
406.00 - GENERAL GOVT. ADMINISTRATION - Other	15.00			
Total 406.00 - GENERAL GOVT. ADMINISTRATION	21,889.72	19,012.96	2,876.76	115.1%
407 - IT-Networking Svcs- Data Proc.				
407.22 - Computer/IT Supplies	4,957.84	8,857.50	-3,899.66	56.0%
407.31 - IT - Professional Services	21,150.47	22,624.00	-1,473.53	93.5%
407.42 - IT Dues & Subscriptions	27,589.13	25,442.95	2,146.18	108.4%
407.43 - IT - RTK	2,704.27	4,646.64	-1,942.37	58.2%
Total 407 - IT-Networking Svcs- Data Proc.	56,401.71	61,571.09	-5,169.38	91.6%
408.00 - ENGINEERING SERVICES				
408.31 - Engineering Services	44,402.16	29,138.69	15,263.47	152.4%
408.34 - Sewage Enforcement Officer	173.25	47.50	125.75	364.7%
408.36 - GIS/ESRI Host/Landex	6,871.29	4,400.00	2,471.29	156.2%
408.50 - Engineering OTHER	705.38			
Total 408.00 - ENGINEERING SERVICES	52,152.08	33,586.19	18,565.89	155.3%
409.00 - MUNICIPAL BUILDING & PROPERTY				
409.10 - Janitorial Contracted Services	6,336.00	6,552.00	-216.00	96.7%
409.20 - Bldg-Cleaning & Misc. Supplies	65.96			

**BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Forecast vs. Actual**

January through December 2025

	Jan - Dec 25	Forecast	\$ Over Forecast	% of Forecast
409.23 · Heating Fuel				
409.233 · 121 Center Street	733.89	154.10	579.79	476.2%
409.23 · Heating Fuel - Other	2,051.89	1,513.24	538.65	135.6%
Total 409.23 · Heating Fuel	2,785.78	1,667.34	1,118.44	167.1%
409.24 · Electricity	5,650.88	6,055.24	-404.36	93.3%
409.25 · Bldg-Repairs & Maintenance	23,534.49	6,695.00	16,839.49	351.5%
409.31 · Municipal Bldg - Prof. Services	1,200.00			
409.321 · Communications Phone-Local	3,093.60	3,084.24	9.36	100.3%
409.323 · Internet (High Speed)	6,564.04	6,658.06	-94.02	98.6%
409.324 · Cable TV (Digital)	1,462.03	1,200.00	262.03	121.8%
409.43 · RE Taxes - Muni Bldg & Property	307.35			
409.49 · MS4 Fees	8,036.00			
409.00 · MUNICIPAL BUILDING & PROPERTY - Other	2,459.58	2,586.40	-126.82	95.1%
Total 409.00 · MUNICIPAL BUILDING & PROPERTY	61,495.71	34,498.28	26,997.43	178.3%
411.00 · FIRE COMPANY				
411.02 · Building Maintenance	1,311.44	274.50	1,036.94	477.8%
411.163 · Vol. Fire Relief State Aid	17,422.88	16,158.34	1,264.54	107.8%
411.21 · Special Consideration Flyers	123.00	123.12	-0.12	99.9%
411.26 · Minor Equipment - Fire Dept	657.00			
411.327 · Radio Equipment Maintenance	100.00	263.50	-163.50	38.0%
411.36 · Electricity - Fire Dept	3,589.96	3,869.74	-279.78	92.8%
411.60 · Capital Construction-Fire Dept.	3,544.58	1,880.12	1,664.46	188.5%
Total 411.00 · FIRE COMPANY	26,748.86	22,569.32	4,179.54	118.5%
413.00 · UCC & CODE ENFORCEMENT				
413.10 · PEO Salary	31,840.91	32,484.01	-643.10	98.0%
413.17 · UCC/Code Enforce/PEO Supplies	1,806.74			
413.19 · Code Enforce Postage	813.14	406.63	406.51	200.0%
413.31 · Zoning & PMC Enforcement Serv's	93,600.00	94,295.00	-695.00	99.3%
413.32 · Inspection Serv's - Zoning/Bldg	17,129.72	13,248.00	3,881.72	129.3%
413.333 · PECO Tablet	323.64	323.64	0.00	100.0%
413.42 · Uniform Constr Code -Qtrly Fees	112.50	117.00	-4.50	96.2%
413.45 · Dues/Subscriptionsv-Zng/CodeEnf	2,006.16	16,910.63	-14,904.47	11.9%
413.50 · Code Vehicle Maintenance	7,187.94	230.17	6,957.77	3,122.9%
413.51 · Code Vehicle Fuel	1,328.57	839.87	488.70	158.2%
Total 413.00 · UCC & CODE ENFORCEMENT	156,149.32	158,854.95	-2,705.63	98.3%
414.00 · PLANNING/ZONING/PROP MAINT CODE				
414.25 · Stenographer - PComm/ZHB/PMCBOA	475.00	675.00	-200.00	70.4%
414.31 · Legal Fees -Planning/Zoning/PMC	16,574.55	14,963.95	1,610.60	110.8%
414.34 · Printing - Planning/Zoning/PMC	0.00	0.00	0.00	0.0%
Total 414.00 · PLANNING/ZONING/PROP MAINT CODE	17,049.55	15,638.95	1,410.60	109.0%
415.00 · EMERGENCY MANAGEMENT				
415.17 · Emergency Alert System	-1,054.87			
Total 415.00 · EMERGENCY MANAGEMENT	-1,054.87			
427.00 · GARBAGE(SOLID WASTE) COLLECTION				
427.36 · Electronic Recycling	1,730.20			
Total 427.00 · GARBAGE(SOLID WASTE) COLLECTION	1,730.20			
428.00 · GRASS & WEED CONTROL				
428.31 · Landscaping Prof Svcs - Mowing	26,195.00	42,470.00	-16,275.00	61.7%
428.40 · Grass & Weed Control Equipment	0.00	431.31	-431.31	0.0%
Total 428.00 · GRASS & WEED CONTROL	26,195.00	42,901.31	-16,706.31	61.1%

**BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Forecast vs. Actual**

January through December 2025

	Jan - Dec 25	Forecast	\$ Over Forecast	% of Forecast
430.00 - PUBLIC WORKS - ROADS & STREETS				
430.15 - Highway Personnel Salary				
430.13 - Hwy Personnel Overtime	15,874.63	5,167.67	10,706.96	307.2%
430.153 - Public Works Stormwater Time	-20,539.01			
430.158 - Shift Differential	1,133.86			
430.15 - Highway Personnel Salary - Other	196,857.32	145,800.40	51,056.92	135.0%
Total 430.15 - Highway Personnel Salary	193,326.80	150,968.07	42,358.73	128.1%
430.16 - Seasonal PT Personnel Wages	0.00	1,405.41	-1,405.41	0.0%
430.18 - Hwy Personnel Health & Dental	75,730.98	53,996.10	21,734.88	140.3%
430.230 - Heating Fuel	5,925.72	7,351.51	-1,425.79	80.6%
430.26 - Minor Equipment Purchases	0.00	315.94	-315.94	0.0%
430.28 - Equipment Rentals	250.85			
430.32 - Operating Supplies				
430.327 - Uniform Allowance for PW Crew	4,549.35	1,469.69	3,079.66	309.5%
430.32 - Operating Supplies - Other	1,122.80	1,991.60	-868.80	56.4%
Total 430.32 - Operating Supplies	5,672.15	3,461.29	2,210.86	163.9%
430.40 - Building Maintenance/Repairs	1,276.07	900.31	375.76	141.7%
430.45 - Contracted Services	580.00	580.00	0.00	100.0%
430.46 - Public Works Training	157.50	7,145.00	-6,987.50	2.2%
430.47 - PA Criminal Ck/Testing-P. Works	270.00	399.00	-129.00	67.7%
430.50 - Utilities-Electric	3,681.30	3,713.59	-32.29	99.1%
430.51 - Internet Service	1,759.20	1,759.20	0.00	100.0%
430.64 - Cellular Phones-HWYS	2,975.84	3,056.34	-80.50	97.4%
430.74 - Major Equip./Machinery Purchase	0.00	1,589.99	-1,589.99	0.0%
Total 430.00 - PUBLIC WORKS - ROADS & STREETS	291,606.41	236,641.75	54,964.66	123.2%
431.00 - CLEANING STREETS & GUTTERS				
431.25 - Street Sweeper Maint./Repairs	50.97			
Total 431.00 - CLEANING STREETS & GUTTERS	50.97			
432.00 - WINTER MAINTENANCE SERVICES				
432.10 - Salting Expense	14,490.84	7,370.30	7,120.54	196.6%
Total 432.00 - WINTER MAINTENANCE SERVICES	14,490.84	7,370.30	7,120.54	196.6%
433.00 - TRAFFIC CONTROL DEVICES				
433.20 - Signs	4,430.20	3,851.81	578.39	115.0%
433.36 - Traffic Signal Electric	2,624.44	2,450.04	174.40	107.1%
433.40 - Traffic Device Repair & Maint				
433.410 - Barrall & Walnut	56,162.33			
433.430 - Main & Walnut	3,232.32			
433.40 - Traffic Device Repair & Maint - Other	1,359.54			
Total 433.40 - Traffic Device Repair & Maint	60,754.19			
433.00 - TRAFFIC CONTROL DEVICES - Other	3,080.00	6,205.00	-3,125.00	49.6%
Total 433.00 - TRAFFIC CONTROL DEVICES	70,888.83	12,506.85	58,381.98	566.8%
434.00 - STREET LIGHTING				
434.27 - Street Lighting Repairs & Maint	0.00	902.03	-902.03	0.0%
434.36 - Street Lighting Electric	27,896.41	36,244.01	-8,347.60	77.0%
434.38 - Holiday Lighting	3,498.80	4,472.13	-973.33	78.2%
Total 434.00 - STREET LIGHTING	31,395.21	41,618.17	-10,222.96	75.4%
436.00 - STORM SEWERS AND DRAINS				
436.37 - Storm Swr-Repairs & Maint Serv's	178.99			
Total 436.00 - STORM SEWERS AND DRAINS	178.99			
437.00 - REPAIRS OF TOOLS & MACHINERY				
437.10 - Truck Fleet Maint. & Repairs	11,185.28	15,625.99	-4,440.71	71.6%

BOROUGH OF BATH - OPERATING "GENERAL" FUND

Profit & Loss Forecast vs. Actual

January through December 2025

	Jan - Dec 25	Forecast	\$ Over Forecast	% of Forecast
437.20 · Equipment Repairs & Supplies				
437.21 · Pro Forma Paver	0.00	4,955.38	-4,955.38	0.0%
437.20 · Equipment Repairs & Supplies - Other	20,574.68	6,181.94	14,392.74	332.8%
Total 437.20 · Equipment Repairs & Supplies	20,574.68	11,137.32	9,437.36	184.7%
Total 437.00 · REPAIRS OF TOOLS & MACHINERY	31,759.96	26,763.31	4,996.65	118.7%
438.00 · MAINT. & REPAIRS ROADS/BRIDGES				
438.33 · FUEL-Gas & Diesel (Trks/Equip)	10,872.21	9,328.17	1,544.04	116.6%
438.37 · Road Repairs & Maint. Services	3,518.19	1,277.05	2,241.14	275.5%
438.39 · Line Curb Crosswalk Painting	1,272.57	1,402.70	-130.13	90.7%
Total 438.00 · MAINT. & REPAIRS ROADS/BRIDGES	15,662.97	12,007.92	3,655.05	130.4%
440 · Public Works - Other Services				
445 · Parking				
445.24 · General Operating Supplies	173.15			
445.37 · Repairs & Maintenance Service	352.00	320.00	32.00	110.0%
Total 445 · Parking	525.15	320.00	205.15	164.1%
Total 440 · Public Works - Other Services	525.15	320.00	205.15	164.1%
452.00 · PARTICIPANT RECREATION & CULTURE				
452.10 · Professional Fees(HARB Consult)	0.00	165.00	-165.00	0.0%
452.11 · Clock Expenses	0.00	15,250.00	-15,250.00	0.0%
452.00 · PARTICIPANT RECREATION & CULTURE - O...	675.00			
Total 452.00 · PARTICIPANT RECREATION & CULTURE	675.00	15,415.00	-14,740.00	4.4%
453.00 · SPECTATOR RECREATION & CULTURE				
453.50 · ECON Dev. Comm Events/Projects				
453.501 · Old Home Week	8,318.92	9,178.35	-859.43	90.6%
453.50 · ECON Dev. Comm Events/Projects - Other	310.00	4,248.25	-3,938.25	7.3%
Total 453.50 · ECON Dev. Comm Events/Projects	8,628.92	13,426.60	-4,797.68	64.3%
453.80 · Festivals/Special Events	4,600.00	4,841.26	-241.26	95.0%
Total 453.00 · SPECTATOR RECREATION & CULTURE	13,228.92	18,267.86	-5,038.94	72.4%
454.00 · PARKS				
454.10 · Parks-Repairs & Maintenance				
454.101 · Keystone Park & Diehl Field	3,152.37	7,420.25	-4,267.88	42.5%
454.102 · Cliff Cowling Park	5,279.54	3,473.28	1,806.26	152.0%
454.104 · Monocacy Creek Park	3,756.38	18,264.87	-14,508.49	20.6%
454.105 · Firefighter's Field Park	2,779.10	6,827.27	-4,048.17	40.7%
454.106 · Paw Park	662.00	249.24	412.76	265.6%
454.107 · Rehrig Park	1,415.93	1,160.00	255.93	122.1%
454.109 · Boro Hall Landscaping/Maint.	66.96	574.74	-507.78	11.7%
454.10 · Parks-Repairs & Maintenance - Other	9,395.02	3,688.90	5,706.12	254.7%
Total 454.10 · Parks-Repairs & Maintenance	26,507.30	41,658.55	-15,151.25	63.6%
454.15 · Phone/Data Line				
454.151 · Cliff Cowling Pump House	1,759.20	1,759.20	0.00	100.0%
454.152 · Keystone Park	1,759.20	1,759.20	0.00	100.0%
454.153 · Monocacy Creek Park	1,759.20	1,759.20	0.00	100.0%
454.154 · Cliff Cowling Snack Stand	662.42			
Total 454.15 · Phone/Data Line	5,940.02	5,277.60	662.42	112.6%
454.30 · Electricity				
454.301 · Keystone Park	890.47	1,009.10	-118.63	88.2%
454.302 · Cliff Cowling Park	816.39	1,097.04	-280.65	74.4%
454.304 · Firefighters Field Park	280.28	305.40	-25.12	91.8%
Total 454.30 · Electricity	1,987.14	2,411.54	-424.40	82.4%

BOROUGH OF BATH - OPERATING "GENERAL" FUND

Profit & Loss Forecast vs. Actual

January through December 2025

	Jan - Dec 25	Forecast	\$ Over Forecast	% of Forecast
454.60 · Park Improve/Equipment Purchase	15,611.76	1,077.34	14,534.42	1,449.1%
Total 454.00 · PARKS	50,046.22	50,425.03	-378.81	99.2%
459.00 · CULTURE & RECREATION - ETC.				
459.05 · Mayor's Special Event Expense	1,852.40			
Total 459.00 · CULTURE & RECREATION - ETC.	1,852.40			
461.00 · COMM. DEV-CONSERV. OF NAT. RES.				
461.01 · Appraisal of Property	300.00			
Total 461.00 · COMM. DEV-CONSERV. OF NAT. RES.	300.00			
472.00 · DEBT INTEREST				
472.13 · Gen Oblig \$550K Note Interest	7,428.43	8,662.49	-1,234.06	85.8%
Total 472.00 · DEBT INTEREST	7,428.43	8,662.49	-1,234.06	85.8%
481.00 · ER PAID BENEFITS & WITHHOLDINGS				
481.192 · FICA-Municipality (SS)	25,655.66	21,710.70	3,944.96	118.2%
481.193 · Medicare-Municipality	6,000.14	5,077.54	922.60	118.2%
481.194 · PA Unemployment Comp 'ER CONTRIB	692.41	713.81	-21.40	97.0%
481.195 · Workers Compensation Insurance	26,562.00	28,004.00	-1,442.00	94.9%
481.197 · Bath Pension Contribution				
481.198 · Bath Pension (Match)	9,822.62	8,306.64	1,515.98	118.3%
481.197 · Bath Pension Contribution - Other	16,656.42	10,377.15	6,279.27	160.5%
Total 481.197 · Bath Pension Contribution	26,479.04	18,683.79	7,795.25	141.7%
481.199 · Life, AD&D Benefits	636.02	614.46	21.56	103.5%
481.200 · Federal Excise Tax - PCORI fee	0.00	32.20	-32.20	0.0%
Total 481.00 · ER PAID BENEFITS & WITHHOLDINGS	86,025.27	74,836.50	11,188.77	115.0%
486.00 · INSURANCE				
486.10 · PIRMA LIABILITY				
486.101 · General Liability	7,621.00	7,123.00	498.00	107.0%
486.102 · Automobile Liability	9,257.00	8,461.00	796.00	109.4%
486.103 · Public Officials Liability	2,931.00	2,740.00	191.00	107.0%
Total 486.10 · PIRMA LIABILITY	19,809.00	18,324.00	1,485.00	108.1%
486.20 · PIRMA PROPERTY				
486.201 · Property Insurance	19,212.00	16,002.00	3,210.00	120.1%
Total 486.20 · PIRMA PROPERTY	19,212.00	16,002.00	3,210.00	120.1%
486.25 · FLOOD INSURANCE	892.00	793.00	99.00	112.5%
486.60 · Public Employees Bond	0.00	616.00	-616.00	0.0%
Total 486.00 · INSURANCE	39,913.00	35,735.00	4,178.00	111.7%
492.00 · INTERFUND OPER'G TRANSFERS (TO)				
492.30 · Capital Improvement Fund	595,622.64	44,045.91	551,576.73	1,352.3%
492.45 · Fire Protection Fund	0.00	1,391.27	-1,391.27	0.0%
492.98 · Transfer to MS4 Fund	0.00	53,339.28	-53,339.28	0.0%
Total 492.00 · INTERFUND OPER'G TRANSFERS (TO)	595,622.64	98,776.46	496,846.18	603.0%
493.00 · Fire Dept Bldg Imprv- Reserve	6,600.00	6,600.00	0.00	100.0%
Total 400 · EXPENDITURES	2,009,632.19	1,466,358.81	543,273.38	137.0%
Total Expense	2,009,632.19	1,466,358.81	543,273.38	137.0%
Net Ordinary Income	-150,451.01	316,098.52	-466,549.53	-47.6%
Net Income	-150,451.01	316,098.52	-466,549.53	-47.6%

**BOROUGH OF BATH
MONTHLY TREASURERS REPORT**

SECTION 3

**General Fund Profit and Loss
(Budget vs. Actual)**

IMPORTANCE: The General Fund is the primary Borough bank account for most of the day-to-day financial transactions. The General Fund Profit and Loss Budget vs Actual provides a history of actual expenses and revenues to date compared to the council approved calendar year budget. The report identifies the current year's expenses and revenues to date, tracking financial transactions and providing a percentage of what has occurred versus the anticipated budgeted line-item estimates. This report will indicate whether a line item, and ultimately whether the General Fund budget is running deficits or surpluses according to that calendar year's budget. The report is in 'cash' basis: financial activity recorded when received or expended.

BOROUGH OF BATH - OPERATING "GENERAL" FUND

Profit & Loss Budget vs. Actual

January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
300 · REVENUES				
301.00 · REAL ESTATE TAXES				
301.11 · Real Estate Tax-Base	915,399.42	862,000.00	53,399.42	106.2%
301.20 · Real Estate Tax-Prior Year	19,190.04	23,000.00	-3,809.96	83.4%
301.26 · RE Tax - Pr Yr Interim Base	0.00	3,300.00	-3,300.00	0.0%
Total 301.00 · REAL ESTATE TAXES	934,589.46	888,300.00	46,289.46	105.2%
310.10 · REAL ESTATE TRANSFER TAX				
310.11 · NC Collection Fees - RE TRANS	-813.27			
310.10 · REAL ESTATE TRANSFER TAX - Other	51,585.06	62,000.00	-10,414.94	83.2%
Total 310.10 · REAL ESTATE TRANSFER TAX	50,771.79	62,000.00	-11,228.21	81.9%
310.20 · EARNED INCOME TAXES	477,913.03	440,000.00	37,913.03	108.6%
310.50 · LOCAL SERVICES TAX	27,058.10	25,000.00	2,058.10	108.2%
321.00 · BUSINESS LICENSES & PERMITS				
321.35 · Dumpsters/PODS Permit	540.00	1,200.00	-660.00	45.0%
321.50 · Rental License	44,055.15	35,000.00	9,055.15	125.9%
321.61 · Transient Retail Permits	1,945.00	1,400.00	545.00	138.9%
321.80 · Cable Franchise	27,708.87	35,000.00	-7,291.13	79.2%
321.90 · Business Registrations	2,640.00	2,700.00	-60.00	97.8%
Total 321.00 · BUSINESS LICENSES & PERMITS	76,889.02	75,300.00	1,589.02	102.1%
322.00 · NON-BUSINESS LICENSES & PERMITS				
322.20 · Yard/Garage Sale Permit	85.00	30.00	55.00	283.3%
322.60 · Curb & Sidewalk Permits	125.00	500.00	-375.00	25.0%
Total 322.00 · NON-BUSINESS LICENSES & PERMITS	210.00	530.00	-320.00	39.6%
331.00 · FINES				
331.10 · Fines from District Court	1,053.03	4,000.00	-2,946.97	26.3%
331.12 · Ordinance/Criminal Violations	1,549.12	900.00	649.12	172.1%
331.13 · State Police Fines	869.54	900.00	-30.46	96.6%
331.14 · Parking Violation Fines	17,265.80	20,000.00	-2,734.20	86.3%
331.00 · FINES - Other	1,500.00			
Total 331.00 · FINES	22,237.49	25,800.00	-3,562.51	86.2%
341.00 · INTEREST EARNINGS				
341.01 · General Fund Checking Interest	4,880.20	2,700.00	2,180.20	180.7%
341.05 · Payroll Checking Interest	89.67	57.00	32.67	157.3%
341.06 · Gen. Fund Escrow Ck'g Interest	0.00	0.05	-0.05	0.0%
341.10 · Tax Account Interest	40,015.29	16,000.00	24,015.29	250.1%
341.20 · Community Revitalization Int.	0.00	0.20	-0.20	0.0%
341.22 · Fire Dept Bldg Improv Fund Int.	2.40	0.10	2.30	2,400.0%
341.50 · Recreation Account Interest	2.36	0.55	1.81	429.1%
341.95 · Arcadia Dev DonationCD Interest	5,316.66	2,500.00	2,816.66	212.7%
341.96 · Grants(prev'ly Reserve)Interest	0.00	0.01	-0.01	0.0%
Total 341.00 · INTEREST EARNINGS	50,306.58	21,257.91	29,048.67	236.6%
342.00 · RENTS AND ROYALTIES				
342.20 · Park / Pavilion Rental				
342.201 · Park Rental Alcohol Permit	0.00	20.00	-20.00	0.0%
342.20 · Park / Pavilion Rental - Other	5,960.00	3,800.00	2,160.00	156.8%
Total 342.20 · Park / Pavilion Rental	5,960.00	3,820.00	2,140.00	156.0%
342.21 · 121 Center Street (Ambul Dept)	13,200.00	13,200.00	0.00	100.0%
342.25 · Rental of Council Room	1.00	36.00	-35.00	2.8%
342.53 · Monopole - 121 Center St Yard	26,475.85	23,463.33	3,012.52	112.8%
Total 342.00 · RENTS AND ROYALTIES	45,636.85	40,519.33	5,117.52	112.6%

BOROUGH OF BATH - OPERATING "GENERAL" FUND

Profit & Loss Budget vs. Actual

January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
355.00 - STATE SHARED REVENUES				
355.01 - Public Utility Realty Tax/PURTA	1,393.95	1,100.00	293.95	126.7%
355.02 - Motor Vehicles Fuel Tax	1,723.77	1,900.00	-176.23	90.7%
355.04 - Alcohol Beverage Licenses	1,200.00	2,400.00	-1,200.00	50.0%
355.65 - Non-Uniform Pension State Aid	28,953.38	19,000.00	9,953.38	152.4%
355.99 - Volunteer Fire Relief State Aid	17,422.88	15,938.02	1,484.86	109.3%
Total 355.00 - STATE SHARED REVENUES	50,693.98	40,338.02	10,355.96	125.7%
357.00 - LOCAL GOVT. UNITS				
357.14 - N. County Grow NorCo Grant	2,000.00			
357.15 - Northampton County ERecy Grant	985.00			
Total 357.00 - LOCAL GOVT. UNITS	2,985.00			
359.00 - Paymt in Lieu of Taxes (PILOT)	0.00	900.00	-900.00	0.0%
361.00 - GENERAL GOVERNMENT				
361.30 - Zoning Hearing Board Fees	4,000.00	3,700.00	300.00	108.1%
361.31 - App./Subdiv./Condition Use Fees	2,700.00	150.00	2,550.00	1,800.0%
361.34 - Stenographer - PComm/ZHB/PMCBOA	150.00	200.00	-50.00	75.0%
Total 361.00 - GENERAL GOVERNMENT	6,850.00	4,050.00	2,800.00	169.1%
362.00 - PUBLIC SAFETY				
362.30 - Distressed Property Registr Fee	600.00	600.00	0.00	100.0%
362.41 - Building & Zoning Permit Fees	25,361.55	13,000.00	12,361.55	195.1%
362.42 - Electrical Licenses	1,125.00			
362.51 - Road Occupancy Permit	475.00	1,000.00	-525.00	47.5%
362.52 - Bus Shelter	250.00	250.00	0.00	100.0%
Total 362.00 - PUBLIC SAFETY	27,811.55	14,850.00	12,961.55	187.3%
363.00 - HIGHWAYS & STREETS				
363.21 - Parking Meter Use	4,536.24	5,300.00	-763.76	85.6%
363.23 - Parking Lot Permits	810.00	2,500.00	-1,690.00	32.4%
Total 363.00 - HIGHWAYS & STREETS	5,346.24	7,800.00	-2,453.76	68.5%
379.00 - OTHER CHARGES FOR SERVICES				
379.15 - Credit Card Surcharge	326.26			
Total 379.00 - OTHER CHARGES FOR SERVICES	326.26			
389.00 - ALL OTHER MISCELLANEOUS REVENUE				
389.20 - Donations - Business & Personal	4,481.00			
389.00 - ALL OTHER MISCELLANEOUS REVENUE - ...	20,000.00			
Total 389.00 - ALL OTHER MISCELLANEOUS REVENUE	24,481.00			
391.20 - Insurance Claim Payments	55,012.33			
392.00 - INTERFUND OPER'G TRNSFRS (FROM)				
392.3 - FROM Highway Aid	0.00	32,000.00	-32,000.00	0.0%
Total 392.00 - INTERFUND OPER'G TRNSFRS (FROM)	0.00	32,000.00	-32,000.00	0.0%
Total 300 - REVENUES	1,859,118.68	1,678,645.26	180,473.42	110.8%
353.50 - Economic Dev Commuuty Events	62.50			
Total Income	1,859,181.18	1,678,645.26	180,535.92	110.8%
Gross Profit	1,859,181.18	1,678,645.26	180,535.92	110.8%

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Budget vs. Actual
 January through December 2025

Expense	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
400 · EXPENDITURES				
400.00 · GENERAL GOVERNMENT				
400.11 · Council's Salary	13,125.00	13,125.00	0.00	100.0%
400.20 · Council Office Supplies	10,357.49			
400.29 · Gifts	326.96	200.00	126.96	163.5%
400.30 · General Gvrnmnt - Miscellaneous	0.00	300.00	-300.00	0.0%
400.32 · Council's Tablets-Data/AV Chg's	1,481.76	1,141.68	340.08	129.8%
400.35 · Newsletter incl'g US Mail Pstg	0.00	200.00	-200.00	0.0%
400.42 · Dues and Subscriptions	480.00	480.00	0.00	100.0%
400.46 · Conferences and Seminars	686.77	2,450.00	-1,763.23	28.0%
400.54 · Copier Lease	2,145.00	2,340.00	-195.00	91.7%
Total 400.00 · GENERAL GOVERNMENT	28,602.98	20,236.68	8,366.30	141.3%
401.00 · MAYOR				
401.01 · Salary of Mayor	2,500.00	2,500.00	0.00	100.0%
401.03 · Dues & Subscriptions	130.00	380.00	-250.00	34.2%
401.04 · Mayor Supplies & Misc.	0.00	100.00	-100.00	0.0%
401.46 · Conferences & Seminars	449.40	500.00	-50.60	89.9%
Total 401.00 · MAYOR	3,079.40	3,480.00	-400.60	88.5%
401.111 · BOROUGH MANAGER				
401.14 · Health & Dental - Borough Mgr	11,643.36	11,400.85	242.51	102.1%
401.16 · Dues & Subscriptions	1,113.87	800.00	313.87	139.2%
401.18 · Educational Expense	0.00	1,500.00	-1,500.00	0.0%
401.20 · Office Supplies				
401.210 · RTK Reimbursements	-106.25			
401.20 · Office Supplies - Other	2,616.00			
Total 401.20 · Office Supplies	2,509.75			
401.25 · Advertising/Promotional	100.81	500.00	-399.19	20.2%
401.30 · Consultant Fees	0.00	7,500.00	-7,500.00	0.0%
401.323 · Cellular Phone-MGR.	495.73	510.00	-14.27	97.2%
401.40 · Manager/Treasurer's Bond/Ins.	2,042.00	1,426.00	616.00	143.2%
401.50 · Borough Manager Salary				
401.502 · Borough Manager Vacation Payout	0.00			
401.511 · Stormwater Time	-9,015.62			
401.50 · Borough Manager Salary - Other	93,077.14	93,077.09	0.05	100.0%
Total 401.50 · Borough Manager Salary	84,061.52	93,077.09	-9,015.57	90.3%
Total 401.111 · BOROUGH MANAGER	101,967.04	116,713.94	-14,746.90	87.4%
402.00 · AUDITING/FINANCIAL ADMIN				
402.12 · Auditing Services	15,500.00	20,140.00	-4,640.00	77.0%
402.13 · Bookkeeping Services				
402.131 · Bookkeeping RTK Services	570.00			
402.13 · Bookkeeping Services - Other	25,818.75	35,000.00	-9,181.25	73.8%
Total 402.13 · Bookkeeping Services	26,388.75	35,000.00	-8,611.25	75.4%
402.19 · EE Pay Raise Pool	0.00	9,500.00	-9,500.00	0.0%
402.31 · Payroll Processing Services	2,940.76	2,584.58	356.18	113.8%
Total 402.00 · AUDITING/FINANCIAL ADMIN	44,829.51	67,224.58	-22,395.07	66.7%
403.00 · TAX COLLECTION				
403.11 · Tax Collector Salary	3,707.58	3,707.57	0.01	100.0%

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Budget vs. Actual
 January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
403.25 · Collection Fees on Past Due	0.00	700.00	-700.00	0.0%
403.31 · Professional Services	0.00	2,000.00	-2,000.00	0.0%
403.34 · Printing & Postage - RE Tax	21.52	300.00	-278.48	7.2%
403.35 · Insurance and Bonding	806.00	2,700.00	-1,894.00	29.9%
Total 403.00 · TAX COLLECTION	4,535.10	9,407.57	-4,872.47	48.2%
404.00 · LEGAL SERVICES				
404.31 · Legal Fees				
404.310 · Legal-Boro Solicitorship/Misc	45,587.48	35,000.00	10,587.48	130.2%
404.314 · Legal- General RTK Requests	337.85	2,500.00	-2,162.15	13.5%
404.317 · Legal Fees-RTK-Long	21,168.09	62,450.00	-41,281.91	33.9%
Total 404.31 · Legal Fees	67,093.42	99,950.00	-32,856.58	67.1%
404.45 · Codification Costs	2,800.00	5,000.00	-2,200.00	56.0%
404.99 · Legal Expenses - Other	0.00	1,500.00	-1,500.00	0.0%
Total 404.00 · LEGAL SERVICES	69,893.42	106,450.00	-36,556.58	65.7%
405.00 · SECRETARY (OFFICE)				
405.12 · Office Personnel II				
405.120 · Clerk Stormwater Time	-566.69			
405.12 · Office Personnel II - Other	13,844.05	21,000.00	-7,155.95	65.9%
Total 405.12 · Office Personnel II	13,277.36	21,000.00	-7,722.64	63.2%
405.17 · Office Personell I				
405.170 · Senior Admin Stormwater Time	-6,157.79			
405.17 · Office Personell I - Other	46,649.80	45,000.00	1,649.80	103.7%
Total 405.17 · Office Personell I	40,492.01	45,000.00	-4,507.99	90.0%
405.18 · Office Secretary - Health Ins.	25,946.88	22,000.00	3,946.88	117.9%
Total 405.00 · SECRETARY (OFFICE)	79,716.25	88,000.00	-8,283.75	90.6%
406.00 · GENERAL GOVT. ADMINISTRATION				
406.21 · Office Supplies	8,535.29	4,500.00	4,035.29	189.7%
406.23 · Postage	-649.91			
406.25 · Office Equip - Supplies & Maint	2,316.00	500.00	-1,149.91	-130.0%
406.30 · Bank Charges				
406.311 · Bank Charges - RTK	37.50			
406.30 · Bank Charges - Other	87.00	100.00	-13.00	87.0%
Total 406.30 · Bank Charges	124.50	100.00	24.50	124.5%
406.34 · Advertising/Promotional	3,766.40	5,000.00	-1,233.60	75.3%
406.39 · Processing Fees	854.03	600.00	254.03	142.3%
406.4 · CC Interest & Finance Charges	0.00	-800.00	800.00	0.0%
406.42 · Dues & Subscriptions	6,848.41	5,500.00	1,348.41	124.5%
406.44 · Municipal Doc Destruction	80.00	300.00	-220.00	26.7%
406.00 · GENERAL GOVT. ADMINISTRATION - Other	15.00			
Total 406.00 · GENERAL GOVT. ADMINISTRATION	21,889.72	15,700.00	6,189.72	139.4%
407 · IT-Networking Svcs- Data Proc.				
407.22 · Computer/IT Supplies	4,957.84	9,500.00	-4,542.16	52.2%
407.31 · IT - Professional Services	21,150.47	18,000.00	3,150.47	117.5%
407.42 · IT Dues & Subscriptions	27,589.13	20,012.40	7,576.73	137.9%
407.43 · IT - RTK	2,704.27	4,500.00	-1,795.73	60.1%
407.44 · IT- Networking	0.00	3,000.00	-3,000.00	0.0%
Total 407 · IT-Networking Svcs- Data Proc.	56,401.71	55,012.40	1,389.31	102.5%

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Budget vs. Actual
 January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
408.00 - ENGINEERING SERVICES				
408.31 - Engineering Services	44,402.16	21,000.00	23,402.16	211.4%
408.34 - Sewage Enforcement Officer	173.25			
408.36 - GIS/ESRI Host/Landex	6,871.29	8,000.00	-1,128.71	85.9%
408.50 - Engineering OTHER	705.38			
Total 408.00 - ENGINEERING SERVICES	52,152.08	29,000.00	23,152.08	179.8%
409.00 - MUNICIPAL BUILDING & PROPERTY				
409.10 - Janitorial Contracted Services	6,336.00	6,336.00	0.00	100.0%
409.20 - Bldg-Cleaning & Misc. Supplies	65.96	650.00	-584.04	10.1%
409.23 - Heating Fuel				
409.233 - 121 Center Street	733.89	400.00	333.89	183.5%
409.23 - Heating Fuel - Other	2,051.89	2,800.00	-748.11	73.3%
Total 409.23 - Heating Fuel	2,785.78	3,200.00	-414.22	87.1%
409.24 - Electricity	5,650.88	7,000.00	-1,349.12	80.7%
409.25 - Bldg-Repairs & Maintenance	23,534.49	50,000.00	-26,465.51	47.1%
409.31 - Municipal Bldg - Prof. Services	1,200.00			
409.321 - Communications Phone-Local	3,093.60	3,100.00	-6.40	99.8%
409.323 - Internet (High Speed)	6,564.04	6,700.00	-135.96	98.0%
409.324 - Cable TV (Digital)	1,462.03	1,200.00	262.03	121.8%
409.43 - RE Taxes - Muni Bldg & Property	307.35			
409.49 - MS4 Fees	8,036.00			
409.00 - MUNICIPAL BUILDING & PROPERTY - Other	2,459.58			
Total 409.00 - MUNICIPAL BUILDING & PROPERTY	61,495.71	78,186.00	-16,690.29	78.7%
411.00 - FIRE COMPANY				
411.02 - Building Maintenance	1,311.44	3,500.00	-2,188.56	37.5%
411.163 - Vol. Fire Relief State Aid	17,422.88	15,938.02	1,484.86	109.3%
411.21 - Special Consideration Flyers	123.00			
411.26 - Minor Equipment - Fire Dept	657.00	1,500.00	-843.00	43.8%
411.327 - Radio Equipment Maintenance	100.00	500.00	-400.00	20.0%
411.36 - Electricity - Fire Dept	3,589.96	3,800.00	-210.04	94.5%
411.60 - Capital Construction-Fire Dept.	3,544.58			
Total 411.00 - FIRE COMPANY	26,748.86	25,238.02	1,510.84	106.0%
413.00 - UCC & CODE ENFORCEMENT				
413.10 - PEO Salary	31,840.91	30,000.00	1,840.91	106.1%
413.16 - PEO Equipment	0.00	300.00	-300.00	0.0%
413.17 - UCC/Code Enforce/PEO Supplies	1,806.74			
413.19 - Code Enforce Postage	813.14	500.00	313.14	162.6%
413.31 - Zoning & PMC Enforcement Serv's	93,600.00	89,000.00	4,600.00	105.2%
413.32 - Inspection Serv's - Zoning/Bldg	17,129.72	11,000.00	6,129.72	155.7%
413.333 - PECO Tablet	323.64	400.00	-76.36	80.9%
413.42 - Uniform Constr Code -Qtrly Fees	112.50	126.00	-13.50	89.3%
413.45 - Dues/Subscriptionsv-Zng/CodeEnf	2,006.16	20,000.00	-17,993.84	10.0%
413.50 - Code Vehicle Maintenance	7,187.94	800.00	6,387.94	898.5%
413.51 - Code Vehicle Fuel	1,328.57	700.00	628.57	189.8%
Total 413.00 - UCC & CODE ENFORCEMENT	156,149.32	152,826.00	3,323.32	102.2%
414.00 - PLANNING/ZONING/PROP MAINT CODE				
414.21 - Advertising - PComm/ZHB/PMCBOA	0.00	300.00	-300.00	0.0%
414.25 - Stenographer - PComm/ZHB/PMCBOA	475.00			
414.31 - Legal Fees -Planning/Zoning/PMC	16,574.55	13,000.00	3,574.55	127.5%
414.60 - P/Z/Prop Maint Other Expenses	0.00	45.00	-45.00	0.0%
Total 414.00 - PLANNING/ZONING/PROP MAINT CODE	17,049.55	13,345.00	3,704.55	127.8%

**BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Budget vs. Actual**

January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
415.00 - EMERGENCY MANAGEMENT				
415.17 - Emergency Alert System	-1,054.87	4,600.00	-5,654.87	-22.9%
Total 415.00 - EMERGENCY MANAGEMENT	-1,054.87	4,600.00	-5,654.87	-22.9%
422.00 - ANIMAL (VECTOR) CONTROL	0.00	3,500.00	-3,500.00	0.0%
427.00 - GARBAGE(SOLID WASTE) COLLECTION				
427.36 - Electronic Recycling	1,730.20	3,000.00	-1,269.80	57.7%
427.37 - Tire Recycling Event	0.00	2,500.00	-2,500.00	0.0%
Total 427.00 - GARBAGE(SOLID WASTE) COLLECTION	1,730.20	5,500.00	-3,769.80	31.5%
428.00 - GRASS & WEED CONTROL				
428.31 - Landscaping Prof Svcs - Mowing	26,195.00	45,000.00	-18,805.00	58.2%
Total 428.00 - GRASS & WEED CONTROL	26,195.00	45,000.00	-18,805.00	58.2%
430.00 - PUBLIC WORKS - ROADS & STREETS				
430.15 - Highway Personnel Salary				
430.13 - Hwy Personnel Overtime	15,874.63	2,500.00	13,374.63	635.0%
430.153 - Public Works Stormwater Time	-20,539.01			
430.158 - Shift Differential	1,133.86			
430.15 - Highway Personnel Salary - Other	196,857.32	250,627.20	-53,769.88	78.5%
Total 430.15 - Highway Personnel Salary	193,326.80	253,127.20	-59,800.40	76.4%
430.18 - Hwy Personnel Health & Dental	75,730.98	55,000.00	20,730.98	137.7%
430.230 - Heating Fuel	5,925.72	8,500.00	-2,574.28	69.7%
430.26 - Minor Equipment Purchases	0.00	10,000.00	-10,000.00	0.0%
430.28 - Equipment Rentals	250.85			
430.32 - Operating Supplies				
430.327 - Uniform Allowance for PW Crew	4,549.35	5,000.00	-450.65	91.0%
430.32 - Operating Supplies - Other	1,122.80	1,500.00	-377.20	74.9%
Total 430.32 - Operating Supplies	5,672.15	6,500.00	-827.85	87.3%
430.40 - Building Maintenance/Repairs	1,276.07	3,500.00	-2,223.93	36.5%
430.45 - Contracted Services	580.00			
430.46 - Public Works Training	157.50	4,000.00	-3,842.50	3.9%
430.47 - PA Criminal Ck/Testing-P. Works	270.00			
430.50 - Utilities-Electric	3,681.30	2,200.00	1,481.30	167.3%
430.51 - Internet Service	1,759.20	1,800.00	-40.80	97.7%
430.64 - Cellular Phones-HWYS	2,975.84	4,200.00	-1,224.16	70.9%
Total 430.00 - PUBLIC WORKS - ROADS & STREETS	291,606.41	348,827.20	-57,220.79	83.6%
431.00 - CLEANING STREETS & GUTTERS				
431.25 - Street Sweeper Maint./Repairs	50.97			
Total 431.00 - CLEANING STREETS & GUTTERS	50.97			
432.00 - WINTER MAINTENANCE SERVICES				
432.10 - Salting Expense	14,490.84	8,500.00	5,990.84	170.5%
432.15 - Winter/Seasonal PT Hourly Wages	0.00	1,500.00	-1,500.00	0.0%
Total 432.00 - WINTER MAINTENANCE SERVICES	14,490.84	10,000.00	4,490.84	144.9%
433.00 - TRAFFIC CONTROL DEVICES				
433.20 - Signs	4,430.20	13,000.00	-8,569.80	34.1%
433.36 - Traffic Signal Electric	2,624.44	1,800.00	824.44	145.8%
433.40 - Traffic Device Repair & Maint				
433.410 - Barrall & Walnut	56,162.33			
433.430 - Main & Walnut	3,232.32			
433.40 - Traffic Device Repair & Maint - Other	1,359.54			
Total 433.40 - Traffic Device Repair & Maint	60,754.19			

**BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Budget vs. Actual**

January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
433.00 · TRAFFIC CONTROL DEVICES - Other	3,080.00	9,500.00	-6,420.00	32.4%
Total 433.00 · TRAFFIC CONTROL DEVICES	70,888.83	24,300.00	46,588.83	291.7%
434.00 · STREET LIGHTING				
434.36 · Street Lighting Electric	27,896.41	33,000.00	-5,103.59	84.5%
434.38 · Holiday Lighting	3,498.80	4,000.00	-501.20	87.5%
Total 434.00 · STREET LIGHTING	31,395.21	37,000.00	-5,604.79	84.9%
436.00 · STORM SEWERS AND DRAINS				
436.37 · Storm Swr-Repairs & Maint Serv's	178.99			
Total 436.00 · STORM SEWERS AND DRAINS	178.99			
437.00 · REPAIRS OF TOOLS & MACHINERY				
437.10 · Truck Fleet Maint. & Repairs	11,185.28	10,000.00	1,185.28	111.9%
437.20 · Equipment Repairs & Supplies	20,574.68	7,500.00	13,074.68	274.3%
Total 437.00 · REPAIRS OF TOOLS & MACHINERY	31,759.96	17,500.00	14,259.96	181.5%
438.00 · MAINT. & REPAIRS ROADS/BRIDGES				
438.33 · FUEL-Gas & Diesel (Trks/Equip)	10,872.21	11,500.00	-627.79	94.5%
438.37 · Road Repairs & Maint. Services	3,518.19	20,000.00	-16,481.81	17.6%
438.38 · Road Equipment Rentals	0.00	7,500.00	-7,500.00	0.0%
438.39 · Line Curb Crosswalk Painting	1,272.57	7,500.00	-6,227.43	17.0%
Total 438.00 · MAINT. & REPAIRS ROADS/BRIDGES	15,662.97	46,500.00	-30,837.03	33.7%
440 · Public Works - Other Services				
445 · Parking				
445.24 · General Operating Supplies	173.15	500.00	-326.85	34.6%
445.37 · Repairs & Maintenance Service	352.00	1,000.00	-648.00	35.2%
Total 445 · Parking	525.15	1,500.00	-974.85	35.0%
Total 440 · Public Works - Other Services	525.15	1,500.00	-974.85	35.0%
452.00 · PARTICIPANT RECREATION & CULTURE	675.00			
453.00 · SPECTATOR RECREATION & CULTURE				
453.50 · ECON Dev. Comm Events/Projects				
453.501 · Old Home Week	8,318.92	5,300.00	3,018.92	157.0%
453.503 · Yuletide Business Celebration	0.00	300.00	-300.00	0.0%
453.504 · Music in the Park	0.00	1,000.00	-1,000.00	0.0%
453.505 · Business Forums	0.00	100.00	-100.00	0.0%
453.506 · Monocacy Creek Development	0.00	100.00	-100.00	0.0%
453.507 · Festival/Spcl Events/Projects	0.00	1,200.00	-1,200.00	0.0%
453.50 · ECON Dev. Comm Events/Projects - Other	310.00			
Total 453.50 · ECON Dev. Comm Events/Projects	8,628.92	8,000.00	628.92	107.9%
453.80 · Festivals/Special Events	4,600.00	5,000.00	-400.00	92.0%
453.00 · SPECTATOR RECREATION & CULTURE - Ot...	0.00	0.00	0.00	0.0%
Total 453.00 · SPECTATOR RECREATION & CULTURE	13,228.92	13,000.00	228.92	101.8%

**BOROUGH OF BATH - OPERATING "GENERAL" FUND
Profit & Loss Budget vs. Actual**

January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
454.00 - PARKS				
454.10 - Parks-Repairs & Maintenance				
454.101 - Keystone Park & Diehl Field	3,152.37	2,000.00	1,152.37	157.6%
454.102 - Cliff Cowling Park	5,279.54	2,500.00	2,779.54	211.2%
454.104 - Monocacy Creek Park	3,756.38	2,500.00	1,256.38	150.3%
454.105 - Firefighter's Field Park	2,779.10	2,500.00	279.10	111.2%
454.106 - Paw Park	662.00	1,000.00	-338.00	66.2%
454.107 - Rehrig Park	1,415.93	1,000.00	415.93	141.6%
454.108 - Siegfried Log Cabin	0.00	2,000.00	-2,000.00	0.0%
454.109 - Boro Hall Landscaping/Maint.	66.96	2,500.00	-2,433.04	2.7%
454.25 - Park Entryway Signs	0.00	700.00	-700.00	0.0%
454.10 - Parks-Repairs & Maintenance - Other	9,395.02	5,000.00	4,395.02	187.9%
Total 454.10 - Parks-Repairs & Maintenance	26,507.30	21,700.00	4,807.30	122.2%
454.15 - Phone/Data Line				
454.151 - Cliff Cowling Pump House	1,759.20	1,759.20	0.00	100.0%
454.152 - Keystone Park	1,759.20	1,759.20	0.00	100.0%
454.153 - Monocacy Creek Park	1,759.20	1,759.20	0.00	100.0%
454.154 - Cliff Cowling Snack Stand	662.42			
Total 454.15 - Phone/Data Line	5,940.02	5,277.60	662.42	112.6%
454.30 - Electricity				
454.301 - Keystone Park	890.47	2,500.00	-1,609.53	35.6%
454.302 - Cliff Cowling Park	816.39	1,400.00	-583.61	58.3%
454.304 - Firefighters Field Park	280.28	2,000.00	-1,719.72	14.0%
Total 454.30 - Electricity	1,987.14	5,900.00	-3,912.86	33.7%
454.60 - Park Improve/Equipment Purchase	15,611.76	2,500.00	13,111.76	624.5%
454.99 - Parks OTHER	0.00	2,500.00	-2,500.00	0.0%
Total 454.00 - PARKS	50,046.22	37,877.60	12,168.62	132.1%
459.00 - CULTURE & RECREATION - ETC.				
459.05 - Mayor's Special Event Expense	1,852.40	1,000.00	852.40	185.2%
Total 459.00 - CULTURE & RECREATION - ETC.	1,852.40	1,000.00	852.40	185.2%
461.00 - COMM. DEV-CONSERV. OF NAT. RES.				
461.01 - Appraisal of Property	300.00			
Total 461.00 - COMM. DEV-CONSERV. OF NAT. RES.	300.00			
463.00 - COMMUNITY DEV-ECONOMIC DEVLPMNT				
463.54 - Community/Econ Development	0.00	8,000.00	-8,000.00	0.0%
Total 463.00 - COMMUNITY DEV-ECONOMIC DEVLPMNT	0.00	8,000.00	-8,000.00	0.0%
472.00 - DEBT INTEREST				
472.13 - Gen Oblig \$550K Note Interest	7,428.43	9,900.00	-2,471.57	75.0%
Total 472.00 - DEBT INTEREST	7,428.43	9,900.00	-2,471.57	75.0%
481.00 - ER PAID BENEFITS & WITHHOLDINGS				
481.192 - FICA-Municipality (SS)	25,655.66	25,000.00	655.66	102.6%
481.193 - Medicare-Municipality	6,000.14	6,000.00	0.14	100.0%
481.194 - PA Unemployment Comp 'ER CONTRIB	692.41	1,200.00	-507.59	57.7%
481.195 - Workers Compensation Insurance	26,562.00	33,000.00	-6,438.00	80.5%
481.197 - Bath Pension Contribution				
481.198 - Bath Pension (Match)	9,822.62	6,500.00	3,322.62	151.1%
481.197 - Bath Pension Contribution - Other	16,656.42	9,000.00	7,656.42	185.1%
Total 481.197 - Bath Pension Contribution	26,479.04	15,500.00	10,979.04	170.8%

BOROUGH OF BATH - OPERATING "GENERAL" FUND

Profit & Loss Budget vs. Actual

January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
481.199 · Life, AD&D Benefits	636.02	700.00	-63.98	90.9%
481.200 · Federal Excise Tax - PCORI fee	0.00	80.00	-80.00	0.0%
Total 481.00 · ER PAID BENEFITS & WITHHOLDINGS	86,025.27	81,480.00	4,545.27	105.6%
486.00 · INSURANCE				
486.10 · PIRMA LIABILITY				
486.101 · General Liability	7,621.00	7,500.00	121.00	101.6%
486.102 · Automobile Liability	9,257.00	7,800.00	1,457.00	118.7%
486.103 · Public Officials Liability	2,931.00	2,600.00	331.00	112.7%
Total 486.10 · PIRMA LIABILITY	19,809.00	17,900.00	1,909.00	110.7%
486.20 · PIRMA PROPERTY				
486.201 · Property Insurance	19,212.00	13,000.00	6,212.00	147.8%
Total 486.20 · PIRMA PROPERTY	19,212.00	13,000.00	6,212.00	147.8%
486.25 · FLOOD INSURANCE	892.00	800.00	92.00	111.5%
Total 486.00 · INSURANCE	39,913.00	31,700.00	8,213.00	125.9%
492.00 · INTERFUND OPER'G TRANSFERS (TO)				
492.30 · Capital Improvement Fund	595,622.64	92,040.27	503,582.37	647.1%
492.45 · Fire Protection Fund	0.00	1,300.00	-1,300.00	0.0%
492.98 · Transfer to MS4 Fund	0.00	16,250.00	-16,250.00	0.0%
Total 492.00 · INTERFUND OPER'G TRANSFERS (TO)	595,622.64	109,590.27	486,032.37	543.5%
493.00 · Fire Dept Bldg Imprv- Reserve	6,600.00	6,050.00	550.00	109.1%
Total 400 · EXPENDITURES	2,009,632.19	1,623,645.26	385,986.93	123.8%
Total Expense	2,009,632.19	1,623,645.26	385,986.93	123.8%
Net Ordinary Income	-150,451.01	55,000.00	-205,451.01	-273.5%
Net Income	-150,451.01	55,000.00	-205,451.01	-273.5%

**BOROUGH OF BATH
MONTHLY TREASURERS REPORT**

SECTION 4

Bill Pay Report – Ratification to Pay Bills

IMPORTANCE: The General Fund is the primary Borough bank account for most of the day-to-day financial transactions. The Municipal Solid Waste Fund handles all transactions dealing with the Borough’s municipal solid waste program. The Capital Improvement Fund handles capital expenditures for a variety of Borough projects. The ‘Bill Pay Report’ is a list of open invoices received and bills that were paid during a given week throughout a specified month. The Bill Pay Report coincides with Borough Council’s ‘Ratification to Pay Monthly Bills’ item under ‘New Business’ of the Borough Council meeting agenda. The Bill Pay Report will identify each invoice that was paid for by General Fund, Municipal Solid Waste Fund, or Capital Improvement Fund check, signified by a red check mark. Fund-to-fund transfers and professional service escrows are not included in Bill Pay Reports.

BOROUGH OF BATH - OPERATING "GENERAL" FUND

Unpaid Bills Detail

All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
Be On Time Cleaning Service LLC					
Bill	11/18/2025	Inv #1400	12/18/2025		528.00
Total Be On Time Cleaning Service LLC					528.00
Colliers Engineering & Design, Inc.					
Bill	12/03/2025	Inv #1120655-BOB0002	12/03/2025	2	270.00
Bill	12/03/2025	Inv #1120654-BOB0001	12/03/2025	2	1,774.98
Total Colliers Engineering & Design, Inc.					2,044.98
Delaware Valley Health Insurance Trust					
Bill	12/01/2025	Inv #30610	12/31/2025		11,785.61
Total Delaware Valley Health Insurance Trust					11,785.61
Financial Related Services, LLC					
Bill	11/30/2025	Invoice #BOB-Nov'25	11/30/2025	5	2,172.50
Total Financial Related Services, LLC					2,172.50
First Bankcard [for ESSA VISA]					
Bill	12/01/2025	12-01-25 Stmt Close	12/26/2025		3,714.33
Total First Bankcard [for ESSA VISA]					3,714.33
Grim, Biehn & Thatcher					
Bill	11/25/2025	Inv #237867	12/25/2025		291.00
Bill	11/25/2025	Inv #237864	12/25/2025		164.00
Bill	11/25/2025	Inv #237861	12/25/2025		82.00
Bill	11/25/2025	Inv #237859	12/25/2025		2,501.00
Total Grim, Biehn & Thatcher					3,038.00
H. A. Thomson Co.					
Bill	09/15/2025	Inv #379125	01/05/2026		1,426.00
Total H. A. Thomson Co.					1,426.00
Met-Ed					
Bill	11/06/2025	Inv #95109936348	12/15/2025		4,168.13
Total Met-Ed					4,168.13
PA One Call System, Inc					
Bill	11/30/2025	Inv #0001127893	11/30/2025	5	17.06
Total PA One Call System, Inc					17.06
PA State Association of Boroughs [PSAB]					
Bill	11/13/2025	Membership #750	02/13/2026		110.00
Total PA State Association of Boroughs [PSAB]					110.00
Schnee Legal Services, LLC					
Bill	12/01/2025	Inv #2765	12/31/2025		667.86
Total Schnee Legal Services, LLC					667.86
UGI Utilities, Inc.					
Bill	11/14/2025	Acct #411003720561	12/15/2025		54.53
Bill	11/14/2025	Acct #411003720561	12/15/2025		89.39
Total UGI Utilities, Inc.					143.92
TOTAL					29,816.39

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BOROUGH OF BATH - OPERATING "GENERAL" FUND

Unpaid Bills Detail

As of December 5, 2025

Type	Date	Num	Due Date	Aging	Open Balance
Be On Time Cleaning Service LLC					
Bill	11/18/2025	Inv #1400	12/18/2025		528.00
Total Be On Time Cleaning Service LLC					528.00
Delaware Valley Health Insurance Trust					
Bill	12/01/2025	Inv #30610	12/31/2025		11,785.61
Total Delaware Valley Health Insurance Trust					11,785.61
First Bankcard [for ESSA VISA]					
Bill	12/01/2025	12-01-25 Stmt Close	12/26/2025		3,714.33
Total First Bankcard [for ESSA VISA]					3,714.33
Grim, Biehn & Thatcher					
Bill	11/25/2025	Inv #237867	12/25/2025		291.00
Bill	11/25/2025	Inv #237864	12/25/2025		164.00
Bill	11/25/2025	Inv #237861	12/25/2025		82.00
Bill	11/25/2025	Inv #237859	12/25/2025		2,501.00
Total Grim, Biehn & Thatcher					3,038.00
H. A. Thomson Co.					
Bill	09/15/2025	Inv #379125	01/05/2026		1,426.00
Total H. A. Thomson Co.					1,426.00
Met-Ed					
Bill	11/06/2025	Inv #95109936348	12/15/2025		4,168.13
Total Met-Ed					4,168.13
✓ OpenGov, Inc.					
Bill	10/14/2025	Inv #INV22869	11/13/2025	22	2,006.16
Total OpenGov, Inc.					2,006.16
PA State Association of Boroughs [PSAB]					
Bill	11/13/2025	Membership #750	02/13/2026		110.00
Total PA State Association of Boroughs [PSAB]					110.00
Schnee Legal Services, LLC					
Bill	12/01/2025	Inv #2765	12/31/2025		667.86
Total Schnee Legal Services, LLC					667.86
UGI Utilities, Inc.					
Bill	11/14/2025	Acct #411003720561	12/15/2025		54.53
Bill	11/14/2025	Acct #411003720561	12/15/2025		89.39
Total UGI Utilities, Inc.					143.92
TOTAL					27,588.01

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CAPITAL IMPROVEMENT FUND Unpaid Bills Detail All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
Colliers Engineering & Design, Inc.					
Bill	12/03/2025	Inv #1120659-BOB0017	12/03/2025	2	1,681.01
Bill	12/03/2025	Inv #1120657-BOB0014	12/03/2025	2	392.88
Total Colliers Engineering & Design, Inc.					2,073.89
Grim, Biehn & Thatcher					
Bill	11/25/2025	Inv #237865	12/25/2025		453.00
Bill	11/25/2025	Inv #237860	12/25/2025		41.00
Total Grim, Biehn & Thatcher					494.00
TOTAL					2,567.89

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BOROUGH OF BATH - OPERATING "GENERAL" FUND

Unpaid Bills Detail

All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
✓ Associated Fire Equipment Co., Inc.					
Bill	12/05/2025	Inv #15311	12/05/2025	7	328.90
Total Associated Fire Equipment Co., Inc.					328.90
Astound Business Solutions					
Bill	12/01/2025	#073385601-0015893	12/21/2025		155.04
Bill	12/01/2025	#074477401-0015893	12/21/2025		516.00
Bill	12/01/2025	#075070401-0015893	12/21/2025		146.60
Bill	12/01/2025	#075070501-0015893	12/21/2025		146.60
Bill	12/01/2025	#075155002-0015893	12/21/2025		146.60
Bill	12/01/2025	#075323701-0015893	12/21/2025		146.60
Bill	12/01/2025	#082096901-0015893	12/21/2025		150.55
Total Astound Business Solutions					1,407.99
✓ Barry Isett & Associates Inc					
Bill	12/09/2025	Inv #VI-206803	12/24/2025		7,550.00
Total Barry Isett & Associates Inc					7,550.00
✓ Be On Time Cleaning Service LLC					
Bill	11/18/2025	Inv #1400	12/18/2025		528.00
Total Be On Time Cleaning Service LLC					528.00
✓ Danyi Law, P.C.					
Bill	12/10/2025	Inv #1928	12/10/2025	2	3,788.73
Total Danyi Law, P.C.					3,788.73
Delaware Valley Health Insurance Trust					
Bill	12/01/2025	Inv #30610	12/31/2025		11,785.61
Total Delaware Valley Health Insurance Trust					11,785.61
✓ DriveLocker.com [Drivelocker LLC]					
Bill	11/30/2025	Invoice #6162	11/30/2025	12	3,795.44
Total DriveLocker.com [Drivelocker LLC]					3,795.44
First Bankcard [for ESSA VISA]					
Bill	12/01/2025	12-01-25 Stmt Close	12/26/2025		3,714.33
Total First Bankcard [for ESSA VISA]					3,714.33
Gotta Go Potties, Inc.					
Bill	12/10/2025	Inv #I25141	12/10/2025	2	98.46
Bill	12/10/2025	Inv #I25142	12/10/2025	2	98.46
Bill	12/10/2025	Inv #I25143	01/07/2026		98.46
Total Gotta Go Potties, Inc.					295.38
✓ Grim, Biehn & Thatcher					
Bill	11/25/2025	Inv #237867	12/25/2025		291.00
Bill	11/25/2025	Inv #237864	12/25/2025		164.00
Bill	11/25/2025	Inv #237861	12/25/2025		82.00
Bill	11/25/2025	Inv #237859	12/25/2025		2,501.00
Total Grim, Biehn & Thatcher					3,038.00
H. A. Thomson Co.					
Bill	09/15/2025	Inv #379125	01/05/2026		1,426.00
Total H. A. Thomson Co.					1,426.00
✓ Hendershot Door Systems, Inc.					
Bill	12/12/2025	Quote	12/12/2025		1,025.00
Total Hendershot Door Systems, Inc.					1,025.00

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CAPITAL IMPROVEMENT FUND Unpaid Bills Detail All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
✓ Billitier Electric, Inc. Bill	12/08/2025	Payment #4	12/08/2025	4	39,930.94
Total Billitier Electric, Inc.					39,930.94
✓ Grim, Biehn & Thatcher Bill	11/25/2025	Inv #237865	12/25/2025		453.00
Bill	11/25/2025	Inv #237860	12/25/2025		41.00
Total Grim, Biehn & Thatcher					494.00
TOTAL					40,424.94

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Sanitation Unpaid Bills Detail As of December 12, 2025

Type	Date	Num	Due Date	Aging	Open Balance
✓ Driveloocker LLC Bill	11/30/2025	Inv #6160	11/30/2025	12	263.03
Total Driveloocker LLC					263.03
J.P. Mascaro & Sons Bill	12/01/2025	Inv #0000311381	12/31/2025		28,831.00
Total J.P. Mascaro & Sons					28,831.00
TOTAL					29,094.03

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BOROUGH OF BATH - OPERATING "GENERAL" FUND

Unpaid Bills Detail

All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
Astound Business Solutions					
Bill	12/01/2025	#073385601-0015893	12/21/2025		155.04
Bill	12/01/2025	#074477401-0015893	12/21/2025		516.00
Bill	12/01/2025	#075070401-0015893	12/21/2025		146.60
Bill	12/01/2025	#075070501-0015893	12/21/2025		146.60
Bill	12/01/2025	#075155002-0015893	12/21/2025		146.60
Bill	12/01/2025	#075323701-0015893	12/21/2025		146.60
Bill	12/01/2025	#082096901-0015893	12/21/2025		150.55
Total Astound Business Solutions					1,407.99
Delaware Valley Health Insurance Trust					
Bill	12/01/2025	Inv #30610	12/31/2025		11,785.61
Total Delaware Valley Health Insurance Trust					11,785.61
ESRI					
Bill	12/12/2025	900155473	12/12/2025	7	684.00
Total ESRI					684.00
First Bankcard [for ESSA VISA]					
Bill	12/01/2025	12-01-25 Stmt Close	12/26/2025		3,714.33
Total First Bankcard [for ESSA VISA]					3,714.33
Gotta Go Potties, Inc.					
Bill	12/10/2025	Inv #I25143	01/07/2026		98.46
Bill	12/10/2025	Inv #I25141	01/07/2026		98.46
Bill	12/10/2025	Inv #I25142	01/07/2026		98.46
Total Gotta Go Potties, Inc.					295.38
GT&E, LLC					
Bill	12/18/2025	Inv #PSO609650-1	01/17/2026		443.10
Total GT&E, LLC					443.10
H. A. Thomson Co.					
Bill	09/15/2025	Inv #379125	01/05/2026		1,426.00
Total H. A. Thomson Co.					1,426.00
Nazareth Area Council of Governments					
Bill	12/19/2025	Nixle - 2026	12/19/2025		2,256.94
Total Nazareth Area Council of Governments					2,256.94
New Enterprise Stone & Lime Co., Inc.					
Bill	12/16/2025	8736417	01/15/2026		388.50
Total New Enterprise Stone & Lime Co., Inc.					388.50
PA State Association of Boroughs [PSAB]					
Bill	11/13/2025	Membership #750	02/13/2026		110.00
Total PA State Association of Boroughs [PSAB]					110.00
Schnee Legal Services, LLC					
Bill	12/01/2025	Inv #2765	12/31/2025		667.86
Total Schnee Legal Services, LLC					667.86
The Home News					
Bill	11/19/2025	Invoice #71300	12/19/2025		233.80
Bill	11/26/2025	Invoice #71659	12/26/2025		185.40
Bill	11/27/2025	Invoice #71718	12/27/2025		85.00
Total The Home News					504.20

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Sanitation
Unpaid Bills Detail
As of December 19, 2025

Type	Date	Num	Due Date	Aging	Open Balance
✓ J.P. Mascaro & Sons Bill	12/01/2025	Inv #0000311381	12/31/2025		28,831.00
Total J.P. Mascaro & Sons					28,831.00
TOTAL					28,831.00

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**BOROUGH OF BATH
MONTHLY TREASURERS REPORT**

SECTION 5

**Municipal Solid Waste Fund Profit and Loss
(Forecast vs. Actual)**

IMPORTANCE: The Municipal Solid Waste (MSW) Fund is the primary Borough bank account for all day-to-day financial transactions associated with the waste and recycling program. QuickBooks will generate a “forecast” for each year based on the previous year’s expenses and revenues. From this forecast, a monthly Profit and Loss – Forecast vs. Actual report will show actual current expenses and revenues to date compared to where QuickBooks has forecasted it to be. The report ‘forecasts’ the results of expenses and revenues based on this comparison. This report aids in identifying line-items and ultimately budget funding shortage or surplus potential. Will be shown as a total and not by month-to-month. The report is in ‘cash’ basis: financial activity is recorded when received and expended.

Sanitation Profit & Loss Forecast vs. Actual January through December 2025

	Jan - Dec 25	Forecast	\$ Over Forecast	% of Forecast
Income				
300.00 REVENUES				
341.00 CKG ACC INTEREST				
341.01 - Bus. Ckg Interest	13,841.99	14,182.14	-340.15	97.6%
Total 341.00 CKG ACC INTEREST	13,841.99	14,182.14	-340.15	97.6%
360.00 CHARGES FOR SERVICES				
360.66 Sanitation Certificates	480.00	450.00	30.00	106.7%
Total 360.00 CHARGES FOR SERVICES	480.00	450.00	30.00	106.7%
364.00 SANITATION FEES/REV				
364.30 - Sanitation Base				
2022 Rebate	0.00	0.00	0.00	0.0%
364.30 - Sanitation Base - Other	386,472.50	392,414.87	-5,942.37	98.5%
Total 364.30 - Sanitation Base	386,472.50	392,414.87	-5,942.37	98.5%
364.32 - Sanitation Penalty	3,285.00	3,600.00	-315.00	91.3%
364.33 - Prior Year Collections	23,556.63	21,062.85	2,493.78	111.8%
364.99 - Revenue OTHER				
Credit Card Surcharge	0.00	21.53	-21.53	0.0%
Total 364.99 - Revenue OTHER	0.00	21.53	-21.53	0.0%
Total 364.00 SANITATION FEES/REV	413,314.13	417,099.25	-3,785.12	99.1%
354.15 - Recycling/Act 101	0.00	5,620.15	-5,620.15	0.0%
Total 300.00 REVENUES	427,636.12	437,351.54	-9,715.42	97.8%
359.00 - Local Govt Units				
359.01 - Electronic Recycling Reimbursmt	0.00	2,605.00	-2,605.00	0.0%
Total 359.00 - Local Govt Units	0.00	2,605.00	-2,605.00	0.0%
Total Income	427,636.12	439,956.54	-12,320.42	97.2%
Gross Profit	427,636.12	439,956.54	-12,320.42	97.2%
Expense				
400.00 EXPENSES				
400.00 MSW & REC FUND ADMIN				
403.00 DELINQUENT ADMIN				
403.25 - Collectn Fees on Deliq.	0.00	1,673.62	-1,673.62	0.0%
403.99 - Delinquent - OTHER	0.00	309.12	-309.12	0.0%
Total 403.00 DELINQUENT ADMIN	0.00	1,982.74	-1,982.74	0.0%
404.00 CONSULTANTS				
404.31 - Solicitor Consultancy	1,455.50	125.00	1,330.50	1,164.4%
Total 404.00 CONSULTANTS	1,455.50	125.00	1,330.50	1,164.4%
Total 400.00 MSW & REC FUND ADMIN	1,455.50	2,107.74	-652.24	69.1%
406.00 GENERAL BANK ADMIN				
406.30 - Bank Charges	300.00	300.00	0.00	100.0%
406.50 - Return Check Fees	-25.00			
406.60 - Credit Card Merch. Fee	-32.00	373.70	-405.70	-8.6%
406.40 - CUSI e-check fee	1.70	6.40	-4.70	26.6%
Total 406.00 GENERAL BANK ADMIN	244.70	680.10	-435.40	36.0%

Sanitation
Profit & Loss Forecast vs. Actual
 January through December 2025

	Jan - Dec 25	Forecast	\$ Over Forecast	% of Forecast
427.00 MSW & REC SERVICES				
427.10 - Contracted Services	345,972.00	346,706.40	-734.40	99.8%
427.30 - FRCA Contc'd Services	11,653.20	10,838.88	814.32	107.5%
427.36- Electronics Recycling	0.00	875.00	-875.00	0.0%
Total 427.00 MSW & REC SERVICES	357,625.20	358,420.28	-795.08	99.8%
407.00 - IT-Networking Svcs-Data process				
407.27 - Utility Billing Software	6,000.00	6,000.00	0.00	100.0%
407.31 - IT Contracted Services	1,665.39	3,476.70	-1,811.31	47.9%
407.42 - IT Dues && Subscriptions	2,098.12	1,731.32	366.80	121.2%
Total 407.00 - IT-Networking Svcs-Data process	9,763.51	11,208.02	-1,444.51	87.1%
492.00 - Interfund Operating Transfers				
492.01 - Transfer to General Fund	0.00	14,000.00	-14,000.00	0.0%
Total 492.00 - Interfund Operating Transfers	0.00	14,000.00	-14,000.00	0.0%
Total 400.00 EXPENSES	369,088.91	386,416.14	-17,327.23	95.5%
Total Expense	369,088.91	386,416.14	-17,327.23	95.5%
Net Income	58,547.21	53,540.40	5,006.81	109.4%

**BOROUGH OF BATH
MONTHLY TREASURERS REPORT**

SECTION 6

**Municipal Solid Waste Fund Profit and Loss
(Budget vs Actual)**

IMPORTANCE: The Municipal Solid Waste (MSW) Fund is the primary Borough bank account for all day-to-day financial transactions of the waste and recycling program. The MSW Fund Profit and Loss Budget vs Actual provides a history of actual expenses and revenues to date compared to the council approved calendar year budget. The report identifies the current year's expenses and revenues, tracking financial transactions and providing a percentage of what has occurred versus the anticipated budgeted line-item estimates. This report will indicate whether a line item, and ultimately whether the MSW Fund budget is running deficits or surpluses according to that calendar year's budget. The report is in 'cash' basis: financial activity is recorded when it is received or expended.

Sanitation Profit & Loss Budget vs. Actual January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
Income				
300.00 REVENUES				
341.00 CKG ACC INTEREST				
341.01 - Bus. Ckg Interest	13,841.99	12,000.00	1,841.99	115.3%
Total 341.00 CKG ACC INTEREST	13,841.99	12,000.00	1,841.99	115.3%
360.00 CHARGES FOR SERVICES				
360.66 Sanitation Certificates	480.00	600.00	-120.00	80.0%
Total 360.00 CHARGES FOR SERVICES	480.00	600.00	-120.00	80.0%
364.00 SANITATION FEES/REV				
364.30 - Sanitation Base	386,472.50	400,000.00	-13,527.50	96.6%
364.32 - Sanitation Penalty	3,285.00			
364.33 - Prior Year Collections	23,556.63	9,000.00	14,556.63	261.7%
Total 364.00 SANITATION FEES/REV	413,314.13	409,000.00	4,314.13	101.1%
392.00 INTERFUND TRANSFER				
392.50 - Transfer from MS4 Fund	0.00	7,000.00	-7,000.00	0.0%
Total 392.00 INTERFUND TRANSFER	0.00	7,000.00	-7,000.00	0.0%
Total 300.00 REVENUES	427,636.12	428,600.00	-963.88	99.8%
Total Income	427,636.12	428,600.00	-963.88	99.8%
Gross Profit	427,636.12	428,600.00	-963.88	99.8%
Expense				
400.00 EXPENSES				
400.00 MSW & REC FUND ADMIN				
403.00 DELINQUENT ADMIN				
403.25 - Collectn Fees on Deliq.	0.00	2,500.00	-2,500.00	0.0%
403.99 - Delinquent - OTHER	0.00	200.00	-200.00	0.0%
Total 403.00 DELINQUENT ADMIN	0.00	2,700.00	-2,700.00	0.0%
404.00 CONSULTANTS				
404.31 - Solicitor Consultancy	1,455.50	6,500.00	-5,044.50	22.4%
Total 404.00 CONSULTANTS	1,455.50	6,500.00	-5,044.50	22.4%
405.00 OFFICE ADMINISTRATION				
405.18 - Printing	0.00	3,500.00	-3,500.00	0.0%
405.19 - Postage	0.00	1,500.00	-1,500.00	0.0%
Total 405.00 OFFICE ADMINISTRATION	0.00	5,000.00	-5,000.00	0.0%
Total 400.00 MSW & REC FUND ADMIN	1,455.50	14,200.00	-12,744.50	10.3%
406.00 GENERAL BANK ADMIN				
406.30 - Bank Charges	300.00	200.00	100.00	150.0%
406.39 - Processing Fees	0.00	100.00	-100.00	0.0%
406.50 - Return Check Fees	-25.00			
406.60 - Credit Card Merch. Fee	-32.00	1,000.00	-1,032.00	-3.2%
406.40 - CUSI e-check fee	1.70	25.00	-23.30	6.8%
Total 406.00 GENERAL BANK ADMIN	244.70	1,325.00	-1,080.30	18.5%

Sanitation
Profit & Loss Budget vs. Actual
 January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
427.00 MSW & REC SERVICES				
427.10 - Contracted Services	345,972.00	345,996.00	-24.00	100.0%
427.15 - Discounts Taken	0.00	30,000.00	-30,000.00	0.0%
427.30 - FRCA Contc'd Services	11,653.20	11,000.00	653.20	105.9%
427.36- Electronics Recycling	0.00	1,800.00	-1,800.00	0.0%
Total 427.00 MSW & REC SERVICES	357,625.20	388,796.00	-31,170.80	92.0%
407.00 · IT-Networking Svcs-Data process				
407.27 · Utility Billing Software	6,000.00	500.00	5,500.00	1,200.0%
407.31 · IT Contracted Services	1,665.39	2,500.00	-834.61	66.6%
407.42 · IT Dues && Subscriptions	2,098.12	200.00	1,898.12	1,049.1%
Total 407.00 · IT-Networking Svcs-Data process	9,763.51	3,200.00	6,563.51	305.1%
492.00 · Interfund Operating Transfers				
492.01 · Transfer to General Fund	0.00	14,000.00	-14,000.00	0.0%
Total 492.00 · Interfund Operating Transfers	0.00	14,000.00	-14,000.00	0.0%
Total 400.00 EXPENSES	369,088.91	421,521.00	-52,432.09	87.6%
Total Expense	369,088.91	421,521.00	-52,432.09	87.6%
Net Income	58,547.21	7,079.00	51,468.21	827.1%

**BOROUGH OF BATH
MONTHLY TREASURERS REPORT**

SECTION 7

Over-Under Report

General | MSW

IMPORTANCE: This report highlights expenses for accounting line items in the General Operating and Municipal Solid Waste Funds that may be exceeding or falling short of budgeted levels as of the reconciliation period indicated in the Treasurer’s Report. The information is derived from the Profit and Loss – Budget vs. Actual Report found at Section 3 and 6. The Primary Line Item is the main heading of where financial activity is recorded. Sub-accounts will be listed as a note, where necessary. The percentage ‘over’ is an amount over 100% budgeted during the calendar year. The percentage ‘under’ is a Primary Line-Item amount recorded under 50% of the budgeted amount and after June 30th (or the halfway period of the budget year). This report helps to identify excessive or underperforming spending within the funds selected. Each line identified has a notation section for the Borough Manager to provide information as to reasons for the over or under performing line items.

Over/Under Report

Table Terms

Primary Line Item – Main account grouping where financial activity is recorded. If necessary, sub-accounts will be listed in the ‘Notes’ section of the table.

% Over – The amount a Primary Line Item that has exceeded its budgeted amount over 100% during the calendar year.

% Under – The amount a Primary Line Item has not exceeded its budgeted amount under 50% after June 30th (half year).

Notes – If needed, explanation section describing primary line and sub-account lines over or under status.

GENERAL OPERATING FUND – EXPENSES

PRIMARY LINE ITEM	% OVER	% UNDER	NOTES
General Government 400.00	141.3%		<i>Council office supplies; 400.20 \$10,357.49 new laptops.</i>
General Govt Admin. 406.00	124.5%		<i>Office supplies; 406.21 were underbudgeted, exceeded budgeted amount by 189.7%</i>
IT-Networking Svcs- Data Proc. 407.00	102.5%		<i>IT Dues & Subscriptions as well as IT-Professional Services man-hours were over budgeted. Borough held onto litigation hold subscriptions through 2025 until subscriptions expired.</i>
Engineering 408.00	179.8%		<i>Engineering services; 408.31 exceeded its budgeted amount by 211.4% due to projects.</i>
Fire Company 411.00	106.0%		<i>Over budgeted due to underestimated State Aid; (pass-through) of 109.3% of estimated budget.</i>
UCC & Code Enforcement 413.00	102.2%		<i>Multiple line items were overbudgeted; PEO Salary, Zoning</i>

			<i>& PMC Services; Inspections; Code Enforcement Vehicle maintenance; Code Enforcement Fuel costs.</i>
Planning/Zoning/Prop. Maint	127.8%		<i>Legal fees were higher than estimated due to Planning Commission and Zoning Hearing Board attendance by legal.</i>
Winter Maintenance Services 432.00	144.9%		<i>Road salt purchasing was higher than anticipated; 432.10.</i>
Traffic Control Devices 433.00	291.7%		<i>Borough suffered loss through hit-and-run crash, destroying traffic signal cabinet. Reimbursable item through insurance, line 433.10 offsets this over-budgeted amount.</i>
Repairs of Tools & Machinery 437.00	181.5%		<i>Equipment repairs and supplies exceeded \$7,500 to \$20,574.68; 437.20</i>
Maint. & Repairs Road 438.00		33.7%	<i>Fuel estimations; road repair services, equipment rentals, and line/curb painting costs were overestimated.</i>
Public Works – Other Services 440.00		35.0%	<i>Parking meter equipment repairs and services was overestimated.</i>
Spectator Recreation & Culture 453.00	101.8%		<i>Economic Development Activity, however, this committee has also raised sponsorship funding to offset expenditures</i>
Parks 454.00	132.1%		<i>Due to security camera upgrades at 1737 Park; additional modem and internet fees not originally anticipated for 2025.</i>
Culture & Recreation 459.00	185.2%		<i>Mayoral Special events are over budgeted by \$852.40.</i>
ER Paid Benefits & Withholding's 481.00	105.6%		<i>Due to pension contributions that are variable. Estimations prior to the budget season may be over or under and are dependent on employee matching contributions. This changes from time to time. However, Borough is provided state aid to offset costs of pension liabilities. See Revenue Line 355.65, which was 152.4% over</i>

Pirma Liability 486.00	125.9%	<p><i>anticipated state aid disbursement.</i></p> <p><i>Pirma Property insurance was underbudgeted; 486.101 over by 101.6%, 486.102 over by 118.7%, 486.103 over by 112.7%</i></p>
Interfund Transfers 492.00	543.5%	<p><i>Main driver behind this was transfers to the Capital Improvement Fund, line 492.30, which was 647.1% over estimated budgeted transfer amounts. Capital projects and costs hit at different points in time. The General Fund provides the necessary funding to the Capital Fund carrying out those projects. Many of the projects the Capital Fund pays for are then reimbursed by local, state, and/or federal grant programs. However, the Borough must provide all up-front costs before it is later reimbursed.</i></p>
Fire Department Bldg Improv. Reserve	109.1%	<p><i>Pass through (revenues split 50/50 between the Borough and FD for EMS Rent of Engine Bay). Estimated pass-through was \$550 underestimated.</i></p>
EXPENDITURES – ALL 400.00 Series	123.8%	<p><i>Total Expenditures across all lines are 123.8% of budgeted amount. The biggest contributing factor for this represented deficit was the Interfund Operating Transfers, line 492.00. The General Fund recorded \$385,986.93 expenses than anticipated.</i></p>

The General Fund revenues are **110.8%**. Given the recorded revenues and expenses, the General Fund reflects a **DEFICIT of -\$150,451.01.**

MUNICIPAL SOLID WASTE FUND – EXPENSES

PRIMARY LINE ITEM	% OVER	% UNDER	NOTES
Delinquent Administration 403.00		0.00%	<i>Of the \$2,700 budgeted, no expenditures were recorded under this line.</i>
Consultants 404.00		22.4%	<i>Solicitor consultancy for contract extensions. Of the \$6,500 budgeted, only \$1,455.50 was spent.</i>
Office Administration 405.00		10.3%	<i>Of the anticipated \$5,000 in expenditures, no expenditures were recorded under this line.</i>
General Bank Administration 406.00		18.5%	<i>Bank charges were over-budgeted, however remaining lines were well under budget.</i>
IT-Networking Svcs- Data Process 407.00	305.1%		<i>Utility Billing software line was budgeted incorrectly; 407.27. IT Dues and Subscription services were mis budgeted; 407.42</i>
EXPENDITURES – ALL 400.00 Series			<i>Total Expenditures across all lines are 87.6% of budgeted amount.</i>

The Municipal Solid Waste Fund revenues are **99.8%**. Given the recorded revenues and expenses, the Municipal Solid Waste Fund reflects a **SURPLUS of \$58,547.21.**

**BOROUGH OF BATH
MONTHLY TREASURERS REPORT**

SECTION 8

Account Reconciliations: Top Seven Funds

General | MSW | Highway Aid | CIF | Fire | Reserve | Tax

IMPORTANCE: Bank account reconciliations provide the full details of financial transactions relative to the fund being examined. The reconciliations indicate all cleared and uncleared checks written against the identified bank account. The reconciliation report will also indicate a closing month fund balance. Reconciliations are important to compare against the bank account issued statement, ensuring financial reporting accuracy between the banking institution and recorded entries by the Borough through its account management software. This section will include an account 'Reconciliation Summary' along with the 'Reconciliation Detail' for the six major funds identified above. All other accounts are reconciled to within a month of this report and can be made available upon request.

BOROUGH OF BATH - OPERATING "GENERAL" FUND**Reconciliation Summary****100.00 · CASH-UNRESTRICTED (3107), Period Ending 12/31/2025**

	<u>Dec 31, 25</u>
Beginning Balance	580,852.33
Cleared Transactions	
Checks and Payments - 50 items	-274,677.23
Deposits and Credits - 28 items	69,980.41
	<u>-204,696.82</u>
Total Cleared Transactions	
Cleared Balance	<u>376,155.51</u>
Uncleared Transactions	
Checks and Payments - 2 items	-2,656.94
Deposits and Credits - 2 items	200.00
	<u>-2,456.94</u>
Total Uncleared Transactions	
Register Balance as of 12/31/2025	<u>373,698.57</u>
Ending Balance	373,698.57

BOROUGH OF BATH - OPERATING "GENERAL" FUND

01/09/26

Reconciliation Detail

100.00 · CASH-UNRESTRICTED (3107), Period Ending 12/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						580,852.33
Cleared Transactions						
Checks and Payments - 50 items						
Bill Pmt -Check	11/14/2025	19248	Barry Isett & Associates Inc	X	-22,829.26	-22,829.26
Bill Pmt -Check	11/21/2025	19254	Delaware Valley Health Insurance Trust	X	-11,785.61	-34,614.87
Bill Pmt -Check	11/21/2025	19256	Grim, Biehn & Thatcher	X	-6,457.50	-41,072.37
Bill Pmt -Check	11/21/2025	19253	Brown-Daub Dodge Chrysler Jeep	X	-3,848.94	-44,921.31
Bill Pmt -Check	11/21/2025	19252	Bath Vol. Fire Co. & Ambul. Fire Relief	X	-931.50	-45,852.81
Bill Pmt -Check	11/21/2025	19261	Schnee Legal Services, LLC	X	-537.28	-46,390.09
Bill Pmt -Check	11/21/2025	19257	GT&E, LLC	X	-189.78	-46,579.87
Bill Pmt -Check	11/21/2025	19260	Pennsylvania State Mayors' Assn [PSMA]	X	-70.00	-46,649.87
Check	12/01/2025	ACH	ESSA BANK & TRUST	X	-56,856.26	-103,506.13
Bill Pmt -Check	12/01/2025	19262	Bethlehem Carriage Company	X	-747.00	-104,253.13
Check	12/01/2025		MERCH FEES BANKCARD DEP	X	-73.78	-104,326.91
Bill Pmt -Check	12/05/2025	19264	Financial Related Services, LLC	X	-2,172.50	-106,499.41
Bill Pmt -Check	12/05/2025	19263	Colliers Engineering & Design, Inc.	X	-2,044.98	-108,544.39
Bill Pmt -Check	12/05/2025	19266	OpenGov, Inc.	X	-2,006.16	-110,550.55
Bill Pmt -Check	12/05/2025	19265	PA One Call System, Inc	X	-17.06	-110,567.61
Transfer	12/09/2025			X	-23,000.00	-133,567.61
Bill Pmt -Check	12/12/2025	19268	Barry Isett & Associates Inc	X	-7,550.00	-141,117.61
Bill Pmt -Check	12/12/2025	19271	DriveLocker.com [Drivelocker LLC]	X	-3,795.44	-144,913.05
Bill Pmt -Check	12/12/2025	19270	Danyi Law, P.C.	X	-3,788.73	-148,701.78
Bill Pmt -Check	12/12/2025	19274	Strauser Nature's Helpers	X	-3,479.62	-152,181.40
Bill Pmt -Check	12/12/2025	19272	Grim, Biehn & Thatcher	X	-3,038.00	-155,219.40
Bill Pmt -Check	12/12/2025	19273	Hendershot Door Systems, Inc.	X	-1,025.00	-156,244.40
Bill Pmt -Check	12/12/2025	19269	Be On Time Cleaning Service LLC	X	-528.00	-156,772.40
Bill Pmt -Check	12/12/2025	19267	Associated Fire Equipment Co., Inc.	X	-328.90	-157,101.30
Check	12/15/2025			X	-59,388.50	-216,489.80
Bill Pmt -Check	12/15/2025	AUTOPAY	Met-Ed	X	-4,168.13	-220,657.93
Bill Pmt -Check	12/17/2025	AUTOPAY	UGI Utilities, Inc.	X	-143.92	-220,801.85
Bill Pmt -Check	12/19/2025	19275	Delaware Valley Health Insurance Trust	X	-11,785.61	-232,587.46
Transfer	12/19/2025			X	-11,198.85	-243,786.31
Bill Pmt -Check	12/19/2025	19278	H. A. Thomson Co.	X	-1,426.00	-245,212.31
Bill Pmt -Check	12/19/2025	19276	ESRI	X	-684.00	-245,896.31
Bill Pmt -Check	12/19/2025	19281	Schnee Legal Services, LLC	X	-667.86	-246,564.17
Transfer	12/19/2025			X	-550.00	-247,114.17
Bill Pmt -Check	12/19/2025	AUTOPAY	Verizon Wireless	X	-427.44	-247,541.61
Bill Pmt -Check	12/19/2025	19280	New Enterprise Stone & Lime Co., Inc.	X	-388.50	-247,930.11
Bill Pmt -Check	12/19/2025	19277	Gotta Go Potties, Inc.	X	-295.38	-248,225.49
Bill Pmt -Check	12/19/2025	ONLINE PMT	The Home News	X	-233.80	-248,459.29
Bill Pmt -Check	12/19/2025	ONLINE PMT	The Home News	X	-185.40	-248,644.69
Bill Pmt -Check	12/19/2025	ONLINE PMT	The Home News	X	-85.00	-248,729.69
Check	12/19/2025	19282	Borough of Bath	X	-15.00	-248,744.69
Transfer	12/23/2025			X	-20,250.00	-268,994.69
Bill Pmt -Check	12/24/2025	AUTOPAY	Astound Business Solutions	X	-516.00	-269,510.69
Bill Pmt -Check	12/24/2025	AUTOPAY	Astound Business Solutions	X	-155.04	-269,665.73
Bill Pmt -Check	12/24/2025	AUTOPAY	Astound Business Solutions	X	-150.55	-269,816.28
Bill Pmt -Check	12/24/2025	AUTOPAY	Astound Business Solutions	X	-146.60	-269,962.88
Bill Pmt -Check	12/24/2025	AUTOPAY	Astound Business Solutions	X	-146.60	-270,109.48
Bill Pmt -Check	12/24/2025	AUTOPAY	Astound Business Solutions	X	-146.60	-270,256.08
Bill Pmt -Check	12/24/2025	AUTOPAY	Astound Business Solutions	X	-146.60	-270,402.68
Bill Pmt -Check	12/29/2025	ONLINE PMT	First Bankcard [for ESSA VISA]	X	-3,714.33	-274,117.01
Bill Pmt -Check	12/30/2025	AUTOPAY	UGI Utilities, Inc.	X	-560.22	-274,677.23
Total Checks and Payments					-274,677.23	-274,677.23
Deposits and Credits - 28 items						
Deposit	12/01/2025			X	100.00	100.00
Deposit	12/01/2025			X	100.00	200.00
Deposit	12/01/2025			X	2,064.63	2,264.63
Deposit	12/03/2025			X	300.00	2,564.63
Deposit	12/05/2025			X	125.00	2,689.63
Deposit	12/05/2025			X	646.11	3,335.74
Deposit	12/05/2025			X	2,025.98	5,361.72
Deposit	12/05/2025			X	5,844.61	11,206.33
Deposit	12/08/2025			X	41.40	11,247.73
Deposit	12/10/2025			X	500.00	11,747.73
Deposit	12/11/2025			X	41.40	11,789.13
Deposit	12/11/2025			X	28,300.00	40,089.13
Deposit	12/12/2025			X	674.50	40,763.63
Deposit	12/12/2025			X	1,806.06	42,569.69
Deposit	12/15/2025			X	41.40	42,611.09
Deposit	12/15/2025			X	100.00	42,711.09
Deposit	12/15/2025			X	1,200.00	43,911.09
Deposit	12/18/2025			X	20.70	43,931.79
Deposit	12/19/2025			X	80.15	44,011.94
Deposit	12/19/2025			X	980.00	44,991.94
Transfer	12/19/2025			X	1,025.00	46,016.94
Deposit	12/19/2025			X	11,198.85	57,215.79

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01/09/26

BOROUGH OF BATH - OPERATING "GENERAL" FUND
Reconciliation Detail
100.00 · CASH-UNRESTRICTED (3107), Period Ending 12/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	12/22/2025			X	563.25	57,779.04
Deposit	12/29/2025			X	20.70	57,799.74
Deposit	12/30/2025			X	500.00	58,299.74
Deposit	12/30/2025			X	9,113.40	67,413.14
Deposit	12/31/2025			X	502.64	67,915.78
Deposit	12/31/2025			X	2,064.63	69,980.41
Total Deposits and Credits					69,980.41	69,980.41
Total Cleared Transactions					-204,696.82	-204,696.82
Cleared Balance					-204,696.82	376,155.51
Uncleared Transactions						
Checks and Payments - 2 items						
Bill Pmt -Check	11/07/2025	19238	Bath-Allen Youth Club		-400.00	-400.00
Bill Pmt -Check	12/19/2025	19279	Nazareth Area Council of Governments		-2,256.94	-2,656.94
Total Checks and Payments					-2,656.94	-2,656.94
Deposits and Credits - 2 items						
Deposit	12/31/2025				100.00	100.00
Deposit	12/31/2025				100.00	200.00
Total Deposits and Credits					200.00	200.00
Total Uncleared Transactions					-2,456.94	-2,456.94
Register Balance as of 12/31/2025					-207,153.76	373,698.57
Ending Balance					-207,153.76	373,698.57

Sanitation

Reconciliation Summary

100.01 MSW & RECYL #2892, Period Ending 12/31/2025

	<u>Dec 31, 25</u>
Beginning Balance	339,571.75
Cleared Transactions	
Checks and Payments - 2 items	-288.03
Deposits and Credits - 6 items	16,156.21
	<u>15,868.18</u>
Total Cleared Transactions	<u>15,868.18</u>
Cleared Balance	<u>355,439.93</u>
Uncleared Transactions	
Checks and Payments - 3 items	-86,493.00
	<u>-86,493.00</u>
Total Uncleared Transactions	<u>-86,493.00</u>
Register Balance as of 12/31/2025	<u>268,946.93</u>
Ending Balance	<u>268,946.93</u>

Sanitation Reconciliation Detail

100.01 MSW & RECYL #2892, Period Ending 12/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						339,571.75
Cleared Transactions						
Checks and Payments - 2 items						
Bill Pmt -Check	12/12/2025	739	Drivelocker LLC	X	-263.03	-263.03
Check	12/18/2025			X	-25.00	-288.03
Total Checks and Payments					-288.03	-288.03
Deposits and Credits - 6 items						
Deposit	12/01/2025			X	45.00	45.00
Deposit	12/05/2025			X	2.44	47.44
Deposit	12/19/2025			X	710.72	758.16
Deposit	12/22/2025			X	30.00	788.16
Deposit	12/31/2025			X	1,063.05	1,851.21
General Journal	12/31/2025	2025-AJE-20		X	14,305.00	16,156.21
Total Deposits and Credits					16,156.21	16,156.21
Total Cleared Transactions					15,868.18	15,868.18
Cleared Balance					15,868.18	355,439.93
Uncleared Transactions						
Checks and Payments - 3 items						
Bill Pmt -Check	10/24/2025	734	J.P. Mascaro & Sons		-28,831.00	-28,831.00
Bill Pmt -Check	11/21/2025	738	J.P. Mascaro & Sons		-28,831.00	-57,662.00
Bill Pmt -Check	12/19/2025	740	J.P. Mascaro & Sons		-28,831.00	-86,493.00
Total Checks and Payments					-86,493.00	-86,493.00
Total Uncleared Transactions					-86,493.00	-86,493.00
Register Balance as of 12/31/2025					-70,624.82	268,946.93
Ending Balance					-70,624.82	268,946.93

CAPITAL IMPROVEMENT FUND

Reconciliation Summary

100.11 · Capital Fund (0874), Period Ending 12/31/2025

	<u>Dec 31, 25</u>
Beginning Balance	39,692.34
Cleared Transactions	
Checks and Payments - 8 items	-62,902.97
Deposits and Credits - 5 items	538,404.35
Total Cleared Transactions	<u>475,501.38</u>
Cleared Balance	<u>515,193.72</u>
Register Balance as of 12/31/2025	515,193.72
Ending Balance	515,193.72

CAPITAL IMPROVEMENT FUND

Reconciliation Detail

100.11 · Capital Fund (0874), Period Ending 12/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						39,692.34
Cleared Transactions						
Checks and Payments - 8 items						
Bill Pmt -Check	11/21/2025	1061	New Enterprise Stone & Lime Co., Inc.	X	-19,886.59	-19,886.59
Bill Pmt -Check	11/21/2025	1060	Heidelberg Materials	X	-299.05	-20,185.64
Bill Pmt -Check	11/21/2025	1059	Grim, Biehn & Thatcher	X	-184.50	-20,370.14
Bill Pmt -Check	12/05/2025	1062	Colliers Engineering & Design, Inc.	X	-2,073.89	-22,444.03
Bill Pmt -Check	12/12/2025	1063	Billitier Electric, Inc.	X	-39,930.94	-62,374.97
Bill Pmt -Check	12/12/2025	1064	Grim, Biehn & Thatcher	X	-494.00	-62,868.97
Check	12/18/2025			X	-17.00	-62,885.97
Check	12/22/2025			X	-17.00	-62,902.97
Total Checks and Payments					-62,902.97	-62,902.97
Deposits and Credits - 5 items						
Deposit	12/12/2025			X	59,388.50	59,388.50
Deposit	12/18/2025			X	220,500.00	279,888.50
Deposit	12/19/2025			X	11,198.85	291,087.35
Deposit	12/22/2025			X	247,271.00	538,358.35
Deposit	12/31/2025			X	46.00	538,404.35
Total Deposits and Credits					538,404.35	538,404.35
Total Cleared Transactions					475,501.38	475,501.38
Cleared Balance					475,501.38	515,193.72
Register Balance as of 12/31/2025					475,501.38	515,193.72
Ending Balance					475,501.38	515,193.72

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BOROUGH OF BATH - HIGHWAY AID FUND

01/09/26

Reconciliation Summary

100.20 · CASH - ESSA MM Chck'g 0052, Period Ending 12/31/2025

	<u>Dec 31, 25</u>
Beginning Balance	420,372.29
Cleared Transactions	
Deposits and Credits - 1 item	<u>471.28</u>
Total Cleared Transactions	<u>471.28</u>
Cleared Balance	<u>420,843.57</u>
Register Balance as of 12/31/2025	420,843.57
Ending Balance	420,843.57

BOROUGH OF BATH - HIGHWAY AID FUND

Reconciliation Detail

100.20 · CASH - ESSA MM Chck'g 0052, Period Ending 12/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						420,372.29
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	12/31/2025			X	471.28	471.28
Total Deposits and Credits					471.28	471.28
Total Cleared Transactions					471.28	471.28
Cleared Balance					471.28	420,843.57
Register Balance as of 12/31/2025					471.28	420,843.57
Ending Balance					471.28	420,843.57

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01/09/26

BOROUGH OF BATH - FIRE PROTECTION FUND

Reconciliation Summary

100.00 · FIRE PROTECTION FUND (#4183), Period Ending 12/31/2025

	<u>Dec 31, 25</u>
Beginning Balance	17,378.69
Cleared Transactions	
Checks and Payments - 1 item	-14,069.35
Deposits and Credits - 2 items	176.33
Total Cleared Transactions	<u>-13,893.02</u>
Cleared Balance	<u>3,485.67</u>
Register Balance as of 12/31/2025	3,485.67
Ending Balance	3,485.67

BOROUGH OF BATH - FIRE PROTECTION FUND

Reconciliation Detail

100.00 · FIRE PROTECTION FUND (#4183), Period Ending 12/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						17,378.69
Cleared Transactions						
Checks and Payments - 1 item						
Check	12/19/2025	605	Bath Volunteer Fire Company	X	-14,069.35	-14,069.35
Total Checks and Payments					-14,069.35	-14,069.35
Deposits and Credits - 2 items						
Deposit	12/03/2025			X	133.45	133.45
Deposit	12/31/2025			X	42.88	176.33
Total Deposits and Credits					176.33	176.33
Total Cleared Transactions					-13,893.02	-13,893.02
Cleared Balance					-13,893.02	3,485.67
Register Balance as of 12/31/2025					-13,893.02	3,485.67
Ending Balance					-13,893.02	3,485.67

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01/09/26

OPERATING RESERVE FUND

Reconciliation Summary

106.00 · ESSA Operating Reserve #0044, Period Ending 12/31/2025

	<u>Dec 31, 25</u>
Beginning Balance	483,280.60
Cleared Transactions	
Deposits and Credits - 1 item	<u>541.80</u>
Total Cleared Transactions	<u>541.80</u>
Cleared Balance	<u>483,822.40</u>
Register Balance as of 12/31/2025	483,822.40
Ending Balance	483,822.40

OPERATING RESERVE FUND

Reconciliation Detail

106.00 · ESSA Operating Reserve #0044, Period Ending 12/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						483,280.60
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	12/31/2025			X	541.80	541.80
Total Deposits and Credits					541.80	541.80
Total Cleared Transactions					541.80	541.80
Cleared Balance					541.80	483,822.40
Register Balance as of 12/31/2025					541.80	483,822.40
Ending Balance					541.80	483,822.40

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01/09/26

BOROUGH OF BATH - OPERATING "GENERAL" FUND

Reconciliation Summary

100.10 · TAX ACCOUNT (FN 0642), Period Ending 12/31/2025

	<u>Dec 31, 25</u>
Beginning Balance	391,156.46
Cleared Transactions	
Deposits and Credits - 3 items	<u>6,471.99</u>
Total Cleared Transactions	<u>6,471.99</u>
Cleared Balance	<u>397,628.45</u>
Register Balance as of 12/31/2025	397,628.45
Ending Balance	397,628.45

BOROUGH OF BATH - OPERATING "GENERAL" FUND

Reconciliation Detail

100.10 · TAX ACCOUNT (FN 0642), Period Ending 12/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						391,156.46
Cleared Transactions						
Deposits and Credits - 3 items						
Deposit	12/03/2025			X	4,976.36	4,976.36
Deposit	12/05/2025			X	277.08	5,253.44
Deposit	12/31/2025			X	1,218.55	6,471.99
Total Deposits and Credits					6,471.99	6,471.99
Total Cleared Transactions					6,471.99	6,471.99
Cleared Balance					6,471.99	397,628.45
Register Balance as of 12/31/2025					6,471.99	397,628.45
Ending Balance					6,471.99	397,628.45