

BATH BOROUGH STORMWATER AUTHORITY TREASURERS REPORT

BUDGET FUNDS
MS4 | DEBT | CAPITAL | RESERVE



FOR THE REPORTING MONTH OF
MAY - 2026

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**BATH BOROUGH STORMWATER AUTHORITY
MONTHLY TREASURERS REPORT**

SECTION 1

MS4 ADOPTED ANNUAL BUDGET

IMPORTANCE: The adopted budget allows the Board to review expenditures and revenues anticipated in the upcoming budget year. The remaining sections of this report will provide a forecast of expenses as recorded, in addition to how money was actually spent versus what was budgeted.

2026 BATH BOROUGH STORMWATER AUTHORITY BUDGET

EXPENSES

FUND	2024 Final Budget		2025 Estimated Budget		2026 Budget
General Government Administration					
Bank Charges	\$	5.00	\$	-	\$ -
Total Bank Charges	\$	5.00	\$	-	\$ -
Legal Services					
Legal Services	\$	16,619.85	\$	30,000.00	\$ 20,000.00
TOTAL Legal Services	\$	16,619.85	\$	30,000.00	\$ 20,000.00
General Operating					
Office Supplies	\$	-	\$	-	\$ -
Other Professional Services	\$	158.92	\$	-	\$ 200.00
Advertising	\$	1,141.40	\$	-	\$ 1,200.00
Bookkeeping	\$	5,249.25	\$	-	\$ 6,000.00
IT Dues & Subscriptions	\$	680.06	\$	-	\$ 700.00
TOTAL General Government	\$	7,229.63	\$	-	\$ 8,100.00
Secretary (Office Administration)					
Manager	\$	-	\$	2,000.00	\$ 16,628.96
Senior Admin. Coord. - Billing	\$	-	\$	4,000.00	\$ 12,000.14
Clerk	\$	-	\$	-	\$ 1,133.38
Bookkeeper	\$	-	\$	4,000.00	\$ -
TOTAL Secretary (Office Administration)	\$	-	\$	10,000.00	\$ 29,762.48

Engineering Services

MS4 Engineering	\$	36,315.68	\$	45,000.00	\$	40,000.00
MS4 PRP Engineering	\$	-	\$	-	\$	-
Total Engineering	\$	36,315.68	\$	45,000.00	\$	40,000.00
Public Works						
MS4 Services	\$	-	\$	20,000.00	\$	38,901.72
TOTAL Public Works	\$	-	\$	20,000.00	\$	38,901.72
Capital Construction & Maintenance						
Major Construction	\$	-	\$	-	\$	1,000,000.00
Minor Construction	\$	-	\$	-	\$	-
Equipment Rentals	\$	-	\$	-	\$	-
MS4 Maintenance Activities	\$	-	\$	-	\$	-
Total Capital Construction & Maintenance	\$	-	\$	-	\$	1,000,000.00
Cleaning Streets & Gutters						
Street Sweeping/Maintenance	\$	-	\$	1,500.00	\$	1,500.00
Street Debris Disposals/Management	\$	-	\$	-	\$	-
Street Sweeping OTHER	\$	-	\$	-	\$	-
Capital Equipment Purchase (Streetsweeper)	\$	-	\$	-	\$	250,000.00
Total Cleaning Streets & Gutters	\$	-	\$	1,500.00	\$	251,500.00
Storm Sewers & Drains						
Chapter 92A NPDES Permitting	\$	2,500.00	\$	2,250.00	\$	-
Stormsewer Legal Services	\$	-	\$	1,500.00	\$	-
Stormsewer Repairs & Maintenance	\$	-	\$	2,000.00	\$	-
Storm Sewer OTHER	\$	-	\$	-	\$	-
Total Storm Sewer & Drains	\$	2,500.00	\$	5,750.00	\$	-

Interoperating Fund Transfers

Transfer TO General Fund	\$	-	\$	-	\$	-
Transfer TO Capital Improv. Fund	\$	-	\$	-	\$	-
Transfer TO MSW Fund	\$	-	\$	7,000.00	\$	-
Total Interoperating Fund Transfers	\$	-	\$	7,000.00	\$	-
TOTAL MS4 FUND EXPENSES	\$	62,670.16	\$	119,250.00	\$	1,388,264.20

REVENUES

FUND		2024 Final Budget		2025 Estimated Budget		2026 Budget
Beginning Fund Balance (As of 12/31/2023)	\$	68,867.23	\$	28,000.00	\$	91,750.00
Interest Earnings						
MS4 Fund Business Checking	\$	2,339.24	\$	500.00	\$	1,413.38
Total Interest	\$	2,339.24	\$	500.00	\$	1,413.38

Charges for Services

Return Check Fee	\$	-	\$	-	\$	-
MS4 Certificates	\$	-	\$	-	\$	-
Total Charges for Services	\$	-	\$	-	\$	-

MS4 Fees

MS4 Fee Base	\$	-	\$	182,500.00	\$	265,000.00
MS4 Fee Penalty	\$	-	\$	-	\$	5,000.00
Prior Year Collections	\$	-	\$	-	\$	2,500.00

MS4 Revenue OTHER	\$	-	\$	-	\$	-
Credit Card Surcharge	\$	-	\$	-	\$	-
Total MS4 Fees	\$	-	\$	182,500.00	\$	272,500.00
Interoperating Fund Transfers						
Transfer FROM General Fund	\$	53,339.28	\$	-	\$	-
Total Interoperating Fund Transfers	\$	53,339.28	\$	-	\$	-
Proceeds of General Long-Term Debt						
Long-Term Debt	\$	-	\$	-	\$	1,250,000.00
Total Proceeds of General Long-Term Debt	\$	-	\$	-	\$	1,250,000.00
TOTAL MS4 FUND REVENUES	\$	55,678.52	\$	183,000.00	\$	1,523,913.38
NET ORDINARY INCOME (Budget Fund Balance)	\$	(6,991.64)	\$	63,750.00	\$	135,649.18
ENDING FUND BALANCE (As of 12/31/2024)	\$	61,875.59	\$	91,750.00	\$	227,399.18

**BATH BOROUGH STORMWATER AUTHORITY
MONTHLY TREASURERS REPORT**

SECTION 2

MS4 Profit and Loss Budget vs Actual

IMPORTANCE: The MS4 Fund is the primary bank account for most of the day-to-day financial transactions related to the Borough's Stormwater Management Program. The MS4 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 MS4 Fund budget is running deficits or surpluses according to that calendar year's budget.

MS4 Fund Profit & Loss Budget vs. Actual January through May 2026

	Jan - May 26	Budget	\$ Over Budget	% of Budget
Income				
300.00 · Income				
341.00 · Interest Earnings				
341.01 · Muni Now Interest Earnings	3,018.71	1,413.38	1,605.33	213.6%
Total 341.00 · Interest Earnings	3,018.71	1,413.38	1,605.33	213.6%
379.00 · MS4 Fees				
379.10 · MS4 Fee Base	209,321.08	265,000.00	-55,678.92	79.0%
379.20 · MS4 Fee Penalty	894.60	5,000.00	-4,105.40	17.9%
379.30 · Prior Year Collections	6,347.04	2,500.00	3,847.04	253.9%
379.40 · MS4 Certs	160.00			
Total 379.00 · MS4 Fees	216,722.72	272,500.00	-55,777.28	79.5%
Total 300.00 · Income	219,741.43	273,913.38	-54,171.95	80.2%
Total Income	219,741.43	273,913.38	-54,171.95	80.2%
Expense				
400.00 · EXPENSES				
401.10 · Manager Salary	2,141.96	16,628.96	-14,487.00	12.9%
402.00 · Auditing/Financial Admin				
402.31 · Bookkeeping Svcs.	1,377.50	6,000.00	-4,622.50	23.0%
Total 402.00 · Auditing/Financial Admin	1,377.50	6,000.00	-4,622.50	23.0%
404.00 · Legal Services				
404.10 · General	9,885.10	20,000.00	-10,114.90	49.4%
404.20 · Stormwater Authority	0.00	0.00	0.00	0.0%
Total 404.00 · Legal Services	9,885.10	20,000.00	-10,114.90	49.4%
405.10 · Senior Admin Coord. Salary	1,484.30	12,000.14	-10,515.84	12.4%
405.11 · Clerk Salary	37.08	1,133.38	-1,096.30	3.3%
406.21 · Office Supplies	1,250.56	0.00	1,250.56	100.0%
406.23 · Postage	0.00			
406.31 · Other Professional Service	0.00	200.00	-200.00	0.0%
406.34 · Advertising	75.40	1,200.00	-1,124.60	6.3%
407.00 · IT-Networking Svcs-Data Process				
407.31 · Professional Services	621.54			
407.420 · IT Dues & Subs	4,284.55	700.00	3,584.55	612.1%
Total 407.00 · IT-Networking Svcs-Data Process	4,906.09	700.00	4,206.09	700.9%
408.00 · Engineering				
408.10 · MS4 Engineerings	8,758.60	40,000.00	-31,241.40	21.9%
408.11 · MS4 PRP Engineering	28,364.51			
408.12 · MS4 Permitting & Annual Report	2,614.54			
Total 408.00 · Engineering	39,737.65	40,000.00	-262.35	99.3%
430.00 · Public Works				
430.10 · Public Works Salary	13,428.80	38,901.72	-25,472.92	34.5%
Total 430.00 · Public Works	13,428.80	38,901.72	-25,472.92	34.5%
431.00 · Cleaning of Streets & Gutters				
431.10 · Street Sweeping/ Maintenance	740.00	1,500.00	-760.00	49.3%
Total 431.00 · Cleaning of Streets & Gutters	740.00	1,500.00	-760.00	49.3%

MS4 Fund
Profit & Loss Budget vs. Actual
 January through May 2026

	Jan - May 26	Budget	\$ Over Budget	% of Budget
446.00 · Storm Water Management				
446.42 · Stormwater Permits	2,500.00			
446.61 · Major Construction	0.00	1,000,000.00	-1,000,000.00	0.0%
446.74 · Capital Equipment Purchase	0.00	250,000.00	-250,000.00	0.0%
Total 446.00 · Storm Water Management	<u>2,500.00</u>	<u>1,250,000.00</u>	<u>-1,247,500.00</u>	<u>0.2%</u>
Total 400.00 · EXPENSES	<u>77,564.44</u>	<u>1,388,264.20</u>	<u>-1,310,699.76</u>	<u>5.6%</u>
Total Expense	<u>77,564.44</u>	<u>1,388,264.20</u>	<u>-1,310,699.76</u>	<u>5.6%</u>
Net Income	<u>142,176.99</u>	<u>-1,114,350.82</u>	<u>1,256,527.81</u>	<u>-12.8%</u>

**BATH BOROUGH STORMWATER AUTHORITY
MONTHLY TREASURERS REPORT**

SECTION 3

Bill Pay Report – Ratification to Pay Bills

IMPORTANCE: 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 the Boards 'Finance Update' item under the Boards meeting agenda. The Bill Pay Report will identify each invoice that was paid for by the MS4 Fund checking account, signified by a red check mark.

MS4 Fund Unpaid Bills Detail All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
✓ Colliers Engineering & Design, Inc.					
Bill	05/07/2026	#1174290-BBSA0003	05/07/2026	1	85.00
Bill	05/07/2026	#1174289-BBSA0002A	05/07/2026	1	5,602.35
Bill	05/07/2026	#1174287-BBSA0001	05/07/2026	1	1,268.05
Total Colliers Engineering & Design, Inc.					6,955.40
✓ Financial Related Services, LLC					
Bill	04/30/2026	Inv #BSWA-Apr'26	04/30/2026	8	220.00
Total Financial Related Services, LLC					220.00
✓ Martin's Power Sweeping, Inc.					
Bill	04/11/2026	76719	05/11/2026		740.00
Total Martin's Power Sweeping, Inc.					740.00
Salzmann Hughes, P.C.					
Bill	04/30/2026	Inv #62826	05/30/2026		3,197.60
Total Salzmann Hughes, P.C.					3,197.60
The Home News					
Bill	01/28/2026	Inv #72684	02/27/2026	70	75.40
Total The Home News					75.40
TOTAL					11,188.40

✓=check cut on 5/8/26 (B)

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MAY 08 2026

MS4 Fund Unpaid Bills Detail All Transactions

Type	Date	Num	Due Date	Aging	Open Balance
✓ Borough of Bath Bill	05/20/2026	2026-002	05/20/2026	2	18,342.70
Total Borough of Bath					18,342.70
✓ Drivelocker LLC Bill	04/30/2026	6593	04/30/2026	22	353.91
Total Drivelocker LLC					353.91
✓ Salzmann Hughes, P.C. Bill	04/30/2026	Inv #62826	05/30/2026		3,197.60
Total Salzmann Hughes, P.C.					3,197.60
The Home News Bill	05/12/2026	Inv #74609	06/11/2026		409.80
Total The Home News					409.80
TOTAL					22,304.01

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Reviewed

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**BATH BOROUGH STORMWATER AUTHORITY
MONTHLY TREASURERS REPORT**

SECTION 4

Account Reconciliations: Four Funds*

MS4 | Debt | Capital | Reserve

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.

**As of January 2025, the Authority has one fund, the MS4 Fund.*

MS4 Fund
Reconciliation Summary
100.00 · Muni Now Acct #224, Period Ending 05/31/2026

	May 31, 26
Beginning Balance	267,307.45
Cleared Transactions	
Checks and Payments - 5 items	-26,333.50
Deposits and Credits - 9 items	53,805.22
	27,471.72
Total Cleared Transactions	27,471.72
Cleared Balance	294,779.17
Uncleared Transactions	
Checks and Payments - 3 items	-4,051.51
Deposits and Credits - 1 item	3,130.00
	-921.51
Total Uncleared Transactions	-921.51
Register Balance as of 05/31/2026	293,857.66
Ending Balance	293,857.66

MS4 Fund Reconciliation Detail

100.00 · Muni Now Acct #224, Period Ending 05/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						267,307.45
Cleared Transactions						
Checks and Payments - 5 items						
Bill Pmt -Check	05/08/2026	603	Colliers Engineering & Design, Inc.	X	-6,955.40	-6,955.40
Bill Pmt -Check	05/08/2026	605	Martin's Power Sweeping, Inc.	X	-740.00	-7,695.40
Bill Pmt -Check	05/08/2026	604	Financial Related Services, LLC	X	-220.00	-7,915.40
Bill Pmt -Check	05/08/2026	ONLI...	The Home News	X	-75.40	-7,990.80
Bill Pmt -Check	05/22/2026	606	Borough of Bath	X	-18,342.70	-26,333.50
Total Checks and Payments					-26,333.50	-26,333.50
Deposits and Credits - 9 items						
General Journal	04/30/2026	2026-...		X	200.00	200.00
Deposit	05/01/2026			X	137.15	337.15
Deposit	05/15/2026			X	159.15	496.30
Deposit	05/19/2026			X	30.00	526.30
Deposit	05/22/2026			X	56.49	582.79
Deposit	05/29/2026			X	148.05	730.84
Deposit	05/31/2026			X	870.18	1,601.02
General Journal	05/31/2026	2026-...		X	5,142.00	6,743.02
General Journal	05/31/2026	2026-...		X	47,062.20	53,805.22
Total Deposits and Credits					53,805.22	53,805.22
Total Cleared Transactions					27,471.72	27,471.72
Cleared Balance					27,471.72	294,779.17
Uncleared Transactions						
Checks and Payments - 3 items						
Bill Pmt -Check	08/08/2025	567	PA Department of Environmental Protection		-500.00	-500.00
Bill Pmt -Check	05/22/2026	608	Salzmann Hughes, P.C.		-3,197.60	-3,697.60
Bill Pmt -Check	05/22/2026	607	Drivelocker LLC		-353.91	-4,051.51
Total Checks and Payments					-4,051.51	-4,051.51
Deposits and Credits - 1 item						
General Journal	05/31/2026	2026-...			3,130.00	3,130.00
Total Deposits and Credits					3,130.00	3,130.00
Total Uncleared Transactions					-921.51	-921.51
Register Balance as of 05/31/2026					26,550.21	293,857.66
Ending Balance					26,550.21	293,857.66