BATH BOROUGH STORMWATER AUTHORITY TREASURERS REPORT

BUDGET FUNDS
MS4 | DEBT | CAPITAL | RESERVE

BATH BOROUGH STORMWATER AUTHORITY
Clean Water, Healthy Life!

FOR THE REPORTING MONTH OF

SEPTEMBER - 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**

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 September 2026

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
Income				
300.00 · Income				
341.00 · Interest Earnings				
341.01 · Muni Now Interest Earnings	6,602.01	1,413.38	5,188.63	467.1%
Total 341.00 · Interest Earnings	6,602.01	1,413.38	5,188.63	467.1%
379.00 · MS4 Fees				
379.10 · MS4 Fee Base	235,717.08	265,000.00	-29,282.92	88.9%
379.20 · MS4 Fee Penalty	1,639.40	5,000.00	-3,360.60	32.8%
379.30 · Prior Year Collections	6,838.39	2,500.00	4,338.39	273.5%
379.40 · MS4 Certs	410.00			
Total 379.00 · MS4 Fees	244,604.87	272,500.00	-27,895.13	89.8%
Total 300.00 · Income	251,206.88	273,913.38	-22,706.50	91.7%
Total Income	251,206.88	273,913.38	-22,706.50	91.7%
Expense				
400.00 · EXPENSES				
400.39 · Bank Charges	5.00			
401.10 · Manager Salary	6,561.33	16,628.96	-10,067.63	39.5%
402.00 · Auditing/Financial Admin				
402.31 · Bookkeeping Svcs.	2,065.00	6,000.00	-3,935.00	34.4%
402.00 · Auditing/Financial Admin - Other	7,000.00			
Total 402.00 · Auditing/Financial Admin	9,065.00	6,000.00	3,065.00	151.1%
404.00 · Legal Services				
404.10 · General	21,158.30	20,000.00	1,158.30	105.8%
404.20 · Stormwater Authority	0.00	0.00	0.00	0.0%
404.30 · RTK- Long	381.90			
404.00 · Legal Services - Other	50,000.00			
Total 404.00 · Legal Services	71,540.20	20,000.00	51,540.20	357.7%
405.10 · Senior Admin Coord. Salary	2,070.10	12,000.14	-9,930.04	17.3%
405.11 · Clerk Salary	395.46	1,133.38	-737.92	34.9%
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	1,371.40	1,200.00	171.40	114.3%
407.00 · IT-Networking Svcs-Data Process				
407.31 · Professional Services	934.04			
407.420 · IT Dues & Subs	4,742.37	700.00	4,042.37	677.5%
Total 407.00 · IT-Networking Svcs-Data Process	5,676.41	700.00	4,976.41	810.9%
408.00 · Engineering				
408.10 · MS4 Engineerings	11,191.79	40,000.00	-28,808.21	28.0%
408.11 · MS4 PRP Engineering	64,232.05			
408.12 · MS4 Permitting & Annual Report	8,924.23			
Total 408.00 · Engineering	84,348.07	40,000.00	44,348.07	210.9%
430.00 · Public Works				
430.10 · Public Works Salary	29,639.28	38,901.72	-9,262.44	76.2%
437.37 · Repaire of Tools & Machinery	31,248.65			
438.00 · Maint. & Repair of Roads/Bridge				
438.01 · Street Inlet	2,800.00			
Total 438.00 · Maint. & Repair of Roads/Bridge	2,800.00			
Total 430.00 · Public Works	63,687.93	38,901.72	24,786.21	163.7%

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

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
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%
436.00 · Storm Sewers & Drains				
436.25 · Stormsewer Repairs & Maint.	1,422.62			
Total 436.00 · Storm Sewers & Drains	1,422.62			
446.00 · Storm Water Management				
446.42 · Stormwater Permits	2,000.00			
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	2,000.00	1,250,000.00	-1,248,000.00	0.2%
Total 400.00 · EXPENSES	250,134.08	1,388,264.20	-1,138,130.12	18.0%
Total Expense	250,134.08	1,388,264.20	-1,138,130.12	18.0%
Net Income	**1,072.80**	**-1,114,350.82**	**1,115,423.62**	**-0.1%**

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
As of September 4, 2026

Type	Date	Num	Memo	Due Date	Aging	Open Balance
Borough of Bath						
Bill	09/02/2026	2026-003	Inv #2026-003 (2nd Quarter 2026)	09/02/2026	2	21,574.03
Total Borough of Bath						21,574.03
Coco's Service & Repair						
Bill	08/10/2026	10249	Inv #10249- Street sweeper inspection	08/20/2026	15	98.94
Total Coco's Service & Repair						98.94
Financial Related Services, LLC						
Bill	08/30/2026	Inv #BSWA-Aug'26	August 2026 Bookkeeping	08/30/2026	5	165.00
Total Financial Related Services, LLC						165.00
PA Department of Environmental Protection						
Bill	08/10/2026	Inv #1480332	Inv #1480332- Chapter 92a Annual Fee	11/01/2026		2,500.00
Total PA Department of Environmental Protection						2,500.00
The Home News						
Bill	08/11/2026	76163	Inv #76163- Stormwater financial report	09/10/2026		pd online 304.20
Total The Home News						304.20
TOTAL						**24,642.17**

√=check cut on 9/4/26 (JS)

Reviewed
SEP 04 2026

MS4 Fund
Unpaid Bills Detail
As of September 11, 2026

Type	Date	Num	Memo	Due Date	Aging	Open Balance
Colliers Engineering & Design, Inc.						
Bill	09/08/2026	#1213600-BBSA0003	Inv #1213600-BBSA0003- MS4 Permitting & Annual Report	09/08/2026	3	2,351.82
Bill	09/08/2026	#1213599-BBSA0002A	Inv #1213599-BBSA0002A- PRP Bidding & PennVest Loan	09/08/2026	3	5,914.13
Bill	09/08/2026	#1213598-BBSA0001	Inv #1213598-BBSA0001- General Stormwater Engineering	09/08/2026	3	560.29
Total Colliers Engineering & Design, Inc.						8,826.24
PA Department of Environmental Protection						
Bill	08/10/2026	Inv #1480332	Inv #1480332- Chapter 92a Annual Fee	11/01/2026		2,500.00
Total PA Department of Environmental Protection						2,500.00
Salzmann Hughes, P.C.						
Bill	08/31/2026	Inv #67039	Inv #67039 - General	09/30/2026		1,668.30
Bill	08/31/2026	Inv #67038	Inv #67038- 2026 Pennvest Financing	09/30/2026		32,750.00
Bill	08/31/2026	Inv #67041	Inv #67041- 2026 Pennvest Financing	09/30/2026		17,250.00
Total Salzmann Hughes, P.C.						51,668.30
TOTAL						**62,994.54**

√=check out on 9/11/26

Reviewed
SEP 14 2026

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 August 2026, the Authority has two funds, the MS4 Fund & PennVEST Loan Account.*

MS4 Fund
Reconciliation Summary
100.00 · Muni Now Acct #224, Period Ending 09/30/2026

	Sep 30, 26	
Beginning Balance		266,599.24
Cleared Transactions		
Checks and Payments - 9 items	-85,261.81	
Deposits and Credits - 5 items	1,533.85	
Total Cleared Transactions	-83,727.96	
Cleared Balance		**182,871.28**
Uncleared Transactions		
Checks and Payments - 1 item	-30,112.81	
Total Uncleared Transactions	-30,112.81	
Register Balance as of 09/30/2026		**152,758.47**
Ending Balance		152,758.47

MS4 Fund
Reconciliation Detail
100.00 · Muni Now Acct #224, Period Ending 09/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						266,599.24
Cleared Transactions						
Checks and Payments - 9 items						
Bill Pmt -Check	08/08/2025	567	PA Department of Environmental Protection	X	-500.00	-500.00
Bill Pmt -Check	08/21/2026	626	Salzmann Hughes, P.C.	X	-2,030.10	-2,530.10
Bill Pmt -Check	08/21/2026	624	East Penn Sanitation Inc.	X	-95.00	-2,625.10
Bill Pmt -Check	09/04/2026	627	Borough of Bath	X	-21,574.03	-24,199.13
Bill Pmt -Check	09/04/2026	ONLI...	The Home News	X	-304.20	-24,503.33
Bill Pmt -Check	09/04/2026	629	Financial Related Services, LLC	X	-165.00	-24,668.33
Bill Pmt -Check	09/04/2026	628	Coco's Service & Repair	X	-98.94	-24,767.27
Bill Pmt -Check	09/11/2026	630	Colliers Engineering & Design, Inc.	X	-8,826.24	-33,593.51
Bill Pmt -Check	09/18/2026	632	Salzmann Hughes, P.C.	X	-51,668.30	-85,261.81
Total Checks and Payments					-85,261.81	-85,261.81
Deposits and Credits - 5 items						
Deposit	09/09/2026			X	20.00	20.00
Deposit	09/22/2026			X	30.00	50.00
General Journal	09/30/2026	2026-...		X	198.00	248.00
General Journal	09/30/2026	2026-...		X	500.00	748.00
Deposit	09/30/2026			X	785.85	1,533.85
Total Deposits and Credits					1,533.85	1,533.85
Total Cleared Transactions					-83,727.96	-83,727.96
Cleared Balance					-83,727.96	182,871.28
Uncleared Transactions						
Checks and Payments - 1 item						
Check	09/18/2026	631	Borough of Bath		-30,112.81	-30,112.81
Total Checks and Payments					-30,112.81	-30,112.81
Total Uncleared Transactions					-30,112.81	-30,112.81
Register Balance as of 09/30/2026					-113,840.77	152,758.47
Ending Balance					**-113,840.77**	**152,758.47**

MS4 Fund
Reconciliation Summary
101.00 · MS4 – PennVEST Loan #6550, Period Ending 09/30/2026

	Sep 30, 26	
Beginning Balance		-5.00
Cleared Transactions		
Checks and Payments - 1 item	-5.00	
Deposits and Credits - 1 item	5.00	
Total Cleared Transactions	0.00	
Cleared Balance		**-5.00**
Register Balance as of 09/30/2026		-5.00
Ending Balance		-5.00

MS4 Fund
Reconciliation Detail
101.00 · MS4 – PennVEST Loan #6550, Period Ending 09/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						-5.00
Cleared Transactions						
Checks and Payments - 1 item						
Check	09/30/2026			X	-5.00	-5.00
Total Checks and Payments					-5.00	-5.00
Deposits and Credits - 1 item						
Deposit	09/04/2026			X	5.00	5.00
Total Deposits and Credits					5.00	5.00
Total Cleared Transactions					0.00	0.00
Cleared Balance					0.00	-5.00
Register Balance as of 09/30/2026					0.00	-5.00
Ending Balance					**0.00**	**-5.00**