



TIOGA COUNTY AUDITORS

2025

PUBLIC REPORT

For year ending 12/31/25



570-723-8291



auditors@tiogacountypa.us



www.tiogacountypa.us/departments/auditors

AUDITORS' REPORT

FOR THE FISCAL YEAR ENDING DECEMBER 31, 2025

TO THE HONORABLE GEORGE W. WHEELER, PRESIDENT JUDGE OF THE COURT OF COMMON PLEAS,
TIOGA COUNTY, PENNSYLVANIA

WE, THE UNDERSIGNED AUDITORS OF TIOGA COUNTY, PENNSYLVANIA, WOULD RESPECTFULLY REPRESENT
THAT IN PURSUENCE OF THE ACT OF AUGUST 9, 1955 P.L. 323 NO.130 AND AMENDMENTS, DO HEREWITH SUBMIT
OUR ANNUAL REPORT SHOWING REVENUES AND EXPENDITURES IN DETAIL AND CONDITIONS OF THE COUNTY
FOR THE YEAR DECEMBER 31, 2025.

THE ANNEXED REPORT IS A TRUE AND CORRECT STATEMENT OF THE SAID ACCOUNTS TO THE BEST OF OUR BELIEF.

WITNESS OUR HAND AND SEAL THIS 14th DAY OF September 2026.

Sworn and Subscribed before me

Keriane Chaborek

Joy Childs
Joy Childs

Elizabeth T. Craig
Elizabeth T. Craig

Christine S. Perry
Christine S. Perry

2025

ELECTED COUNTY OFFICIALS

PRESIDENT JUDGE
COUNTY COMMISSIONERS
AUDITORS
DISTRICT ATTORNEY
REGISTER AND RECORDER
PROTHONOTARY AND CLERK OF COURTS
SHERIFF
TREASURER
CORONER
DISTRICT JUSTICES

HONORABLE GEORGE W. WHEELER
MARC RICE, SHANE NICKERSON, SAM VANLOON
JOY CHILDS, ELIZABETH T. CRAIG, CHRISTINE S. PERRY
SANDRA K. OLSON
KERIANE CHABOREK
MARIE Y. SEYMOUR
FRANK LEVINDOSKI
KERA L. HACKETT
JAMES DAUGHERTY
TIFFANY L. CUMMINGS, JAMES R. EDGCOMB, ROBERT L. REPARD

APPOINTED COUNTY OFFICIALS

ASSISTANT DISTRICT ATTORNEY
BOARD OF ELECTIONS
CHIEF ASSESSOR
CHIEF CLERK/COMMISSIONER SECRETARY
ASST CHIEF CLERK/OPEN RECORDS OFFICER
COUNTY SOLICITOR
DOMESTIC RELATIONS ATTORNEY
CLAIMS COORDINATOR
GUARDIAN AD LITEM
PUBLIC DEFENDER
CONFLICT ATTORNEY FOR PUBLIC DEFENDER
JUVENILE & INDIGENT PARENTS ADVOCATE
COUNTY ENGINEER

MARTIN RISCH, BLAIR S. CARSON
SHANE NICKERSON, MARC RICE, SAM VANLOON
JOSHUA S. ZEYN
JANICE CHAMBERLAIN
JENNIFER COCHRAN
GABRIEL FERA P.C.
RICHARD MCCOY
TIM O'NEILL
TRICIA HOOVER JASPER
ERIC J. GURNEY
JAMIE COOK
THOMAS WALRATH, JR.
LARSON DESIGN GROUP

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OVERVIEW

Pages 1-28 show the revenue and expenses for the General Fund checking account and is split out by each county department.

Pages 29 & 30 show the revenue and expenses for Emergency Services.

Page 31-40 show special checking accounts that are used by county offices, separate from the General Fund.

Page 41-42 is a review of changes and approvals that happened during the year and any Auditor comments.

2025 GENERAL FUND RECEIPTS SUMMARY

<u>Cash & Investments 1/1/25</u>		
General Fund	2,550,739.28	
911 Wired Reimbursement Account	4,286,025.14	
Undeposited Funds	(35,714.31)	
Investor Account	1,885,739.87	
Taxes Receivable	1,482,008.00	
Accounts Receivable	486,981.01	
Due From Other Funds	1,537,615.25	
Prepaid Expenses	255.27	
Total	12,193,649.51	
Liabilities Accounts Payable	(2,276,903.49)	
Unreserved Fund Balance	9,916,746.02	
Prior Year Adjustments-Accruals	0.00	
<u>Adjusted Unreserved Fund Balance</u>		9,916,746.02
<u>REVENUE</u>		
Taxes	15,463,398.70	
Licenses, Permits & Franchises	29,386.72	
Fines, Forfeitures & Penalties	128,860.43	
Intergovernmental Revenues	1,591,687.86	
Charges For Services	1,542,942.59	
Inter-Co. Department Charges	673,661.96	
Money & Property	498,549.39	
Other Revenues	465,688.18	
Other Financing Sources	3,433,544.11	
Total Revenue	23,827,719.94	23,827,719.94
<u>Total Unreserved Fund Balance & Revenue</u>		<u>33,744,465.96</u>

2025 GENERAL FUND EXPENDITURES SUMMARY

<u>EXPENDITURES</u>		
Wages & Benefits	12,006,230.87	
Supplies & Services	541,830.71	
Purchased Services	2,366,639.81	
Special Services	409,638.24	
Departmental Services	204,840.39	
Capital Expenditures	175,206.12	
Other Charges	3,113,287.00	
Total Expenditures	18,817,673.14	18,817,673.14
<u>Cash & Investments 12/31/25</u>		
Cash General Fund	6,231,315.48	
911 Wired Reimbursement	6,082,899.74	
Undeposited Funds	41,619.52	
Investor Account	1,958,689.89	
Taxes Receivable	1,482,008.00	
Accounts Receivable	655,390.89	
Due From Other Funds	760,545.39	
Prepaid Expenses	113.26	
Total Assets	17,212,582.17	
Liabilities Accounts Payable	(2,285,789.35)	
<u>Unreserved Fund Balance</u>		14,926,792.82
<u>Total Unreserved Fund Balance & Expenditures</u>		<u>33,744,465.96</u>

2025 GENERAL FUND REVENUE & EXPENSES ~ BY DEPARTMENT

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<u>Commissioners</u>	<u>12/31/25</u>	<u>12/31/25</u>	<u>12/31/24</u>
<u>Revenues</u>			
TCHS Prior Years Refunds	0.00	0.00	12,223.00
TCHS Prior Years Indirect Costs	87,377.00	80,000.00	79,121.00
TCHS Prior Years Local Match Return	(405.00)	1,500,000.00	0.00
Transfer From Liquid Fuels	0.00	12,500.00	19,851.16
Transfer From DUI	3,901.44	3,600.00	3,593.28
Misc. Income	100,262.35	0.00	43,853.36
126 Main Street, Wellsboro	12,000.00	12,000.00	12,000.00
267 S. Main Street, Mansfield	62,000.00	66,500.00	3,000.00
<u>Total Revenues</u>	<u>265,135.79</u>	<u>1,674,600.00</u>	<u>173,641.80</u>
<u>Expenses</u>			
Wages/Regular	522,233.98	561,615.00	504,764.49
Wages/Non Retirement	1,371.24	25,845.00	5,166.75
FICA Employer Contribution	37,298.24	44,941.00	36,870.13
Retirement Employer	62,194.46	66,606.00	82,349.19
Health Insurance Premium	132,266.33	159,461.00	92,244.64
Dental	1,943.29	2,304.00	1,621.62
Eyeglasses	1,171.00	7,200.00	1,775.00
Life Insurance Premium	526.48	600.00	526.25
Unemployment Compensation Ins.	825.15	1,200.00	817.71
Workers Compensation Insurance	3,838.49	3,946.00	2,851.96
Dues, Conventions, Conferences	22,870.00	25,000.00	23,036.00
Training	0.00	0.00	180.00
Materials and Supplies	4,632.61	3,600.00	2,866.09
Office Equipment Rental	493.50	500.00	466.98
PCORP PREM/GEN LIABILITY	15,336.46	17,302.00	14,738.40
Telephone/Cell Phone	16,536.58	16,800.00	18,201.25
Postage	2,785.19	3,200.00	2,839.08
Advertising	2,517.64	2,000.00	2,748.93
Publications, Subscriptions & Updates	317.53	400.00	293.54
Auto Fuel	1,499.45	1,000.00	1,018.21
Auto Maintenance	13.00	100.00	403.78
Lease Agreement	11,556.61	12,700.00	9,956.48
Travel and Lodging	6,010.20	4,200.00	5,272.08
Accufund Software	6,268.67	4,800.00	4,747.38
Professional Services	247,684.39	300,000.00	271,968.34
Taxes	9,646.60	10,200.00	9,699.77
PCorp Expense	774.50	0.00	752.19
Computer Support	1,508.94	2,710.00	1,188.59
Purchase/Equipment under \$5000	978.98	1,000.00	6,009.10
Equipment Maintenance	2,333.78	2,200.00	2,107.28
Develop Tioga Appropriation	0.00	0.00	32,000.00
NTRPDC Appropriation	0.00	0.00	14,760.00
Other Miscellaneous Expenses	37,430.35	0.00	38,362.29
<u>Total Expenses</u>	<u>1,154,863.64</u>	<u>1,281,430.00</u>	<u>1,192,603.50</u>

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Elections	12/31/25	12/31/25	12/31/24
Revenues			
Candidate Filing Fees	1,040.00	300.00	0.00
Reimburse - Military Ballots	24.00	0.00	0.00
Misc Income	2,200.22	0.00	0.00
Total Revenues	3,264.22	300.00	0.00
Expenses			
Wages/Regular	99,779.78	137,517.00	126,715.09
Wages/Overtime	1,130.17	1,000.00	2,463.97
Wages/Non Retirement	6,380.25	1,125.00	871.88
Election Officers Pay	1,187.79	0.00	0.00
FICA Employer Contribution	7,968.51	10,683.00	9,616.57
Retirement Employer	11,918.94	16,428.00	21,058.66
Health Insurance Premium	29,096.15	43,513.00	39,216.29
Dental	646.58	864.00	817.49
Eyeglasses	0.00	1,200.00	600.00
Life Insurance Premium	176.33	225.00	221.18
Unemployment Compensation Ins.	761.74	620.00	720.05
Workers Compensation Insurance	96.19	127.00	100.73
Dues, Conventions, Conferences	1,702.17	1,500.00	1,406.00
Materials and Supplies	17,711.43	3,000.00	2,894.77
Materials and Supplies (William Penn)	9,232.23	20,000.00	15,761.84
Office Equipment Rental	3,806.71	4,000.00	3,243.21
Maintenance Polling Sites	0.00	1,000.00	0.00
Food	2,354.62	1,500.00	1,309.05
Service Equipment Rental	4,255.99	3,000.00	0.00
Rent	1,600.00	3,500.00	0.00
PCORP PREM/GEN LIABILITY	1,806.60	2,039.00	1,738.31
Postage	12,114.80	10,000.00	11,987.78
Advertising	3,555.32	3,000.00	3,104.64
Auto Fuel	1,155.34	1,000.00	959.04
Travel and Lodging	158.32	0.00	505.19
Contracted Services	17,617.98	0.00	527.00
Computer Support	250.51	600.00	538.65
Purchase/Equipment under \$5000	245.85	0.00	0.00
Other Misc Expense	25.00	0.00	25.00
State Security Grant Expense	6,533.97	0.00	0.00
Election Integrity Grant (EIG) Expense	0.00	0.00	140,081.89
Correction from 2024*	0.00	0.00	(70,238.79)
Total Expenses	243,269.27	267,441.00	316,245.49
<i>*2024 EIG expense paid from EIG checkbook, not the General Fund (see 2024 Public Report page 39)</i>			

Elected Auditors			
Expenses			
Wages/Regular	71,332.12	70,938.00	68,871.62
Wages/Non Retirement	4,297.38	4,290.00	4,119.70
FICA Employer Contribution	5,070.14	5,755.00	4,931.94
Retirement Employer	8,489.06	8,413.00	11,301.51
Health Insurance Premium	37,423.16	36,789.00	31,890.80
Dental	837.06	864.00	785.40
Eyeglasses	300.00	1,800.00	600.00
Life Insurance Premium	183.90	225.00	169.06
Workers Compensation Insurance	1,121.61	1,110.00	811.42
Dues, Conventions, Conferences	830.00	2,700.00	1,175.00
Materials and Supplies	330.05	400.00	268.54
PCORP PREM/GEN LIABILITY	998.57	1,127.00	948.55
Postage	0.00	50.00	0.00
Advertising	102.59	1,700.00	2,010.27
Travel and Lodging	1,813.30	1,000.00	1,960.75
Computer Support	250.51	250.00	222.65
Purchase/ Equipment under \$5000	0.00	0.00	3,399.72
Equipment Maintenance	806.99	700.00	729.84
Total Expenses	134,186.44	138,111.00	134,196.77

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Fees Tioga County Tax Collector	12/31/25	12/31/25	12/31/24
<u>Revenues</u>			
Administrative Fees	23,838.75	21,500.00	21,402.00
Duplicate Bill Fees	7,210.00	6,100.00	6,125.00
Tax Collectors Certification	1,700.00	1,000.00	1,650.00
<u>Total Revenues</u>	32,748.75	28,600.00	29,177.00
<u>Expenses</u>			
Operational Agreement (Software)	12,000.00	12,000.00	12,000.00
<u>Total Expenses</u>	12,000.00	12,000.00	12,000.00

<u>Tax Assessment (Operations)</u>			
<u>Revenues</u>			
Clean and Green	7,925.50	9,000.00	8,996.50
Website Fee	16,278.75	17,000.00	18,168.79
Sale of Maps, Photocopies	9,615.43	10,000.00	9,078.60
State Tax Equalization	301.60	350.00	305.60
Misc. Income	0.00	0.00	678.77
<u>Total Revenues</u>	34,121.28	36,350.00	37,228.26
<u>Expenses</u>			
Wages/Regular	335,564.10	332,171.00	315,250.01
Wages/Overtime	0.00	75.00	324.75
Wages/Non Retirement	12,871.19	28,840.00	27,582.67
FICA Employer Contribution	25,760.59	27,623.00	25,431.71
Retirement Employer	39,994.80	39,404.00	51,427.33
Health Insurance Premium	109,784.62	103,813.00	97,656.68
Dental	2,063.95	2,146.00	1,995.90
Eyeglasses	2,805.78	5,115.00	1,318.00
Life Insurance Premium	561.99	559.00	540.09
Unemployment Compensation Ins.	1,589.68	1,582.00	1,578.98
Workers Compensation Insurance	590.95	626.00	458.32
Dues, Conventions, Conferences	7,347.44	9,790.00	8,979.65
Training & Licenses	7,502.70	7,840.00	3,427.35
Materials and Supplies	769.69	3,500.00	3,296.95
Office Equipment Rental	186.10	250.00	235.28
PCORP PREM/GEN LIABILITY	5,421.90	6,117.00	5,109.28
Telephone	1,665.10	1,680.00	1,655.87
Postage	7,658.27	4,000.00	3,872.36
Advertising	109.00	175.00	105.00
Publications & Updates	0.00	0.00	790.20
Auto Fuel	1,714.33	3,000.00	2,252.87
Auto Maintenance	219.33	250.00	41.00
Travel and Lodging	8,639.48	9,840.00	3,506.02
Website Expense	13,872.37	13,500.00	11,740.17
Legal Expense	2,749.00	2,500.00	1,208.75
Professional Services	0.00	3,500.00	0.00
Appeal Script Refund	3,745.85	2,000.00	26,234.23
Clerical Error Refund	1,658.18	2,000.00	4,370.03
Catastrophic Loss Refund	6,448.51	5,000.00	6,359.33
Computer Support	250.51	500.00	222.65
Operational Agreement	29,405.19	29,000.00	22,937.67
Clean and Green	8,736.50	8,000.00	6,738.00
Purchase/Equipment under \$5000	0.00	2,000.00	357.62
Equipment Maintenance	2,588.55	2,500.00	2,686.57
Other Miscellaneous Expenses	0.00	100.00	50.00
Lease Agreement	(178.56)	13,500.00	13,186.50
<u>Total Expenses</u>	642,097.09	672,496.00	652,927.79

<u>Tax Billing</u>			
<u>Revenues</u>			
Reimburse Tax Collectors	18,450.04	17,500.00	17,903.12
<u>Total Revenues</u>	18,450.04	17,500.00	17,903.12
<u>Expenses</u>			
Materials and Supplies Tax Billing	5,888.41	5,500.00	1,357.45
Postage Tax Collectors	18,475.87	18,000.00	17,306.21
Operational Agreement Tax Billing	6,600.00	7,200.00	7,200.00
<u>Total Expenses</u>	30,964.28	30,700.00	25,863.66

	<u>Actual</u> <u>12/31/25</u>	<u>Budget</u> <u>12/31/25</u>	<u>Actual</u> <u>12/31/24</u>
Tax Claim Bureau (Operations)			
<u>Revenues</u>			
Interest Land Returns - 2015	0.00	300.00	0.00
Interest Land Returns - 2016	646.17	300.00	0.00
Interest Land Returns - 2017	399.91	400.00	450.64
Interest Land Returns - 2018	573.50	500.00	256.92
Interest Land Returns - 2019	435.53	500.00	0.00
Interest Land Returns - 2020	289.17	500.00	38.58
Interest Land Returns - 2021	294.65	1,000.00	28,057.06
Interest Land Returns - 2022	24,864.61	30,000.00	26,790.78
Interest Land Returns - 2023	28,902.21	30,000.00	10,071.25
Interest Land Returns - 2024	10,315.06	5,000.00	0.00
Interest Land Returns - 2025	5.09	0.00	0.00
Delinquent Real Estate Taxes	760,181.70	750,000.00	715,100.71
Clean & Green Tax Payments	8,745.27	5,000.00	4,263.58
Commissions - Clean & Green	1,971.95	2,000.00	1,951.66
Road & School Commission	146,047.35	145,000.00	145,088.30
Costs	228,018.86	190,000.00	202,709.18
Lien Certificates	10,215.00	5,000.00	6,300.00
Judicial Sale Overbid	21,208.50	2,500.00	0.00
Upset Sale Overbid	11,715.96	3,000.00	0.00
Fees for Extracting	800.00	1,500.00	1,200.00
Copy Fees	93.25	50.00	66.75
Repository Sale	17,825.00	500.00	3,127.20
Misc. Income	535.00	50.00	0.00
<u>Total Revenues</u>	<u>1,274,083.74</u>	<u>1,173,100.00</u>	<u>1,145,472.61</u>
<u>Expenses</u>			
Wages/Regular	138,147.84	137,526.00	131,093.48
Wages/Non Retirement	2,802.35	6,416.00	6,170.66
FICA Employer Contribution	10,913.98	11,012.00	10,452.47
Retirement Employer	16,469.22	16,310.00	21,363.28
Health Insurance Premium	16,816.92	26,324.00	25,200.08
Dental	983.25	1,022.00	997.53
Eyeglasses	1,580.00	2,085.00	1,275.00
Life Insurance Premium	260.78	266.00	269.82
Unemployment Compensation Ins.	744.19	826.00	710.06
Workers Compensation Insurance	158.98	165.00	130.96
Dues, Conventions, Conferences	500.00	500.00	553.98
Materials and Supplies	1,107.13	2,500.00	2,423.85
Office Equipment Rental	470.24	700.00	595.88
PCORP PREM/GEN LIABILITY	1,215.80	1,372.00	1,261.27
Postage	38,062.87	36,000.00	34,977.38
Advertising	9,255.25	8,000.00	8,335.24
Contracted Services	37,097.35	40,000.00	31,820.00
Computer Support	250.51	500.00	222.65
Operational Agreement	17,493.02	18,500.00	17,444.67
Sheriffs Costs	1,468.08	3,000.00	1,713.80
Notification R/C Sale	1,390.33	2,500.00	1,416.73
Property Posting	37,537.50	37,000.00	34,080.00
Equipment Maintenance	368.79	1,200.00	875.86
Other Miscellaneous Expenses	5.00	50.00	0.00
<u>Total Expenses</u>	<u>335,099.38</u>	<u>353,774.00</u>	<u>333,384.65</u>

	<u>Actual</u> <u>12/31/25</u>	<u>Budget</u> <u>12/31/25</u>	<u>Actual</u> <u>12/31/24</u>
<u>Tax Collectors Operations</u> (elected)			
<u>Expenses</u>			
Wages/Non Retirement	31,848.75	40,000.00	35,525.25
FICA Employer Contribution	2,436.64	3,060.00	2,717.86
Office Equipment Rental	3.68	0.00	2.11
Postage	63.01	0.00	28.98
<u>Total Expenses</u>	<u>34,352.08</u>	<u>43,060.00</u>	<u>38,274.20</u>
<u>Treasurer</u>			
<u>Revenues</u>			
Real Estate 2022	0.00	0.00	68.01
Real Estate 2023	1,234.88	0.00	251,044.95
Real Estate 2024	262,539.35	250,000.00	11,735,695.18
Real Estate 2025	14,372,716.87	14,350,000.00	0.00
Bingo Licenses	1,220.00	600.00	1,030.00
Small Games of Chance Licenses	9,450.00	7,500.00	9,375.00
Sportsman Firearm Permits	74.00	100.00	74.00
State Reimbursement	1,949.80	2,000.00	1,797.00
Treasurer's Fees	6,193.80	7,000.00	7,263.10
Room Excise Tax Commission	33,213.56	25,000.00	39,722.20
Fees for Postage	905.60	0.00	0.00
Transfer In Room Rental	3,628.80	5,000.00	7,956.49
Transfer from 911 Operating - Interest	1,979.39	700.00	1,429.48
Transfer from Road & School Interest	4,239.30	2,000.00	3,723.95
Interest From Investments	72,950.02	50,000.00	85,204.59
Interest on Checking Accounts	251,697.43	100,000.00	165,441.48
Misc. Income	611.39	400.00	1,688.35
<u>Total Revenues</u>	<u>15,024,604.19</u>	<u>14,800,300.00</u>	<u>12,311,513.78</u>
<u>Expenses</u>			
Wages/Regular	131,789.31	132,357.00	129,658.39
FICA Employer Contribution	9,718.88	10,125.00	9,539.92
Retirement Employer	15,707.05	15,697.00	21,141.09
Health Insurance Premium	37,312.15	36,789.00	37,348.70
Dental	827.96	864.00	840.70
Eyeglasses	1,146.99	1,800.00	1,050.00
Life Insurance Premium	225.39	225.00	227.46
Unemployment Compensation Ins.	405.68	400.00	381.70
Workers Compensation Insurance	1,146.78	1,145.00	849.72
Dues, Conventions, Conferences	1,475.00	1,725.00	625.00
Materials and Supplies	1,386.81	1,000.00	1,091.04
PCORP PREM/GEN LIABILITY	1,373.17	1,550.00	1,313.81
Postage	9.68	2,000.00	1,833.97
Dog Postage	1,818.92	0.00	0.00
Travel and Lodging	579.03	500.00	325.00
Computer Support	250.51	259.00	222.65
Operational Agreement	7,700.00	7,200.00	7,200.00
Other Miscellaneous Expenses	100.00	0.00	411.18
<u>Total Expenses</u>	<u>212,973.31</u>	<u>213,636.00</u>	<u>214,060.33</u>

Public Defender	<u>Actual</u> <u>12/31/25</u>	<u>Budget</u> <u>12/31/25</u>	<u>Actual</u> <u>12/31/24</u>
<u>Revenues</u>			
Misc. Income	177,289.86	0.00	6,733.19
Total Revenues	177,289.86	0.00	6,733.19
<u>Expenses</u>			
Wages/Regular	137,910.51	136,422.00	128,443.42
Wages/Overtime	5,425.27	7,500.00	5,705.02
Wages/NonRetirement	300.00	1,125.00	1,050.00
FICA Employer Contribution	10,477.46	11,096.00	9,875.76
Retirement Employer	17,074.13	17,069.00	21,884.29
Health Insurance Premium	39,012.10	35,589.00	35,682.59
Dental	555.48	576.00	558.43
Eyeglasses	300.00	1,800.00	300.00
Life Insurance Premium	151.10	150.00	151.09
Unemployment Compensation Ins.	408.66	400.00	388.25
Workers Compensation Insurance	261.10	266.00	192.36
Dues, Conventions, Conferences	5,470.80	3,000.00	2,415.12
Materials and Supplies	1,853.76	3,000.00	2,718.08
Office Equipment Rental	24.92	50.00	24.03
PCORP PREM/GEN LIABILITY	1,004.96	1,134.00	991.45
Telephone	0.00	0.00	(2.70)
Postage	387.87	600.00	404.32
Publications, Subscriptions & Updates	1,499.03	3,100.00	3,161.60
Travel and Lodging	5,011.17	5,000.00	3,311.15
Professional Services	40,301.71	50,000.00	38,648.53
Court Appointed Assist P.D.	141,668.56	90,000.00	95,002.15
Computer Support	250.51	260.00	222.65
Official Investigation	1,500.00	12,000.00	0.00
Purchase/Equipment under \$5000	0.00	5,000.00	1,884.42
Equipment Maintenance	924.32	950.00	1,050.70
Other Misc. Expenses	1,696.26	0.00	0.00
Total Expenses	413,469.68	386,087.00	354,062.71

<u>Human Resources Courthouse</u>			
<u>Expenses</u>			
Wages/Regular	113,023.98	112,786.00	108,980.74
Wages/Non Retirement	937.50	1,125.00	1,012.50
FICA Employer Contribution	8,648.12	8,714.00	8,142.33
Retirement Employer	13,465.23	13,376.00	17,771.01
Health Insurance Premium	21,068.96	21,019.00	25,892.52
Dental	554.15	576.00	558.91
Eyeglasses	763.00	1,500.00	829.00
Life Insurance Premium	150.61	150.00	151.22
Unemployment Compensation Ins.	406.25	400.00	384.98
Workers Compensation Insurance	103.53	104.00	86.15
Dues, Conventions, Conferences	1,045.00	1,500.00	965.00
Materials and Supplies	62.16	300.00	191.23
PCORP PREM/GEN LIABILITY	866.31	978.00	846.99
Computer Support	250.51	260.00	222.65
Purchase/Equipment under \$5000	0.00	2,000.00	2,180.26
Total Expenses	161,345.31	164,788.00	168,215.49

	<u>Actual</u> <u>12/31/25</u>	<u>Budget</u> <u>12/31/25</u>	<u>Actual</u> <u>12/31/24</u>
<u>Recorder of Deeds</u>			
<u>Revenues</u>			
Fees & Commissions	227,757.40	175,000.00	199,393.76
Photocopies	4,544.00	4,000.00	3,572.25
State Realty Tax Commissions	17,343.42	15,000.00	14,808.13
Local Realty Tax Commissions	34,897.80	30,000.00	29,688.09
<u>Total Revenues</u>	284,542.62	224,000.00	247,462.23
<u>Expenses</u>			
Wages/Regular	57,928.12	57,778.00	56,901.70
FICA Employer Contribution	4,366.24	4,420.00	4,352.69
Retirement Employer	6,907.75	6,852.00	9,280.47
Health Insurance Premium	12,319.86	12,247.00	8,259.69
Dental	369.35	384.00	397.44
Eyeglasses	90.00	600.00	511.08
Life Insurance Premium	100.59	100.00	107.46
Unemployment Compensation Ins.	204.41	200.00	380.58
Worker's Compensation	421.38	421.00	313.39
Dues, Conventions, Conferences	1,175.00	3,000.00	1,175.00
Materials and Supplies	541.95	1,500.00	901.35
PCORP PREM/GEN LIABILITY	1,998.94	2,256.00	1,962.68
Postage	0.00	500.00	438.00
Travel & Lodging	1,050.47	1,200.00	1,205.69
Legal Expenses	1,369.58	2,250.00	294.97
Computer Support	83.51	350.00	222.65
Purchase Equipment under \$5000	0.00	1,250.00	1,366.00
Equipment and other fixed assets	0.00	5,000.00	4,711.05
Equipment Maintenance	19,829.12	28,000.00	23,689.96
Other Miscellaneous Expenses	0.00	25.00	25.00
<u>Total Expenses</u>	108,756.27	128,333.00	116,496.85
<u>HVAC</u>			
<u>Expenses</u>			
Wages/Regular	7,424.54	7,416.00	7,208.23
Wages/Non Retirement	88.12	113.00	75.47
FICA Employer Contribution	579.28	576.00	560.71
Retirement Employer	884.17	880.00	1,175.16
Health Insurance Premium	125.00	120.00	120.00
Dental	27.72	29.00	27.72
Eyeglasses	60.00	60.00	0.00
Life Insurance Premium	7.44	8.00	7.44
Unemployment Compensation Ins.	20.16	151.00	19.09
Workers Compensation Insurance	331.79	111.00	241.90
Materials and Supplies	1,372.74	1,500.00	2,026.72
Contracted Services	6,600.00	10,000.00	9,536.00
Purchase/Equipment under \$5000	0.00	1,000.00	0.00
Equipment Maintenance	25,865.53	30,000.00	37,952.25
<u>Total Expenses</u>	43,386.49	51,964.00	58,950.69

Planning, Zoning & Development	Actual 12/31/25	Budget 12/31/25	Actual 12/31/24
Revenues			
Subdivision Fees	3,037.50	3,500.00	4,202.57
Land Development Review Reimb.	1,600.00	5,000.00	4,200.00
Misc Income	0.00	0.00	22.77
Total Revenues	4,637.50	8,500.00	8,425.34
Expenses			
Wages/Regular	76,905.25	76,856.00	46,403.42
Wages/Non Retirement	10,534.23	26,084.00	25,353.76
FICA Employer Contribution	6,131.45	7,875.00	5,028.05
Retirement Employer	9,175.47	9,115.00	7,571.27
Health Insurance Premium	23,679.80	43,473.00	18,017.28
Dental	369.60	576.00	277.20
Eyeglasses	345.00	1,800.00	0.00
Life Insurance Premium	100.00	150.00	75.00
Unemployment Compensation Ins.	520.97	490.00	274.04
Workers Compensation Insurance	93.70	131.00	80.03
Dues, Conventions, Conferences	332.00	300.00	300.00
Materials and Supplies	670.50	700.00	685.91
PCORP PREM/GEN LIABILITY	470.31	531.00	541.17
Telephone	0.00	0.00	352.43
Postage	244.85	200.00	190.10
Advertising	2,960.57	150.00	146.72
Auto Fuel	57.58	0.00	0.00
PA Wilds Planning Team	0.00	1,500.00	1,500.00
Land Development Review	1,600.00	5,000.00	4,200.00
Computer Support	250.51	260.00	222.65
Purchase/Equipment under \$5000	1,218.76	500.00	1,884.42
Other Miscellaneous Expenses	25.00	0.00	0.00
Total Expenses	135,685.55	175,691.00	113,103.45

GIS (Geographic Information System)			
Revenues			
Sale of Maps	6,237.02	2,000.00	2,068.00
Total Revenues	6,237.02	2,000.00	2,068.00
Expenses			
Wages/Regular	117,580.15	117,133.00	114,136.91
Wages/Non-Retirement	1,753.13	2,250.00	1,237.50
FICA-Employer Contribution	8,928.64	9,133.00	8,640.90
Retirement Employer	14,009.97	13,892.00	18,611.12
Health Insurance Premium	23,749.64	23,694.00	21,833.21
Dental	554.15	576.00	559.02
Eyeglasses	80.80	600.00	0.00
Life Insurance Premium	150.63	150.00	151.25
Unemployment Compensation Ins.	408.12	400.00	387.23
Workers Compensation Insurance	276.63	281.00	201.41
Dues, Conventions, Conferences	430.00	1,000.00	865.00
Training	64.95	1,000.00	0.00
Materials and Supplies	218.55	1,000.00	291.82
PCORP PREM/GEN LIABILITY	961.25	1,085.00	938.49
Postage	133.91	200.00	40.40
Travel and Lodging	0.00	1,000.00	719.72
Contracted Services	12,698.67	20,500.00	10,844.56
Computer Support	370.39	1,000.00	392.14
Purchase/Equipment under \$5000	560.01	2,500.00	663.72
Equipment & other fixed assets	0.00	0.00	6,885.06
Equipment Maintenance	233.51	1,500.00	1,040.59
Total Expenses	183,163.10	198,894.00	188,440.05

<u>Risk Manager</u>	<u>Actual</u> <u>12/31/25</u>	<u>Budget</u> <u>12/31/25</u>	<u>Actual</u> <u>12/31/24</u>
<u>Revenues</u>			
PComp Grant	27,595.11	35,000.00	21,485.85
Insurance Reimb TCHSA	0.00	0.00	4,251.28
Reimbursement	0.00	0.00	50,245.27
PComp Dividend Prior Years	103,721.00	0.00	137,146.00
PComp Payroll Audit Prior Years	0.00	0.00	7,961.00
PCorp Grant	32,972.01	30,000.00	22,021.15
<u>Total Revenues</u>	<u>164,288.12</u>	<u>65,000.00</u>	<u>243,110.55</u>
<u>Expenses</u>			
Wages/Regular	39,890.35	39,728.00	38,943.27
Wages/Overtime	0.00	0.00	243.85
FICA Employer Contribution	3,148.97	3,039.00	3,090.37
Retirement Employer	4,754.67	4,712.00	6,383.25
Health Insurance Premium	1,250.00	1,200.00	1,200.00
Dental	0.00	288.00	0.00
Eyeglasses	182.50	600.00	558.00
Life Insurance Premium	49.41	75.00	49.51
Unemployment Compensation Ins.	204.91	200.00	194.22
Workers Compensation Insurance	95.22	93.00	70.68
Materials and Supplies	93.90	100.00	0.00
PCORP PREM/GEN LIABILITY	399.25	451.00	413.47
Auto Fuel	0.00	0.00	388.13
PComp/PCorp Grant Expenditures	86,826.68	65,000.00	49,165.17
<u>Total Expenses</u>	<u>136,895.86</u>	<u>115,486.00</u>	<u>100,699.92</u>

<u>Records Retention</u>			
<u>Expenses</u>			
Wages/Regular	38,711.52	38,564.00	30,412.80
Wages/Overtime	0.00	0.00	389.34
FICA Employer Contribution	2,861.19	2,950.00	2,324.63
Retirement Employer	4,614.97	4,574.00	4,906.68
Health Insurance Premium	11,902.88	1,200.00	6,006.39
Dental	276.95	288.00	254.54
Eyeglasses	0.00	600.00	0.00
Life Insurance Premium	75.63	75.00	54.99
Unemployment Compensation Ins.	203.28	200.00	246.34
Workers Compensation Insurance	34.75	35.00	24.28
Materials and Supplies	364.18	1,500.00	725.38
PCORP PREM/GEN LIABILITY	431.17	487.00	362.64
Telephone	948.30	2,500.00	2,262.77
Postage	10.37	50.00	87.16
Contracted Services	3,450.02	3,500.00	4,408.18
Computer Support	1,375.17	850.00	222.65
Purchase/Equipment Under \$5000.	0.00	1,000.00	0.00
Equipment Maintenance	185.00	300.00	0.00
Other Miscellaneous	0.00	0.00	25.00
<u>Total Expenses</u>	<u>65,445.38</u>	<u>58,673.00</u>	<u>52,713.77</u>

	<u>Actual</u> <u>12/31/25</u>	<u>Budget</u> <u>12/31/25</u>	<u>Actual</u> <u>12/31/24</u>
<u>Maintenance Courthouse</u>			
<u>Revenues</u>			
Reimbursement/Misc.	0.00	0.00	4,655.40
<u>Total Revenues</u>	<u>0.00</u>	<u>0.00</u>	<u>4,655.40</u>
<u>Expenses</u>			
Wages/Regular	178,050.19	210,244.00	192,130.21
Wages/Overtime	973.03	1,750.00	1,117.54
Wages/Non Retirement	1,367.35	1,013.00	679.22
Wages/On Call	1,215.00	2,625.00	1,670.00
FICA Employer Contribution	13,449.67	16,496.00	14,495.01
Retirement Employer	21,510.43	25,453.00	31,695.36
Health Insurance Premium	47,644.82	68,247.00	50,289.00
Dental	1,084.83	1,411.00	1,256.34
Eyeglasses	840.00	2,940.00	893.00
Life Insurance Premium	269.83	368.00	330.46
Unemployment Compensation Ins.	837.71	1,033.00	968.77
Workers Compensation Insurance	7,896.35	3,183.00	6,430.78
Training	0.00	1,500.00	1,100.00
Materials and Supplies	2,722.52	7,000.00	6,704.68
Maintenance/Cleaning Supplies	8,105.87	12,000.00	11,225.74
Utilities	199,642.66	150,000.00	156,758.70
PCORP PREM/GEN LIABILITY	3,125.82	3,527.00	2,901.58
Telephone	6,182.50	5,500.00	6,401.56
Auto Fuel	780.83	1,200.00	1,028.64
Auto Maintenance	631.58	1,500.00	188.99
Lease Agreement	0.00	0.00	8,079.83
Contracted Services	41,785.21	40,000.00	44,252.05
Building and Land Repairs	61,120.20	75,000.00	67,667.02
Landscaping Supplies	355.25	500.00	558.08
Purchase/Equipment under \$5000	1,829.09	2,000.00	3,255.76
Equipment & Other Fixed Assets	0.00	1,000.00	0.00
Equipment Maintenance	0.00	4,000.00	3,287.68
Other Miscellaneous Expenses	0.00	0.00	154.59
<u>Total Expenses</u>	<u>601,420.74</u>	<u>639,490.00</u>	<u>615,520.59</u>
<u>Information Technology - Security</u>			
<u>Expenses</u>			
Materials and Supplies	49.98	500.00	167.20
Purchase/Equipment under \$5000	2,061.69	10,000.00	7,825.23
Equipment & Other Fixed Assets	0.00	5,000.00	4,698.93
Equipment Maintenance	1,760.22	9,000.00	9,024.24
<u>Total</u>	<u>3,871.89</u>	<u>24,500.00</u>	<u>21,715.60</u>

Information Technology - Courthouse	Actual 12/31/25	Budget 12/31/25	Actual 12/31/24
<u>Expenses</u>			
Wages/Regular	145,296.36	144,409.00	140,864.78
Wages/NonRetirement	960.94	0.00	0.00
Wages/On-Call	7,940.00	7,910.00	7,960.00
FICA Employer Contribution	10,945.68	11,652.00	10,586.79
Retirement Employer	18,264.66	18,065.00	24,258.83
Health Insurance Premium	61,481.84	55,320.00	56,503.89
Dental	831.05	864.00	840.84
Eyeglasses	220.00	1,500.00	970.00
Life Insurance Premium	226.23	225.00	227.50
Unemployment Compensation Ins	610.15	758.00	579.65
Workers Compensation Insurance	236.77	236.00	179.19
Training	0.00	80.00	63.47
Materials and Supplies	611.99	400.00	193.91
PCORP PREM/GEN LIABILITY	1,452.99	1,640.00	1,409.84
Telephone	2,511.43	3,000.00	2,444.93
Guest WIFI	4,739.00	5,000.00	4,560.00
Travel and Lodging	0.00	200.00	0.00
Computer Support	494.37	550.00	582.93
Purchase/Equipment under \$5000	3,008.70	10,000.00	14,050.56
Equipment & Other Fixed Assets	0.00	12,000.00	7,945.55
<u>Total Expenses</u>	<u>259,832.16</u>	<u>273,809.00</u>	<u>274,222.66</u>

Miscellaneous Tioga County/No Department Specific

<u>Revenues</u>			
Tyoga Container Expansion Grant Rev.	0.00	0.00	3,000,000.00
Home Grant Revenue	129,721.63	0.00	91,096.72
Forest Lands In Lieu of Tax	518,054.80	365,000.00	457,107.18
PA Game Lands In Lieu of Tax	80,193.45	80,000.00	112,255.47
Fish Commission Lands In Lieu of Tax	1,227.00	1,720.00	1,717.80
Public Utility Realty Tax	11,599.07	12,000.00	11,833.04
DEP Flood Control/ILOT	31,931.00	30,000.00	30,914.00
Housing Auth In Lieu of Taxes	29,620.45	24,000.00	24,506.74
Sale of Property	100,000.00	0.00	0.00
DVHIT (Health Insurance) Rate Relief	54,050.04	54,050.00	34,620.96
CCAP UC Loss Control Credit 5%	2,665.09	2,500.00	2,452.34
Interest 911 Wired Reimb	173,816.56	160,000.00	193,658.22
Office, Bldg., Land Rental	77,413.57	52,000.00	52,991.40
ARP Internal Capture/Trans from other Gvt'l	2,999,795.79	1,376,871.00	1,733,975.00
Misc. Income	5,744.39	0.00	53,027.19
Misc. Income fund balance adjustment	\$0.00	\$0.00	(\$119.67)
<u>Total Miscellaneous Revenue</u>	<u>\$4,215,832.84</u>	<u>\$2,158,141.00</u>	<u>\$5,800,036.39</u>
<u>Miscellaneous Expenses</u>			
Transfer to 911	\$500,000.00	\$1,192,574.00	\$1,000,000.00
Other Miscellaneous	(\$58,556.32)	\$0.00	(\$400,334.74)
Whole-Home Repairs Program Grant Exp	\$129,721.63	\$0.00	\$91,096.72
Tyoga Container Expansion Grant Exp	0.00	0.00	3,000,000.00
ARP VA Building Repairs	3,719.40	0.00	3,719.40
<u>Total Expenses</u>	<u>574,884.71</u>	<u>1,192,574.00</u>	<u>3,694,481.38</u>

	<u>Actual</u> <u>12/31/25</u>	<u>Budget</u> <u>12/31/25</u>	<u>Actual</u> <u>12/31/24</u>
Court of Common Pleas			
<u>(Operations)</u>			
<u>Revenues</u>			
State Jury Compensation Reimb	0.00	0.00	45,105.00
State Reimb Grant - Court	345.69	45,000.00	12,186.00
AOPC Security Grant Revenue	25,000.00	10,000.00	0.00
Transcripts	6,194.50	5,000.00	7,630.50
Misc. Income	11,732.00	0.00	895.00
<u>Total Revenues</u>	<u>43,272.19</u>	<u>60,000.00</u>	<u>65,816.50</u>
<u>Expenses</u>			
Wages/Regular	227,853.13	228,891.00	226,743.46
Wages/Overtime	2,878.66	0.00	3730.64
Wages/Non Retirement	17,810.13	20,250.00	3,064.50
Wages/Transcripts	11,165.50	9,000.00	9,698.50
FICA Employer Contribution	19,526.04	19,748.00	18,379.07
Retirement Employer	27,238.45	28,213.00	39,181.23
Health Insurance Premium	52,564.15	51,269.00	51,191.32
Dental	1,242.43	1,440.00	1,399.54
Eyeglasses	355.00	2,700.00	900.00
Life Insurance Premium	337.51	375.00	378.67
Unemployment Compensation Ins.	1,219.41	1,380.00	977.91
Workers Compensation Insurance	2,653.52	2,221.00	1,551.86
Dues, Conventions, Conferences	3,615.00	5,000.00	4,387.41
Training	0.00	1,000.00	600.00
Materials and Supplies	5,806.23	4,000.00	5,242.41
Office Equipment Rental	726.39	0.00	736.96
PCORP PREM/GEN LIABILITY	3,936.90	4,442.00	3,720.33
Telephone	1,614.79	1,900.00	1,787.64
Postage	10,178.21	9,500.00	9,605.84
Photocopies	1,936.90	2,000.00	2,053.17
Travel and Lodging	6,333.20	4,000.00	2,420.16
Professional Services	12,051.42	37,000.00	36,195.32
Court Appointed Council	30,755.94	45,000.00	52,294.65
Arbitration	697.50	1,500.00	167.42
Court Ordered Psychology	1,260.00	3,000.00	8,078.88
Jury Fees and Expenses	8,589.00	19,000.00	18,601.60
Guardian Ad Litem	34,923.99	40,000.00	31,542.40
Court Master	52,800.00	60,000.00	46,117.50
Court Appointed Council-Dependency	166,364.74	140,000.00	159,164.87
Computer Support	20,090.52	20,160.00	22,940.32
Purchase/Equipment under \$5000	0.00	0.00	6,837.96
AOPC Security Grant Expenses	25,000.00	0.00	3,555.00
<u>Total Expenses</u>	<u>751,524.66</u>	<u>762,989.00</u>	<u>773,246.54</u>
<u>Constables</u>			
<u>Revenues</u>			
Reimbursement of Constable Service	16,700.23	15,500.00	15,121.96
	<u>16,700.23</u>	<u>15,500.00</u>	<u>15,121.96</u>
<u>Expenses</u>			
Fees and Mileage	19,801.89	19,200.00	24,131.81
	<u>19,801.89</u>	<u>19,200.00</u>	<u>24,131.81</u>

	<u>Actual</u> <u>12/31/25</u>	<u>Budget</u> <u>12/31/25</u>	<u>Actual</u> <u>12/31/24</u>
<u>DJ-Operations</u>			
<u>Revenues</u>	0.00	0.00	0.00
<u>Expenses</u> - PCORP PREM/GEN LIABILITY	4,309.56	4,862.00	4,113.31

DJ - Elkland #1

<u>Revenues</u>			
Fines	6,220.78	2,300.00	4,816.21
Costs and Fees	43,494.78	35,000.00	47,602.43
<u>Total Revenues</u>	49,715.56	37,300.00	52,418.64
<u>Expenses</u>			
Wages	91,441.16	88,900.00	89,163.05
FICA Employer Contribution	7,406.51	6,801.00	7,193.38
Retirement Employer	10,914.07	10,543.00	14,526.81
Health Insurance Premium	5,246.20	5,265.00	4,826.76
Dental	553.90	576.00	563.42
Eyeglasses	900.00	900.00	900.00
Life Insurance Premium	151.22	150.00	152.44
Unemployment Compensation Ins.	409.54	400.00	391.57
Workers Compensation Insurance	87.12	81.00	72.98
Dues, Conventions, Conferences	1,400.00	800.00	677.20
Materials and Supplies	6,228.93	4,000.00	5,619.38
Utilities	4,730.28	4,500.00	4,481.47
Telephone	2,136.13	2,200.00	2,194.47
Postage	7,571.91	8,500.00	9,542.87
Publications & Updates	1,316.16	1,000.00	756.17
Photo Copies	511.64	500.00	363.72
Travel and Lodging	277.50	650.00	610.97
Computer Support	250.51	700.00	647.51
Contracted Services	5,779.00	4,000.00	2,720.00
Building and Land Repair	315.57	1,000.00	742.00
Purchase/Equipment under \$5000	434.91	1,000.00	2,997.98
Other Miscellaneous Expenses	125.02	0.00	(572.60)
Transfer out of Escheats	(13.00)	0.00	(40.00)
<u>Total Expenses</u>	148,174.28	142,466.00	148,531.55

DJ #1 Edgcomb State Checking Account

Book Balance 1/1/25	7,877.22	To State	312,482.04
Collections	415,768.12	To County GF	60,957.28
		To Twps/Boros/Schools	11,647.92
		Refund/Restitution	29,227.67
		<u>Total Paid Out</u>	414,314.91
		Book Balance 12/31/25	9,330.43
Total	423,645.34	Total	423,645.34

DJ - Wellsboro #2	<u>Actual</u> <u>12/31/25</u>	<u>Budget</u> <u>12/31/25</u>	<u>Actual</u> <u>12/31/24</u>
<u>Revenues</u>			
Fines	3,356.34	2,500.00	4,819.96
Costs and Fees	33,260.42	32,000.00	34,085.44
<u>Total Revenues</u>	<u>36,616.76</u>	<u>34,500.00</u>	<u>38,905.40</u>
<u>Expenses</u>			
Wages Regular	65,065.25	63,670.00	62,790.88
FICA Employer Contribution	4,862.18	4,871.00	4,793.78
Retirement Employer	7,773.50	7,551.00	10,020.26
Health Insurance Premium	19,505.93	14,479.00	13,428.71
Dental	554.01	576.00	563.53
Eyeglasses	600.00	1,200.00	1,175.00
Life Insurance Premium	151.29	150.00	152.47
Unemployment Compensation Ins.	607.45	400.00	406.92
Workers Compensation Insurance	59.76	58.00	50.48
Dues, Conventions, Conferences	50.00	500.00	945.67
Materials and Supplies	3,275.31	3,000.00	4,267.56
Office Equipment Rental	197.63	250.00	205.62
Telephone	495.77	650.00	702.16
Postage	4,795.97	4,000.00	4,661.24
Publications, Subscriptions & Updates	644.84	500.00	556.81
Travel and Lodging	1,081.11	800.00	298.47
Computer Support	250.51	260.00	222.65
Purchase/Equipment under \$5000	254.86	1,000.00	1,943.22
Equipment Maintenance	0.00	500.00	0.00
Other Miscellaneous Expenses	125.00	100.00	10.94
Copy Contract	1,112.18	1,100.00	1,049.04
<u>Total Expenses</u>	<u>111,462.55</u>	<u>105,615.00</u>	<u>108,245.41</u>

<u>DJ #2 Repard State Checking Account</u>			
Book Balance 1/1/25	7,595.89	To State	149,298.26
Collections	217,821.42	To County GF	41,963.48
		To Twps/Boros/Schools	17,645.71
		Refunds/Restitution	10,596.58
		Total Paid Out	219,504.03
		Book Balance 12/31/25	5,913.28
Total	<u>225,417.31</u>	Total	<u>225,417.31</u>

DJ - Mansfield #3	<u>Actual</u> <u>12/31/25</u>	<u>Budget</u> <u>12/31/25</u>	<u>Actual</u> <u>12/31/24</u>
<u>Revenues</u>			
Fines	8,527.73	3,500.00	3,504.63
Costs and Fees	45,540.87	40,000.00	43,838.09
<u>Total Revenues</u>	<u>54,068.60</u>	<u>43,500.00</u>	<u>47,342.72</u>
<u>Expenses</u>			
Wages/Regular	67,833.48	67,705.00	66,312.71
Wages/Regular-Maintenance	0.00	0.00	628.00
FICA Employer Contribution	5,300.48	5,179.00	5,094.87
Retirement Employer	8,101.22	8,030.00	10,928.30
Health Insurance Premium	14,525.98	14,479.00	21,158.75
Dental	276.95	576.00	374.22
Eyeglasses	125.00	2,700.00	300.00
Life Insurance Premium	151.78	150.00	158.18
Unemployment Compensation Ins.	415.64	400.00	391.54
Workers Compensation Insurance	63.39	62.00	53.40
Dues, Conventions, Conferences	882.50	800.00	867.00
Materials and Supplies	4,202.66	3,500.00	3,444.36
Utilities	12,290.20	10,000.00	10,899.10
Telephone	530.77	600.00	729.14
Postage	7,801.31	8,000.00	7,377.98
Publications, Subscriptions & Updates	715.92	500.00	627.89
Photocopies	738.28	700.00	922.67
Contracted Services	7,693.25	5,500.00	6,341.12
Computer Support	250.51	700.00	647.50
Purchase/Equipment Under \$5000	434.90	1,000.00	1,943.22
Equipment Maintenance	596.50	0.00	0.00
<u>Total Expenses</u>	<u>132,930.72</u>	<u>130,581.00</u>	<u>139,199.95</u>

<u>DJ #3 Cummings State Checking Account</u>			
Book Balance 1/1/25	12,410.81	To State	265,097.27
Collections	378,861.09	To County GF	56,685.00
		To Twps/Boros/Schools	31,926.95
		Refund/Restitution	23,522.48
		Total Paid Out	377,231.70
		Book Balance 12/31/25	14,040.20
Total	<u>391,271.90</u>	Total	<u>391,271.90</u>

	<u>Actual</u> <u>12/31/25</u>	<u>Budget</u> <u>12/31/25</u>	<u>Actual</u> <u>12/31/24</u>
<u>Domestic Relations</u>			
Revenues -Transfer from Other Gvt'l Fund	326,252.57	335,000.00	328,672.74
<u>Expenses</u>			
Wages/Regular	300,133.46	297,085.00	291,543.92
Wages/Non Retirement	2,892.50	4,500.00	2,965.03
FICA Employer Contribution	22,445.43	23,071.00	21,826.87
Retirement Employer	35,799.20	35,234.00	47,527.55
Health Insurance Premium	75,244.42	75,079.00	69,357.94
Dental	1,662.08	1,728.00	1,681.53
Eyeglasses	1,425.00	3,900.00	1,460.00
Life Insurance Premium	452.44	450.00	454.96
Unemployment Compensation Ins.	1,232.02	1,200.00	1,158.71
Workers Compensation Insurance	458.40	461.00	352.09
Dues, Conventions, Conferences	1,875.00	2,000.00	2,195.00
Materials and Supplies	2,673.07	3,500.00	2,437.71
Office Equipment Rental	416.95	500.00	426.80
PCORP PREM/GEN LIABILITY	2,635.29	2,973.00	2,581.59
Telephone	4,280.71	5,000.00	4,309.66
Postage	7,042.19	7,000.00	7,015.81
Travel and Lodging	8,303.01	8,000.00	6,883.86
IV-D Legal Services	4,256.50	4,000.00	3,867.50
Computer Support	250.51	260.00	222.65
Automatic Data Processing	693.02	2,000.00	644.67
Materials Drawn from Private Sources	0.00	0.00	250.95
Fees Paid to Other Jurisdiction	0.00	100.00	0.00
Paternity Expenses	396.00	1,000.00	367.60
Court Related Costs	1,008.62	1,000.00	825.00
Purchase/ Equipment Under \$5000	542.74	3,000.00	719.55
Equipment & Other Fixed Assets	0.00	0.00	599.99
Equipment Maintenance	1,679.27	2,000.00	740.59
Other Miscellaneous Expenses	0.00	25.00	92.63
Lease Agreement	3,244.12	3,500.00	3,404.56
Total Expenses	481,041.95	488,566.00	475,914.72
<u>Law Library</u>			
Expenses -Legal Publications	66,103.43	60,000.00	58,497.41
<u>Victim Witness Program</u>			
Revenues -State Grant	35,117.75	40,163.00	35,012.00
<u>Expenses</u>			
Wages/Regular	21,520.04	61,563.00	59,655.01
FICA Employer Contribution	1,511.48	4,710.00	4,036.02
Retirement Employer	2,534.60	7,301.00	9,681.57
Health Insurance Premium	7,276.44	19,731.00	18,103.60
Dental	90.12	288.00	278.27
Eyeglasses	600.00	2,700.00	2,400.00
Life Insurance Premium	28.62	75.00	75.29
Unemployment Compensation Ins.	66.34	200.00	194.02
Workers Compensation Insurance	19.12	56.00	46.13
Training	0.00	400.00	0.00
Travel and Lodging	1,630.11	1,300.00	1,686.10
Total Expenses	35,276.87	98,324.00	96,156.01

Clerk of Courts	Actual 12/31/25	Budget 12/31/25	Actual 12/31/24
<u>Revenues</u>			
Commissions & Interest	18,170.73	20,000.00	29,006.83
<u>Expenses</u>			
Wages/Regular	59,746.26	70,742.00	60,540.06
Wages/Overtime	0.00	0.00	363.40
Wages/Non Retirement	857.32	0.00	0.00
FICA Employer Contribution	4,608.39	5,412.00	4,603.70
Retirement Employer	7,047.10	8,390.00	9,961.88
Health Insurance Premium	8,481.85	29,151.00	12,195.72
Dental	290.61	432.00	346.52
Eyeglasses	0.00	1,350.00	297.00
Life Insurance Premium	72.08	113.00	97.02
Unemployment Compensation Ins.	307.00	200.00	166.56
Workers Compensation Insurance	597.59	614.00	442.06
Dues, Conventions, Conferences	391.03	1,000.00	622.21
Materials and Supplies	2,247.86	2,000.00	2,428.70
Telephone	576.58	0.00	0.00
Postage	0.00	1,500.00	1,560.64
Records Duplication/Contracted	0.00	0.00	3,895.88
Publications, Subscriptions & Updates	370.00	500.00	246.50
Computer Support	285.02	1,000.00	222.65
Purchase/Equipment under \$5000	67.31	0.00	2,976.87
Equipment Maintenance	658.77	800.00	862.98
Other Miscellaneous Expenses	125.00	0.00	62.50
<u>Total Expenses</u>	86,729.77	123,204.00	101,892.85

<u>Coroner</u>			
<u>Revenues</u>			
Autopsy & Toxicology Report Fee	630.00	0.00	0.00
PA Coroner Distribution	2,464.99	2,600.00	2,669.11
Cremation Fees-From Funeral Homes	11,850.00	10,000.00	66,640.08
<u>Total Revenues</u>	14,944.99	12,600.00	69,309.19
<u>Expenses</u>			
Wages/Regular	31,219.08	31,183.00	30,309.60
FICA Employer Contribution	2,483.99	2,385.00	2,410.42
Retirement Employer	3,717.60	3,698.00	4,945.49
Health Insurance Premium	1,250.00	1,200.00	1,200.00
Dental	0.00	288.00	0.00
Eyeglasses	0.00	600.00	0.00
Life Insurance Premium	13.56	75.00	13.56
Workers Compensation Insurance	472.18	1,374.00	341.63
Dues, Conventions, Conferences	971.64	1,000.00	715.00
Training	75.00	1,100.00	2,124.80
Materials and Supplies	5.40	100.00	96.35
PCORP PREM/GEN LIABILITY	336.40	380.00	324.74
Telephone	89.00	1,100.00	1,068.00
Travel and Lodging	2,553.68	1,200.00	2,673.86
Post Mortem Expenses	47,051.50	20,000.00	30,221.40
Removal of Bodies	19,913.50	9,000.00	12,502.00
Assist Coroner Reports	10,700.00	6,000.00	7,700.00
Other Miscellaneous Expenses	0.00	0.00	16.95
<u>Total Expenses</u>	120,852.53	80,683.00	96,663.80

	<u>Actual</u> <u>12/31/25</u>	<u>Budget</u> <u>12/31/25</u>	<u>Actual</u> <u>12/31/24</u>
Clerk of Orphans' Court			
<u>Revenues-Fees</u>	<u>23,166.50</u>	<u>15,000.00</u>	<u>16,602.00</u>
<u>Expenses</u>			
Wages/Regular	57,920.06	55,820.00	52,817.15
Wages/Non Retirement	4,365.02	4,270.00	0.00
FICA Employer Contribution	6,906.25	6,620.00	3,982.52
Retirement Employer	12,319.38	12,247.00	8,606.53
Health Insurance Premium	369.35	384.00	9,612.19
Dental	90.00	900.00	328.02
Eyeglasses	100.59	100.00	210.18
Life Insurance Premium	204.41	200.00	88.71
Unemployment Compensation Ins.	421.13	419.00	212.14
Workers Compensation Insurance	1,086.85	1,500.00	309.68
Dues, Convention, Conferences	458.61	500.00	1,224.16
Material & Supplies	90.10	0.00	975.21
Advertising	1,408.74	850.00	603.20
Legal Expense	518.00	500.00	411.81
Computer Support	83.50	350.00	222.65
Equipment Maintenance	0.00	200.00	0.00
Other Miscellaneous Expenses	0.00	25.00	104.00
<u>Total Expenses</u>	<u>86,341.99</u>	<u>84,885.00</u>	<u>79,708.15</u>

<u>District Attorney</u>			
<u>Revenues</u>			
Act 57	142,306.45	140,000.00	137,471.75
Miscellaneous Income	0.00	0.00	4,507.13
<u>Total Revenues</u>	<u>142,306.45</u>	<u>140,000.00</u>	<u>141,978.88</u>
<u>Expenses</u>			
Wages Regular	474,705.97	487,829.00	446,332.04
Wages/Non Retirement	206.25	0.00	6,496.00
FICA Employer Contribution	33,397.49	37,319.00	31,707.31
Retirement Employer	56,526.08	57,856.00	71,845.76
Health Insurance Premium	30,955.21	28,494.00	25,690.93
Dental	1,043.51	1,440.00	974.71
Eyeglasses	875.00	3,600.00	1,175.00
Life Insurance Premium	386.21	450.00	365.25
Unemployment Compensation Ins.	1,197.99	1,000.00	1,188.15
Workers Compensation Insurance	6,760.61	7,822.00	5,397.34
Dues, Conventions, Conferences	7,775.28	8,000.00	6,740.00
Training	903.95	2,000.00	1,219.95
Uniforms	0.00	0.00	362.50
Materials and Supplies	7,726.02	7,000.00	7,289.57
Office Equipment Rental	50.31	350.00	232.91
Food	645.02	500.00	133.22
PCORP PREM/GEN LIABILITY	8,588.08	9,689.00	8,277.54
Telephone	450.62	480.00	825.39
Postage	1,004.85	800.00	875.34
Publications, Subscriptions & Updates	39.00	200.00	49.46
Auto Fuel	2,083.23	3,500.00	2,978.90
Auto Insurance	0.00	0.00	6,007.13
Auto Maintenance	258.00	1,000.00	471.17
Travel and Lodging	2,747.41	2,500.00	0.00
Professional Services	9,253.70	40,000.00	51,976.44
Contracted Services	803.01	1,000.00	834.67
Computer Support	250.51	260.00	222.65
Witness Fees	0.00	1,000.00	2,146.09
Extradition	0.00	3,500.00	0.00
Official Investigation	0.00	1,300.00	344.50
Purchase/Equipment under \$5000	1,045.10	1,100.00	8,459.05
Other Miscellaneous Expenses	25.00	0.00	860.18
Lease Agreement	15,548.81	21,000.00	19,390.33
<u>Total Expenses</u>	<u>665,252.22</u>	<u>730,989.00</u>	<u>710,869.48</u>

	<u>Actual</u> <u>12/31/25</u>	<u>Budget</u> <u>12/31/25</u>	<u>Actual</u> <u>12/31/24</u>
<u>Prothonotary</u>			
<u>Revenues</u> -Fees	146,945.82	100,000.00	99,188.66
<u>Expenses</u>			
Wages/Regular	59,745.87	70,742.00	63,563.85
Wages/Overtime	0.00	0.00	363.38
Wages/Non Retirement	857.31	0.00	2,016.00
FICA Employer Contribution	4,608.68	5,412.00	5,003.99
Retirement Employer	7,047.51	8,390.00	10,460.40
Health Insurance Premium	8,481.72	29,151.00	12,395.51
Dental	290.67	432.00	392.68
Eyeglasses	0.00	1,350.00	297.00
Life Insurance Premium	72.01	113.00	109.23
Unemployment Compensation Ins.	307.02	200.00	263.70
Workers Compensation Insurance	597.10	614.00	445.76
Dues, Conventions, Conferences	391.03	1,000.00	622.21
Materials and Supplies	2,247.72	2,000.00	2,428.71
Office Equipment Rental	32.65	0.00	28.42
PCORP PREM/GEN LIABILITY	1,547.99	1,747.00	1,470.43
Postage	3,618.87	1,500.00	3,812.98
Records Duplication/Contracted	0.00	0.00	3,896.48
Publications, Subscriptions & Updates	370.00	500.00	246.50
Computer Support	285.01	1,000.00	222.65
Purchase/Equipment under \$5000	67.32	0.00	2,976.88
Equipment Maintenance	658.77	800.00	862.94
Other Miscellaneous Expenses	0.00	0.00	37.50
<u>Total Expenses</u>	<u>91,227.25</u>	<u>124,951.00</u>	<u>111,917.20</u>
<u>Register of Wills</u>			
<u>Revenues</u>			
Fees	62,825.00	55,000.00	61,755.00
Inheritance Tax Commissions	42,118.47	40,000.00	38,940.33
<u>Total Revenue</u>	<u>104,943.47</u>	<u>95,000.00</u>	<u>100,695.33</u>
<u>Expenses</u>			
Wages/Regular	65,184.02	65,010.00	60,361.36
FICA Employer Contribution	4,868.45	4,973.00	4,605.37
Retirement Employer	7,768.83	7,710.00	9,842.42
Health Insurance Premium	12,318.71	12,247.00	5,752.30
Dental	369.35	384.00	374.04
Eyeglasses	90.00	900.00	339.77
Life Insurance Premium	100.70	100.00	101.31
Unemployment Compensation Ins.	206.31	200.00	196.20
Workers Compensation Insurance	427.57	427.00	316.29
Dues, Conventions, Conferences	612.50	1,500.00	771.52
Materials and Supplies	467.07	400.00	326.57
Postage	8.85	0.00	50.00
Travel and Lodging	1,625.66	1,500.00	374.40
Legal Expense	663.13	1,000.00	591.56
Computer Support	83.50	350.00	222.65
Other Miscellaneous Expenses	0.00	25.00	0.00
<u>Total Expenses</u>	<u>94,794.65</u>	<u>96,726.00</u>	<u>84,225.76</u>

	<u>Actual</u> <u>12/31/25</u>	<u>Budget</u> <u>12/31/25</u>	<u>Actual</u> <u>12/31/24</u>
<u>Sheriff</u>			
<u>Revenues</u>			
Fines Sheriff's Office	9,107.63	4,900.00	6,441.06
State Grant-Training Reimbursement	18,240.50	0.00	27,148.68
Fees Sheriff Services	105,772.06	65,000.00	83,288.04
Misc. Revenue	124.98	0.00	5,527.81
<u>Total Revenues</u>	<u>133,245.17</u>	<u>69,900.00</u>	<u>122,405.59</u>
<u>Expenses</u>			
Wages/Regular	443,378.52	488,029.00	431,700.79
Wages/Overtime	14,913.81	12,800.00	14,903.63
Wages/Non Retirement	2,187.78	1,125.00	4,281.48
FICA Employer Contribution	33,850.06	38,399.00	33,237.11
Retirement Employer	54,423.84	59,397.00	72,858.77
Health Insurance Premium	123,375.75	163,501.00	112,034.47
Dental	2,495.95	2,880.00	2,597.38
Eyeglasses	2,930.90	7,500.00	3,625.00
Life Insurance Premium	680.80	750.00	689.61
Unemployment Compensation Ins.	1,910.43	1,800.00	2,165.07
Workers Compensation Insurance	12,469.21	14,066.00	8,590.35
Dues, Conventions, Conferences	3,465.56	3,500.00	2,854.00
Training	6,848.75	5,000.00	5,796.79
Uniforms and Badges	4,738.54	7,000.00	4,900.95
Materials and Supplies	4,537.33	5,000.00	4,828.89
Office Equipment Rental	1,241.00	1,500.00	1,092.97
PCORP PREM/GEN LIABILITY	22,958.14	25,900.00	22,094.12
Telephone	3,044.20	3,500.00	3,124.73
Postage	2,069.84	1,500.00	1,374.44
Auto Fuel	7,310.50	8,000.00	6,416.86
Auto Maintenance	1,802.92	7,000.00	4,782.27
Lease Agreement	39,075.21	37,000.00	22,421.40
Travel and Lodging	3,007.09	3,800.00	3,705.89
Transport of Prisoners	553.73	1,000.00	668.13
Legal Expense	3,110.00	5,000.00	3,000.00
Computer Support	20,156.51	1,500.00	2,892.94
Automatic Data Processing	5,000.00	10,000.00	4,205.00
Purchase/Equipment under \$5000	5,872.92	9,000.00	16,310.12
Equipment & Other Fixed Assets	0.00	9,000.00	901.00
Equipment Maintenance	1,067.39	1,500.00	1,211.50
Other Miscellaneous Expenses	362.00	0.00	774.00
<u>Total Expenses</u>	<u>828,838.68</u>	<u>935,947.00</u>	<u>800,039.66</u>

County Prison	<u>Actual</u> <u>12/31/25</u>	<u>Budget</u> <u>12/31/25</u>	<u>Actual</u> <u>12/31/24</u>
<u>Revenues</u>			
State Reimb/Annual Agreement	2,500.00	2,500.00	2,500.00
Maint Pymts from Counties	26,741.28	60,000.00	41,322.00
D.U.I. Program	8,423.69	9,000.00	9,856.96
Tioga Co Prison Room & Board	897.25	4,500.00	2,972.00
SS Reward	400.00	0.00	0.00
Misc. Income	12,043.60	3,000.00	21,920.36
<u>Total Revenues</u>	<u>51,005.82</u>	<u>79,000.00</u>	<u>78,571.32</u>
<u>Expenses</u>			
Wages Regular	1,771,551.22	1,751,779.00	1,718,937.45
Wages/Overtime	87,590.04	50,000.00	137,031.83
Wages/Non Retirement	188,117.78	231,125.00	206,532.70
FICA Employer Contribution	153,378.26	155,517.00	154,663.55
Retirement Employer	221,579.34	213,687.00	301,719.09
Health Insurance Premium	367,502.56	364,817.00	348,778.77
Dental	7,998.21	9,216.00	8,534.44
Eyeglasses	4,384.00	19,200.00	4,008.00
Life Insurance Premium	2,400.72	2,400.00	2,411.41
Unemployment Compensation Ins.	8,559.77	17,200.00	8,440.28
Workers Compensation Insurance	72,873.74	66,973.00	52,324.44
Dues, Conventions, Conferences	450.00	2,500.00	2,250.00
Staff Development	1,752.95	3,500.00	3,869.26
Uniforms and Badges	12,565.57	14,000.00	12,193.60
Volunteer Program	38.83	0.00	34.21
Materials and Supplies	7,441.15	6,000.00	5,783.70
Medical and Drug Supplies	8,513.29	8,000.00	8,145.26
Laundry and Supplies	2,144.69	5,000.00	2,808.48
Housekeeping/Kitchen Supplies	22,733.36	25,500.00	26,538.13
Inmate Clothing	6,339.89	5,500.00	9,734.44
Personal Items	5,498.10	5,000.00	12,465.08
Utilities	145,576.98	155,000.00	185,386.79
PCORP PREM/GEN LIABILITY	100,614.90	113,505.00	96,480.98
Telephone	3,613.87	3,000.00	3,219.43
Auto Fuel	2,256.26	2,500.00	2,004.40
Auto Maintenance	42.68	1,500.00	6,288.94
Travel and Lodging	3,118.12	2,000.00	1,530.40
Professional Services Counseling	50,000.00	50,000.00	54,270.00
Professional Services Medical	270,169.88	200,000.00	268,898.99
Contracted Services	35,200.30	30,000.00	25,635.91
Computer Support	17,909.22	1,700.00	13,779.74
Building and Land Repairs	7,554.25	28,000.00	19,774.41
Purchase/Equipment under \$5000	854.70	5,000.00	3,233.26
Equipment Maintenance	15,730.86	20,000.00	21,044.26
Other Miscellaneous Expenses	150.00	0.00	5,378.44
Lease Agreement	13,843.84	16,500.00	11,708.25
<u>Total Expenses</u>	<u>3,620,049.33</u>	<u>3,585,619.00</u>	<u>3,745,838.32</u>

	<u>Actual</u> <u>12/31/25</u>	<u>Budget</u> <u>12/31/25</u>	<u>Actual</u> <u>12/31/24</u>
<u>County Prison - Kitchen</u>			
<u>Revenue</u>			
Miscellaneous Income	2,448.71	8,000.00	8,879.30
<u>Total Revenues</u>	<u>2,448.71</u>	<u>8,000.00</u>	<u>8,879.30</u>
<u>Expenses</u>			
Wages/Regular	154,207.48	149,532.00	148,884.03
Wages/Overtime	5,411.93	10,500.00	6,592.12
Wages/ Non Retirement	351.56	1,125.00	300.00
FICA Employer Contribution	11,455.08	12,329.00	11,199.84
Retirement Employer	19,026.53	18,979.00	25,308.87
Health Insurance Premium	54,837.06	49,594.00	50,108.49
Dental	552.44	1,152.00	557.86
Eyeglasses	850.00	2,400.00	1,481.00
Life Insurance Premium	302.36	300.00	302.69
Unemployment Compensation Ins.	806.50	800.00	775.71
Workers Compensation Insurance	6,920.26	2,379.00	5,111.73
Food	277,674.97	250,000.00	303,344.28
Housekeeping / Kitchen Supplies	11,476.37	10,000.00	10,331.21
Purchase/Equipment under \$5000	3,176.27	0.00	0.00
Equipment Maintenance	0.00	6,000.00	0.00
<u>Total Expenses</u>	<u>547,048.81</u>	<u>515,090.00</u>	<u>564,297.83</u>

<u>RIP Grant</u>			
<i>Restrictive Intermediate Punishment (Probation Dept)</i>			
<u>Revenues</u> - State Reimbursement	<u>322,153.52</u>	<u>329,986.00</u>	<u>207,650.47</u>
<u>Expenses</u>			
Wages/Regular	116,043.93	115,876.00	101,653.98
Wages/Overtime	0.00	400.00	296.93
Wages/Non Retirement	875.00	788.00	525.00
Wages/On Call	4,200.00	2,500.00	4,072.50
FICA Employer Contribution	9,334.69	9,116.00	8,088.07
Retirement Employer	14,341.22	13,743.00	17,208.68
Health Insurance Premium	19,609.07	28,666.00	19,890.13
Dental	672.96	648.00	548.16
Eyeglasses	300.00	2,475.00	225.00
Life Insurance Premium	183.45	169.00	148.37
Unemployment Compensation Ins.	648.76	508.00	317.79
Workers Compensation Insurance	3,132.79	4,380.00	2,087.15
Electronic Monitoring Expense	0.00	0.00	12,299.50
Probation Drug Screen	0.00	0.00	2,632.09
Client and Treatment Services	203,435.77	229,549.00	161,427.10
<u>Total Expenses</u>	<u>372,777.64</u>	<u>408,818.00</u>	<u>331,420.45</u>

Adult Probation	Actual 12/31/25	Budget 12/31/25	Actual 12/31/24
Revenues			
Fines Probation Dept.	101,647.95	90,000.00	92,355.71
State Grant-In-Aid Adult Probation	152,259.26	55,263.00	0.00
Supervision Fee-State	0.00	90,000.00	36,647.93
Reimbursement-Drug Testing HSA	0.00	150.00	415.75
Interest Prob. Dept. Checking Acct	85.38	50.00	86.85
Misc. Income	980.51	1,000.00	780.85
Transfer from Other Gvt'l Fund	107,495.75	101,200.00	112,442.86
Total Revenues	362,468.85	337,663.00	242,729.95
Expenses			
Wages/Regular	541,832.79	515,772.00	513,379.24
Wages/Overtime	3,207.94	5,000.00	3,764.05
Wages/Non Retirement	4,256.25	5,019.00	4,821.88
Wages/On-Call	9,862.50	13,000.00	11,790.00
FICA Employer Contribution	42,007.14	41,217.00	40,266.80
Retirement Employer	66,268.79	63,304.00	86,143.60
Health Insurance Premium	127,445.13	113,878.00	103,865.06
Dental	2,567.44	2,664.00	2,162.30
Eyeglasses	1,888.01	5,925.00	1,621.93
Life Insurance Premium	713.34	694.00	687.78
Unemployment Compensation Ins.	2,058.13	2,268.00	2,162.99
Workers Compensation Insurance	16,416.92	16,742.00	11,402.09
Dues, Conventions, Conferences	5,287.95	4,000.00	3,793.80
Training	3,630.61	2,500.00	4,482.33
Volunteer Program	135.88	50.00	24.44
Materials and Supplies	3,491.51	5,000.00	2,374.47
Printing	517.75	1,000.00	0.00
Office Equipment Rental	187.65	350.00	167.18
Clothing	676.62	1,000.00	543.12
Electronic Monitoring Expense	35,196.00	42,000.00	20,548.00
PCORP PREM/GEN LIABILITY	42,807.36	48,292.00	41,289.53
Telephone	5,517.73	4,800.00	6,348.92
Postage	5,410.03	3,800.00	4,916.59
Legal Publications	0.00	500.00	190.00
Auto Fuel	10,909.13	15,000.00	12,496.91
Auto Maintenance	112.14	800.00	383.23
Travel and Lodging	9,069.24	2,500.00	1,778.44
Client Transportation	0.00	1,500.00	300.60
Computer Support	11,024.21	400.00	544.99
Automatic Data Processing	9,560.00	11,000.00	9,760.00
Comm. Services Program Expense	4,728.10	3,800.00	4,590.17
Probation Drug Screen	6,086.64	8,000.00	3,616.71
Drug & Alcohol Assessment	0.00	300.00	0.00
Extradition	0.00	1,500.00	0.00
Purchase/Equipment under \$5000	1,185.32	6,000.00	309.14
Equipment & Other Fixed Assets	0.00	3,000.00	0.00
Officer Equipment Under \$5000.	669.90	1,500.00	1,895.44
Equipment Maintenance	0.00	1,000.00	0.00
Other Misc. Expenses	0.00	0.00	231.33
Other Misc. Expenses-Reimb Supervision	19,855.45	1,200.00	3,310.63
Copy Contract	1,428.81	850.00	816.44
Lease Agreement	52,619.03	71,180.00	72,252.09
Total Expenses	1,048,631.44	1,028,305.00	979,032.22

	<u>Actual</u> <u>12/31/25</u>	<u>Budget</u> <u>12/31/25</u>	<u>Actual</u> <u>12/31/24</u>
Juvenile Probation			
<u>Revenues</u>			
4-E IVE State/Federal Grant	193.14	500.00	555.69
State Grant-in-Aid Juvenile Prob	0.00	151,997.00	151,997.00
Training Grant-in-Aid (Juv Prob)	2,000.00	2,000.00	1,868.00
<u>Total Revenues</u>	<u>2,193.14</u>	<u>154,497.00</u>	<u>154,420.69</u>
<u>Expenses</u>			
Wages/Regular	377,475.43	398,437.00	369,357.37
Wages/Overtime	660.34	2,000.00	1,312.59
Wages/Non Retirement	2,950.00	5,538.00	5,432.22
Wages/On-Call	9,237.50	8,000.00	7,357.50
FICA Employer Contribution	29,413.26	31,669.00	28,834.29
Retirement Employer	45,537.12	48,440.00	61,613.04
Health Insurance Premium	89,564.38	109,040.00	87,480.83
Dental	1,790.92	2,160.00	1,678.18
Eyeglasses	1,343.50	6,600.00	851.93
Life Insurance Premium	500.52	563.00	519.15
Unemployment Compensation Ins.	1,431.26	1,873.00	1,536.84
Workers Compensation Insurance	11,765.30	12,268.00	7,795.71
Dues, Conventions, Conferences	1,284.48	1,200.00	250.00
Training	1,682.82	3,000.00	6,801.97
Volunteer Program	0.00	50.00	78.20
Materials and Supplies	1,533.53	1,600.00	1,696.52
Printing	85.01	100.00	0.00
Clothing	91.55	400.00	389.00
Electric Monitoring Expense	0.00	1,000.00	379.50
Telephone	5,595.69	5,000.00	6,348.92
Legal Publications	0.00	200.00	0.00
Auto Fuel	2,992.53	4,000.00	4,173.36
Auto Maintenance	66.30	950.00	1,159.85
Travel and Lodging	4,603.82	4,000.00	3,902.52
Contracted Services	228.00	0.00	
Computer Support	3,989.24	400.00	544.99
Automatic Data Processing	0.00	100.00	0.00
Probation Drug Screen	825.60	1,000.00	350.00
Extradition	0.00	400.00	54.95
Purchase/Equipment under \$5000	770.12	2,400.00	1,777.10
Equipment & Other Fixed Assets	0.00	2,500.00	0.00
Officer Equipment under \$5000	516.08	300.00	1,162.50
Equipment Maintenance	0.00	800.00	0.00
Other Miscellaneous Expenses	0.00	0.00	932.73
Copy Contract	770.71	550.00	816.36
<u>Total Expenses</u>	<u>596,705.01</u>	<u>656,538.00</u>	<u>604,588.12</u>

<u>Drug Court</u>			
<u>Revenues</u> Grants	<u>5,650.00</u>	<u>10,000.00</u>	<u>7,700.00</u>
<u>Expenses</u>			
Wages/Non Retirement	14,208.60	11,702.00	13,513.98
FICA Employer Contribution	1,088.56	895.00	1,033.97
Unemployment Compensation Ins.	198.43	200.00	188.97
Workers Compensation Insurance	12.82	11.00	10.49
Materials and Supplies	257.96	0.00	57.61
Drug Tests/Patch	5,000.00	5,000.00	5,800.00
AOPC/PCCD Drug Court Grant Expenses	9,033.92	9,700.00	4,601.83
<u>Total Expenses</u>	<u>29,800.29</u>	<u>27,508.00</u>	<u>25,206.85</u>

	<u>Actual</u> <u>12/31/25</u>	<u>Budget</u> <u>12/31/25</u>	<u>Actual</u> <u>12/31/24</u>
Emergency Medical & Management Agency			
<u>Revenues</u>			
CFDA #97.042 EMA Assist Claim Program	46,519.00	60,000.00	50,792.00
Transfer from other funds	8,656.14	0.00	400,000.00
Misc. Income	0.00	0.00	2,354.92
<u>Total Revenues</u>	55,175.14	60,000.00	453,146.92
<u>Expenses</u>			
Wages/Regular	105,913.05	176,376.00	122,450.91
Wages/Overtime	32.25	200.00	2,905.55
Wages/Non Retirement	27,527.65	20,600.00	15,006.19
FICA Employer Contribution	10,012.27	14,313.00	10,345.47
Retirement Employer	12,637.70	20,942.00	20,510.23
Health Insurance Premium	27,154.91	90,957.00	37,218.70
Dental	696.76	1,152.00	725.23
Eyeglasses	293.00	4,200.00	881.00
Life Insurance Premium	190.57	300.00	176.51
Unemployment Compensation Ins.	1,118.53	1,004.00	841.97
Workers Compensation Insurance	264.61	387.00	240.94
Dues, Conventions, Conferences	505.00	1,200.00	799.75
Training	22.00	1,000.00	0.00
Materials and Supplies	3,876.22	2,500.00	3,120.48
PCORP PREM/GEN LIABILITY	1,210.42	1,366.00	1,092.82
Telephone	0.00	0.00	131.38
Postage	452.71	350.00	654.58
Auto Fuel	879.87	1,500.00	948.87
Auto Maintenance	395.06	100.00	0.00
Travel and Lodging	1,199.76	1,000.00	243.20
Meeting Expenses	903.29	600.00	639.76
Contracted Services	19,835.29	15,000.00	11,015.70
Computer Support	696.00	2,000.00	2,047.32
Purchase/Equipment under \$5000	762.84	2,000.00	2,956.29
Other Miscellaneous Expenses	50.00	100.00	323.23
2024 Flood Disaster Expenses	0.00	0.00	408,656.14
<u>Total Expenses</u>	216,629.76	359,147.00	643,932.22
APPROPRIATIONS			
(As of 2025, all appropriations will be paid from Act 13. See page 32)			
EMTA (Endless Mountains Transportation Authority)			
<u>Expenses-EMTA Local Match</u>	see Act 13 pg. 32		39,580.44
<u>Libraries</u>			
<u>Expenses</u>	see Act 13 pg. 32		100,000.00
<u>Historical Society</u>			
<u>Expenses</u>	see Act 13 pg. 32		10,000.00
<u>Tioga County Fair</u>			
<u>Expenses</u>	see Act 13 pg. 32		2,500.00
<u>Penn State Extension</u>			
<u>Expenses</u>	see Act 13 pg. 32		29.32
Volunteer Program			155,626.50
Penn State Extension			
<u>Total Expenses</u>	0.00	0.00	155,655.82

	<u>Actual</u> <u>12/31/25</u>	<u>Budget</u> <u>12/31/25</u>	<u>Actual</u> <u>12/31/24</u>
<u>Soil Conservation</u>			
<u>Revenues</u>			
Salary & Benefits Transfer	356,756.47	340,684.00	299,539.66
Reimburse Auto	4,078.28	5,350.00	5,346.74
Reimburse Computer Support	0.00	260.00	519.35
Reimburse PCORP	10,042.00	4,401.00	3,738.40
<u>Total Revenues</u>	370,876.75	350,695.00	309,144.15
<u>Expenses</u>			
Wages Regular	292,847.87	291,915.00	264,764.24
Wages/Non Retirement	28,299.69	17,700.00	11,848.13
FICA Employer Contribution	24,544.40	23,686.00	21,134.98
Retirement Employer	34,904.31	34,621.00	42,948.25
Health Insurance Premium	67,165.48	58,950.00	58,431.10
Dental	1,385.00	1,728.00	1,473.67
Eyeglasses	645.00	3,600.00	1,524.84
Life Insurance Premium	445.88	450.00	443.69
Unemployment Compensation Ins.	1,539.04	1,400.00	1,473.01
Workers Compensation Insurance	708.01	683.00	461.29
PCORP PREM/GEN LIABILITY	3,900.49	4,401.00	3,738.40
Computer Support	233.81	260.00	519.35
Other Miscellaneous Expenses	6,166.51	0.00	25.00
Lease Agreement	4,078.28	5,350.00	5,346.74
<u>Total Expenses</u>	466,863.77	444,744.00	414,132.69

DEPARTMENT OF HUMAN SERVICES MATCHES		("actual" totals include unspent returned funds)	
DHS MH Local Match			
<u>Expenses</u> Mental Health	56,502.04	39,654.00	33,917.07
DHS - MR Local Match			
<u>Expenses</u>			
Mentally Disabled	41,222.09	61,691.00	43,958.29
Early Intervention	88,027.98	80,176.00	28,147.83
<u>Total Expense</u>	129,250.07	141,867.00	72,106.12
DHS - D&A Local Match			
<u>Expenses</u> -Drug and Alcohol	2,545.06	83,882.00	19,992.98
DHS - C&Y Local Match			
<u>Expenses</u>			
Independent Living	1,727,372.72	3,907,639.00	2,106,021.74
Probation CBP	60,456.48	56,197.00	5,728.00
Probation (Residential Svcs)	136,323.00	243,858.00	13,219.00
Independent Living	14,528.68	61,276.00	21,721.74
Special Grants	82,242.87	135,097.00	115,641.11
<u>Total Expenses</u>	2,020,923.75	4,404,067.00	2,262,331.59
DHS - Outpatient Local Match			
<u>Expenses</u> -Outpatient Services	50,002.02	50,000.00	50,000.00
DHS - Interagency Coordinator Local Match			
<u>Expenses</u>			
Admin HSS	48,757.02	44,054.00	41,326.43
Admin D&A	16,238.41	15,583.00	12,992.59
Admin HAP (BH)	12,769.24	10,719.00	9,331.98
Match on Retained Revenue	5,846.38	7,822.00	8,368.00
<u>Total Expenses</u>	83,611.05	78,178.00	72,019.00
DHS Local Match Total for all programs:	2,342,833.99	4,797,648.00	2,510,366.76

	<u>Actual</u> <u>12/31/25</u>	<u>Budget</u> <u>12/31/25</u>	<u>Actual</u> <u>12/31/24</u>
<u>Veterans' Affairs</u>			
<u>Expenses</u>			
Wages Regular	154,828.57	154,344.00	150,983.88
Wages/Non Retirement	1,125.00	1,125.00	1,125.00
FICA Employer Contribution	11,429.13	11,893.00	11,213.33
Retirement Employer	18,442.39	18,305.00	24,626.02
Health Insurance Premium	58,005.92	54,291.00	53,114.81
Dental	831.35	864.00	836.22
Eyeglasses	1,200.00	3,000.00	1,455.00
Life Insurance Premium	225.63	225.00	226.25
Unemployment Compensation Ins.	604.16	600.00	572.97
Workers Compensation Insurance	244.59	247.00	186.88
Dues, Conventions, Conferences	900.00	1,200.00	1,100.00
Materials and Supplies	2,702.63	4,500.00	4,215.34
Care of Graves	10,976.88	8,000.00	7,374.50
Flags	9,907.20	10,000.00	9,907.20
Flag Holders & Markers	0.00	12,000.00	7,950.00
Soldiers and Widows Burials	18,000.00	12,000.00	17,700.00
PCORP PREM/GEN LIABILITY	2,268.02	2,559.00	2,197.06
Postage	511.91	500.00	454.28
Travel and Lodging	2,180.90	3,500.00	2,386.62
Computer Support	943.53	1,000.00	222.65
Purchase/Equipment under \$5000	295.71	100.00	1,371.39
Equipment Maintenance	0.00	100.00	0.00
<u>Total Expenses</u>	<u>295,623.52</u>	<u>300,353.00</u>	<u>299,219.40</u>

<u>RASA Grant</u>			
<i>Rights & Services Act (DistAtty)</i>			
<u>Revenues</u> - State Reimbursement	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Expenses</u>			
Wages/Regular	37,763.91	0.00	0.00
FICA Employer Contribution	2,673.98	0.00	0.00
Retirement Employer	4,484.28	0.00	0.00
Health Insurance Premium	12,874.19	0.00	0.00
Dental	159.31	0.00	0.00
Life Insurance Premium	43.25	0.00	0.00
Unemployment Compensation Ins.	117.36	0.00	0.00
Workers Compensation Insurance	33.77	0.00	0.00
<u>Total Expenses</u>	<u>58,150.05</u>	<u>0.00</u>	<u>0.00</u>

<u>VOJO Grant</u>			
<i>Victims of Juvenile Offenders (DistAtty)</i>			
<u>Revenues</u> - State Reimbursement	<u>5,045.25</u>	<u>0.00</u>	<u>0.00</u>
<u>Expenses</u>			
Wages/Regular	6,392.40	0.00	0.00
FICA Employer Contribution	465.05	0.00	0.00
Retirement Employer	779.89	0.00	0.00
Health Insurance Premium	2,239.20	0.00	0.00
Dental	27.71	0.00	0.00
Life Insurance Premium	3.27	0.00	0.00
Unemployment Compensation Ins.	20.43	0.00	0.00
Workers Compensation Insurance	5.95	0.00	0.00
<u>Total Expenses</u>	<u>9,933.90</u>	<u>0.00</u>	<u>0.00</u>

GENERAL FUND TOTALS

<u>REVENUE</u>	<u>23,827,719.94</u>	<u>20,978,451.00</u>	<u>22,652,146.91</u>
<u>EXPENSE</u>	<u>18,817,673.14</u>	<u>20,978,451.00</u>	<u>22,917,304.28</u>

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**EMERGENCY COMMUNICATIONS CENTER
RECEIPTS SUMMARY**

Cash and Investments 1/1/25	101,693.01	
Liabilities: Accounts Payable	(135,837.09)	
<u>Unreserved Fund Balance</u>		(34,144.08)
<u>Revenue:</u>		
Inter-County Revenues	2,258,299.02	
Revenue from Money & Property	2,082.53	
Other Revenues	203,104.94	
Other Financing Sources	1,058.00	
<u>Total Revenue</u>		2,464,544.49
<u>Total</u>		2,430,400.41

**EMERGENCY COMMUNICATIONS CENTER
EXPENDITURES SUMMARY**

<u>Expenditures:</u>		
Wages & Benefits	1,474,652.83	
Supplies & Services	6,094.62	
Purchased & Special Services	472,280.41	
Capital Expenditures	538,301.99	
Other Charges	24,420.02	
<u>Total Expenditures</u>		2,515,749.87
Cash and Investments 12/31/25	50,661.63	
Accounts Payable	68,059.47	
Accrued Payroll	67,951.62	
<u>Total Liabilities</u>	136,011.09	
<u>Total Net Assets</u>		(85,349.46)
Total		2,430,400.41

2025 EMERGENCY SERVICES COMMUNICATIONS CENTER

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Revenues	12/31/25	12/31/25	12/31/24
Payments for services	0.00	0.00	(50.00)
Interfund Transfer In General Fund	500,000.00	1,192,574.00	1,000,000.00
Interfund Transfers in Wireless	1,748,299.02	1,550,000.00	1,649,496.23
Transfer From Hazmat	10,000.00	5,000.00	10,000.00
Interest from 911 Operating Bank Acct	2,082.53	0.00	1,390.54
Leases	11,788.51	2,500.00	2,291.63
Contract Fees - Potter County	133,481.60	94,074.00	91,334.12
Morris Tower Lease	47,746.49	0.00	18,148.28
Misc. Income	10,088.34	2,000.00	15,239.65
911 Signs	1,058.00	500.00	721.50
Total Revenues	2,464,544.49	2,846,648.00	2,788,571.95
Expenses			
Wages Regular	850,754.88	1,003,470.00	870,052.06
Wages/Overtime	65,176.44	8,000.00	38,842.38
Wages/Non Retirement	138,382.36	141,045.00	132,780.18
Wages /On Call	1,310.00	1,800.00	1,515.00
FICA Employer Contribution	79,021.74	88,305.00	78,043.98
Retirement Employer	108,249.26	120,172.00	147,111.42
Health Insurance Premium	204,297.56	262,871.00	222,278.22
Dental	4,025.28	5,472.00	4,575.96
Eyeglasses	3,375.00	12,900.00	3,198.00
Life Insurance Premium	1,173.46	1,425.00	1,276.44
Unemployment Compensation Ins.	4,721.77	4,796.00	5,224.75
Workers Compensation Insurance	3,067.06	1,772.00	2,296.50
Dues, Conventions, Conferences	1,127.00	1,400.00	2,014.00
Training	9,738.08	10,000.00	16,250.00
Volunteer Program	232.94	250.00	322.58
Materials and Supplies	6,094.62	6,000.00	6,473.03
Tower Sites & Land Lease	14,548.53	40,000.00	87,842.10
Morris Tower Expenses	0.00	0.00	32,518.28
Utilities	107,381.04	100,000.00	96,777.69
PCORP PREM/GEN LIABILITY	12,959.39	14,620.00	12,541.93
Telephone/Cell Phones	250,706.31	220,000.00	258,394.37
Postage	2,000.13	1,300.00	967.99
Photocopies	2,814.40	2,500.00	2,696.33
Auto Fuel	2,041.68	2,000.00	2,489.02
Auto Maintenance	947.53	1,000.00	945.83
Travel and Lodging	1,498.55	3,000.00	1,012.30
Meeting Expenses	27.40	250.00	0.00
Contracted Services	73,834.30	110,000.00	109,375.03
Computer Support	1,116.53	30,000.00	13,385.87
911 Staff Apparel	697.00	1,000.00	0.00
911 Signs	1,707.62	500.00	415.67
Contracted Maintenance	310,459.58	300,000.00	323,148.21
Building and Land Repairs	8,842.40	10,000.00	24,204.25
Purchase/Equipment under \$5000	18,804.72	20,000.00	12,770.45
Equipment & Other Fixed Assets	199,220.25	300,000.00	225,318.70
Equipment Maintenance	975.04	500.00	86.70
Other Miscellaneous Expenses	125.00	300.00	1,306.25
Transfer to GF-Interest	1,979.39	0.00	1,429.48
Lease Agreement	22,315.63	20,000.00	20,495.32
Total Expenses	2,515,749.87	2,846,648.00	2,760,376.27

2025 SPECIAL ACCOUNTS

911 OPERATING ACCOUNT

New account opened 1/4/23

Balance 1/1/25	206,585.00	Transfer to GF (includes interest)	694,553.39
		Total Transfers	694,553.39
Transfer in from GF	1,192,574.00		
Transfer in from Hazmat	10,000.00	Wages & Benefits/PCORP Prem	1,420,070.53
Transfer in from Wireless	1,748,299.02	Dues, Conference, Conventions, Training	31,290.02
Total Transfers	2,950,873.02	Tower Sites/Land Leases	110,844.53
		Utilities/Phone/Postage/Photocopies	367,915.52
Fees collected from Potter County	156,315.13	Travel & Lodging, Meeting Expenses	1,525.95
Misc. Income/Leases/911 Signs	71,578.22	Contracted Services/Computer Support	390,940.31
Interest (12 mos.)	2,082.53	Contracted Maintenance/Bldg. Land Rpr	7,510.41
Total Income	229,975.88	Equipment & Other Fixed Assets/Maintenance	240,209.33
		Mtrl & Sppls/911 Signs/Misc. Exp	21,189.06
		Lease Agreement/AutoMntnce/Fuel	24,174.32
		Total Expenses	2,615,669.98
		Balance 12/31/25	77,210.53
Total	3,387,433.90	Total	3,387,433.90

911 WIRED REIMBURSEMENT FUND

911 Operating expenses reimbursement account (Included in the General Fund Summary page 1)

Balance 1/1/25	4,286,025.14	Transfer out to Human Services (loan)	2,125,000.00
Interest (12 mos.)	173,816.56		
Transfer in from ARP (to close)	1,622,924.79		
Transfer in from Human Services (repay loan)	2,125,000.00	Balance 12/31/25	6,082,766.49
Total	8,207,766.49	Total	8,207,766.49

WIRELESS E-911 FUND

Established to reimburse wireless providers and localities for the cost of upgrading systems

Balance 1/1/25	330,372.75		
PEMA	1,815,596.38	Transfer to 911 Operating Fund	1,748,299.02
Interest (12 mos.)	21,662.64	Balance 12/31/25	419,332.75
Total	2,167,631.77	Total	2,167,631.77

RESPONSE (HAZMAT)

Fees collected for possible hazardous materials incidents

Balance 1/1/25	101,765.56	Transfer to 911 Operating Account	10,000.00
From PA (Grants)	6,800.00	Supplies, Equipment, Training	47,052.88
Fees (Chemical/Planning)	32,650.00	Miscellaneous (Public Notice)	251.54
Interest (12 mos.)	1,134.06	Balance 12/31/25	85,045.20
Total	142,349.62	Total	142,349.62

2015 HAZARD MITIGATION GRANT

Balance 1/1/25	65.89	Deposit error transfer to Liquid Fuels	16,941.49
Deposit errors	63,460.49	Deposit error transfer to Human Services	46,519.00
Interest (12 mos.)	0.03	Balance 12/31/25	65.92
Total	63,526.41	Total	63,526.41

EMS TRAINING PROGRAM

Balance 1/1/25	29,365.17	Training & Supplies	13,852.08
CPR Cards	2,939.82	Student deposit reimbursements	1,725.00
Scholarship reimbursements	8,180.00	Miscellaneous	1,400.00
Interest (12 mos.)	36.11	Balance 12/31/25	23,544.02
Total	40,521.10	Total	40,521.10

CRITICAL INCIDENT STRESS MANAGEMENT (CISM)

*used for training purposes only *No activity 2025*

Balance 1/1/25	2,258.41	Balance 12/31/25	2,258.41
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ACT 13 UNCONVENTIONAL GAS WELL FUNDS (UGWF)

FOR A FULL DETAILED LIST OF ACT 13 INCOME AND EXPENSES GO TO THE COUNTY WEBSITE

https://www.tiogacountypa.us/departments/commissioners/gas-fund-usage-reports

Balance 1/1/25	217,527.93	ACTS 1-13	
Bank Interest (12 mos.)	107,329.98	1 Roadways, Bridges, Infrastructure	483,296.49
PA UGWF (<u>Act 13 money for the year 2024</u>)	2,182,797.73	2 Water & Sewer Systems	262,828.75
TRANSFERS:		3 Emergency Preparedness	332,296.38
Transfers in From Act 13 UGWF MM (2nd Acct)	5,014,365.19	4 Environmental Programs*(<i>see below</i>)	1,158,376.00
Transfers in from Act 13 Transportation (for Westfield Twp Bridge Project)	200,000.00	5 Preservation Water Supplies	0.00
Transfers in from Human Svcs to repay loans	2,000,000.00	6 Tax Reductions (Reassessment)	0.00
OTHER REVENUE:		7 Safe & Affordable Housing (<i>Housing Study Fees</i>)	50,201.60
Sale of elections label printer	6,420.00	8 Records Mgmt., GIS, IT	576,338.48
North Central Penn Board of Realtors (partial reimbursement for housing study)	7,500.00	9 Social Services**(<i>includes appropriations see below</i>)	300,199.95
Penn State (reimbursement for plat book printing)	4,587.50	10 Judicial Services	0.00
GRANTS:		11 Capital Reserve Fund	0.00
PEMA Flood Disaster Grant	440,046.03	12 Training-Oil & Gas Workers	0.00
		13 Regional Planning Initiatives	0.00
		TOTAL ACT 13 DISBURSEMENTS	3,163,537.65
		TRANSFERS OUT:	
		Human Services (loans during PA shutdown)	2,000,000.00
		Balance 12/31/25	5,017,036.71
Total	10,180,574.36	Total	10,180,574.36

**Act 13 #4 includes transfers out to: \$985,000 to MCG-Marsh Creek Greenway, \$5,000 to NRAT-North Central Regional ATV Trail, \$2,500 to PA Rt 6 Alliance, \$165,876 Allocation for Bradford County Extension/Penn State Extension*

***Act 13 #9: Starting in 2025, Appropriations will be paid from Act 13 funds. Appropriations awarded in 2025: \$63,112.70 Endless Mts Transportation Authority local match, \$100,000 Potter-Tioga Libraries, \$10,000 Historical Society, \$2,500 Tioga County Fair, \$60,000 Develop Tioga, \$14,700 NTRPDC, \$20,000 Susquehanna Health, \$5,385 TC Partnership for Community Health (Dialysis Transportation), \$24,502.25 Probation Van (to be repaid by grant in 2026)*

Misc Allocations approved in 2025 (included in various Act #'s 1-13) \$75,000 to Crary Hose Company, \$25,000 to Blossburg Firemen's Ambulance Assoc., \$22,000 to Roseville Borough, \$42,500 to Mansfield Borough, \$11,000 Nelson Twp, \$30,000 to Mansfield University MPSI, \$50,260 to Delta Development housing study

ACT 13 UNCONVENTIONAL GAS WELL FUNDS (UGWF) MONEY MARKET ACCOUNT

ACCOUNT CLOSED 5/29/25

Balance 1/1/25	3,885,804.76	Transfers Out to General Fund Account (for flood costs)	130,000.00
Dept. of Veterans Affairs reimburse for VA Clinic Construction	1,075,883.33	Transfers Out to General Fund Account (for zoom upgrade)	1,497.00
Transfer from General Fund for unused flood clean up funds	121,343.86	Transfers Out To Act 13 UGWF Disburse Acct.	5,014,365.19
Airport Authority (loan payments)	1,000.00	Total Transfers	5,145,862.19
Interest (12 mos.)	61,830.24		
		Balance 12/31/25 (closed)	0.00
Total	5,145,862.19	Total	5,145,862.19

MARSH CREEK GREENWAY (MCG) GRANT ACCOUNT

Balance 1/1/25	470,891.00	PROJECT COSTS:	
PROJECT FUNDING:		Construction Costs	5,041,844.56
Commonwealth of PA - DCED	422,578.31	Design Fees	42,840.24
Commonwealth of PA - DCNR	378,027.00	Engineering Fees	59,255.10
Commonwealth of PA - ARC	250,668.68	Grant Assistance & Project Study Fees	56,941.82
Commonwealth of PA - CFA LSA	531,048.00	TOTAL PROJECT COSTS	5,200,881.72
Commonwealth of PA - Transportation	2,351,178.10	OPERATIONS:	
TC Partnership for Community Health	67,300.37	Maintenance	2,620.34
Total funding received	4,000,800.46	Supplies	4,834.69
		Utilities	9,009.92
Rent received from Develop Tioga (7mos)	4,550.00	TOTAL OPERATING COSTS	16,464.95
Transfers in from Act13 UGWF MM (2nd Acct)	985,000.00		
Reimbursements (WECO \$4,575.17, Mans Boro \$100)	4,675.17	Balance 12/31/25	248,569.96
Total	5,465,916.63	Total	5,465,916.63

<u>NORTHCENTRAL REGIONAL ATV TRAIL - COUNCIL OF GOVERNMENTS (NRAT COG)</u>			
<i>(NEW ACCOUNT OPENED 9/25/25)</i>			
Opening Balance 9/25/25	0.00	PROJECT COSTS:	
Interest earned	1.13	Legal Fees	12,227.50
COUNTY CONTRIBUTIONS:		Printing Fees (Grit Brochure and FAQ's)	452.00
Tioga County Contribution (Transfer in from Act 13)	5,000.00	TOTAL PROJECT COSTS	12,679.50
Potter County Contribution	5,000.00		
Clinton County Contribution	5,000.00		
Total County Contributions	15,000.00		
		Balance 12/31/25	2,321.63
Total	15,001.13	Total	15,001.13
<i>*Approved Resolution #R-11-25 on July 8, 2025 Commissioner meeting to pursue formation of Council of Governments to Support NRAT Network. NRAT: Northcentral Regional ATV Trail COG: Council of Governments (Tioga, Potter, Clinton)</i>			
<u>ACT 13 TRANSPORTATION</u>			
Balance 1/1/25	645,746.44	Transfer to ACT 13	200,000.00
Funding from Commonwealth of PA	44,217.19	<i>(for Westfield Bridge Project)</i>	
Interest (12 mos.)	25,151.05	Balance 12/31/25	515,114.68
Total	715,114.68	Total	715,114.68
<u>LIQUID FUELS</u>			
<i>Fuel tax used for county roads and bridges</i>			
<i>Money Market account closed 5/29/25</i>			
Balance 1/1/25:			
Checking balance	143,595.96	Winter Maintenance Services	122,140.80
Money Market balance	85,294.50	Street Lighting	41,877.74
Total balances:	228,890.46	Maintenance & Repairs of Roads & Bridges	1,248.80
Liquid Fuels Tax Funds received from PA	106,666.09	Equipment Purchases	84,569.20
Reimbursable Agreements	11,498.75	Miscellaneous	1,182.31
Transfer IN from Hazard Mitigation	16,941.49	Total Expenditures	251,018.85
Transfer IN from Uncon GasWell	2,952.70	Transfer from Money Market to LF checking	85,635.16
Transfer IN from Money Market (close acct)	85,635.16		
Miscellaneous	810.60	Balance 12/31/25	
Interest (12 mos.) checking	966.22	Checking balance	118,048.12
Interest (12 mos.) MM	340.66	Money Market balance (Closed)	0.00
		Total balances:	118,048.12
Total	454,702.13	Total	454,702.13
Approved future yr receipts/expense	54,744.70	Year end cking & money mkt balances	118,048.12
PA rpt MS-991 year end balance	63,260.42	Outstanding Checks	(43.00)
Total	118,005.12	Total Book Balance:	118,005.12
<u>LIQUID FUELS II ACT 44</u>			
Balance 1/1/25	176,878.30		
From PA - annual funds	30,483.18	Balance 12/31/25	209,155.10
Interest (12 mos.)	1,793.62	Total	209,155.10
Total	209,155.10		
<u>LIQUID FUELS III ACT 89</u>			
Balance 1/1/25	309,910.95	Hwy Cons & Rebuilding Costs	292,810.13
From PA project reimbursement	108,761.96	Transfer to MCG for PA dep error	11,314.00
From PA - Bi-annual funds	56,361.76	Transfer to Liquid Fuels for PA dep error	106,666.09
Dep errors from PA	129,958.61	Transfer to HSA for PA dep error	11,978.52
Interest (12 mos.)	2,496.62	Balance 12/31/25	184,721.16
Total	607,489.90	Total	607,489.90

<u>2021 AMERICAN RESCUE PLAN (ARP)</u>			
<i>(account closed 10/20/2025)</i>			
Balance 1/1/25	2,996,680.04	To GF	2,376,871.00
From GF loan repay	1,000,000.00	Transfer to 911 Wired (to close acct)	1,622,924.79
Interest (12 mos.)	3,115.75	Balance 12/31/25 (closed)	0.00
	<u>3,999,795.79</u>	Total	<u>3,999,795.79</u>
<u>GENERAL FUND INVESTOR ACCOUNT</u>			
Balance 1/1/25	1,885,739.87		
Interest (12 mos.)	72,950.02	Balance 12/31/25	1,958,689.89
Total	<u>1,958,689.89</u>	Total	<u>1,958,689.89</u>
<u>OPERATING RESERVE FUND</u>			
Balance 1/1/25	1,897,686.17		
Interest (12 mos.)	73,412.17	Balance 12/31/25	1,971,098.34
Total	<u>1,971,098.34</u>	Total	<u>1,971,098.34</u>
<u>LANDFILL ESCROW ACCOUNT</u>			
Balance 1/1/25	442,718.94	Transfer to Ag Preservation account	75,000.00
Landfill fees collected	157,009.33	Maintenance costs for Dams	8,900.00
Interest (12 mos.)	17,227.82	Balance 12/31/25	533,056.09
Total	<u>616,956.09</u>	Total	<u>616,956.09</u>
<u>AG PRESERVATION ACCOUNT</u>			
Balance 1/1/25	570,283.86	Payments to Landowners	131,021.95
PA Bureau of Farmland	17,958.00	Maps, Surveys, Appraisals	7,590.00
Clean & Green	7,901.71	Advertising	988.18
Transfer in from Landfill account	75,000.00	Closing Fees	2,999.00
Interest (12 mos.)	21,319.93	Dues, Miscellaneous	153.08
		Balance 12/31/25	549,711.29
Total	<u>692,463.50</u>	Total	<u>692,463.50</u>
<i>11/12/24 Commissioner meeting approved \$75,000 Ag Preservation funding for the year 2025 (previously \$150,000 approved in 2024)</i>			
<u>PRISON COMMISSARY & MONEY MARKET ACCOUNTS</u>			
<i>January 2025: closed account at Northwest bank October 2024: opened new checking account and money market at First Citizens</i>			
Ckng Acct Bank Balance 1/1/25	84,785.41	To General Fund: Medical & Misc.	3,522.66
Money Market Balance 1/1/25	172,447.31	To Probation	2,485.00
Inmate Deposits	83,193.42	Supplies For Inmates	127,349.54
Commissions	46,366.78	Inmate Refunds	18,265.80
Transfer in from closed Northwest bank acct	43,224.29	Payments to Others	13,679.72
Interest (12 mos.) checking	132.92	Travel & Training	457.15
Interest (12 mos.) Money Market	8,068.32	Supplies For Inmates (paid from old bank acct)	330.32
		Transfers from old bank account	43,222.77
		Checking Balance 12/31/25	48,389.86
		Money Market Balance 12/31/25	180,515.63
Total	<u>438,218.45</u>	Total	<u>438,218.45</u>
<u>PROTHONOTARY</u>			
Balance 1/1/25	13,307.19	To General Fund	135,934.71
Collections	169,301.34	To PA	28,432.80
Interest (12 mos.)	26.43	To PAF	4,303.50
		To AOPC	706.00
		TOTAL OUT	169,377.01
		Balance 12/31/25	13,257.95
Total	<u>182,634.96</u>	Total	<u>182,634.96</u>

PROTHONOTARY AUTOMATION FUND			
<i>Money collected for office improvements</i>			
Balance 1/1/25	62,638.20	Purchases	6,232.50
Fees Collected	4,598.50		
Interest (12 mos.)	121.59	Balance 12/31/25	61,125.79
Total	<u>67,358.29</u>	Total	<u>67,358.29</u>
CLERK AUTOMATION PROJECT			
Balance 1/1/25	8,753.63	Purchases	6,527.50
Collections	1,247.44		
Interest (12 mos.)	9.39	Balance 12/31/25	3,482.96
Total	<u>10,010.46</u>	Total	<u>10,010.46</u>
CLERK OF COURTS SPECIAL ACCOUNT (BAIL)			
Balance 1/1/25	33,300.00	To General Fund	475.00
Collections/New Accounts	13,500.00	Refunds	33,025.00
		Balance 12/31/25	13,300.00
Total	<u>46,800.00</u>	Total	<u>46,800.00</u>
CLERK OF COURTS - COURT ORDERED ACCOUNTS			
Balance 1/1/25	86,629.40	Withdrawals	8,868.15
New Accounts	12,051.00		
Interest (12 mos.)	86.58	Balance 12/31/25	89,898.83
Total	<u>98,766.98</u>	Total	<u>98,766.98</u>
REGISTER & RECORDER TRUST ACCOUNT			
Balance 1/1/25	177,787.39	General Fund	323,114.01
Fees Collected	3,989,172.94	Co. Records Improvement Fund	12,998.00
		Recorder Improvement Fund	19,497.00
		PA	195,627.59
		Act 34	675.00
		State Realty Transfer Tax	1,716,997.82
		Local Realty Tax	1,626,991.09
		Balance 12/31/25	271,059.82
Total	<u>4,166,960.33</u>	Total	<u>4,166,960.33</u>
ACT 34			
<i>Adoption Therapy Fund</i>			
Balance 1/1/25	38,697.36		
Collections	675.00		
Interest (12 mos.)	1,515.67	Balance 12/31/25	40,888.03
Total	<u>40,888.03</u>	Total	<u>40,888.03</u>
RECORDER OF DEEDS IMPROVEMENT FUND			
<i>Fees collected for office improvements</i>			
<i>"Insured Cash Sweep" (ICS) account opened 10/23/25</i>			
Cking Acct Balance 1/1/25	253,850.03	Supplies	21,421.65
ICS Sweep Account Balance 1/1/25	0.00		
Collections	19,497.00	Cking Acct Balance 12/31/25	0.01
Sweep Interest Earned	1,129.69	ICS Sweep Balance 12/31/25	253,055.06
Total	<u>274,476.72</u>	Total	<u>274,476.72</u>
COUNTY RECORDS IMPROVEMENT FUND			
<i>Money collected in Recorder's office for improvements needed in county offices</i>			
Balance 1/1/25	25,140.09	Tax Claim	3,694.01
Collections	12,998.00	Fiscal	26.01
Interest (12 mos.)	1,009.04	IT	1,489.86
		Assessment	4,093.08
		Public Defender	6,782.40
		Balance 12/31/25	23,061.77
Total	<u>39,147.13</u>	Total	<u>39,147.13</u>

<u>SHERIFF'S OFFICE CHECKING AND SURCHARGE</u>			
Checking Balance 1/1/25	164,463.26	To General Fund	88,140.58
Surcharge Balance 1/1/25	2,003.79	To PA-Permits	1,774.00
Surcharge Interest (12 mos.)	2.84	To Surcharge Acct	8,560.00
Fees collected		To PA- (from Surcharge Acct)	6,840.00
Advance Fees	896,713.33	Advertising	14,762.12
Permits to Carry	39,891.00	Refunds	85,926.80
License to Sell Permits	563.00	Costs	773,656.58
Parking	10.00	Miscellaneous	43,119.12
Surcharge Acct Deposits	8,560.00	Total paid out	1,022,779.20
Total fees collected	945,737.33		
		Checking Balance 12/31/25	85,701.39
		Surcharge Balance 12/31/25	3,726.63
Total	<u>1,112,207.22</u>		<u>1,112,207.22</u>
<u>SHERIFF'S OFFICE EQUIPMENT FUND</u>			
Balance 1/1/25	15,839.50	To General Fund (for community events)	9,041.54
Donations & Calendar Sales	14,000.32		
Interest (12 mos.)	32.84	Balance 12/31/25	20,831.12
Total	<u>29,872.66</u>	Total	<u>29,872.66</u>
<u>TAX ASSESSMENT TAX STATEMENT - 2025</u>			
<u>Assessed Valuation</u>		<u>Current Tax Levy</u>	
Total Assessed	5,517,265,360.00	Real Estate Millage <u>4.07</u>	
Exempt from Taxes	(960,911,760.00)		
Clean & Green	(684,167,790.00)		
Taxable	<u>3,872,185,810.00</u>	2025 RE Taxes Due	15,759,797.64
Real Estate Millage in 2023 was 6.750. The 2024 millage decrease to 3.32 was due to the county wide re-assessment of property market values. 2025 Millages will increase to 4.07 mills (.75 increase) as approved at the 12/10/24 Commissioners meeting.			
<u>2025 TAXES COLLECTED AND OUTSTANDING</u>			
Tax Duplicate	15,759,797.64	Taxes Collected	14,432,004.74
Adjustments	(159,435.89)	Uncollected Taxes	1,168,357.01
Total	<u>15,600,361.75</u>	Total	<u>15,600,361.75</u>
<u>2023/2024 NON-DELINQUENT TAXES COLLECTED AND OUTSTANDING IN 2024</u>			
2023 Taxes	1,461.48	Paid Treasurer 2025	250,015.03
2024 Taxes	937,492.37	Land Returns	704,735.39
		Adjustments	(22,186.71)
		Carryover 2026 Interims	6,390.14
Total	<u>938,953.85</u>	Total	<u>938,953.85</u>
<u>DELINQUENT TAX STATEMENT (Taxes prior to 2025)</u>			
2015 to 2024 Taxes Due	1,265,775.48	Payments	754,484.05
		Exonerations	35,746.47
		Balance 12/31/25	475,544.96
Total	<u>1,265,775.48</u>	Total	<u>1,265,775.48</u>
<u>TAX COLLECTION ACCOUNT</u>			
Balance 1/1/25	128,885.30	Tioga County Treasurer	5,972,966.07
2023 Collections	219.23	Municipalities	3,178,993.79
2024 Collections	52,059.14	General Fund	24,370.62
2025 Collections	9,119,557.18	NSF Checks	3,637.39
Bank error correction	4.44	NSF Bank Fees	50.00
		Refunds	6,702.20
		Balance 12/31/25	114,005.22
Total	<u>9,300,725.29</u>	Total	<u>9,300,725.29</u>

<u>ROAD & SCHOOL CHECKING ACCOUNT</u>			
<i><u>Delinquent tax collection and disbursement</u></i>			
Balance 1/1/25	682,777.93	To General Fund:	
Collections	3,927,496.78	Taxes (face+penalty)	749,938.96
Interest (12 mos.)	4,254.85	Interest	62,445.09
Clean & Green Collections	63,044.09	Commission	145,235.55
Upset Sale Collections	211,380.45	Costs	212,057.94
Judicial Sale Collections	11,000.00	To General Fund	1,169,677.54
Repository Bid Collections	2,500.00		
		TwP/Boro Distribution	428,898.18
		School Distribution	2,319,714.37
		Clean & Green Distribution	58,899.41
		Upset Sale	107,320.37
		Judicial Sale	97,074.72
		Redepository Sales	17,825.00
		Bank returned items	14,901.96
		Overpayments	2.00
		Interest transferred to General Fund	4,239.30
		Balance 12/31/25	683,901.25
Total	<u>4,902,454.10</u>	Total	<u>4,902,454.10</u>
<u>ESCHEAT ACCOUNT</u>			
<i><u>Stale dated checks from county offices sent to PA Unclaimed Property if not claimed within 5 years</u></i>			
Balance 1/1/25	17,496.57	To Commonwealth of PA Unclaimed Property	4,785.33
Stale dated checks from County Offices	4,304.83	Back to Probation	3.29
		Balance 12/31/25	17,012.78
Total	<u>21,801.40</u>	Total	<u>21,801.40</u>
<u>PA LICENSE ACCOUNT</u>			
Balance 1/1/25	6,810.95	To General Fund	6,575.12
Dog Licenses	37,202.50	To PA:	
Hunt Licenses	1,093.91	Dog	27,215.00
Fish Licenses	7,997.23	Fish	1,040.91
Pistol Licenses	74.00	Hunt	7,110.75
NSF /Overpayments	29.00	Refund/NSF	6.70
		Balance 12/31/25	11,259.11
Total	<u>53,207.59</u>	Total	<u>53,207.59</u>
<u>ROOM RENTAL EXCISE TAX</u>			
<i><u>5% tax collected to be used for promoting tourism</u></i>			
Balance 1/1/25	268,474.54	To General Fund	33,213.56
Collections	829,815.89	Interest (12 mos.) to General Fund	6,057.13
Interest (12 mos.)	5,956.34	Tioga Co. Visitor's Bureau	796,604.14
		Balance 12/31/25	268,371.94
Total	<u>1,104,246.77</u>	Total	<u>1,104,246.77</u>
<u>VETERANS' AFFAIRS EVENTS FUND</u>			
<i><u>Donations made for Veteran Events</u></i>			
Balance 1/1/25	1,338.33		
Interest (12 mos.)	0.67	Balance 12/31/25	1,339.00
Total	<u>1,339.00</u>	Total	<u>1,339.00</u>

<u>DISTRICT ATTORNEY SPECIAL FUND</u>			
Balance 1/1/25	5,830.58	Medical Supplies	7,108.00
Probation	14,983.26	Filing fees	417.50
		Balance 12/31/25	13,288.34
Total	<u>20,813.84</u>	Total	<u>20,813.84</u>
<u>DISTRICT ATTORNEY ASSET FORFEITURE</u>			
<i>Collection of seized property/cash</i>			
Balance 1/1/25	45,550.36		
		Balance 12/31/25	45,550.36
Total	<u>45,550.36</u>	Total	<u>45,550.36</u>
<u>LOCAL VICTIM'S SERVICE FUND</u>			
Balance 1/1/25	71.02		
Act 96 - Drug Act	15.04		
Act 77 - CVA (Crime Victim's Act)	34.99		
Interest	0.06	Balance 12/31/25	121.11
Total	<u>121.11</u>	Total	<u>121.11</u>
<u>DOMESTIC RELATIONS INCENTIVES</u>			
Balance 1/1/25	1,185,898.07		
From PA	103,013.17		
Interest (12 mos.)	6,142.71	Balance 12/31/25	1,295,053.95
Total	<u>1,295,053.95</u>	Total	<u>1,295,053.95</u>
<u>DOMESTIC RELATIONS PASCDU</u>			
<i>PA State Collection & Disbursement Unit</i>			
Balance 1/1/25	17,302.83	To PASCDU	446,810.08
Collections	433,108.61	Balance 12/31/25	3,601.36
Total	<u>450,411.44</u>	Total	<u>450,411.44</u>
<u>DOMESTIC RELATIONS IV-D</u>			
Balance 1/1/25	266,616.33	To GF-Reimbursement - DRO	326,252.57
State Grant	308,262.00		
From DRO Special	409.48		
Interest (12 mos.)	7,541.98	Balance 12/31/25	256,577.22
Total	<u>582,829.79</u>	Total	<u>582,829.79</u>
<u>DOMESTIC RELATIONS SPECIAL ACCOUNT</u>			
Balance 1/1/25	18,902.14	GNRL/RMBRSMTS	2,293.24
Reimbursements	2,040.54	Fees to GF	541.48
Fees Collected	1,218.75	Misc. Support	232.78
Misc. Support	232.78	Balance 12/31/25	19,326.71
Total	<u>22,394.21</u>	Total	<u>22,394.21</u>
<u>DOMESTIC RELATIONS SPECIAL ACCOUNT MONEY MARKET</u>			
Balance 1/1/25	4,859.53		
Interest (12 mos.)	4.84	Balance 12/31/25	4,864.37
Total	<u>4,864.37</u>	Total	<u>4,864.37</u>

<u>PROBATION - COSTS, FINES & RESTITUTION DIVISION</u>			
Balance 1/1/25	63,738.10	General Fund	136,794.69
Collections	558,633.42	Clerk of Courts	1,247.44
Interest (12 mos.)	159.17	PA	132,087.95
		Refund/Restitution	61,299.51
		Twp/Boros	8,457.59
		DUI Program	32,586.86
		Central Booking Account	7,064.03
		DA Special Fund	14,983.26
		Juvenile Restitution	664.75
		Offender Supervision	142,037.93
		Prothonotary	6,091.54
		Public Service	170.00
		Balance 12/31/25	79,045.14
Total	<u>622,530.69</u>	Total	<u>622,530.69</u>
<u>PROBATION - PUBLIC SERVICE</u>			
Balance 1/1/25	17,564.28		
Fees	360.00		
Interest (12 mos.)	44.41	Balance 12/31/25	17,968.69
Total	<u>17,968.69</u>	Total	<u>17,968.69</u>
<u>PROBATION - DUI</u>			
Balance 1/1/25	60,705.23	To General Fund:	
From Probation	33,546.24	Payroll	34,734.18
DUI School fees	2,275.00	Supplies, Training, Costs	6,129.89
Interest (12 mos.)	445.65	Balance 12/31/25	56,108.05
Total	<u>96,972.12</u>	Total	<u>96,972.12</u>
<u>PROBATION - CENTRAL BOOKING FUND</u>			
Balance 1/1/25	24,786.43	PCPA	6,582.00
From Probation	7,064.03		
Interest (12 mos.)	856.69	Balance 12/31/25	26,125.15
Total	<u>32,707.15</u>	Total	<u>32,707.15</u>
<u>PROBATION - OFFENDER'S SUPERVISION FUND</u>			
Balance 1/1/25	403,164.65	Out To General Fund	122,746.22
From Probation	142,037.93		
Interest (12 mos.)	16,074.33	Balance 12/31/25	438,530.69
Total	<u>561,276.91</u>	Total	<u>561,276.91</u>
<u>PROBATION - JUVENILE RESTITUTION</u>			
Balance 1/1/25	74,784.02	Restitution	914.32
From Probation	664.75		
Interest (12 mos.)	150.09	Balance 12/31/25	74,684.54
Total	<u>75,598.86</u>	Total	<u>75,598.86</u>
<u>BLUE CROSS ACCOUNT</u>			
Balance 1/1/25	134,111.29	To General Fund for Wellness Program	12,797.22
Interest (12 mos.)	4,952.36	Balance 12/31/25	126,266.43
Total	<u>139,063.65</u>	Total	<u>139,063.65</u>
<u>ELECTION INTEGRITY GRANT FUND ACCOUNT</u>			
(new account September 2024) (also see page 3 for additional Elections Department revenue/expense totals)			
Balance 1/1/25	65,989.45	Advertising	6,454.59
Commonwealth of PA Grant Funds	136,676.92	Poll Worker Pay	89,797.79
Contract for July 1, 2024- June 30, 2025		Rent	1,600.00
Interest (12 mos.)	135.79	Supplies	5,227.79
		William Penn Supplies	21,243.27
		Balance 12/31/25	78,478.72
Total	<u>202,802.16</u>	Total	<u>202,802.16</u>

PAYROLL FUND			
Payroll Total	12,823,123.70	Net Payroll	8,338,099.81
		Federal Income Tax	946,148.99
		Social Security	944,383.99
		State Income Tax	381,044.69
		Local/EMS Tax	198,158.79
		Unemployment	8,329.89
		Insurance Premiums	438,532.72
		Retirement Fund	1,474,358.87
		Union Dues	20,628.82
		Deferred Comp.	9,864.81
		Other Withholdings	63,572.32
Total	<u>12,823,123.70</u>	Total	<u>12,823,123.70</u>

EMPLOYEES PENSION TRUST FUND			
Cash & Invest. (COST VALUE) 1/1/25	67,584,230.60	Expenditures	
Receipts		Member Refunds	201,772.76
Employee Contributions	1,476,955.12	Retirement Allowance	5,288,353.69
County Contributions	1,400,000.00	Death Benefits	132,795.53
Investment Income		Administrative Expense	32,295.05
Interest	335,222.77	Investment Expense	246,380.52
Dividends	1,811,757.31	Total	<u>5,901,597.55</u>
Capital Gains	1,854,039.61		
Accrued Interest (12 mos.)	24,811.49	Assets	
Miscellaneous	35,694.43	Cash & Short Term	2,475,962.27
Total Receipts & Investment Income	<u>6,938,480.73</u>	Receivables	146,395.22
		Fixed Income Securities	20,443,400.83
		Domestic Equities	38,969,145.50
		International Equities	11,079,181.16
		Real Estate/Alternative	8,241,774.84
		Total Assets (MARKET VALUE) 12/31/25	<u>81,355,859.82</u>
Unrealized Appreciation	12,734,746.04	Unrealized Depreciation	0.00
Total	<u>87,257,457.37</u>	Total	<u>87,257,457.37</u>
		NET INCREASE	
		Net Assets (Cost Value)12/31/25	68,621,113.78
		Unrealized Appreciation/Depreciation	12,734,746.04
		Total Assets 12/31/25	<u>81,355,859.82</u>

THE TIOGA COUNTY AUDITORS HAVE NOT PERFORMED AN ON SITE AUDIT OF THE FOLLOWING ACCOUNTS

DEPARTMENT OF HUMAN SERVICES			
2025 Assets		2025 Liabilities	
Total Cash and Investments	6,795,911.84	Total Liabilities	5,021,325.79
		Total Net Assets	<u>1,774,586.05</u>
			6,795,911.84
2025 Revenue		2025 Expenses	
Operating	(\$3,275.77)	Operating	0.00
Intellectually Disabled	1,771,855.95	Intellectually Disabled	1,912,144.11
Children & Youth	13,698,016.80	Children & Youth	14,187,740.01
Adult & Aging	882,498.23	Adult & Aging	884,508.84
Drug & Alcohol	498,763.77	Drug & Alcohol	502,096.04
HS Block Grant	1,010,020.54	Internal Cost Center	964,380.20
Phare Grant	71,206.72	Phare Grant	71,206.72
Non Grant Funds	320,718.60	Non Grant Funds	425,822.48
Total Revenue	<u>18,249,804.84</u>	Total Expenses	<u>18,947,898.40</u>
		Revenue over Expense	<u>(\$698,093.56)</u>
Total	<u>25,045,716.68</u>	Total	<u>25,045,716.68</u>

Revenue is received from various sources. Our report above shows what program the money was received for. Here is a break down of the funds received by source:
Federal \$2,658,423.26 + State \$12,359,815.51 + Client fees \$22,440.14 + County local match \$2,342,833.99 (see pg 27) + HSDF transfer \$5,248.69 +
Occupancy Income \$755,307.19 + Interest \$4,793.18 + Rent \$121,303.68 + Other Revenues \$-20,360.80 = Total Revenue \$18,249,804.84

SMALL COMMUNITIES PROGRAM			
Balance 1/1/25	2,764.04	Expenses	
HUD	1,951,044.41	Housing Authority	473,129.09
		Local Municipality	1,477,915.32
Interest (12 mos.)	1,272.33	Balance 12/31/25	4,036.37
Total	<u>1,955,080.78</u>	Total	<u>1,955,080.78</u>

AUDITORS' COMMENTS AND FINDINGS FOR THE YEAR 2025

Visit the county website for an electronic version of this report, the DCED report and the external Auditor reports

ACCOUNT CHANGES

NEW:

NRAT: A new account was opened at FCCB for NRAT (Northcentral Regional ATV Trail) on 9/25/25. The funds are managed by the Commissioners and is held by the County Treasurer. The account summary can be found on page #33. Resolution #R-11-25 was approved on 7/8/25 with the intent to pursue the formation of a Council of Governments with shared costs between other counties (Tioga, Clinton, Potter). Ordinance #2025-3 was approved 12/9/25

RASA and VOJO Grants: Cost centers were added to the General Fund to include RASA Grant (Rights & Services Act) and VOJO Grant (Victims of Juvenile Offenders) and can be found on page 28 of the public report. These State Grants are managed by the District Attorney department.

CLOSED:

ARP: The American Rescue Plan account was closed 10/20/2025 (page 34). The funds were transferred to the 911 Wired account (page 31) where they can earn a higher interest rate at FCCB.

UGWF MM: The Money Market account for UGWF funds (Act 13) was closed on 5/29/25. This account was originally opened to earn interest at a higher rate on unused Act 13 funds. The UGWF distribution account at FCCB now has the same interest rate so it is no longer necessary to have both accounts open. See page 32 for both Act 13 accounts.

LIQUID FUELS MONEY MARKET: account closed 5/29/25. The balance was transferred to the Liquid Fuels account where it will earn the same interest rate at FCCB. See page 33 for Liquid Fuel accounts.

GRAND CANYON AIRPORT AUTHORITY - loan balance forgiven: The loan balance of \$239,000 was forgiven at the 11/18/25 Commissioner meeting.

UTTRA (Upper Tioga River Regional Authority) - loan balance forgiven: The loan balance of \$1,000,000 was forgiven at the 11/18/25 Commissioner meeting.

OTHER:

APPROPRIATIONS & ALLOCATIONS were previously paid from the General Fund and listed separately in the Auditor Public Report. They are now paid from Act 13 UGWF account (page 32). The details of all Act 13 transactions can be found on the county website under the Commissioners Department. Since this is the first year for this change, appropriations and allocations transactions have been listed on page 32 as notes under Act 13. There are several new recipients listed.

RECORDER OF DEEDS IMPROVEMENT FUND: now linked to an Insured Cash Sweep account on 10/23/25. This will earn interest on account balances at C&N Bank. See account balances on page 35.

PRISON ACCOUNTS: The Prison changed banks for the Commissary from Northwest to First Citizens in October 2024. The old accounts at Northwest were closed 1/8/25. This change was made to use a county approved bank and to earn a higher interest rate. See account balances on page 34.

AGREEMENTS/PROJECTS/BIDS

(Approved by Commissioner in the year 2025. Does not include recurring agreements)

4/15/25 UPMC: tax collection/community contribution agreement with County to pay discounted property tax called the "Pilot Assessment".

6/10/25 DEVELOP TIOGA: Lease agreement to rent office spaces at the Patterson Trailhead building for \$650/month (rent payments are deposited to the Marshcreek Greenway Account page 32).

7/8/25 ROSEVILLE BOROUGH: approved \$250,000 temporary 8 month no-interest loan until grant funding is received from the Commonwealth for the bridge project. To be loaned from Act 13.

8/12/25 GOH: approved \$212,140 for bridge approach project to Glenn O. Hawbaker. To be paid from Liquid Fuels Funds.

10/3/25 M&S EROSION CONTROL: approved \$78,000 for flood debris removal. To be paid from Act 13.

10/7/25 GOH: approved \$154,000 to Glenn O. Hawbaker for railroad crossings removal. To be paid from PA DOT MultiModal grant, Liquid Fuels and local match.

10/14/25 SENECA RESOURCES: Oil & Gas lease for 1.26 acres owned by the county at 126 Dorsett Heights, Mansfield \$1,750/acre.

11/18/25 JM GREENFIELD: Installment land sales agreement for St. James Apartments, Mansfield PA to JM Greenfield Real Estate LLC. The agreement was a sale price of \$1,300,000, initial upfront payment of \$100,000, monthly loan payments \$7,500 at 2% interest.

11/18/25 JM GREENFIELD: Lease Agreement between Tioga County and JM Greenfield Real Estate LLC. County to pay monthly lease amount of \$17,491 to JM Greenfield.

AUDITORS' COMMENTS AND FINDINGS FOR THE YEAR 2025

~CONTINUED~

RESOLUTIONS/GRANT FILINGS *resolution details can be found on the county website, commissioners, minutes (approved date)*

(20 Resolutions were approved in 2025. The list below includes Resolutions involving funding applications)

R-2-25 approved 4/15/25 \$43,066.48 EMTA Local Match fiscal year 2025/2026

R-5-25 approved 4/15/25 \$500,000 Commonwealth Financing Authority Small Water & Sewer program funding request for Mansfield Borough

R-7-25 approved 5/13/25 \$500,000 Commonwealth Financing Authority funding request for Mansfield Borough Phase 1 Flood Mitigation Project

R-9-25 approved 6/10/25 \$500,000 Commonwealth Financing Authority Greenways, Trails and Recreation Program grant for Blossburg Island Phase 2 of the Parks Sports and Recreation Improvements Project

R-13-25 approved 8/12/25 \$1,813,012 Commonwealth Financing Authority Multimodal Transportation Fund to be used for Wellsboro Bridges Replacement Project

R-18-25 approved 11/18/25 \$1,000,000 Commonwealth Financing Authority Statewide Local Share Account Grant request with DCED to be used for Nelson Township Water Resources Upgrades Project

R-19-25 approved 11/18/25 \$1,000,000 Commonwealth Financing Authority Statewide Local Share Account Grant request with DCED to be used for Phase 2 of the Wellsboro Borough Community Pool

ORDINANCES

(3 Ordinances were approved in 2025)

#2025-1 Adopted Data Center Ordinance 12/9/25 Ordinance can be found at:
www.tiogacountypa.us/departments/planning-commission

#2025-2 Amended Non-Residential Solar Energy Systems 12/9/25 Ordinance can be found at: www.tiogacountypa.us/departments/planning-commission

#2025-3 Adopted NRAT (Northcentral Regional ATV Trail) 12/9/25 Ordinance can be found at: www.tiogacountypa.us/departments/planning-commission/nrat

AUDITORS' COMMENTS

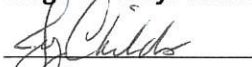
We appreciate the cooperation of all County Departments, Tax Collectors and others, with providing the necessary documents to perform the Audit. Any findings, questions or suggestions we may have had were communicated directly and have been resolved.

As elected officials, we uphold our duty to the constituents of Tioga County to verify that the many checks and balances in place are working to prevent fraud and suspicious activity. We are happy to report that there were no findings for the 2025 Audit.

This Public Report is a review of our Audit and is available to the Public in the Courthouse lobby and the County website along with our DCED report and external Auditor reports. The report includes summary and details of the County General Fund, Emergency Services and special accounts held by various departments in the County. We also note that we provide a summary, not an Audit, of Human Services as they are audited and available by the PA Department of Auditor General (www.paauditor.gov).

Our contact information is on the front cover of this report and can be used to request further information if desired.

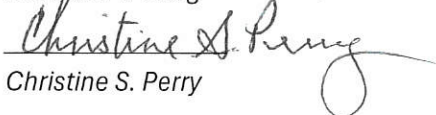
Tioga County Auditors



Joy Childs



Elizabeth T. Craig



Christine S. Perry

"To Audit is not to find fault but to help change work attitude and improve organizational performance."

~Author Unknown~

