



TIOGA COUNTY  
AUDITORS

# 2024 PUBLIC REPORT

For year ending 12/31/24



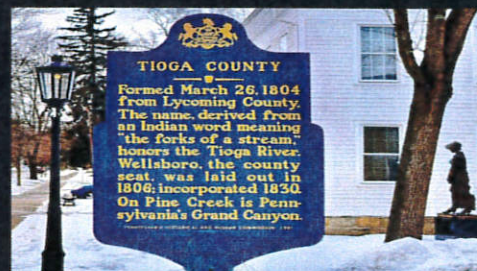
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**AUDITORS' REPORT**

**FOR THE FISCAL YEAR ENDING DECEMBER 31, 2024**

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, 2024.

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 22<sup>nd</sup> DAY OF September 2025.

Sworn and Subscribed before me

Keriane Chaborek  
Commission Exp: 1<sup>st</sup> Monday of January 2028

Joy Childs  
Joy Childs

Elizabeth T. Craig  
Elizabeth T. Craig

Christine S. Perry  
Christine S. Perry

**\*2024\***

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

**APPOINTED COUNTY OFFICIALS**

ASSISTANT DISTRICT ATTORNEY  
BOARD OF ELECTIONS  
CHIEF ASSESSOR  
CHIEF CLERK/COMMISSIONER SECRETARY  
ASST CHIEF CLERK/RIGHT TO KNOW 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  
SHANE NICKERSON, MARC RICE, SAM VANLOON  
JOSHUA S. ZEYN  
JANICE CHAMBERLAIN  
JENNIFER COCHRAN  
CHRISTOPHER GABRIEL  
RICHARD MCCOY  
TIM O'NEILL  
TRICIA HOOVER JASPER  
ERIC J. GURNEY  
THOMAS WALRATH, JR., JAMIE COOK  
THOMAS WALRATH, JR.  
LARSON DESIGN

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## 2024 GENERAL FUND RECEIPTS SUMMARY

<b><u>Cash &amp; Investments 1/1/24</u></b>		
General Fund	1,544,659.95	
911 Wired Reimbursement Account	4,092,366.92	
Undeposited Funds	(31,263.54)	
Investor Account	1,800,535.28	
Taxes Receivable	1,482,008.00	
Accounts Receivable	842,280.96	
Due From Other Funds	2,751,577.87	
Prepaid Expenses	1,582.62	
<b><u>Total</u></b>	<b>12,483,748.06</b>	
Liabilities Accounts Payable	(2,301,844.67)	
Unreserved Fund Balance	10,181,903.39	
Prior Year Adjustments-Accruals	0.00	
<b><u>Adjusted Unreserved Fund Balance</u></b>		<b>10,181,903.39</b>
<b><u>REVENUE</u></b>		
Taxes	12,767,574.08	
Licenses, Permits & Franchises	25,690.74	
Fines, Forfeitures & Penalties	111,937.57	
Intergovernmental Revenues	4,431,069.50	
Charges For Services	1,376,875.69	
Inter-Co. Department Charges	1,100,456.26	
Money & Property	444,406.14	
Other Revenues	219,046.33	
Other Financing Sources	2,175,090.60	
<b><u>Total Revenue</u></b>		<b>22,652,146.91</b>
<b><u>Total Unreserved Fund Balance &amp; Revenue</u></b>		<b>32,834,050.30</b>

## 2024 GENERAL FUND EXPENDITURES SUMMARY

<b><u>EXPENDITURES</u></b>		
Wages & Benefits	11,947,902.35	
Supplies & Services	571,784.41	
Purchased Services	2,388,819.95	
Special Services	299,183.83	
Departmental Services	162,674.65	
Capital Expenditures	326,116.51	
Other Charges	7,220,822.58	
<b><u>Total Expenditures</u></b>	<b>22,917,304.28</b>	<b>22,917,304.28</b>
<b><u>Cash &amp; Investments 12/31/24</u></b>		
Cash General Fund	2,550,739.28	
911 Wired Reimbursement	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	
<b><u>Total Assets</u></b>	<b>12,193,649.51</b>	
Liabilities Accounts Payable	(2,276,903.49)	
<b><u>Unreserved Fund Balance</u></b>		<b>9,916,746.02</b>
<b><u>Total Unreserved Fund Balance &amp; Expenditures</u></b>		<b>32,834,050.30</b>

## 2024 GENERAL FUND

### REVENUE & EXPENSES ~ BY DEPARTMENT

<u>Commissioners</u>	<u>Actual</u> <u>12/31/24</u>	<u>Budget</u> <u>12/31/24</u>	<u>Actual</u> <u>12/31/23</u>
<b><u>Revenues</u></b>			
Broadband Connectivity Project	0.00	0.00	2,500,000.00
Whole Home Repairs Program Grant	0.00	0.00	337,207.00
Home Grant Revenue	0.00	0.00	32,372.51
TCHS Prior Years Refunds	12,223.00	0.00	0.00
TCHS Prior Years Indirect Costs	79,121.00	140,000.00	136,657.00
Transfer From Other Funds <sup>(Health Surplus)</sup>	0.00	0.00	1,323,348.66
Transfer From Liquid Fuels	19,851.16	12,500.00	0.00
Transfer From DUI	3,593.28	3,500.00	3,485.76
Transfer From Act 13	0.00	0.00	30,000.00
Misc. Income	43,853.36	0.00	83,822.29
126 MAIN STREET	12,000.00	12,000.00	12,000.00
267 S. MAIN ST. MANSFIELD	3,000.00	3,000.00	3,000.00
<b><u>Total Revenues</u></b>	<b><u>173,641.80</u></b>	<b><u>171,000.00</u></b>	<b><u>4,461,893.22</u></b>
<b><u>Expenses</u></b>			
Wages/Regular	504,764.49	503,941.00	508,358.95
Wages/Non Retirement	5,166.75	26,250.00	12,341.49
FICA Employer Contribution	36,870.13	40,560.00	37,864.08
Retirement Employer	82,349.19	83,149.00	125,512.24
Health Insurance Premium	92,244.64	122,837.00	94,050.84
Dental	1,621.62	2,016.00	1,802.21
Eyeglasses	1,775.00	6,300.00	1,458.00
Life Insurance Premium	526.25	525.00	474.95
Unemployment Compensation Ins.	817.71	925.00	1,164.16
Workers Compensation Insurance	2,851.96	2,877.00	2,915.25
Dues, Conventions, Conferences	23,036.00	20,000.00	20,717.76
Training	180.00	500.00	0.00
Materials and Supplies	2,866.09	4,000.00	3,662.25
Office Equipment Rental	466.98	600.00	522.57
PCORP PREM/GEN LIABILITY	14,738.40	17,045.00	14,820.14
Telephone/Cell Phone	18,201.25	16,800.00	16,545.68
Postage	2,839.08	3,500.00	2,885.24
Advertising	2,748.93	2,500.00	2,736.30
Publications, Subscriptions & Updates	293.54	1,300.00	0.00
Auto Fuel	1,018.21	1,000.00	374.76
In House Meeting Expense	0.00	100.00	78.67
Auto Maintenance	403.78	500.00	0.00
Lease Agreement	9,956.48	10,000.00	9,957.48
Travel and Lodging	5,272.08	5,000.00	10,282.97
Accufund Software	4,747.38	4,700.00	4,615.47
Professional Services	271,968.34	260,000.00	254,558.59
Taxes	9,699.77	10,500.00	10,423.73
PCorp Expense	752.19	800.00	746.40
Computer Support	1,188.59	2,500.00	1,432.24
Building and Land Repairs-ACT 13	0.00	0.00	30,000.00
Purchase/Equipment under \$5000	6,009.10	8,000.00	9,550.94
Equipment, & Other Fixed Assets	0.00	5,000.00	0.00
Equipment Maintenance	2,107.28	4,000.00	327.08
Develop Tioga Appropriation	32,000.00	32,000.00	32,000.00
NTRPDC Appropriation	14,760.00	14,700.00	11,025.00
Other Miscellaneous Expenses	38,362.29	1,000.00	31,874.38
Broadband Connectivity Project	0.00	0.00	2,500,000.00
Whole Home Repairs Program Grant	0.00	0.00	337,207.00
Home Grant Expense	0.00	0.00	32,372.51
<b><u>Total Expenses</u></b>	<b><u>1,192,603.50</u></b>	<b><u>1,215,425.00</u></b>	<b><u>4,124,659.33</u></b>

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>Elections</b>	<b>12/31/24</b>	<b>12/31/24</b>	<b>12/31/23</b>
<b>Revenues</b>			
State Security Grant	0.00	0.00	3,256.27
Election Integrity Grant (see pg 39)	0.00	0.00	136,418.14
Election Integrity Grant Interest	0.00	0.00	0.00
Candidate Filing Fees	0.00	0.00	2,100.00
Photocopies	0.00	0.00	291.25
Campaign Expense Penalties	0.00	0.00	20.00
Reimburse - Military Ballots	0.00	0.00	12.00
<b>Total Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>142,097.66</b>
<b>Expenses</b>			
Wages/Regular	126,715.09	126,610.00	115,657.59
Wages/Overtime	2,463.97	1,000.00	111.35
Wages/Non Retirement	871.88	1,125.00	1,125.00
Election Officers Pay	0.00	0.00	1,001.80
FICA Employer Contribution	9,616.57	9,848.00	9,172.82
Retirement Employer	21,058.66	21,055.00	29,840.41
Health Insurance Premium	39,216.29	30,116.00	28,627.33
Dental	817.49	864.00	814.34
Eyeglasses	600.00	1,800.00	300.00
Life Insurance Premium	221.18	225.00	220.33
Unemployment Compensation Ins.	720.05	574.00	655.06
Workers Compensation Insurance	100.73	99.00	111.30
Dues, Conventions, Conferences	1,406.00	3,000.00	535.00
Materials and Supplies	2,894.77	10,000.00	7,486.66
Materials and Supplies (William Penn)	15,761.84	25,000.00	5,178.72
Office Equipment Rental	3,243.21	4,000.00	2,529.35
Maintenance Polling Sites	0.00	3,000.00	0.00
Food	1,309.05	1,500.00	1,099.92
Service Equipment Rental	0.00	3,000.00	0.00
Rent	0.00	3,500.00	1,700.00
PCORP PREM/GEN LIABILITY	1,738.31	1,315.00	1,142.85
Telephone	0.00	0.00	(21.98)
Postage	11,987.78	12,000.00	11,542.80
Advertising	3,104.64	4,500.00	3,775.35
Auto Fuel	959.04	1,200.00	522.95
Travel and Lodging	505.19	0.00	1,417.28
Contracted Services	527.00	0.00	0.00
Computer Support	538.65	750.00	208.07
Other Misc Expense	25.00	0.00	0.00
Election Integrity Grant Expense	140,081.89	0.00	133,891.97
<b>Total Expenses</b>	<b>386,484.28</b>	<b>266,081.00</b>	<b>358,646.27</b>
<b>Elected Auditors</b>			
<b>Expenses</b>			
Wages/Regular	68,871.62	77,481.00	65,659.09
Wages/Non Retirement	4,119.70	3,564.00	3,188.70
FICA Employer Contribution	4,931.94	6,200.00	5,185.83
Retirement Employer	11,301.51	12,784.00	16,372.38
Health Insurance Premium	31,890.80	24,080.00	13,494.07
Dental	785.40	864.00	831.60
Eyeglasses	600.00	3,000.00	1,322.80
Life Insurance Premium	169.06	225.00	181.56
Workers Compensation Insurance	811.42	880.00	800.23
Dues, Conventions, Conferences	1,175.00	3,000.00	2,664.99
Materials and Supplies	268.54	500.00	332.40
PCORP PREM/GEN LIABILITY	948.55	1,140.00	988.88
Postage	0.00	66.00	0.00
Advertising	2,010.27	1,700.00	1,505.91
Travel and Lodging	1,960.75	1,200.00	615.78
Computer Support	222.65	250.00	208.07
Purchase/ Equipment under \$5000	3,399.72	5,000.00	0.00
Equipment Maintenance	729.84	700.00	621.22
<b>Total Expenses</b>	<b>134,196.77</b>	<b>142,634.00</b>	<b>113,973.51</b>

<b>Fees Tioga County Tax Collector</b>	<b>Actual 12/31/24</b>	<b>Budget 12/31/24</b>	<b>Actual 12/31/23</b>
<b>Revenues</b>			
Administrative Fees	21,402.00	20,500.00	21,210.75
Duplicate Bill Fees	6,125.00	5,500.00	5,330.00
Tax Collectors Certification	1,650.00	1,000.00	965.00
<b>Total Revenues</b>	<b>29,177.00</b>	<b>27,000.00</b>	<b>27,505.75</b>
<b>Expenses</b>			
Operational Agreement (Software)	12,000.00	12,000.00	12,000.00
<b>Total Expenses</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>12,000.00</b>

<b>Tax Assessment (Operations)</b>			
<b>Revenues</b>			
Clean and Green	8,996.50	11,000.00	21,584.00
Website Fee	18,168.79	17,000.00	15,708.79
Sale of Maps, Photocopies	9,078.60	10,000.00	10,260.31
State Tax Equalization	305.60	350.00	351.00
Misc. Income	678.77	0.00	0.00
<b>Total Revenues</b>	<b>37,228.26</b>	<b>38,350.00</b>	<b>47,904.10</b>
<b>Expenses</b>			
Wages/Regular	315,250.01	317,182.00	252,609.23
Wages/Overtime	324.75	75.00	832.75
Wages/Non Retirement	27,582.67	28,080.00	27,003.54
FICA Employer Contribution	25,431.71	26,418.00	20,698.87
Retirement Employer	51,427.33	52,347.00	62,809.22
Health Insurance Premium	97,656.68	122,260.00	84,220.69
Dental	1,995.90	2,146.00	1,695.60
Eyeglasses	1,318.00	6,915.00	2,904.20
Life Insurance Premium	540.09	559.00	458.84
Unemployment Compensation Ins.	1,578.98	1,463.00	1,455.22
Workers Compensation Insurance	458.32	456.00	364.22
Dues, Conventions, Conferences	8,979.65	9,000.00	7,135.53
Training & Licenses	3,427.35	4,000.00	1,505.00
Materials and Supplies	3,296.95	4,000.00	2,323.18
Office Equipment Rental	235.28	200.00	846.59
PCORP PREM/GEN LIABILITY	5,109.28	5,645.00	4,906.52
Telephone	1,655.87	1,620.00	1,560.27
Postage	3,872.36	4,000.00	5,051.09
Advertising	105.00	175.00	(72.96)
Publications & Updates	790.20	1,500.00	684.00
Auto Fuel	2,252.87	3,000.00	1,313.82
Auto Maintenance	41.00	250.00	0.00
Travel and Lodging	3,506.02	3,500.00	249.76
Website Expense	11,740.17	11,250.00	9,518.00
Legal Expense	1,208.75	2,000.00	5,857.20
Professional Services	0.00	500.00	0.00
Appeal Script Refund	26,234.23	32,000.00	103,281.86
Clerical Error Refund	4,370.03	2,000.00	648.17
Catastrophic Loss Refund	6,359.33	3,000.00	1,720.18
Computer Support	222.65	500.00	208.07
Operational Agreement	22,937.67	27,500.00	18,209.37
Clean and Green	6,738.00	10,000.00	10,988.50
Purchase/Equipment under \$5000	357.62	3,000.00	18,697.22
Equipment & Other Fixed Assets	0.00	0.00	13,102.96
Equipment Maintenance	2,686.57	1,500.00	1,819.52
Other Miscellaneous Expenses	50.00	100.00	25.00
Lease Agreement	13,186.50	14,000.00	13,989.52
<b>Total Expenses</b>	<b>652,927.79</b>	<b>702,141.00</b>	<b>678,620.75</b>

<b>Tax Billing</b>			
<b>Revenues</b>			
Reimburse Tax Collectors	17,903.12	12,000.00	13,826.15
<b>Total Revenues</b>	<b>17,903.12</b>	<b>12,000.00</b>	<b>13,826.15</b>
<b>Expenses</b>			
Materials and Supplies Tax Billing	1,357.45	5,000.00	7,905.70
Postage Tax Collectors	17,306.21	17,000.00	16,928.80
Operational Agreement Tax Billing	7,200.00	6,000.00	7,200.00
<b>Total Expenses</b>	<b>25,863.66</b>	<b>28,000.00</b>	<b>32,034.50</b>

	<u>Actual</u> <u>12/31/24</u>	<u>Budget</u> <u>12/31/24</u>	<u>Actual</u> <u>12/31/23</u>
<b>Tax Claim Bureau (Operations)</b>			
<b><u>Revenues</u></b>			
Interest Land Returns - 2015	0.00	300.00	683.30
Interest Land Returns - 2016	0.00	400.00	951.88
Interest Land Returns - 2017	450.64	500.00	860.63
Interest Land Returns - 2018	256.92	500.00	756.25
Interest Land Returns - 2019	0.00	500.00	810.50
Interest Land Returns - 2020	38.58	1,000.00	26,902.59
Interest Land Returns - 2021	28,057.06	35,000.00	25,813.44
Interest Land Returns - 2022	26,790.78	35,000.00	8,904.40
Interest Land Returns - 2023	10,071.25	5,000.00	0.00
Delinquent Real Estate Taxes	715,100.71	875,000.00	698,162.84
Clean & Green Tax Payments	4,263.58	2,500.00	5,718.68
Commissions - Clean & Green	1,951.66	1,000.00	754.21
Road & School Commission	145,088.30	160,000.00	140,241.37
Costs	202,709.18	220,000.00	187,663.72
Lien Certificates	6,300.00	6,000.00	4,595.00
Judicial Sale Overbid	0.00	2,500.00	5,914.12
Upset Sale Overbid	0.00	3,000.00	0.00
Fees for Extracting	1,200.00	1,500.00	1,400.00
Copy Fees	66.75	50.00	12.75
Repository Sale	3,127.20	500.00	0.00
Misc. Income	0.00	50.00	0.00
<b><u>Total Revenues</u></b>	<b><u>1,145,472.61</u></b>	<b><u>1,350,300.00</u></b>	<b><u>1,110,145.68</u></b>
<b><u>Expenses</u></b>			
Wages/Regular	131,093.48	130,304.00	114,008.27
Wages/Non Retirement	6,170.66	6,247.00	6,081.42
FICA Employer Contribution	10,452.47	10,446.00	9,144.66
Retirement Employer	21,363.28	21,500.00	28,183.63
Health Insurance Premium	25,200.08	24,247.00	23,575.04
Dental	997.53	1,022.00	960.90
Eyeglasses	1,275.00	2,685.00	1,558.00
Life Insurance Premium	269.82	266.00	259.91
Unemployment Compensation Ins.	710.06	761.00	907.23
Workers Compensation Insurance	130.96	127.00	118.90
Dues, Conventions, Conferences	553.98	400.00	150.00
Materials and Supplies	2,423.85	3,000.00	2,222.49
Office Equipment Rental	595.88	700.00	661.55
PCORP PREM/GEN LIABILITY	1,261.27	1,130.00	980.23
Telephone	0.00	0.00	(67.00)
Postage	34,977.38	36,000.00	31,579.69
Advertising	8,335.24	8,000.00	7,754.22
Contracted Services	31,820.00	45,000.00	35,280.00
Computer Support	222.65	500.00	208.07
Operational Agreement	17,444.67	19,000.00	18,024.37
Sheriffs Costs	1,713.80	4,500.00	1,659.47
Notification R/C Sale	1,416.73	2,500.00	1,881.81
Property Posting	34,080.00	32,000.00	30,580.00
Equipment Maintenance	875.86	650.00	929.53
Other Miscellaneous Expenses	0.00	50.00	25.00
<b><u>Total Expenses</u></b>	<b><u>333,384.65</u></b>	<b><u>351,035.00</u></b>	<b><u>316,667.39</u></b>

	<u>Actual</u> <u>12/31/24</u>	<u>Budget</u> <u>12/31/24</u>	<u>Actual</u> <u>12/31/23</u>
<b><u>Treasurer</u></b>			
<b><u>Revenues</u></b>			
Real Estate 2021	0.00	0.00	481.94
Real Estate 2022	68.01	0.00	244,771.48
Real Estate 2023	251,044.95	250,000.00	11,726,691.61
Real Estate 2024	11,735,695.18	11,500,000.00	0.00
Bingo Licenses	1,030.00	600.00	715.00
Small Games of Chance Licenses	9,375.00	7,500.00	9,425.00
Sportsman Firearm Permits	74.00	100.00	114.00
State Reimbursement	1,797.00	2,000.00	1,827.00
Treasurer's Fees	7,263.10	10,000.00	6,044.00
Room Excise Tax Commission	39,722.20	25,000.00	29,235.90
Transfer In Room Rental	7,956.49	3,000.00	6,192.79
Transfer from 911 - Interest	1,429.48	700.00	828.51
Transfer from - Interest	3,723.95	2,000.00	3,668.61
Interest From Investments	85,204.59	30,000.00	76,815.92
Interest on Checking Accounts	165,441.48	50,000.00	177,681.11
Misc. Income	1,688.35	400.00	526.95
<b><u>Total Revenues</u></b>	<b><u>12,311,513.78</u></b>	<b><u>11,881,300.00</u></b>	<b><u>12,285,019.82</u></b>
<b><u>Expenses</u></b>			
Wages/Regular	129,658.39	128,512.00	118,380.87
FICA Employer Contribution	9,539.92	9,831.00	8,843.36
Retirement Employer	21,141.09	21,204.00	29,391.34
Health Insurance Premium	37,348.70	33,698.00	31,962.51
Dental	840.70	864.00	802.25
Eyeglasses	1,050.00	2,100.00	1,146.20
Life Insurance Premium	227.46	225.00	217.06
Unemployment Compensation Ins.	381.70	370.00	425.20
Workers Compensation Insurance	849.72	823.00	837.86
Dues, Conventions, Conferences	625.00	1,500.00	850.00
Materials and Supplies	1,091.04	1,000.00	662.97
PCORP PREM/GEN LIABILITY	1,313.81	1,445.00	1,256.18
Telephone	0.00	0.00	(8.33)
Postage	1,833.97	2,000.00	1,650.00
Travel and Lodging	325.00	500.00	527.43
Computer Support	222.65	250.00	208.07
Operational Agreement	7,200.00	7,200.00	7,200.00
Purchase/Equipment under \$5000	0.00	500.00	5,032.44
Equipment Maintenance	0.00	250.00	0.00
Other Miscellaneous Expenses	411.18	100.00	11.50
<b><u>Total Expenses</u></b>	<b><u>214,060.33</u></b>	<b><u>212,372.00</u></b>	<b><u>209,396.91</u></b>
<b><u>Tax Collectors Operations</u> (elected)</b>			
<b><u>Expenses</u></b>			
Wages/Non Retirement	35,525.25	40,000.00	37,480.50
FICA Employer Contribution	2,717.86	3,060.00	2,867.36
Office Equipment Rental	2.11	0.00	0.00
Postage	28.98	500.00	0.00
<b><u>Total Expenses</u></b>	<b><u>38,274.20</u></b>	<b><u>43,560.00</u></b>	<b><u>40,347.86</u></b>

<b>Public Defender</b>	<b><u>Actual</u></b> <b><u>12/31/24</u></b>	<b><u>Budget</u></b> <b><u>12/31/24</u></b>	<b><u>Actual</u></b> <b><u>12/31/23</u></b>
<b><u>Revenues</u></b>			
Misc. Income	6,733.19	0.00	2,750.91
<b>Total Revenues</b>	<b>6,733.19</b>	<b>0.00</b>	<b>2,750.91</b>
<b><u>Expenses</u></b>			
Wages/Regular	128,443.42	127,565.00	124,452.14
Wages/Overtime	5,705.02	7,500.00	6,040.96
Wages/NonRetirement	1,050.00	0.00	525.00
FICA Employer Contribution	9,875.76	10,332.00	9,583.13
Retirement Employer	21,884.29	22,285.00	32,247.16
Health Insurance Premium	35,682.59	32,498.00	33,208.08
Dental	558.43	576.00	554.40
Eyeglasses	300.00	2,100.00	570.00
Life Insurance Premium	151.09	150.00	150.00
Unemployment Compensation Ins.	388.25	370.00	418.83
Workers Compensation Insurance	192.36	190.00	184.89
Dues, Conventions, Conferences	2,415.12	3,500.00	2,652.50
Materials and Supplies	2,718.08	3,000.00	3,239.15
Office Equipment Rental	24.03	35.00	29.51
PCORP PREM/GEN LIABILITY	991.45	1,130.00	981.82
Telephone	(2.70)	550.00	575.52
Postage	404.32	550.00	468.75
Publications, Subscriptions & Updates	3,161.60	1,500.00	3,030.25
Photocopies	0.00	0.00	8.50
Travel and Lodging	3,311.15	14,000.00	13,269.86
Professional Services	38,648.53	125,000.00	110,680.56
Court Appointed Assist P.D.	95,002.15	60,000.00	65,964.51
Computer Support	222.65	250.00	208.07
Official Investigation	0.00	12,000.00	10,996.25
Purchase/Equipment under \$5000	1,884.42	3,000.00	459.00
Equipment Maintenance	1,050.70	950.00	940.59
<b>Total Expenses</b>	<b>354,062.71</b>	<b>429,031.00</b>	<b>421,439.43</b>

<b><u>Human Resources Courthouse</u></b>			
<b><u>Expenses</u></b>			
Wages/Regular	108,980.74	108,604.00	105,012.38
Wages/Non Retirement	1,012.50	1,125.00	825.00
FICA Employer Contribution	8,142.33	8,394.00	7,867.38
Retirement Employer	17,771.01	17,919.00	26,041.61
Health Insurance Premium	25,892.52	22,880.00	24,291.48
Dental	558.91	576.00	554.40
Eyeglasses	829.00	2,400.00	1,325.50
Life Insurance Premium	151.22	150.00	150.00
Unemployment Compensation Ins.	384.98	370.00	424.30
Workers Compensation Insurance	86.15	84.00	86.99
Dues, Conventions, Conferences	965.00	1,500.00	1,769.65
Materials and Supplies	191.23	500.00	306.47
PCORP PREM/GEN LIABILITY	846.99	625.00	539.32
Postage	0.00	75.00	0.00
Advertising	0.00	50.00	0.00
Computer Support	222.65	250.00	208.07
Purchase/Equipment under \$5000	2,180.26	4,300.00	0.00
<b>Total Expenses</b>	<b>168,215.49</b>	<b>169,802.00</b>	<b>169,402.55</b>

	<u>Actual</u> <u>12/31/24</u>	<u>Budget</u> <u>12/31/24</u>	<u>Actual</u> <u>12/31/23</u>
<b><u>Recorder of Deeds</u></b>			
<b><u>Revenues</u></b>			
Fees & Commissions	199,393.76	175,000.00	202,522.12
Photocopies	3,572.25	4,000.00	7,963.50
State Realty Tax Commissions	14,808.13	13,500.00	16,285.27
Local Realty Tax Commissions	29,688.09	27,000.00	32,750.23
<b><u>Total Revenues</u></b>	<b><u>247,462.23</u></b>	<b><u>219,500.00</u></b>	<b><u>259,521.12</u></b>
<b><u>Expenses</u></b>			
Wages/Regular	56,901.70	49,887.00	53,778.97
FICA Employer Contribution	4,352.69	3,816.00	4,189.42
Retirement Employer	9,280.47	8,231.00	13,273.31
Health Insurance Premium	8,259.69	7,234.00	9,716.57
Dental	397.44	384.00	431.20
Eyeglasses	511.08	900.00	413.97
Life Insurance Premium	107.46	100.00	116.66
Unemployment Compensation Ins.	380.58	185.00	354.05
Worker's Compensation	313.39	299.00	310.13
Dues, Conventions, Conferences	1,175.00	3,850.00	850.00
Materials and Supplies	901.35	3,850.00	5,425.78
PCORP PREM/GEN LIABILITY	1,962.68	1,990.00	1,729.63
Postage	438.00	1,375.00	630.00
Travel & Lodging	1,205.69	1,000.00	123.60
Legal Expenses	294.97	2,500.00	0.00
Computer Support	222.65	500.00	208.07
Purchase Equipment under \$5000	1,366.00	1,500.00	0.00
Equipment and other fixed assets	4,711.05	8,000.00	0.00
Equipment Maintenance	23,689.96	35,000.00	33,248.91
Other Miscellaneous Expenses	25.00	3,000.00	50.00
<b><u>Total Expenses</u></b>	<b><u>116,496.85</u></b>	<b><u>133,601.00</u></b>	<b><u>124,850.27</u></b>

<b><u>HVAC</u></b>			
<b><u>Expenses</u></b>			
Wages/Regular	7,208.23	7,200.00	9,644.68
Wages/Overtime	0.00	0.00	22.63
Wages/Non Retirement	75.47	113.00	7.50
Wages/On Call	0.00	0.00	46.00
FICA Employer Contribution	560.71	559.00	739.99
Retirement Employer	1,175.16	1,188.00	2,407.82
Health Insurance Premium	120.00	120.00	1,047.25
Dental	27.72	29.00	53.12
Eyeglasses	0.00	60.00	60.00
Life Insurance Premium	7.44	8.00	11.94
Unemployment Compensation Ins.	19.09	135.00	39.63
Workers Compensation Insurance	241.90	236.00	330.68
Materials and Supplies	2,026.72	1,500.00	1,153.76
Contracted Services	9,536.00	10,000.00	8,972.96
Purchase/Equipment under \$5000	0.00	2,500.00	0.00
Equipment & Other Fixed Assets	0.00	1,000.00	0.00
Equipment Maintenance	37,952.25	35,000.00	38,269.89
<b><u>Total Expenses</u></b>	<b><u>58,950.69</u></b>	<b><u>59,648.00</u></b>	<b><u>62,807.85</u></b>

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>Planning, Zoning &amp; Development</b>	<b>12/31/24</b>	<b>12/31/24</b>	<b>12/31/23</b>
<b><u>Revenues</u></b>			
Subdivision Fees	4,202.57	3,000.00	3,198.01
Land Development Review Reimb.	4,200.00	8,500.00	9,536.00
Misc Income	22.77	0.00	0.00
<b><u>Total Revenues</u></b>	<b>8,425.34</b>	<b>11,500.00</b>	<b>12,734.01</b>
<b><u>Expenses</u></b>			
Wages/Regular	46,403.42	46,350.00	44,957.16
Wages/Non Retirement	25,353.76	25,324.00	24,614.52
FICA Employer Contribution	5,028.05	5,483.00	4,898.56
Retirement Employer	7,571.27	7,648.00	11,125.14
Health Insurance Premium	18,017.28	18,017.00	16,849.20
Dental	277.20	288.00	277.20
Eyeglasses	0.00	600.00	385.00
Life Insurance Premium	75.00	75.00	75.00
Unemployment Compensation Ins.	274.04	268.00	305.21
Workers Compensation Insurance	80.03	79.00	78.54
Dues, Conventions, Conferences	300.00	300.00	250.00
Materials and Supplies	685.91	550.00	536.58
PCORP PREM/GEN LIABILITY	541.17	0.00	0.00
Telephone	352.43	500.00	497.65
Postage	190.10	350.00	167.04
Advertising	146.72	150.00	115.57
Auto Fuel	0.00	50.00	0.00
Travel and Lodging	0.00	200.00	0.00
Legal Expense	0.00	500.00	99.80
Professional Services	0.00	200.00	0.00
PA Wilds Planning Team	1,500.00	1,500.00	1,500.00
Land Development Review	4,200.00	8,500.00	9,536.00
Computer Support	222.65	300.00	208.07
Filing Fees	0.00	50.00	0.00
Purchase/Equipment under \$5000	1,884.42	2,500.00	469.00
Other Miscellaneous Expenses	0.00	50.00	0.00
<b><u>Total Expenses</u></b>	<b>113,103.45</b>	<b>119,832.00</b>	<b>116,945.24</b>

<b><u>GIS</u></b> (Geographic Information System)			
<b><u>Revenues</u></b>			
Sale of Maps	2,068.00	3,000.00	2,867.36
Plat Book Sales	0.00	0.00	100.00
<b><u>Total Revenues</u></b>	<b>2,068.00</b>	<b>3,000.00</b>	<b>2,967.36</b>
<b><u>Expenses</u></b>			
Wages/Regular	114,136.91	113,720.00	108,700.76
Wages/Non-Retirement	1,237.50	1,125.00	1,125.00
FICA-Employer Contribution	8,640.90	8,786.00	8,229.07
Retirement Employer	18,611.12	18,764.00	26,846.77
Health Insurance Premium	21,833.21	21,636.00	20,233.20
Dental	559.02	576.00	554.40
Eyeglasses	0.00	600.00	600.00
Life Insurance Premium	151.25	150.00	150.00
Unemployment Compensation Ins.	387.23	370.00	424.08
Workers Compensation Insurance	201.41	198.00	187.74
Dues, Conventions, Conferences	865.00	1,500.00	1,045.00
Training	0.00	1,500.00	0.00
Materials and Supplies	291.82	1,500.00	222.20
PCORP PREM/GEN LIABILITY	938.49	925.00	803.82
Postage	40.40	250.00	142.20
Travel and Lodging	719.72	2,000.00	1,461.09
Contracted Services	10,844.56	20,500.00	14,509.41
Computer Support	392.14	1,000.00	366.96
Purchase/Equipment under \$5000	663.72	10,000.00	7,104.66
Equipment & other fixed assets	6,885.06	0.00	0.00
Equipment Maintenance	1,040.59	2,000.00	863.40
Other Miscellaneous Expenses	0.00	200.00	0.00
<b><u>Total Expenses</u></b>	<b>188,440.05</b>	<b>207,300.00</b>	<b>193,569.76</b>

<b><u>Risk Manager</u></b>	<b><u>Actual</u></b> <b><u>12/31/24</u></b>	<b><u>Budget</u></b> <b><u>12/31/24</u></b>	<b><u>Actual</u></b> <b><u>12/31/23</u></b>
<b><u>Revenues</u></b>			
PComp Grant	21,485.85	35,000.00	66,991.83
Insurance Reimb TCHSA	4,251.28	0.00	0.00
Reimbursement	50,245.27	0.00	0.00
PComp Dividend Prior Years	137,146.00	0.00	190,835.00
PComp Payroll Audit Prior Years	7,961.00	0.00	0.00
PCorp Grant	22,021.15	30,000.00	30,000.00
<b><u>Total Revenues</u></b>	<b><u>243,110.55</u></b>	<b><u>65,000.00</u></b>	<b><u>287,826.83</u></b>
<b><u>Expenses</u></b>			
Wages/Regular	38,943.27	38,564.00	45,336.50
Wages/Overtime	243.85	0.00	69.75
Wages/Non Retirement	0.00	0.00	309.37
FICA Employer Contribution	3,090.37	2,950.00	3,448.46
Retirement Employer	6,383.25	6,363.00	11,243.12
Health Insurance Premium	1,200.00	21,680.00	8,712.04
Dental	0.00	288.00	138.60
Eyeglasses	558.00	1,200.00	0.00
Life Insurance Premium	49.51	75.00	45.56
Unemployment Compensation Ins.	194.22	185.00	229.26
Workers Compensation Insurance	70.68	66.00	78.45
Training	0.00	250.00	25.00
Materials and Supplies	0.00	200.00	110.89
PCORP PREM/GEN LIABILITY	413.47	0.00	0.00
Postage	0.00	50.00	0.00
Auto Fuel	388.13	200.00	431.89
Travel and Lodging	0.00	250.00	0.00
PComp/PCorp Grant Expenditures	49,165.17	65,000.00	43,651.70
<b><u>Total Expenses</u></b>	<b><u>100,699.92</u></b>	<b><u>137,321.00</u></b>	<b><u>113,830.59</u></b>

<b><u>Records Retention</u></b>			
<b><u>Expenses</u></b>			
Wages/Regular	30,412.80	36,153.00	40,855.15
Wages/Overtime	389.34	0.00	17.71
FICA Employer Contribution	2,324.63	2,766.00	3,173.60
Retirement Employer	4,906.68	5,965.00	10,108.44
Health Insurance Premium	6,006.39	10,818.00	2,536.10
Dental	254.54	288.00	254.10
Eyeglasses	0.00	300.00	430.00
Life Insurance Premium	54.99	75.00	68.75
Unemployment Compensation Ins.	246.34	185.00	374.35
Workers Compensation Insurance	24.28	28.00	33.80
Materials and Supplies	725.38	1,500.00	1,774.95
PCORP PREM/GEN LIABILITY	362.64	0.00	0.00
Telephone	2,262.77	1,600.00	2,111.90
Postage	87.16	50.00	115.45
Contracted Services	4,408.18	3,500.00	2,294.38
Computer Support	222.65	1,000.00	810.07
Purchase/Equipment Under \$5000.	0.00	1,200.00	825.26
Equipment Maintenance	0.00	300.00	180.00
Other Miscellaneous	25.00	25.00	129.00
<b><u>Total Expenses</u></b>	<b><u>52,713.77</u></b>	<b><u>65,753.00</u></b>	<b><u>66,093.01</u></b>

	<u>Actual</u> <u>12/31/24</u>	<u>Budget</u> <u>12/31/24</u>	<u>Actual</u> <u>12/31/23</u>
<b><u>Maintenance Courthouse</u></b>			
<b><u>Revenues</u></b>			
Reimbursement/Misc.	4,655.40	1,500.00	7,308.61
<b><u>Total Revenues</u></b>	<u>4,655.40</u>	<u>1,500.00</u>	<u>7,308.61</u>
<b><u>Expenses</u></b>			
Wages/Regular	192,130.21	204,619.00	186,567.08
Wages/Overtime	1,117.54	1,750.00	889.64
Wages/Non Retirement	679.22	1,013.00	67.50
Wages/On Call	1,670.00	2,625.00	2,234.00
FICA Employer Contribution	14,495.01	16,065.00	14,128.62
Retirement Employer	31,695.36	34,484.00	46,859.49
Health Insurance Premium	50,289.00	51,552.00	45,014.98
Dental	1,256.34	1,411.00	1,309.78
Eyeglasses	893.00	2,340.00	1,139.00
Life Insurance Premium	330.46	368.00	332.72
Unemployment Compensation Ins.	968.77	955.00	1,021.68
Workers Compensation Insurance	6,430.78	6,766.00	6,414.45
Training	1,100.00	1,500.00	1,100.00
Materials and Supplies	6,704.68	7,000.00	7,918.30
Maintenance/Cleaning Supplies	11,225.74	15,000.00	11,321.84
Utilities	156,758.70	125,000.00	153,177.33
PCORP PREM/GEN LIABILITY	2,901.58	4,950.00	4,300.06
Telephone	6,401.56	5,500.00	5,699.59
Auto Fuel	1,028.64	1,200.00	726.16
Auto Maintenance	188.99	3,000.00	203.78
Lease Agreement	8,079.83	10,000.00	12,061.08
Contracted Services	44,252.05	35,000.00	36,959.75
Building and Land Repairs	67,667.02	80,000.00	66,329.09
Landscaping Supplies	558.08	1,000.00	0.00
Purchase/Equipment under \$5000	3,255.76	5,000.00	1,904.21
Equipment & Other Fixed Assets	0.00	5,000.00	0.00
Equipment Maintenance	3,287.68	4,500.00	4,028.78
Other Miscellaneous Expenses	154.59	0.00	0.00
<b><u>Total Expenses</u></b>	<u>615,520.59</u>	<u>627,598.00</u>	<u>611,708.91</u>

<b><u>Information Technology - Security</u></b>			
<b><u>Expenses</u></b>			
Materials and Supplies	167.20	1,000.00	573.50
Purchase/Equipment under \$5000	7,825.23	5,000.00	0.00
Equipment & Other Fixed Assets	4,698.93	30,000.00	3,526.00
Equipment Maintenance	9,024.24	10,000.00	999.71
<b><u>Total</u></b>	<u>21,715.60</u>	<u>46,000.00</u>	<u>5,099.21</u>

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>Information Technology - Courthouse</b>	<b>12/31/24</b>	<b>12/31/24</b>	<b>12/31/23</b>
<b><u>Expenses</u></b>			
Wages/Regular	140,864.78	140,216.00	132,194.14
Wages/Overtime	0.00	0.00	12.77
Wages/On-Call	7,960.00	7,800.00	7,880.00
FICA Employer Contribution	10,586.79	11,323.00	10,272.95
Retirement Employer	24,258.83	24,422.00	35,587.71
Health Insurance Premium	56,503.89	50,516.00	52,303.44
Dental	840.84	864.00	831.60
Eyeglasses	970.00	2,100.00	300.00
Life Insurance Premium	227.50	225.00	225.00
Unemployment Compensation Ins	579.65	699.00	634.88
Workers Compensation Insurance	179.19	176.00	174.06
Training	63.47	500.00	90.42
Materials and Supplies	193.91	700.00	561.17
PCORP PREM/GEN LIABILITY	1,409.84	1,030.00	894.91
Telephone	2,444.93	3,000.00	2,165.70
Guest WIFI	4,560.00	6,000.00	4,560.00
Postage	0.00	50.00	0.00
Travel and Lodging	0.00	650.00	991.69
Computer Support	582.93	10,000.00	1,106.63
Purchase/Equipment under \$5000	14,050.56	10,000.00	5,277.81
Equipment & Other Fixed Assets	7,945.55	15,000.00	16,638.90
Other Miscellaneous Expenses	0.00	0.00	10.31
<b><u>Total Expenses</u></b>	<b>274,222.66</b>	<b>285,271.00</b>	<b>272,714.09</b>

<b><u>No Department Specific/ Miscellaneous</u></b>			
<b><u>Tioga County</u></b>			
<b><u>Revenues</u></b>			
Tyoga Container Expansion Grant Rev.	3,000,000.00	0.00	0.00
Home Grant Revenue	91,096.72	0.00	0.00
Forest Lands In Lieu of Tax	457,107.18	304,700.00	304,738.12
PA Game Lands In Lieu of Tax	112,255.47	32,060.00	32,062.02
Fish Comm Lands In Lieu of Tax	1,717.80	490.00	490.80
Public Utility Realty Tax	11,833.04	12,000.00	11,249.16
DEP Flood Control/ILOT	30,914.00	29,000.00	29,067.00
Housing Auth In Lieu of Taxes	24,506.74	24,000.00	23,825.40
DVHIT (Health Insurance) Rate Relief	34,620.96	34,621.00	44,504.04
CCAP UC Loss Control Credit 5%	2,452.34	2,500.00	2,474.80
Interest 911 Wired Reimb	193,658.22	120,000.00	174,591.95
Office, Bldg., Land Rental	52,991.40	52,000.00	48,963.46
Reserve Funds	0.00	3,000,000.00	0.00
ARP Internal Capture/Trans from other Gvt'l	1,733,975.00	1,733,975.00	1,355,930.00
Misc. Income	52,907.52	0.00	747,649.22
<b><u>Total Miscellaneous Revenue</u></b>	<b>5,800,036.39</b>	<b>5,345,346.00</b>	<b>2,775,545.97</b>
<b><u>Miscellaneous Expenses</u></b>			
Transfer to 911	1,000,000.00	1,108,999.00	1,141,690.32
Other Miscellaneous	(400,334.74)	0.00	0.00
Whole-Home Repairs Program Grant Exp	91,096.72	0.00	0.00
Tyoga Container Expansion Grant Exp	3,000,000.00	0.00	0.00
ARP VA Building Repairs	3,719.40	0.00	44,654.35
Transfer out/911	0.00	0.00	0.01
American Rescue Plan Misc. Exp.	0.00	0.00	153,567.95
<b><u>Total Expenses</u></b>	<b>3,694,481.38</b>	<b>1,108,999.00</b>	<b>1,339,912.63</b>

	<u>Actual</u> <u>12/31/24</u>	<u>Budget</u> <u>12/31/24</u>	<u>Actual</u> <u>12/31/23</u>
<b><u>Court of Common Pleas</u></b>			
<b><u>(Operations)</u></b>			
<b><u>Revenues</u></b>			
State Jury Compensation Reimb	45,105.00	0.00	0.00
State Reimb Grant - Court	12,186.00	45,000.00	53,104.00
AOPC Security Grant Revenue	0.00	0.00	40,000.00
Transcripts	7,630.50	3,000.00	2,083.00
Misc. Income	895.00	0.00	9,745.60
<b><u>Total Revenues</u></b>	<b><u>65,816.50</u></b>	<b><u>48,000.00</u></b>	<b><u>104,932.60</u></b>
<b><u>Expenses</u></b>			
Wages/Regular	226,743.46	220,233.00	197,806.99
Wages/Overtime	3,730.64	0.00	47.60
Wages/Non Retirement	3,064.50	2,250.00	7,775.12
Wages/Transcripts	9,698.50	9,000.00	7,204.25
FICA Employer Contribution	18,379.07	17,708.00	15,755.16
Retirement Employer	39,181.23	37,823.00	50,575.71
Health Insurance Premium	51,191.32	53,892.00	60,157.39
Dental	1,399.54	1,440.00	1,293.60
Eyeglasses	900.00	3,000.00	770.00
Life Insurance Premium	378.68	375.00	342.76
Unemployment Compensation Ins.	977.91	1,092.00	1,602.70
Workers Compensation Insurance	1,551.86	1,471.00	1,471.11
Dues, Conventions, Conferences	4,387.41	4,000.00	2,324.00
Training	600.00	2,000.00	0.00
Materials and Supplies	5,242.41	4,000.00	4,806.83
Office Equipment Rental	736.96	0.00	572.41
PCORP PREM/GEN LIABILITY	3,720.33	4,645.00	4,035.57
Telephone	1,787.64	2,000.00	2,750.94
Postage	9,605.84	8,000.00	6,135.21
Photocopies	2,053.17	2,000.00	1,816.20
Travel and Lodging	2,420.16	1,500.00	1,715.72
Professional Services	36,195.32	12,000.00	17,087.58
Court Appointed Council	52,294.65	50,000.00	46,642.97
Arbitration	167.42	3,000.00	2,924.55
Court Ordered Psychology	8,078.88	3,000.00	1,150.00
Jury Fees and Expenses	18,601.60	13,000.00	5,189.36
Guardian Ad Litem	31,542.40	50,000.00	47,369.38
Court Master	46,117.50	60,000.00	52,682.85
Court Appointed Council-Dependency	159,164.87	110,000.00	172,375.80
Computer Support	22,940.32	17,000.00	28,344.40
Purchase/Equipment under \$5000	6,837.96	8,000.00	12,621.46
Equipment & Other Fixed Assets	0.00	0.00	6,722.82
Other Miscellaneous Expenses	0.00	0.00	25.00
AOPC Security Grant Expenses	3,555.00	0.00	40,686.55
<b><u>Total Expenses</u></b>	<b><u>773,246.55</u></b>	<b><u>702,429.00</u></b>	<b><u>802,781.99</u></b>
<b><u>Constables</u></b>			
<b><u>Revenues</u></b>			
Reimbursement of Constable Service	15,121.96	16,000.00	15,612.37
<b><u>Expenses</u></b>			
Fees and Mileage	24,131.81	18,000.00	19,567.98

	<u>Actual</u> <u>12/31/24</u>	<u>Budget</u> <u>12/31/24</u>	<u>Actual</u> <u>12/31/23</u>
<b><u>DJ-Operations</u></b>			
<u>Revenues-Prior Year Expenses</u>	0.00	0.00	0.00
<u>Expenses - PCORP PREM/GEN LIABILITY</u>	4,113.31	2,650.00	2,302.88

<b><u>DJ - Elkland #1</u></b>			
<b><u>Revenues</u></b>			
Fines	4,816.21	2,000.00	3,247.82
Costs and Fees	47,602.43	40,000.00	39,656.06
<b><u>Total Revenues</u></b>	<b>52,418.64</b>	<b>42,000.00</b>	<b>42,903.88</b>
<b><u>Expenses</u></b>			
Wages	89,163.05	86,300.00	85,982.36
FICA Employer Contribution	7,193.38	6,602.00	6,922.49
Retirement Employer	14,526.81	14,239.00	21,248.14
Health Insurance Premium	4,826.76	4,192.00	4,509.60
Dental	563.42	576.00	554.40
Eyeglasses	900.00	1,200.00	600.00
Life Insurance Premium	152.44	150.00	150.00
Unemployment Compensation Ins.	391.57	370.00	423.45
Workers Compensation Insurance	72.98	66.00	73.12
Dues, Conventions, Conferences	677.20	500.00	390.00
Materials and Supplies	5,619.38	4,000.00	4,551.09
Utilities	4,481.47	4,500.00	4,925.53
Telephone	2,194.47	1,200.00	3,308.75
Postage	9,542.87	8,000.00	8,890.13
Publications & Updates	756.17	1,000.00	435.46
Photo Copies	363.72	600.00	552.74
Travel and Lodging	610.97	1,000.00	649.15
Computer Support	647.51	250.00	1,144.40
Contracted Services	2,720.00	5,000.00	3,669.00
Building and Land Repair	742.00	1,000.00	0.00
Purchase/Equipment under \$5000	2,997.98	3,800.00	725.99
Equipment & Other Fixed Assets	0.00	500.00	0.00
Equipment Maintenance	0.00	500.00	0.00
Other Miscellaneous Expenses	(572.60)	0.00	250.00
Transfer out of Escheats	(40.00)	0.00	0.00
<b><u>Total Expenses</u></b>	<b>148,531.55</b>	<b>145,545.00</b>	<b>149,955.80</b>

<b><u>DJ #1 Edgcomb State Checking Account</u></b>			
Book Balance 1/1/24	20,323.51	To State	341,996.23
Collections	435,967.65	To County GF	61,244.34
		To Twps,Boro's,Schools	20,872.32
		Paid to Others	24,301.05
		<b>Total Paid Out</b>	<b>448,413.94</b>
		Book Balance 12/31/24	7,877.22
Total	<u>456,291.16</u>	Total	<u>456,291.16</u>

<b>DJ - Wellsboro #2</b>	<b><u>Actual</u></b> <b><u>12/31/24</u></b>	<b><u>Budget</u></b> <b><u>12/31/24</u></b>	<b><u>Actual</u></b> <b><u>12/31/23</u></b>
<b><u>Revenues</u></b>			
Fines	4,819.96	1,600.00	1,860.91
Costs and Fees	34,085.44	30,000.00	26,037.67
<b><u>Total Revenues</u></b>	<b><u>38,905.40</u></b>	<b><u>31,600.00</u></b>	<b><u>27,898.58</u></b>
<b><u>Expenses</u></b>			
Wages Regular	62,790.88	63,961.00	67,650.45
FICA Employer Contribution	4,793.78	4,893.00	5,128.05
Retirement Employer	10,020.26	10,553.00	16,626.60
Health Insurance Premium	13,428.71	32,498.00	13,680.82
Dental	563.53	576.00	554.40
Eyeglasses	1,175.00	1,800.00	1,135.00
Life Insurance Premium	152.47	150.00	150.00
Unemployment Compensation Ins.	406.92	370.00	446.25
Workers Compensation Insurance	50.48	49.00	56.50
Dues, Conventions, Conferences	945.67	500.00	390.00
Materials and Supplies	4,267.56	2,000.00	3,031.20
Office Equipment Rental	205.62	300.00	226.40
Telephone	702.16	1,200.00	541.76
Postage	4,661.24	3,000.00	4,026.13
Publications, Subscriptions & Updates	556.81	1,000.00	679.41
Photocopies	0.00	600.00	197.90
Travel and Lodging	298.47	800.00	463.98
Computer Support	222.65	250.00	208.07
Purchase/Equipment under \$5000	1,943.22	2,800.00	0.00
Equipment Maintenance	0.00	500.00	0.00
Other Miscellaneous Expenses	10.94	100.00	0.00
Copy Contract	1,049.04	400.00	641.57
<b><u>Total Expenses</u></b>	<b><u>108,245.41</u></b>	<b><u>128,300.00</u></b>	<b><u>115,834.49</u></b>

<b><u>DJ #2 Repard State Checking Account</u></b>			
Book Balance 1/1/24	5,852.44	To State	163,337.91
Collections	226,362.68	To County GF	35,378.42
		To Twps,Boro's,Schools	16,567.49
		Paid to Others	9,335.41
		<b>Total Paid Out</b>	<b>224,619.23</b>
		Book Balance 12/31/24	7,595.89
<b>Total</b>	<b><u>232,215.12</u></b>	<b>Total</b>	<b><u>232,215.12</u></b>

<b>DJ - Mansfield #3</b>	<b><u>Actual</u></b> <b><u>12/31/24</u></b>	<b><u>Budget</u></b> <b><u>12/31/24</u></b>	<b><u>Actual</u></b> <b><u>12/31/23</u></b>
<b><u>Revenues</u></b>			
Fines	3,504.63	1,500.00	2,004.47
Costs and Fees	43,838.09	40,000.00	46,408.98
<b><u>Total Revenues</u></b>	<b><u>47,342.72</u></b>	<b><u>41,500.00</u></b>	<b><u>48,413.45</u></b>
<b><u>Expenses</u></b>			
Wages/Regular	66,312.71	65,312.00	62,039.12
Wages/Regular-Maintenance	628.00	0.00	0.00
Wages/Non Retirement	0.00	0.00	1,618.11
FICA Employer Contribution	5,094.87	4,996.00	4,481.32
Retirement Employer	10,928.30	10,776.00	15,321.54
Health Insurance Premium	21,158.75	32,498.00	33,208.08
Dental	374.22	576.00	554.40
Eyeglasses	300.00	3,000.00	1,025.45
Life Insurance Premium	158.18	150.00	150.00
Unemployment Compensation Ins.	391.54	370.00	463.38
Workers Compensation Insurance	53.40	50.00	51.53
Dues, Conventions, Conferences	867.00	1,500.00	1,064.67
Materials and Supplies	3,444.36	3,500.00	4,558.41
Utilities	10,899.10	10,000.00	9,993.21
Telephone	729.14	1,000.00	559.77
Postage	7,377.98	8,000.00	8,054.83
Publications, Subscriptions & Updates	627.89	1,500.00	911.33
Photocopies	922.67	700.00	506.08
Contracted Services	6,341.12	5,500.00	6,069.30
Computer Support	647.50	250.00	208.07
Purchase/Equipment Under \$5000	1,943.22	2,800.00	0.00
Security	0.00	500.00	0.00
<b><u>Total Expenses</u></b>	<b><u>139,199.95</u></b>	<b><u>152,978.00</u></b>	<b><u>150,838.60</u></b>

**DJ #3 Cummings State Checking Account**

Book Balance 1/1/24	12,872.52	To State	245,517.94
Collections	370,273.41	To County GF	54,560.01
		To Twps,Boro's,Schools	28,620.06
		Paid to Others	42,037.11
		<b>Total Paid Out</b>	<b>370,735.12</b>
		Book Balance 12/31/24	12,410.81
<b>Total</b>	<b><u>383,145.93</u></b>	<b>Total</b>	<b><u>383,145.93</u></b>

	<u>Actual</u> <u>12/31/24</u>	<u>Budget</u> <u>12/31/24</u>	<u>Actual</u> <u>12/31/23</u>
<b><u>Domestic Relations</u></b>			
<b>Revenues</b> -Transfer from Other Gvt'l Fund	328,672.74	330,000.00	376,651.27
<b><u>Expenses</u></b>			
Wages/Regular	291,543.92	288,438.00	282,402.26
Wages/Non Retirement	2,965.03	3,375.00	2,825.00
FICA Employer Contribution	21,826.87	22,324.00	21,163.73
Retirement Employer	47,527.55	47,592.00	69,759.69
Health Insurance Premium	69,357.94	67,049.00	64,119.96
Dental	1,681.53	1,728.00	1,663.20
Eyeglasses	1,460.00	3,600.00	1,535.00
Life Insurance Premium	454.96	450.00	450.00
Unemployment Compensation Ins.	1,158.71	1,110.00	1,267.61
Workers Compensation Insurance	352.09	343.00	341.92
Dues, Conventions, Conferences	2,195.00	2,000.00	1,500.00
Materials and Supplies	2,437.71	3,500.00	3,121.23
Form Purchase - Private Source	0.00	500.00	0.00
Office Equipment Rental	426.80	500.00	494.95
PCORP PREM/GEN LIABILITY	2,581.59	3,705.00	3,220.25
Telephone	4,309.66	6,000.00	4,705.44
Postage	7,015.81	7,000.00	6,779.78
Travel and Lodging	6,883.86	8,000.00	8,003.07
IV-D Legal Services	3,867.50	5,000.00	4,428.50
Computer Support	222.65	250.00	208.07
Automatic Data Processing	644.67	4,500.00	0.00
Materials Drawn from Private Sources	250.95	1,000.00	1,224.37
Cost of Printing - Private	0.00	500.00	286.44
Fees Paid to Other Jurisdiction	0.00	100.00	0.00
Paternity Expenses	367.60	2,000.00	496.35
Court Related Costs	825.00	1,000.00	900.00
Purchase/ Equipment Under \$5000	719.55	6,000.00	1,576.19
Equipment & Other Fixed Assets	599.99	0.00	239.77
Equipment Maintenance	740.59	3,500.00	2,072.84
Other Miscellaneous Expenses	92.63	100.00	69.99
Lease Agreement	3,404.56	3,500.00	3,017.60
<b>Total Expenses</b>	<b>475,914.72</b>	<b>494,664.00</b>	<b>487,873.21</b>
<b><u>Law Library</u></b>			
<b>Expenses</b> -Legal Publications	58,497.41	60,000.00	63,501.07
<b><u>Victim Witness Program</u></b>			
<b>Revenues</b> -State Grant	35,012.00	35,000.00	35,012.00
<b><u>Expenses</u></b>			
Wages/Regular	59,655.01	56,645.00	55,201.87
FICA Employer Contribution	4,036.02	4,333.00	3,740.92
Retirement Employer	9,681.57	9,346.00	13,637.02
Health Insurance Premium	18,103.60	18,017.00	16,849.20
Dental	278.27	288.00	277.20
Eyeglasses	2,400.00	3,000.00	2,700.00
Life Insurance Premium	75.29	75.00	75.00
Unemployment Compensation Ins.	194.02	185.00	209.79
Workers Compensation Insurance	46.13	44.00	44.63
Training	0.00	200.00	0.00
Travel and Lodging	1,686.10	700.00	1,093.20
<b>Total Expenses</b>	<b>96,156.01</b>	<b>92,833.00</b>	<b>93,828.83</b>

<b>Clerk of Courts</b>	<b><u>Actual</u></b> <b><u>12/31/24</u></b>	<b><u>Budget</u></b> <b><u>12/31/24</u></b>	<b><u>Actual</u></b> <b><u>12/31/23</u></b>
<b><u>Revenues</u></b>			
Commissions & Interest	29,006.83	20,000.00	31,882.77
<b><u>Expenses</u></b>			
Wages/Regular	60,540.06	68,390.00	60,156.52
Wages/Overtime	363.40	0.00	0.00
FICA Employer Contribution	4,603.70	5,232.00	4,531.45
Retirement Employer	9,961.88	11,284.00	14,756.90
Health Insurance Premium	12,195.72	27,089.00	9,246.69
Dental	346.52	432.00	381.24
Eyeglasses	297.00	750.00	0.00
Life Insurance Premium	97.02	113.00	103.29
Unemployment Compensation Ins.	166.56	185.00	342.85
Workers Compensation Insurance	442.06	441.00	439.74
Dues, Conventions, Conferences	622.21	1,000.00	880.17
Materials and Supplies	2,428.70	2,000.00	2,501.59
Telephone	0.00	0.00	(7.21)
Postage	1,560.64	750.00	0.00
Records Duplication/Contracted	3,895.88	0.00	0.00
Publications, Subscriptions & Updates	246.50	500.00	306.00
Travel & Lodging	0.00	250.00	0.00
Legal Expense	0.00	250.00	0.00
Computer Support	222.65	4,000.00	3,097.95
Purchase/Equipment under \$5000	2,976.87	0.00	0.00
Equipment Maintenance	862.98	600.00	531.37
Other Miscellaneous Expenses	62.50	500.00	102.00
<b><u>Total Expenses</u></b>	<b><u>101,892.85</u></b>	<b><u>123,766.00</u></b>	<b><u>97,370.55</u></b>
<b><u>Coroner</u></b>			
<b><u>Revenues</u></b>			
PA Coroner Distribution	2,669.11	2,800.00	2,831.26
Cremation Fees-From Funeral Homes	66,640.08	10,000.00	9,900.00
<b><u>Total Revenues</u></b>	<b><u>69,309.19</u></b>	<b><u>12,800.00</u></b>	<b><u>12,731.26</u></b>
<b><u>Expenses</u></b>			
Wages/Regular	30,309.60	30,275.00	29,426.91
FICA Employer Contribution	2,410.42	2,316.00	2,342.99
Retirement Employer	4,945.49	4,995.00	7,266.88
Health Insurance Premium	1,200.00	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	341.63	323.00	344.10
Dues, Conventions, Conferences	715.00	1,000.00	695.00
Materials and Supplies	96.35	300.00	81.62
PCORP PREM/GEN LIABILITY	324.74	0.00	0.00
Telephone	1,068.00	1,100.00	1,032.33
Travel and Lodging	2,673.86	2,000.00	4,005.67
Post Mortem Expenses	30,221.40	30,000.00	36,161.76
Removal of Bodies	12,502.00	18,000.00	20,266.25
Assist Coroner Reports	7,700.00	7,000.00	11,800.00
Other Miscellaneous Expenses	16.95	25.00	46.95
Training	2,124.80	1,300.00	1,600.00
Purchase/Equipment Under \$5000	0.00	0.00	336.74
<b><u>Total Expenses</u></b>	<b><u>96,663.80</u></b>	<b><u>100,797.00</u></b>	<b><u>116,620.76</u></b>

	<u>Actual</u> <u>12/31/24</u>	<u>Budget</u> <u>12/31/24</u>	<u>Actual</u> <u>12/31/23</u>
<b>Clerk of Orphans' Court</b>			
<b><u>Revenues-Fees</u></b>	<u>16,602.00</u>	<u>15,000.00</u>	<u>16,818.50</u>
<b><u>Expenses</u></b>			
Wages/Regular	52,817.15	52,121.00	57,768.47
Wages/Non Retirement	0.00	1,125.00	75.00
FICA Employer Contribution	3,982.52	4,073.00	4,145.19
Retirement Employer	8,606.53	8,600.00	14,344.00
Health Insurance Premium	9,612.19	27,712.00	25,175.14
Dental	328.02	384.00	385.00
Eyeglasses	210.18	1,400.00	800.00
Life Insurance Premium	88.71	100.00	104.12
Unemployment Compensation Ins.	212.14	185.00	261.43
Workers Compensation Insurance	309.68	301.00	312.55
Dues, Convention, Conferences	1,224.16	2,000.00	312.50
Material & Supplies	975.21	500.00	970.25
Postage	0.00	50.00	0.00
Advertising	603.20	1,500.00	0.00
Legal Expense	411.81	500.00	1,178.91
Computer Support	222.65	500.00	208.07
Equipment Maintenance	0.00	250.00	0.00
Other Miscellaneous Expenses	104.00	25.00	0.00
<b><u>Total Expenses</u></b>	<u>79,708.15</u>	<u>101,326.00</u>	<u>106,040.63</u>
<b>District Attorney</b>			
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b><u>Revenues</u></b>			
Act 57	137,471.75	127,000.00	127,477.35
Miscellaneous Income	<u>4,507.13</u>	<u>0.00</u>	<u>3,916.10</u>
<b><u>Total Revenues</u></b>	<u>141,978.88</u>	<u>127,000.00</u>	<u>131,393.45</u>
<b><u>Expenses</u></b>			
Wages Regular	446,332.04	547,329.00	424,878.64
Wages/Non Retirement	6,496.00	0.00	0.00
FICA Employer Contribution	31,707.31	41,871.00	29,039.97
Retirement Employer	71,845.76	90,308.00	104,911.81
Health Insurance Premium	25,690.93	95,113.00	47,630.83
Dental	974.71	1,728.00	1,085.70
Eyeglasses	1,175.00	4,500.00	665.00
Life Insurance Premium	365.25	525.00	368.75
Unemployment Compensation Ins.	1,188.15	1,110.00	863.40
Workers Compensation Insurance	5,397.34	5,575.00	5,412.88
Dues, Conventions, Conferences	6,740.00	10,000.00	6,763.36
Training	1,219.95	3,000.00	2,026.29
Uniforms	362.50	500.00	168.99
Materials and Supplies	7,289.57	5,300.00	2,935.73
Office Equipment Rental	232.91	65.00	49.57
Food	133.22	500.00	297.36
PCORP PREM/GEN LIABILITY	8,277.54	4,380.00	3,808.33
Telephone	825.39	1,500.00	1,307.98
Postage	875.34	1,000.00	719.70
Publications, Subscriptions & Updates	49.46	425.00	425.00
Auto Fuel	2,978.90	2,800.00	3,001.97
Auto Insurance	6,007.13	0.00	0.00
Auto Maintenance	471.17	500.00	904.31
Travel and Lodging	0.00	3,000.00	1,175.06
Professional Services	51,976.44	10,000.00	0.00
Contracted Services	834.67	0.00	552.75
Computer Support	222.65	300.00	208.07
Witness Fees	2,146.09	1,500.00	0.00
Extradition	0.00	3,500.00	0.00
Official Investigation	344.50	1,500.00	0.00
Witness Mileage & Expense	0.00	500.00	0.00
Purchase/Equipment under \$5000	8,459.05	10,000.00	5,382.36
Equipment & Other Fixed Assets	0.00	500.00	0.00
Equipment Maintenance	0.00	100.00	60.00
Other Miscellaneous Expenses	860.18	500.00	1,000.20
Lease Agreement	<u>19,390.33</u>	<u>17,000.00</u>	<u>16,233.84</u>
<b><u>Total Expenses</u></b>	<u>710,869.48</u>	<u>866,429.00</u>	<u>661,877.85</u>

	<u>Actual</u> <u>12/31/24</u>	<u>Budget</u> <u>12/31/24</u>	<u>Actual</u> <u>12/31/23</u>
<b><u>Prothonotary</u></b>			
<b><u>Revenues-Fees</u></b>	99,188.66	100,000.00	101,061.42
<b><u>Expenses</u></b>			
Wages/Regular	63,563.85	68,390.00	60,156.44
Wages/Overtime	363.38	0.00	0.00
Wages/Non Retirement	2,016.00	0.00	0.00
FICA Employer Contribution	5,003.99	5,232.00	4,530.70
Retirement Employer	10,460.40	11,284.00	14,756.58
Health Insurance Premium	12,395.51	27,089.00	9,246.65
Dental	392.68	432.00	381.06
Eyeglasses	297.00	750.00	0.00
Life Insurance Premium	109.23	113.00	102.96
Unemployment Compensation Ins.	263.70	185.00	342.83
Workers Compensation Insurance	445.76	441.00	439.80
Dues, Conventions, Conferences	622.21	700.00	880.17
Materials and Supplies	2,428.71	1,500.00	2,501.48
Office Equipment Rental	28.42	0.00	16.97
PCORP PREM/GEN LIABILITY	1,470.43	1,465.00	1,271.15
Telephone	0.00	0.00	(7.20)
Postage	3,812.98	1,500.00	2,491.58
Records Duplication/Contracted	3,896.48	0.00	0.00
Publications, Subscriptions & Updates	246.50	500.00	306.00
Travel & Lodging	0.00	500.00	0.00
Legal Expense	0.00	250.00	0.00
Computer Support	222.65	4,000.00	3,097.91
Purchase/Equipment under \$5000	2,976.88	0.00	0.00
Equipment Maintenance	862.94	600.00	531.31
Other Miscellaneous Expenses	37.50	500.00	52.00
<b><u>Total Expenses</u></b>	<b><u>111,917.20</u></b>	<b><u>125,431.00</u></b>	<b><u>101,098.39</u></b>

<b><u>Register of Wills</u></b>			
<b><u>Revenues</u></b>			
Fees	61,755.00	55,000.00	57,440.00
Inheritance Tax Commissions	38,940.33	40,000.00	35,043.28
<b><u>Total Revenue</u></b>	<b><u>100,695.33</u></b>	<b><u>95,000.00</u></b>	<b><u>92,483.28</u></b>
<b><u>Expenses</u></b>			
Wages/Regular	60,361.36	60,076.00	58,990.97
FICA Employer Contribution	4,605.37	4,596.00	4,490.60
Retirement Employer	9,842.42	9,912.00	14,558.17
Health Insurance Premium	5,752.30	7,232.00	24,645.18
Dental	374.04	384.00	408.10
Eyeglasses	339.77	800.00	495.00
Life Insurance Premium	101.31	100.00	110.47
Unemployment Compensation Ins.	196.20	185.00	284.35
Workers Compensation Insurance	316.29	307.00	313.40
Dues, Conventions, Conferences	771.52	2,000.00	312.50
Materials and Supplies	326.57	500.00	558.68
Postage	50.00	100.00	0.00
Travel and Lodging	374.40	1,500.00	158.40
Legal Expense	591.56	1,000.00	0.00
Computer Support	222.65	500.00	208.07
Other Miscellaneous Expenses	0.00	100.00	0.00
<b><u>Total Expenses</u></b>	<b><u>84,225.76</u></b>	<b><u>89,292.00</u></b>	<b><u>105,533.89</u></b>

	<u>Actual</u> <u>12/31/24</u>	<u>Budget</u> <u>12/31/24</u>	<u>Actual</u> <u>12/31/23</u>
<b><u>Sheriff</u></b>			
<b><u>Revenues</u></b>			
Fines Sheriff's Office	6,441.06	4,900.00	4,380.76
State Grant-Training Reimbursement	27,148.68	0.00	14,261.07
Fees Sheriff Services	83,288.04	65,000.00	65,060.02
Misc. Revenue	5,527.81	0.00	15,029.38
<b><u>Total Revenues</u></b>	<u>122,405.59</u>	<u>69,900.00</u>	<u>98,731.23</u>
<b><u>Expenses</u></b>			
Wages/Regular	431,700.79	476,014.00	390,693.91
Wages/Overtime	14,903.63	5,000.00	5,940.19
Wages/Non Retirement	4,281.48	1,125.00	1,125.00
FICA Employer Contribution	33,237.11	36,884.00	28,999.04
Retirement Employer	72,858.77	79,366.00	97,811.06
Health Insurance Premium	112,034.47	119,228.00	112,095.15
Dental	2,597.38	2,880.00	2,517.90
Eyeglasses	3,625.00	6,900.00	1,083.00
Life Insurance Premium	689.61	750.00	657.16
Unemployment Compensation Ins.	2,165.07	1,758.00	1,967.62
Workers Compensation Insurance	8,590.35	9,156.00	7,502.16
Dues, Conventions, Conferences	2,854.00	4,000.00	2,565.00
Training	5,796.79	6,000.00	4,176.84
Uniforms and Badges	4,900.95	8,000.00	6,433.99
Materials and Supplies	4,828.89	6,000.00	4,716.89
Office Equipment Rental	1,092.97	2,000.00	895.16
PCORP PREM/GEN LIABILITY	22,094.12	18,625.00	16,193.35
Telephone	3,124.73	3,000.00	3,190.16
Postage	1,374.44	2,000.00	1,316.85
Auto Fuel	6,416.86	8,000.00	6,213.29
Auto Maintenance	4,782.27	10,000.00	3,658.04
Lease Agreement	22,421.40	25,000.00	25,312.34
Travel and Lodging	3,705.89	3,800.00	3,191.98
Transport of Prisoners	668.13	1,500.00	568.44
Legal Expense	3,000.00	6,000.00	3,000.00
Contracted Services	0.00	3,500.00	0.00
Computer Support	2,892.94	3,000.00	16,589.72
Automatic Data Processing	4,205.00	10,000.00	3,804.00
Purchase/Equipment under \$5000	16,310.12	10,000.00	10,666.47
Equipment & Other Fixed Assets	901.00	10,000.00	4,264.14
Equipment Maintenance	1,211.50	1,500.00	887.48
Other Miscellaneous Expenses	774.00	500.00	464.00
<b><u>Total Expenses</u></b>	<u>800,039.66</u>	<u>881,486.00</u>	<u>768,500.33</u>

<b><u>County Prison</u></b>	<b><u>Actual</u></b> <b><u>12/31/24</u></b>	<b><u>Budget</u></b> <b><u>12/31/24</u></b>	<b><u>Actual</u></b> <b><u>12/31/23</u></b>
<b><u>Revenues</u></b>			
State Reimb/Annual Agreement	2,500.00	2,500.00	1,875.00
Maint,Pymts,from Counties	41,322.00	60,000.00	37,554.67
D.U.I. Program	9,856.96	9,000.00	9,477.23
Tioga Co,Prison Room & Board	2,972.00	4,500.00	4,354.70
Misc. Income	21,920.36	3,000.00	5,159.25
<b><u>Total Revenues</u></b>	<b><u>78,571.32</u></b>	<b><u>79,000.00</u></b>	<b><u>58,420.85</u></b>
<b><u>Expenses</u></b>			
Wages Regular	1,718,937.45	1,667,656.00	1,626,972.48
Wages/Overtime	137,031.83	60,000.00	89,254.59
Wages/Non Retirement	206,532.70	263,375.00	227,501.53
FICA Employer Contribution	154,663.55	152,314.00	145,291.42
Retirement Employer	301,719.09	285,060.00	422,764.54
Health Insurance Premium	348,778.77	357,895.00	360,854.82
Dental	8,534.44	9,216.00	8,310.96
Eyeglasses	4,008.00	18,300.00	5,211.00
Life Insurance Premium	2,411.41	2,400.00	2,388.40
Unemployment Compensation Ins.	8,440.28	15,910.00	9,549.61
Workers Compensation Insurance	52,324.44	49,043.00	49,078.98
Dues, Conventions, Conferences	2,250.00	2,000.00	1,287.76
Staff Development	3,869.26	3,500.00	1,979.36
Uniforms and Badges	12,193.60	13,000.00	13,172.93
Volunteer Program	34.21	0.00	38.73
Materials and Supplies	5,783.70	7,000.00	7,132.83
Medical and Drug Supplies	8,145.26	10,000.00	5,119.36
Laundry and Supplies	2,808.48	4,000.00	4,330.20
Housekeeping/Kitchen Supplies	26,538.13	28,500.00	25,239.91
Inmate Clothing	9,734.44	5,000.00	4,362.08
Personal Items	12,465.08	2,000.00	8,681.23
Utilities	185,386.79	135,000.00	163,104.14
PCORP PREM/GEN LIABILITY	96,480.98	81,665.00	71,009.87
Telephone	3,219.43	500.00	8,284.20
Auto Fuel	2,004.40	3,000.00	2,098.27
Auto Maintenance	6,288.94	1,500.00	745.30
Travel and Lodging	1,530.40	3,000.00	622.93
Professional Services	54,270.00	50,000.00	50,000.00
Professional Services Medical	268,898.99	200,000.00	228,854.18
Contracted Services	25,635.91	30,000.00	28,754.13
Contractors	0.00	2,000.00	0.00
Computer Support	13,779.74	28,000.00	10,958.79
Building and Land Repairs	19,774.41	35,000.00	24,911.47
Purchase/Equipment under \$5000	3,233.26	5,000.00	957.86
Equipment Maintenance	21,044.26	20,000.00	17,546.87
Other Miscellaneous Expenses	5,378.44	5,000.00	13,154.63
Lease Agreement	11,708.25	11,000.00	10,323.68
<b><u>Total Expenses</u></b>	<b><u>3,745,838.32</u></b>	<b><u>3,566,834.00</u></b>	<b><u>3,649,849.04</u></b>

	<u>Actual</u> <u>12/31/24</u>	<u>Budget</u> <u>12/31/24</u>	<u>Actual</u> <u>12/31/23</u>
<b>County Prison - Kitchen</b>			
<b><u>Revenue</u></b>			
Pre 2022 Transfer From DHS	0.00	0.00	243.35
Miscellaneous Income	8,879.30	8,000.00	9,807.89
<b><u>Total Revenues</u></b>	<b>8,879.30</b>	<b>8,000.00</b>	<b>10,051.24</b>
<b><u>Expenses</u></b>			
Wages/Regular	148,884.03	144,021.00	140,091.90
Wages/Overtime	6,592.12	10,500.00	10,593.67
Wages/ Non Retirement	300.00	1,125.00	375.00
FICA Employer Contribution	11,199.84	11,907.00	11,225.29
Retirement Employer	25,308.87	25,496.00	37,140.77
Health Insurance Premium	50,108.49	45,287.00	43,343.35
Dental	557.86	1,152.00	721.88
Eyeglasses	1,481.00	1,800.00	600.00
Life Insurance Premium	302.69	300.00	289.69
Unemployment Compensation Ins.	775.71	740.00	1,028.08
Workers Compensation Insurance	5,111.73	5,015.00	5,073.57
Staff Development	0.00	150.00	0.00
Food	303,344.28	230,000.00	268,921.88
Housekeeping / Kitchen Supplies	10,331.21	10,000.00	10,854.60
Purchase/Equipment under \$5000	0.00	1,000.00	0.00
Equipment & Other Fixed Assets	0.00	2,500.00	0.00
Equipment Maintenance	0.00	8,000.00	12,024.33
Other Miscellaneous Expenses	0.00	50.00	50.00
<b><u>Total Expenses</u></b>	<b>564,297.83</b>	<b>499,043.00</b>	<b>542,334.01</b>

<b><u>RIP Grant</u></b>			
<i>Restrictive Intermediate Punishment</i>			
<b><u>Revenues</u></b> - State Reimbursement	<b>207,650.47</b>	<b>329,963.00</b>	<b>327,857.85</b>
<b><u>Expenses</u></b>			
Wages/Regular	101,653.98	75,676.00	85,145.98
Wages/Overtime	296.93	400.00	407.43
Wages/Non Retirement	525.00	529.00	768.75
Wages/On Call	4,072.50	2,500.00	2,490.00
FICA Employer Contribution	8,088.07	6,021.00	7,042.16
Retirement Employer	17,208.68	12,486.00	21,804.49
Health Insurance Premium	19,890.13	3,372.00	4,857.51
Dental	548.16	432.00	442.57
Eyeglasses	225.00	900.00	138.68
Life Insurance Premium	148.37	113.00	119.79
Unemployment Compensation Ins.	317.79	331.00	354.72
Workers Compensation Insurance	2,087.15	1,954.00	2,319.10
Electronic Monitoring Expense	12,299.50	29,994.00	17,014.00
Probation Drug Screen	2,632.09	8,800.00	717.00
Client and Treatment Services	161,427.10	219,971.00	170,922.73
<b><u>Total Expenses</u></b>	<b>331,420.45</b>	<b>363,479.00</b>	<b>314,544.91</b>

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>Adult Probation</b>	<b>12/31/24</b>	<b>12/31/24</b>	<b>12/31/23</b>
<b><u>Revenues</u></b>			
Fines Probation Dept.	92,355.71	85,000.00	88,615.81
State Grant In Adult Probation	0.00	59,000.00	59,007.00
Supervision Fee-State	36,647.93	90,000.00	81,920.59
Reimbursement-Drug Testing HSA	415.75	0.00	0.00
Transfer to Escheats	0.00	0.00	27.75
Interest Prob. Dept. Checking Acct	86.85	50.00	70.09
Misc. Income	780.85	1,500.00	15,396.23
Transfer from Other Gvt'l Fund	112,442.86	110,000.00	114,765.97
<b><u>Total Revenues</u></b>	<b>242,729.95</b>	<b>345,550.00</b>	<b>359,803.44</b>
<b><u>Expenses</u></b>			
Wages/Regular	513,379.24	557,260.00	527,431.98
Wages/Overtime	3,764.05	5,000.00	5,208.39
Wages/Non Retirement	4,821.88	4,219.00	4,712.51
Wages/On-Call	11,790.00	12,500.00	13,927.50
FICA Employer Contribution	40,266.80	44,292.00	41,464.01
Retirement Employer	86,143.60	94,834.00	134,897.10
Health Insurance Premium	103,865.06	116,407.00	109,442.78
Dental	2,162.30	2,952.00	2,337.01
Eyeglasses	1,621.93	6,000.00	2,189.87
Life Insurance Premium	687.78	769.00	738.21
Unemployment Compensation Ins.	2,162.99	2,279.00	2,065.70
Workers Compensation Insurance	11,402.09	12,333.00	11,266.11
Dues, Conventions, Conferences	3,793.80	4,000.00	5,617.93
Training	4,482.33	3,000.00	1,722.07
Volunteer Program	24.44	50.00	106.57
Materials and Supplies	2,374.47	5,500.00	5,326.95
Printing	0.00	1,000.00	483.29
Office Equipment Rental	167.18	550.00	515.85
Clothing	543.12	1,300.00	578.94
Electronic Monitoring Expense	20,548.00	14,000.00	13,497.00
PCORP PREM/GEN LIABILITY	41,289.53	33,095.00	28,776.54
Telephone	6,348.92	4,800.00	5,768.09
Postage	4,916.59	3,800.00	4,793.30
Legal Publications	190.00	800.00	425.00
Auto Fuel	12,496.91	15,000.00	16,352.40
Auto Maintenance	383.23	800.00	853.06
Travel and Lodging	1,778.44	2,200.00	3,455.94
Client Transportation	300.60	4,000.00	4,299.83
Computer Support	544.99	2,000.00	1,432.44
Automatic Data Processing	9,760.00	7,500.00	7,460.00
Comm. Services Program Expense	4,590.17	3,000.00	4,304.21
Probation Drug Screen	3,616.71	6,500.00	5,992.78
Drug & Alcohol Assessment	0.00	500.00	0.00
Extradition	0.00	2,000.00	0.00
Purchase/Equipment under \$5000	309.14	20,000.00	1,113.42
Equipment & Other Fixed Assets	0.00	5,000.00	30,000.00
Officer Equipment Under \$5000.	1,895.44	1,500.00	1,194.22
Equipment Maintenance	0.00	1,000.00	13.49
Other Misc. Expenses	231.33	700.00	820.06
Other Misc. Expenses-Reimb Supervision	3,310.63	300.00	1,086.94
Copy Contract	816.44	850.00	844.28
Lease Agreement	72,252.09	80,000.00	185,723.51
<b><u>Total Expenses</u></b>	<b>979,032.22</b>	<b>1,083,590.00</b>	<b>1,188,239.28</b>

	<u>Actual</u> <u>12/31/24</u>	<u>Budget</u> <u>12/31/24</u>	<u>Actual</u> <u>12/31/23</u>
<b>Juvenile Probation</b>			
<b>Revenues</b>			
4-E IVE State/Federal Grant	555.69	500.00	1,114.49
State Grant-in-Aid Juvenile Prob	151,997.00	151,997.00	151,997.00
Training Grant-in-Aid (Juv Prob)	1,868.00	2,000.00	1,856.00
<b>Total Revenues</b>	<u>154,420.69</u>	<u>154,497.00</u>	<u>154,967.49</u>
<b>Expenses</b>			
Wages/Regular	369,357.37	374,651.00	363,659.92
Wages/Overtime	1,312.59	2,000.00	1,336.01
Wages/Non Retirement	5,432.22	5,000.00	4,239.74
Wages/On-Call	7,357.50	7,500.00	6,642.50
FICA Employer Contribution	28,834.29	29,770.00	28,006.35
Retirement Employer	61,613.04	63,384.00	91,749.44
Health Insurance Premium	87,480.83	102,215.00	91,668.71
Dental	1,678.18	2,088.00	1,609.71
Eyeglasses	851.93	6,000.00	1,701.43
Life Insurance Premium	519.15	544.00	503.99
Unemployment Compensation Ins.	1,536.84	1,807.00	1,522.22
Workers Compensation Insurance	7,795.71	7,708.00	7,412.58
Dues, Conventions, Conferences	250.00	400.00	1,002.11
Training	6,801.97	4,000.00	951.69
Volunteer Program	78.20	50.00	101.68
Materials and Supplies	1,696.52	1,500.00	4,556.67
Printing	0.00	200.00	250.81
Clothing	389.00	600.00	637.10
Electric Monitoring Expense	379.50	1,000.00	1,100.00
Telephone	6,348.92	4,800.00	5,759.54
Legal Publications	0.00	200.00	0.00
Auto Fuel	4,173.36	4,000.00	3,967.84
Auto Maintenance	1,159.85	200.00	326.42
Travel and Lodging	3,902.52	1,200.00	2,031.60
Computer Support	544.99	1,000.00	208.07
Automatic Data Processing	0.00	200.00	0.00
Probation Drug Screen	350.00	1,500.00	1,076.15
Extradition	54.95	400.00	130.37
Purchase/Equipment under \$5000	1,777.10	2,500.00	526.59
Equipment & Other Fixed Assets	0.00	3,000.00	0.00
Officer Equipment under \$5000	1,162.50	500.00	398.07
Equipment Maintenance	0.00	1,000.00	13.50
Other Miscellaneous Expenses	932.73	500.00	955.83
Copy Contract	816.36	500.00	704.31
<b>Total Expenses</b>	<u>604,588.12</u>	<u>631,917.00</u>	<u>624,750.95</u>

<b>Drug Court</b>			
<b>Revenues</b>			
Grants	<u>7,700.00</u>	<u>15,000.00</u>	<u>12,115.00</u>
<b>Expenses</b>			
Wages/Non Retirement	13,513.98	11,359.00	11,250.05
FICA Employer Contribution	1,033.97	869.00	860.61
Unemployment Compensation Ins.	188.97	185.00	214.71
Workers Compensation Insurance	10.49	9.00	9.11
Materials and Supplies	57.61	2,000.00	626.45
Client Transportation/Lodging	0.00	3,000.00	0.00
Drug Tests/Patch	5,800.00	5,000.00	4,951.25
AOPC/PCCD Drug Court Grant Expenses	4,601.83	0.00	7,245.25
<b>Total Expenses</b>	<u>25,206.85</u>	<u>22,422.00</u>	<u>25,157.43</u>

	<u>Actual</u> <u>12/31/24</u>	<u>Budget</u> <u>12/31/24</u>	<u>Actual</u> <u>12/31/23</u>
<b>Emergency Medical &amp; Management Agency</b>			
<b>Revenues</b>			
CFDA #97.042 EMA Assist Claim Program	50,792.00	60,000.00	62,270.00
PEMA (DR #4506)	0.00	0.00	7,957.18
Transfer from other funds	400,000.00	0.00	0.00
Misc. Income	2,354.92	0.00	6,355.50
<b>Total Revenues</b>	<u>453,146.92</u>	<u>60,000.00</u>	<u>76,582.68</u>
<b>Expenses</b>			
Wages/Regular	122,450.91	169,354.00	123,885.34
Wages/Overtime	2,905.55	200.00	216.30
Wages/Non Retirement	15,006.19	0.00	0.00
FICA Employer Contribution	10,345.47	12,971.00	9,227.47
Retirement Employer	20,510.23	27,976.00	30,615.16
Health Insurance Premium	37,218.70	54,134.00	30,349.80
Dental	725.23	1,152.00	831.60
Eyeglasses	881.00	2,400.00	818.18
Life Insurance Premium	176.51	300.00	225.00
Unemployment Compensation Ins.	841.97	744.00	649.34
Workers Compensation Insurance	240.94	292.00	212.16
Dues, Conventions, Conferences	799.75	800.00	1,228.19
Training	0.00	500.00	381.24
Materials and Supplies	3,120.48	1,000.00	1,484.28
PCORP PREM/GEN LIABILITY	1,092.82	0.00	0.00
Telephone	131.38	1,000.00	1,556.67
Postage	654.58	350.00	406.30
Auto Fuel	948.87	1,500.00	801.09
Auto Maintenance	0.00	100.00	557.09
Travel and Lodging	243.20	1,000.00	1,514.25
Meeting Expenses	639.76	600.00	354.48
Contracted Services	11,015.70	15,000.00	15,594.00
Computer Support	2,047.32	0.00	105.94
Purchase/Equipment under \$5000	2,956.29	2,000.00	0.00
Equipment Maintenance	0.00	100.00	0.00
Other Miscellaneous Expenses	323.23	100.00	237.57
2024 Flood Disaster Expenses	408,656.14	0.00	0.00
<b>Total Expenses</b>	<u>643,932.22</u>	<u>293,573.00</u>	<u>221,251.45</u>
<b>APPROPRIATIONS</b>			
(also see page 2 Commissioners expenses for Develop Tioga Appropriation and NTRPDC Appropriation)			
<b>EMTA (Endless Mountains Transportation Authority)</b>			
<b>Expenses-EMTA Local Match</b>	<u>39,580.44</u>	<u>39,580.00</u>	<u>37,362.49</u>
<b>Libraries</b>			
<b>Expenses</b>	<u>100,000.00</u>	<u>100,000.00</u>	<u>100,000.00</u>
<b>Historical Society</b>			
<b>Expenses</b>	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
<b>Tioga County Fair</b>			
<b>Expenses</b>	<u>2,500.00</u>	<u>2,500.00</u>	<u>2,500.00</u>
<b>Penn State Extension</b>			
<b>Expenses</b>			
Volunteer Program	29.32	0.00	43.51
PCORP PREM/GEN LIABILITY	0.00	765.00	661.75
Penn State Extension	155,626.50	155,626.00	137,731.00
<b>Total Expenses</b>	<u>155,655.82</u>	<u>156,391.00</u>	<u>138,436.26</u>

	<u>Actual</u> <u>12/31/24</u>	<u>Budget</u> <u>12/31/24</u>	<u>Actual</u> <u>12/31/23</u>
<b><u>Soil Conservation</u></b>			
<b><u>Revenues</u></b>			
Salary & Benefits Transfer	299,539.66	304,174.00	278,816.14
Reimburse Auto	5,346.74	6,200.00	5,339.24
Reimburse Computer Support	519.35	250.00	7,756.73
Reimburse PCORP	3,738.40	3,025.00	2,627.93
<b><u>Total Revenues</u></b>	<b>309,144.15</b>	<b>313,649.00</b>	<b>294,540.04</b>
<b><u>Expenses</u></b>			
Wages Regular	264,764.24	241,618.00	214,385.94
Wages/Non Retirement	11,848.13	16,575.00	17,336.25
FICA Employer Contribution	21,134.97	19,752.00	17,654.42
Retirement Employer	42,948.25	42,416.00	52,687.73
Health Insurance Premium	58,431.10	63,761.00	53,038.14
Dental	1,473.67	1,728.00	1,478.40
Eyeglasses	1,524.84	4,500.00	942.48
Life Insurance Premium	443.69	450.00	400.00
Unemployment Compensation Ins.	1,473.01	1,295.00	1,706.13
Workers Compensation Insurance	461.29	416.00	379.38
PCORP PREM/GEN LIABILITY	3,738.40	3,025.00	2,627.93
Computer Support	519.35	250.00	7,756.73
Other Miscellaneous Expenses	25.00	0.00	100.00
Lease Agreement	5,346.74	6,200.00	5,339.24
<b><u>Total Expenses</u></b>	<b>414,132.68</b>	<b>401,986.00</b>	<b>375,832.77</b>

DEPARTMENT OF HUMAN SERVICES MATCHES		("actual" totals include unspent returned funds)	
<b><u>DHS MH Local Match</u></b>			
<b><u>Expenses</u></b> Mental Health	33,917.07	53,748.00	13,285.53
<b><u>DHS - MR Local Match</u></b>			
<b><u>Expenses</u></b>			
Mentally Disabled	43,958.29	47,128.00	47,316.00
Early Intervention	28,147.83	80,176.00	39,509.24
<b><u>Total Expense</u></b>	72,106.12	127,304.00	86,825.24
<b><u>DHS - D&amp;A Local Match</u></b>			
<b><u>Expenses</u></b> -Drug and Alcohol	19,992.98	53,882.00	22,558.22
<b><u>DHS - C&amp;Y Local Match</u></b>			
<b><u>Expenses</u></b>			
Independent Living	2,106,021.74	2,873,813.00	1,606,340.72
Probation CBP	5,728.00	5,728.00	162,303.00
Probation (Residential Svcs)	13,219.00	13,219.00	26,388.00
Independent Living	21,721.74	62,406.00	23,854.87
Special Grants	115,641.11	171,305.00	95,395.91
<b><u>Total Expenses</u></b>	2,262,331.59	3,126,471.00	1,914,282.50
<b><u>DHS - Outpatient Local Match</u></b>			
<b><u>Expenses</u></b> -Outpatient Services	50,000.00	50,000.00	50,000.00
<b><u>DHS - Interagency Coordinator Local Match</u></b>			
<b><u>Expenses</u></b>			
Admin HSS	41,326.43	44,739.00	41,769.00
Admin D&A	12,992.59	14,310.00	19,370.00
Admin HAP (BH)	9,331.98	9,462.00	8,868.00
Match on Retained Revenue	8,368.00	8,368.00	8,368.00
<b><u>Total Expenses</u></b>	72,019.00	76,879.00	78,375.00
<b>DHS Local Match Total for all programs:</b>	<b>2,510,366.76</b>	<b>3,488,284.00</b>	<b>2,165,326.49</b>

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
	<u>12/31/24</u>	<u>12/31/24</u>	<u>12/31/23</u>
<b><u>Veterans' Affairs</u></b>			
<b><u>Expenses</u></b>			
Wages Regular	150,983.88	149,844.00	145,605.55
Wages/Non Retirement	1,125.00	1,125.00	1,125.00
FICA Employer Contribution	11,213.33	11,549.00	10,828.90
Retirement Employer	24,626.02	24,724.00	35,959.68
Health Insurance Premium	53,114.81	50,516.00	49,486.52
Dental	836.22	864.00	831.60
Eyeglasses	1,455.00	2,700.00	1,477.72
Life Insurance Premium	226.25	225.00	225.00
Unemployment Compensation Ins.	572.97	555.00	631.44
Workers Compensation Insurance	186.88	184.00	181.13
Dues, Conventions, Conferences	1,100.00	1,200.00	700.00
Materials and Supplies	4,215.34	5,000.00	3,216.37
Care of Graves	7,374.50	10,000.00	9,348.00
Flags	9,907.20	12,000.00	11,520.00
Flag Holders & Markers	7,950.00	12,000.00	12,000.00
Soldiers and Widows Burials	17,700.00	15,000.00	18,300.00
PCORP PREM/GEN LIABILITY	2,197.06	1,165.00	1,012.90
Telephone	0.00	300.00	0.00
Postage	454.28	1,000.00	543.68
Travel and Lodging	2,386.62	4,000.00	2,431.05
Computer Support	222.65	1,000.00	742.79
Purchase/Equipment under \$5000	1,371.39	1,200.00	1,081.08
Equipment Maintenance	0.00	150.00	0.00
Other Miscellaneous Expenses	0.00	25.00	0.00
<b><u>Total Expenses</u></b>	<u>299,219.40</u>	<u>306,326.00</u>	<u>307,248.41</u>

## **GENERAL FUND TOTALS**

<b><u>REVENUE</u></b>	<u>22,652,146.91</u>	<u>21,415,255.00</u>	<u>23,867,911.84</u>
<b><u>EXPENSE</u></b>	<u>22,917,304.28</u>	<u>21,415,255.00</u>	<u>22,931,080.80</u>

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**EMERGENCY COMMUNICATIONS CENTER  
RECEIPTS SUMMARY**

**Balance January 1, 2024**

Inter-County Revenues		
2023 Accruals Adjustment		
Other Revenues	20,773.47	
<b><u>Total</u></b>	20,773.47	
Liabilities: Accounts Payable	(83,113.23)	
<b><u>Unreserved Fund Balance</u></b>		<b>(62,339.76)</b>

**Revenue:**

Charges for Services	(50.00)	
Inter-County Revenues	2,659,496.23	
Revenue from money & property	1,390.54	
Other Revenues	127,013.68	
Other Financing Sources	721.50	
<b><u>Total Revenue</u></b>		<b>2,788,571.95</b>

<b><u>Total</u></b>	<b>2,726,232.19</b>
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**EMERGENCY COMMUNICATIONS CENTER  
EXPENDITURES SUMMARY**

**Expenditures:**

Wages & Benefits	1,525,781.48	
Supplies & Services	6,473.03	
Purchased & Special Services	619,362.40	
Capital Expenditures	585,528.31	
Other Charges	23,231.05	
<b><u>Total Expenditures</u></b>		<b>2,760,376.27</b>

**Cash and Investments 12/31/24**

Cash and Temp Inv	49,917.17	
Due from other Govts	0.00	
Accounts Receivable	0.00	
Due To/From Other Funds	0.00	
Prepaid Expenses	51,775.84	
<b><u>Total Assets</u></b>	101,693.01	

Accounts Payable	72,853.30	
Accrued Payroll	62,983.79	
<b><u>Total Liabilities</u></b>	135,837.09	

<b><u>Total Net Assets</u></b>	<b>(34,144.08)</b>
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<b>Total</b>	<b>2,726,232.19</b>
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**2023 EMERGENCY SERVICES COMMUNICATIONS CENTER**

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<u>Revenues</u>	<u>12/31/24</u>	<u>12/31/24</u>	<u>12/31/23</u>
Payments for services	(50.00)	0.00	0.00
Interfund Transfer In General Fund	1,000,000.00	1,108,999.00	1,141,690.32
Interfund Transfers in Wireless	1,649,496.23	1,500,000.00	1,517,136.24
Transfer From Hazmat	10,000.00	5,000.00	15,000.00
Interest from 911 Operating Bank Acct	1,390.54	0.00	955.28
Leases	2,291.63	2,500.00	2,899.96
Contract Fees - Potter County	91,334.12	85,000.00	88,673.89
Morris Tower Lease	18,148.28	0.00	0.00
Misc. Income	15,239.65	2,000.00	16,895.66
911 Signs	721.50	500.00	783.00
<b>Total Revenues</b>	<b>2,788,571.95</b>	<b>2,703,999.00</b>	<b>2,784,034.35</b>
<u>Expenses</u>			
Wages Regular	870,052.06	950,260.00	829,016.10
Wages/Overtime	38,842.38	8,000.00	37,750.61
Wages/Non Retirement	132,780.18	131,500.00	106,383.24
Wages /On Call	1,515.00	1,800.00	1,555.00
FICA Employer Contribution	78,043.98	83,504.00	72,425.04
Retirement Employer	147,111.42	158,408.00	213,503.88
Health Insurance Premium	222,278.22	317,215.00	254,191.99
Dental	4,575.96	5,760.00	4,615.13
Eyeglasses	3,198.00	15,000.00	5,415.00
Life Insurance Premium	1,276.44	1,500.00	1,286.19
Unemployment Compensation Ins.	5,224.75	4,621.00	5,196.71
Workers Compensation Insurance	2,296.50	2,286.00	2,203.74
Dues, Conventions, Conferences	2,014.00	1,200.00	1,583.50
Training	16,250.00	6,000.00	10,880.00
Volunteer Program	322.58	300.00	193.66
Materials and Supplies	6,473.03	6,000.00	4,459.12
Printing	0.00	500.00	0.00
Tower Sites & Land Lease	87,842.10	15,000.00	36,372.87
Morris Tower Expenses	32,518.28	0.00	0.00
Utilities	96,777.69	72,000.00	89,714.20
PCORP PREM/GEN LIABILITY	12,541.93	14,145.00	12,299.58
Telephone/Cell Phones	258,394.37	200,000.00	268,483.41
Postage	967.99	1,500.00	2,368.31
Advertising	0.00	1,000.00	0.00
Photocopies	2,696.33	3,000.00	2,167.97
Auto Fuel	2,489.02	2,000.00	2,248.07
Auto Maintenance	945.83	2,000.00	1,626.63
Travel and Lodging	1,012.30	2,500.00	3,262.19
Meeting Expenses	0.00	500.00	975.67
Contracted Services	109,375.03	70,000.00	94,794.71
Computer Support	13,385.87	30,000.00	9,696.42
Re-Addressing/911 Signs	0.00	500.00	0.00
Public Info 911	0.00	1,000.00	0.00
911 Staff Apparel	0.00	500.00	0.00
911 Signs	415.67	500.00	2,263.99
Contracted Maintenance	323,148.21	300,000.00	291,104.64
Building and Land Repairs	24,204.25	20,000.00	12,771.89
Purchase/Equipment under \$5000	12,770.45	50,000.00	15,212.36
Equipment & Other Fixed Assets	225,318.70	200,000.00	298,623.59
Equipment Maintenance	86.70	2,000.00	2,577.24
Other Miscellaneous Expenses	1,306.25	2,000.00	4,508.09
Transfer to GF-Interest	1,429.48	0.00	828.51
Lease Agreement	20,495.32	20,000.00	19,228.12
<b>Total Expenses</b>	<b>2,760,376.27</b>	<b>2,703,999.00</b>	<b>2,721,787.37</b>

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# 2024 SPECIAL REVENUE & OFFICE ACCOUNTS

## Special Revenue & Checking Accounts Held in Tioga County Offices

<b>911 OPERATING ACCOUNT</b>			
<i>New account opened 1/4/23</i>			
Balance 1/1/24	17,872.82	Transfer to GF (includes interest)	610,428.48
		Total Transfers	610,428.48
Transfer in from GF	1,609,640.16		
Transfer in from Hazmat	10,000.00	Wages & Benefits/PCORP Prem	1,548,431.90
Transfer in from Wireless	1,649,496.23	Dues, Conference, Conventions, Training	21,975.64
Total Transfers	3,269,136.39	Tower Sites/Land Leases	97,788.17
		Utlts/Phone/Postage/Photocopies	348,148.45
Fees collected from Potter County	90,877.40	Travel & Lodging, Meeting Expenses	41.04
Misc. Income/Leases/911 Signs	32,034.21	Contracted Services/Computer Support	88,920.83
Interest (12 mos.)	1,390.54	Contracted Maintenance/Bldg. Land Rpr	324,539.74
Total Income	124,302.15	Equipment & Other Fixed Assets/Maintenance	112,718.49
		Mtrl & Sppls/911 Signs/Misc. Exp	23,578.71
		Lease Agreement/AutoMntnce/Fuel	28,154.91
		Total Expenses	2,594,297.88
		Balance 12/31/24	206,585.00
Total	3,411,311.36	Total	3,411,311.36
<b>911 WIRED REIMBURSEMENT FUND</b>			
<i>911 Operating expenses reimbursement account (Included in the General Fund Summary)</i>			
Balance 1/1/24	4,092,366.92		
Interest (12 mos.)	193,658.22	Balance 12/31/24	4,286,025.14
Total	4,286,025.14	Total	4,286,025.14
<b>WIRELESS E-911 FUND</b>			
<i>Established to reimburse wireless providers and localities for the cost of upgrading systems</i>			
Balance 1/1/24	205,236.78		
PEMA	1,751,920.44	Transfer to 911 Operating Fund:	1,649,496.23
Interest (12 mos.)	22,711.76	Balance 12/31/24	330,372.75
Total	1,979,868.98	Total	1,979,868.98
<b>RESPONSE (HAZMAT)</b>			
<i>Fees collected for possible hazardous materials incidents</i>			
Balance 1/1/24	54,852.00	Transfer to 911 Operating Account	10,000.00
From PA (Grants)	21,433.00	To EMS Training Account	4,000.00
Fees (Chemical/Planning)	34,050.00	Supplies, Equipment, Training	7,126.87
Donations	12,000.00	Miscellaneous (Public Notice)	312.48
Interest (12 mos.)	869.91	Balance 12/31/24	101,765.56
Total	123,204.91	Total	123,204.91
<b>2015 HAZARD MITIGATION GRANT</b>			
Balance 1/1/24	65.85		
Interest (12 mos.)	0.04	Balance 12/31/24	65.89
Total	65.89	Total	65.89
<b>EMS TRAINING PROGRAM</b>			
Balance 1/1/24	18,597.89	Training & Supplies	38,142.55
Tuition	3,950.00		
CPR Cards	2,136.55		
Reimbursement for class	12,800.00		
General Fund	30,000.00		
Interest (12 mos.)	23.28	Balance 12/31/24	29,365.17
Total	67,507.72	Total	67,507.72
<b>CRITICAL INCIDENT STRESS MANAGEMENT (CISM)</b>			
<i>used for training purposes only</i>			
Balance 1/1/24	2,258.41	Balance 12/31/24	2,258.41
*No activity 2023			

<b>ACT 13 UNCONVENTIONAL GAS WELL FUNDS (UGWF)</b>			
<b><i>Natural Gas Impact Fees - Disbursement Account</i></b>			
(Usage detail report is available on the County website, Commissioner Department)			
Balance 1/1/24	347,635.78	<b>ACTS 1-13</b>	
Interest (12 mos.)	18,290.68	1 Roadways, Bridges, Infrastructure	2,384,017.46
Transfers in From Act 13 UGWF MM (2nd Acct)	3,000,000.00	2 Water & Sewer Systems	45,235.15
		3 Emergency Preparedness	218,141.13
		4 Environmental Programs	0.00
		5 Preservation Water Supplies	0.00
		6 Tax Reductions (Reassessment)	174,122.11
		7 Safe & Affordable Housing	0.00
		8 Records Mgmt., GIS, IT	280,296.12
		9 Social Services	24,350.00
		10 Judicial Services	0.00
		11 Capital Reserve Fund	0.00
		12 Training-Oil & Gas Workers	0.00
		13 Regional Planning Initiatives	0.00
		<b>TOTAL ACT 13 DISBURSEMENTS</b>	<b>3,126,161.97</b>
		Marcellus Legacy Fund	4,500.00
		Transfer to UGWF MM	14,950.00
		Transfer out to General Fund	2,786.56
		Balance 12/31/24	217,527.93
<b>Total</b>	<b>3,365,926.46</b>	<b>Total</b>	<b>3,365,926.46</b>
<b>ACT 13 UNCONVENTIONAL GAS WELL FUNDS (UGWF)</b>			
<b><i>Natural Gas Impact Fees - Money Market Account (2nd account)</i></b>			
Balance 1/1/24	7,765,859.98	Transfers Out to General Fund Account (for flood costs)	400,245.41
PA UGWF-(Act 13 money for the year 2022)	2,420,042.27	Transfers Out To MCG Grant Account	3,339,104.30
PROJECT FUNDING:		Transfers Out To Act 13 UGWF Disburse Acct.	3,000,000.00
Tioga County Housing Authority	161,151.92	<b>Total Transfers</b>	<b>6,739,349.71</b>
PCORP Grant	37,889.70		
<b>Total funding received</b>	<b>199,041.62</b>		
Airport Authority (loan payments)	12,000.00		
PCORP Insurance Claims	31,431.00		
Interest (12 mos.)	196,779.60		
<b>Total</b>	<b>10,625,154.47</b>	Balance 12/31/24	3,885,804.76
		<b>Total</b>	<b>10,625,154.47</b>
<b>MARSH CREEK GREENWAY (MCG) GRANT ACCOUNT</b>			
Balance 1/1/24	417,367.77	PROJECT COSTS:	
PROJECT FUNDING:		Construction Costs	4,815,717.16
DCED	685,353.24	Design Fees	58,930.74
DCNR	815,918.00	Engineering Fees	198,847.59
Commonwealth of PA Transportation	331,103.40	Grant Assistance & Project Study Fees	57,007.62
NTRPDC	1,034.60	Operating Costs	127.70
<b>Total funding received</b>	<b>1,833,409.24</b>	Public Notices	3,309.50
		<b>Total project costs</b>	<b>5,133,940.31</b>
Transfers in from Act13 UGWF	14,950.00		
Transfers in from Act13 UGWF MM (2nd Acct)	3,339,104.30		
<b>Total</b>	<b>5,604,831.31</b>	Balance 12/31/24	470,891.00
		<b>Total</b>	<b>5,604,831.31</b>
<b>GRANT APPLICATIONS FOR MCG</b>			
(approved at Commissioner meetings in 2024)			
1/9/2024 R-1-24 for Marsh Creek Greenway Redevelopment project costs \$6,079,942: \$750,000 ARC State grant + \$300,000 county land value + \$1,479,942 Act 13 funds + \$750,000 federal funds + \$300,000 local match + \$2,500,000 RACP grant (interim financing from Act 13)			
10/8/2024 R-11-24 for Marsh Creek Greenway Redevelopment project costs \$6,244,458: \$750,000 ARC State grant + \$1,944,458 Act 13 funds + \$750,000 federal funds + \$300,000 local match + \$2,500,000 RACP grant (interim financing from Act 13)			

<u>ACT 13 TRANSPORTATION</u>			
Balance 1/1/24	574,523.46		
Funding from Commonwealth of PA	49,667.42		
Interest (12 mos.)	21,555.56	Balance 12/31/24	645,746.44
Total	<u>645,746.44</u>	Total	<u>645,746.44</u>
<u>LIQUID FUELS</u>			
<u>Fuel tax used for county roads and bridges</u>			
Balance 1/1/24:			
Checking balance	110,923.76	To General Fund-Admin. Fees	11,120.43
Money Market balance	<u>84,446.16</u>	Winter Maintenance Services	5,929.22
Total balances:	195,369.92	Street Lighting	32,523.04
		Maintenance & Repairs roads & bridges	59,153.16
Liquid Fuels Tax Funds rec. from PA	111,204.28	Miscellaneous	<u>12,635.73</u>
Reimbursable Agreements	8,406.44	Total Expenditures	121,361.58
Miscellaneous			
Insurance Claims	18,517.95		
Transfer IN from Act 44	144.58		
Transfer IN from Act 89	14,400.00	Balance 12/31/24	
Interest (12 mos.) checking	1,360.53	Checking balance	143,595.96
Interest (12 mos.) MM	<u>848.34</u>	Money Market balance	<u>85,294.50</u>
		Total balances:	<u>228,890.46</u>
TOTAL:	<u>350,252.04</u>	TOTAL:	<u>350,252.04</u>
Approved future yr rec & exp	56,521.00	Year end cking & money mkt balances	228,890.46
PA rpt MS-991 year end balance	<u>154,927.42</u>	Outstanding Checks	<u>(17,442.04)</u>
Total	<u>211,448.42</u>	Total	<u>211,448.42</u>
<u>LIQUID FUELS II ACT 44</u>			
Balance 1/1/24	156,395.26	Transfer to General Fund (admin fees)	3,050.05
From PA - project reimb.	293,123.60	Transfer to Liquid Fuel	144.58
From PA - annual funds	30,500.45	Hwy Construction & Rebuilding Projects	301,558.24
Interest (12 mos.)	<u>1,611.86</u>	Balance 12/31/24	176,878.30
Total	<u>481,631.17</u>	Total	<u>481,631.17</u>
<u>LIQUID FUELS III ACT 89</u>			
Balance 1/1/24	297,523.43	General Fund (admin fees)	5,680.68
		Liquid fuels (for project cost reimb)	14,400.00
		Hwy Cons & rebuilding costs	16,139.50
		Transfer to MCG for PA dep error	10,526.50
From PA - Bi-annual funds	56,806.80	Transfer to Liquid Fuels for PA dep error	111,204.28
Dep errors from PA	160,442.86	Transfer to HSA for PA dep error	14,521.76
Interest (12 mos.)	2,899.27	Transfer to Act 44 for PA dep error	35,288.69
		Balance 12/31/24	309,910.95
Total	<u>517,672.36</u>	Total	<u>517,672.36</u>
<u>2021 AMERICAN RESCUE PLAN (ARP)</u>			
Balance 1/1/24	4,723,953.47	To GF for 2025 budget	1,733,975.00
		To GF loan	2,000,000.00
From GF loan repay	2,000,000.00		
Interest (12 mos.)	<u>6,701.57</u>	Balance 12/31/24	2,996,680.04
	<u>6,730,655.04</u>	Total	<u>6,730,655.04</u>
<u>GENERAL FUND INVESTOR ACCOUNT</u>			
Balance 1/1/24	1,800,535.28		
Interest (12 mos.)	<u>85,204.59</u>	Balance 12/31/24	1,885,739.87
Total	<u>1,885,739.87</u>	Total	<u>1,885,739.87</u>
<u>OPERATING RESERVE FUND</u>			
Balance 1/1/24	1,831,481.91		
Interest (12 mos.)	<u>66,204.26</u>	Balance 12/31/24	1,897,686.17
Total	<u>1,897,686.17</u>	Total	<u>1,897,686.17</u>

<u>LANDFILL ESCROW ACCOUNT</u>			
Balance 1/1/24	405,537.93	Transfer to Ag Preservation account	150,000.00
Landfill fees collected	196,231.23	Maintenance costs for Dams	21,011.89
Interest (12 mos.)	16,534.67	Maintenance DHS Pond	4,573.00
		Balance 12/31/24	442,718.94
Total	<u>618,303.83</u>	Total	<u>618,303.83</u>
<u>AG PRESERVATION ACCOUNT</u>			
Balance 1/1/24	501,588.59	Payments to Landowners	112,301.00
PA Bureau of Farmland	10,267.81	Maps, Surveys, Appraisals	10,790.00
Clean & Green	10,346.36	Advertising	1,174.73
Transfer in from Landfill account	150,000.00	Closing Fees	4,042.29
Interest (12 mos.)	27,114.12	Dues, Miscellaneous	90.00
		Recording Fees - Farm	635.00
		Balance 12/31/24	570,283.86
Total	<u>699,316.88</u>	Total	<u>699,316.88</u>
<u>PRISON COMMISSARY &amp; MONEY MARKET ACCOUNTS</u>			
Ckng Acct Bank Balance 1/1/24	91,352.84	To General Fund: Medical & Misc.	4,321.16
Money Market Balance 1/1/24	161,919.75	To Probation	300.00
Inmate Deposits	122,330.65	Supplies For Inmates	67,859.83
Phone Card Commissions	229.78	Inmate Refunds	35,358.44
Miscellaneous	3,205.01	Payments to Others	10,027.73
Transfers to new bank account	40,000.00	Legal	3,842.02
Interest (12 mos.) checking	46.54	Travel & Training	670.23
Interest (12 mos.) Money Market	572.56	Bank Fees	45.00
		Transfers from old bank account	40,000.00
		Checking Balance 12/31/24	84,785.41
		Money Market Balance 12/31/24	172,447.31
Total	<u>419,657.13</u>	Total	<u>419,657.13</u>
<u>PROTHONOTARY</u>			
Balance 1/1/24	10,191.55	To General Fund	117,012.55
Collections	151,223.67	To PA	25,795.29
Interest (12 mos.)	22.41	To PAF	4,364.00
		To AOPC	734.10
		Misc/rt'd checks	224.50
		TOTAL OUT	148,130.44
		Balance 12/31/24	13,307.19
Total	<u>161,437.63</u>	Total	<u>161,437.63</u>
<u>PROTHONOTARY AUTOMATION FUND</u>			
<i>Money collected for office improvements</i>			
Balance 1/1/24	63,949.49	Purchases	5,796.90
Fees Collected	4,364.00		
Interest (12 mos.)	121.61	Balance 12/31/24	62,638.20
Total	<u>68,435.10</u>	Total	<u>68,435.10</u>
<u>CLERK AUTOMATION PROJECT</u>			
Balance 1/1/24	13,094.48	Purchases	5,757.50
Collections	1,399.90		
Interest (12 mos.)	16.75	Balance 12/31/24	8,753.63
Total	<u>14,511.13</u>	Total	<u>14,511.13</u>
<u>CLERK OF COURTS SPECIAL ACCOUNT (BAIL)</u>			
Balance 1/1/24	23,800.00	To General Fund	1,255.00
Collections/New Accounts	32,000.00	Refunds	21,245.00
		Balance 12/31/24	33,300.00
Total	<u>55,800.00</u>	Total	<u>55,800.00</u>
<u>CLERK OF COURTS - COURT ORDERED ACCOUNTS</u>			
Balance 1/1/24	95,340.92	Withdrawals	10,509.03
New Accounts	1,713.00		
Interest (12 mos.)	84.51	Balance 12/31/24	86,629.40
Total	<u>97,138.43</u>	Total	<u>97,138.43</u>

<u>REGISTER &amp; RECORDER TRUST ACCOUNT</u>			
Balance 1/1/24	137,319.53	General Fund	296,744.66
Fees Collected	3,424,453.21	Co. Records Improvement Fund	12,342.00
		Recorder Improvement Fund	18,513.00
		PA	174,284.23
		Act 34	825.00
		State Realty Transfer Tax	1,465,998.03
		Local Realty Tax	1,415,278.43
		Balance 12/31/24	177,787.39
Total	<u>3,561,772.74</u>	Total	<u>3,561,772.74</u>
<u>ACT 34</u>			
<u>Adoption Therapy Fund</u>			
Balance 1/1/24	36,147.21		
Collections	825.00		
Interest (12 mos.)	1,725.15	Balance 12/31/24	38,697.36
Total	<u>38,697.36</u>	Total	<u>38,697.36</u>
<u>RECORDER OF DEEDS IMPROVEMENT FUND</u>			
<u>Money collected for office improvements</u>			
Balance 1/1/24	235,337.03		
Collections	18,513.00	Balance 12/31/24	253,850.03
Total	<u>253,850.03</u>	Total	<u>253,850.03</u>
<u>COUNTY RECORDS IMPROVEMENT FUND</u>			
<u>Money collected in Recorder's office for improvements needed in county offices</u>			
Balance 1/1/24	29,541.53	Commissioners	3,942.57
Collections	12,342.00	Sheriff	8,450.00
Interest (12 mos.)	1,312.06	Prison	5,262.95
		Fiscal	399.98
		Balance 12/31/24	25,140.09
Total	<u>43,195.59</u>	Total	<u>43,195.59</u>
<u>SHERIFF'S OFFICE CHECKING AND SURCHARGE</u>			
Checking Balance 1/1/24	31,320.02	To General Fund	68,045.74
Surcharge Balance 1/1/24	1,642.20	To PA-Permits	1,894.00
Surcharge Interest (12 mos.)	1.59	To Surcharge Acct	6,540.00
Fees collected		To PA- (from Surcharge Acct)	6,180.00
Advance Fees	874,548.92	Advertising	18,319.75
Permits to Carry	34,654.00	Refunds	66,596.57
License to Sell Permits	741.00	Costs	615,404.62
Surcharge Acct Deposits	6,540.00	Total paid out	782,980.68
Total fees collected	916,483.92		
		Checking Balance 12/31/24	164,463.26
		Surcharge Balance 12/31/24	2,003.79
Total	<u>949,447.73</u>	Total	<u>949,447.73</u>
<u>SHERIFF'S OFFICE EQUIPMENT FUND</u>			
Balance 1/1/24	20,636.14	To General Fund (for community events)	10,291.79
Donations	13,746.42	TCSO Peacekeepers Corp	8,289.44
Interest (12 mos.)	38.17		
		Balance 12/31/24	15,839.50
Total	<u>34,420.73</u>	Total	<u>34,420.73</u>

<b>TAX ASSESSMENT TAX STATEMENT - 2024</b>			
<u>Assessed Valuation</u>		<u>Current Tax Levy</u>	
Total Assessed	5,488,961,130.00	Real Estate Millage 3.32	
Exempt from Taxes	(950,680,590.00)		
Clean & Green	(681,086,600.00)		
Taxable	<u>3,857,193,940.00</u>	2024 RE Taxes Due	12,805,883.00
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.			
<b>2024 TAXES COLLECTED AND OUTSTANDING</b>			
Tax Duplicate	12,805,883.00	Taxes Collected	11,727,284.00
Adjustments	(141,545.00)	Uncollected Taxes	937,054.00
Total	<u>12,664,338.00</u>	Total	<u>12,664,338.00</u>
<b>2022/2023 NON-DELINQUENT TAXES COLLECTED AND OUTSTANDING IN 2024</b>			
2022 Taxes	878.00	Paid Treasurer	239,023.00
2023 Taxes	870,521.00	Land Returns	654,074.00
		Adjustments	(21,698.00)
Total	<u>871,399.00</u>	Total	<u>871,399.00</u>
<b>DELINQUENT TAX STATEMENT (Taxes prior to 2024)</b>			
2015 to 2023 Taxes Due	1,212,687.00	Payments	718,785.00
		Exonerations	5,134.00
		Balance 12/31/24	488,768.00
Total	<u>1,212,687.00</u>	Total	<u>1,212,687.00</u>
<b>TAX COLLECTION ACCOUNT</b>			
Balance 1/1/24	94,376.84	Tioga County Treasurer	4,198,674.86
2023 Collections	36,461.74	Municipalities	2,389,580.45
2024 Collections	6,616,698.37	General Fund	21,316.50
		NSF Checks	5,787.76
		NSF Bank Fees	87.50
		Refunds	3,204.58
		Balance 12/31/24	128,885.30
Total	<u>6,747,536.95</u>	Total	<u>6,747,536.95</u>
<b>ROAD &amp; SCHOOL CHECKING ACCOUNT</b>			
<i>Delinquent tax collection and disbursement</i>			
Balance 1/1/24	701,625.40	To General Fund:	
Collections	3,857,950.98	Taxes (face+penalty)	704,847.65
Interest (12 mos.)	3,786.46	Interest	63,001.67
Clean & Green Collections	61,595.77	Commission	145,914.63
Upset Sale Collections	35,906.11	Costs	195,728.10
Judicial Sale Collections	26,949.26	To General Fund	1,109,492.05
Repository Bid Collections	1,000.00		
		Twp/Boro Distribution	391,609.77
		School Distribution	2,357,628.32
		Clean & Green Distribution	70,667.94
		Upset Sale	45,426.27
		Judicial Sale	14,988.24
		Redepository Sales	3,127.20
		Bank returned items	9,157.18
		Bank fees	95.46
		Interest transferred to General Fund	3,843.62
		Balance 12/31/24	682,777.93
Total	<u>4,688,813.98</u>	Total	<u>4,688,813.98</u>

<b>ESCHEAT ACCOUNT</b>			
<i>Stale dated checks from county offices sent to PA Unclaimed Property if not claimed within 5 years</i>			
Balance 1/1/24	18,563.03	To Commonwealth of PA Unclaimed Property	2,273.21
Stale dated checks from County Offices	1,206.75		
		Balance 12/31/24	17,496.57
Total	<u>19,769.78</u>	Total	<u>19,769.78</u>
<b>PA LICENSE ACCOUNT</b>			
Balance 1/1/24	5,541.26	To General Fund	7,367.45
Dog Licenses	37,816.70	To PA:	
Hunt Licenses	1,075.82	Dog	30,255.00
Fish Licenses	9,808.21	Hunt	1,060.76
Pistol Licenses	74.00	Fish	8,841.18
NSF /Overpayments	72.05	Refund/NSF	52.70
		Balance 12/31/24	6,810.95
Total	<u>54,388.04</u>	Total	<u>54,388.04</u>
<b>ROOM RENTAL EXCISE TAX</b>			
<i>5% tax collected to be used for promoting tourism</i>			
Balance 1/1/24	256,999.92	To General Fund	39,722.20
Collections	871,041.70	Interest (12 mos.) to General Fund	7,956.49
Interest (12 mos.)	7,876.40	Tioga Co. Visitor's Bureau	819,764.79
		Balance 12/31/24	268,474.54
Total	<u>1,135,918.02</u>	Total	<u>1,135,918.02</u>
<b>VETERANS' AFFAIRS EVENTS FUND</b>			
<i>Donations made for Veteran Events</i>			
Balance 1/1/24	1,037.66		
Interest (12 mos.)	0.67		
Deposits	300.00		
		Balance 12/31/24	1,338.33
Total	<u>1,338.33</u>	Total	<u>1,338.33</u>
<b>DISTRICT ATTORNEY SPECIAL FUND</b>			
Balance 1/1/24	5,952.50	Medical Supplies	12,271.00
Probation	12,339.08	Prothonotary Correction	190.00
		Balance 12/31/24	5,830.58
Total	<u>18,291.58</u>	Total	<u>18,291.58</u>
<b>DISTRICT ATTORNEY ASSET FORFEITURE</b>			
<i>Collection of seized property/cash</i>			
Balance 1/1/24	46,434.63	Drug Training	250.00
Collection of seized property/cash	2,054.72	Computer Equipment	2,688.99
		Balance 12/31/24	45,550.36
Total	<u>48,489.35</u>	Total	<u>48,489.35</u>
<b>LOCAL VICTIM'S SERVICE FUND</b>			
Balance 1/1/24	0.00		
Act 96 - Drug Act	64.00		
Act 77 - CVA (Crime Victim's Act)	7.00		
Interest	0.02	Balance 12/31/24	71.02
Total	<u>71.02</u>	Total	<u>71.02</u>

<u>DOMESTIC RELATIONS INCENTIVES</u>			
Balance 1/1/24	1,081,893.97		
From PA	98,334.04		
Interest (12 mos.)	5,670.06	Balance 12/31/24	1,185,898.07
Total	<u>1,185,898.07</u>	Total	<u>1,185,898.07</u>
<u>DOMESTIC RELATIONS PASCDU</u>			
<i>PA State Collection &amp; Disbursement Unit</i>			
Balance 1/1/24	14,769.95	To PASCDU	473,668.74
Collections	477,213.62	Miscellaneous	1,212.00
Miscellaneous	200.00	Balance 12/31/24	17,302.83
Total	<u>492,183.57</u>	Total	<u>492,183.57</u>
<u>DOMESTIC RELATIONS IV-D</u>			
Balance 1/1/24	265,465.50	To GF-Reimbursement	328,672.74
State Grant	318,650.00		
From DRO Special	472.63		
Interest (12 mos.)	10,700.94	Balance 12/31/24	266,616.33
Total	<u>595,289.07</u>	Total	<u>595,289.07</u>
<u>DOMESTIC RELATIONS SPECIAL ACCOUNT</u>			
Balance 1/1/24	20,252.72	Misc. Expenses	2,324.41
Reimbursements	2,195.00	Fees to GF	1,999.07
Fees Collected	777.90	Misc. Support	13,996.64
Misc. Support	13,996.64	Balance 12/31/24	18,902.14
Total	<u>37,222.26</u>	Total	<u>37,222.26</u>
<u>DOMESTIC RELATIONS SPECIAL ACCOUNT MONEY MARKET</u>			
Balance 1/1/24	4,854.67		
Interest (12 mos.)	4.86	Balance 12/31/24	4,859.53
Total	<u>4,859.53</u>	Total	<u>4,859.53</u>
<u>PROBATION - COSTS, FINES &amp; RESTITUTION DIVISION</u>			
Balance 1/1/24	52,743.16	General Fund	140,580.64
Collections	600,554.10	Clerk of Courts	1,399.90
Interest (12 mos.)	163.74	PA	130,060.11
		Dept of Gen Services	100.00
		Restitution	95,043.87
		Twp/Boros	12,129.43
		DUI Program	33,846.79
		Central Booking Account	7,888.06
		DA Special Fund	12,339.08
		Juvenile Restitution	756.74
		Offender Supervision	149,547.21
		Prothonotary	5,851.07
		Public Service	180.00
		Balance 12/31/24	63,738.10
Total	<u>653,461.00</u>	Total	<u>653,461.00</u>
<u>PROBATION - PUBLIC SERVICE</u>			
Balance 1/1/24	17,130.69		
Fees	390.00		
Interest (12 mos.)	43.59	Balance 12/31/24	17,564.28
Total	<u>17,564.28</u>	Total	<u>17,564.28</u>

<b><u>PROBATION - DUI</u></b>			
Balance 1/1/24	65,673.94	To General Fund:	
From Probation	33,916.79	Payroll	35,039.49
DUI School fees	525.00	Supplies, Training, Costs	4,854.40
Interest (12 mos.)	483.39	Balance 12/31/24	60,705.23
Total	<u>100,599.12</u>	Total	<u>100,599.12</u>
<b><u>PROBATION - CENTRAL BOOKING FUND</u></b>			
Balance 1/1/24	22,950.64	PCPA	7,012.00
From Probation	7,888.06		
Interest (12 mos.)	959.73	Balance 12/31/24	24,786.43
Total	<u>31,798.43</u>	Total	<u>31,798.43</u>
<b><u>PROBATION - OFFENDER'S SUPERVISION FUND</u></b>			
Balance 1/1/24	345,270.03	Out To General Fund	109,533.46
From Probation	149,547.21		
Interest (12 mos.)	17,880.87	Balance 12/31/24	403,164.65
Total	<u>512,698.11</u>	Total	<u>512,698.11</u>
<b><u>PROBATION - JUVENILE RESTITUTION</u></b>			
Balance 1/1/24	74,146.29	Restitution	268.68
From Probation	756.74		
Interest (12 mos.)	149.67	Balance 12/31/24	74,784.02
Total	<u>75,052.70</u>	Total	<u>75,052.70</u>
<b><u>BLUE CROSS ACCOUNT</u></b>			
Balance 1/1/24	142,160.27	To General Fund for:	
Interest (12 mos.)	6,393.90	Wellness Program	14,442.88
		Balance 12/31/24	134,111.29
Total	<u>148,554.17</u>	Total	<u>148,554.17</u>
<b><u>ELECTION INTEGRITY GRANT FUND ACCOUNT</u></b>			
	(new account September 2024)		
	(also see page 3 of Public Report)		
Balance 1/1/24	0.00	Election Officers Pay	48,637.62
Commonwealth of PA Grant Funds	136,147.03	Materials & Supplies	4,061.05
Contract for July 1, 2024- June 30, 2025		William Penn	15,390.12
Interest (12 mos.)	81.21	Rent	2,150.00
		Balance 12/31/24	65,989.45
Total	<u>136,228.24</u>	Total	<u>136,228.24</u>

TRUST FUNDS			
PAYROLL FUND			
Payroll Total	11,540,593.09	Net Payroll	7,522,555.54
		Federal Income Tax	864,096.96
		Social Security	851,877.86
		State Income Tax	343,542.69
		Local/EMS Tax	179,268.74
		Unemployment	7,448.74
		Insurance Premiums	365,010.30
		Retirement Fund	1,324,596.58
		Union Dues	20,877.92
		Deferred Comp.	9,807.24
		Other Withholdings	51,510.52
Total	<u>11,540,593.09</u>	Total	<u>11,540,593.09</u>

EMPLOYEES PENSION TRUST FUND			
Cash & Invest. (COST VALUE) 1/1/24	63,008,521.00	<u>Expenditures</u>	
<u>Receipts</u>		Member Refunds	258,518.00
Employee Contributions	1,332,197.00	Retirement Allowance	5,796,171.00
County Contributions	1,590,000.00	Death Benefits	113,771.00
<u>Investment Income</u>		Administrative Expense	26,896.00
Interest	224,296.00	Investment Expense	300,000.00
Dividends	1,717,964.00	Total	<u>6,495,356.00</u>
Capital Gains	6,235,671.00		
Accrued Interest (12 mos.)	37,452.00	<u>Assets</u>	
Miscellaneous	(66,514.00)	Cash & Short Term	2,319,309.00
Total Receipts & Investment Income	<u>11,071,066.00</u>	Receivables	121,584.00
		Fixed Income Securities	20,140,667.00
		Domestic Equities	35,508,260.00
		International Equities	8,237,828.00
		Real Estate/Alternative	7,264,125.00
		Total Assets (MARKET VALUE) 12/31/24	<u>73,591,773.00</u>
Unrealized Appreciation	6,007,542.00	Unrealized Depreciation	0.00
Total	<u>80,087,129.00</u>	Total	<u>80,087,129.00</u>
		<u>NET INCREASE</u>	
		Net Assets (Cost Value)12/31/24	67,584,231.00
		Unrealized Appreciation/Depreciation	6,007,542.00
		Total Assets 12/31/24	<u>73,591,773.00</u>

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

DEPARTMENT OF HUMAN SERVICES			
<u>2024 Assets</u>		<u>2024 Liabilities</u>	
Total Cash and Investments	6,701,756.50	Total Liabilities	4,182,576.22
		Total Net Assets	2,519,180.28
<u>2024 Revenue</u>		<u>2024 Expenses</u>	
Operating	(142.92)	Operating	0.00
Intellectually Disabled	1,943,281.78	Intellectually Disabled	1,744,472.09
Children & Youth	13,943,161.73	Children & Youth	13,801,840.64
Adult & Aging	838,151.51	Adult & Aging	841,533.95
Drug & Alcohol	486,204.76	Drug & Alcohol	509,570.23
HS Block Grant	975,121.90	Internal Cost Center	1,053,900.08
Phare Grant	84,180.47	Phare Grant	80,226.47
Non Grant Funds	298,511.82	Non Grant Funds	355,744.82
Total Revenue	<u>18,568,471.05</u>	Total Expenses	<u>18,387,288.28</u>
		Revenue over Expense	181,182.77
Total	<u>25,270,227.55</u>	Total	<u>25,270,227.55</u>

Note: the 2023 public report had incorrect totals of \$9,966,419 that should have been \$23,744,889

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 \$2,714,648.25 + State \$12,245,658.39 + Client fees \$17,627.13 + County local match \$2,510,366.71 (see pg 27) + HSDF transfer \$22,670.79 + Occupancy Income \$734,744.74 + Interest \$9,423.03 + Rent \$120,893.88 + Other Revenues \$192,438.13 = Total \$18,568,471.05

SMALL COMMUNITIES PROGRAM			
Balance 1/1/24	101,094.93	Expenses	
HUD	1,045,306.51	Tioga County	517,239.18
		Housing Authority	40,149.11
		Local Municipality	587,729.95
Interest (12 mos.)	1,480.84	Balance 12/31/24	2,764.04
Total	<u>1,147,882.28</u>	Total	<u>1,147,882.28</u>

## **AUDITORS' COMMENTS AND FINDINGS**

### **ACCOUNT CHANGES IN THE YEAR 2024**

\*A new account was opened for the Election Integrity Grant funds as required by the State. The funds are managed by the Elections Office and is held by the County Treasurer.

\*Local Victims Service Fund was opened in 2023 but not used until 2024. The account was opened pursuant to Act 77 of 2022. The funds are managed by the District Attorney and held by the County Treasurer.

### **COUNTY PROJECTS & BIDS** (accepted at Commissioner meetings in the year 2024)

4/9/24 JS General Contracting \$164,972 for St. James porch project

4/9/24 Glenn O. Hawbaker \$1,798,271.25 for Patterson Trailhead site development

4/9/24 CBF Contracting \$1,660,000 for Patterson Trailhead facility General Contractor

4/9/24 WC Eshenaur \$513,466 for Patterson Trailhead facility Plumbing & HVAC

4/9/24 GR Noto \$494,875 for Patterson Trailhead facility Electric

7/9/24 Midland Asphalt \$58,657.50 for Nypum Drive asphalt project

8/13/24 HRI \$4,653,965 for MCG trail north section construction

11/12/24 Ryland Construction \$106,948 for County Bridge #18 repairs

12/10/24 Installment land sales agreement with 118 Main LLC for the sale of county property located at 267 S. Main Street, Mansfield PA in the amount of \$267,000

### **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 were resolved.


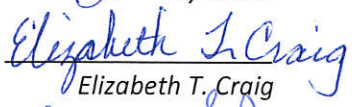

As elected officials, we uphold our duty to the constituents of Tioga County to verify that the many checks and balances in place are working to prevent fraud and suspicious activity. We are happy to report that there were no findings for the 2024 Audit.

The Public Report is a review of our Audit and is available to the Public in the Courthouse lobby and the County website. 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 by the State.

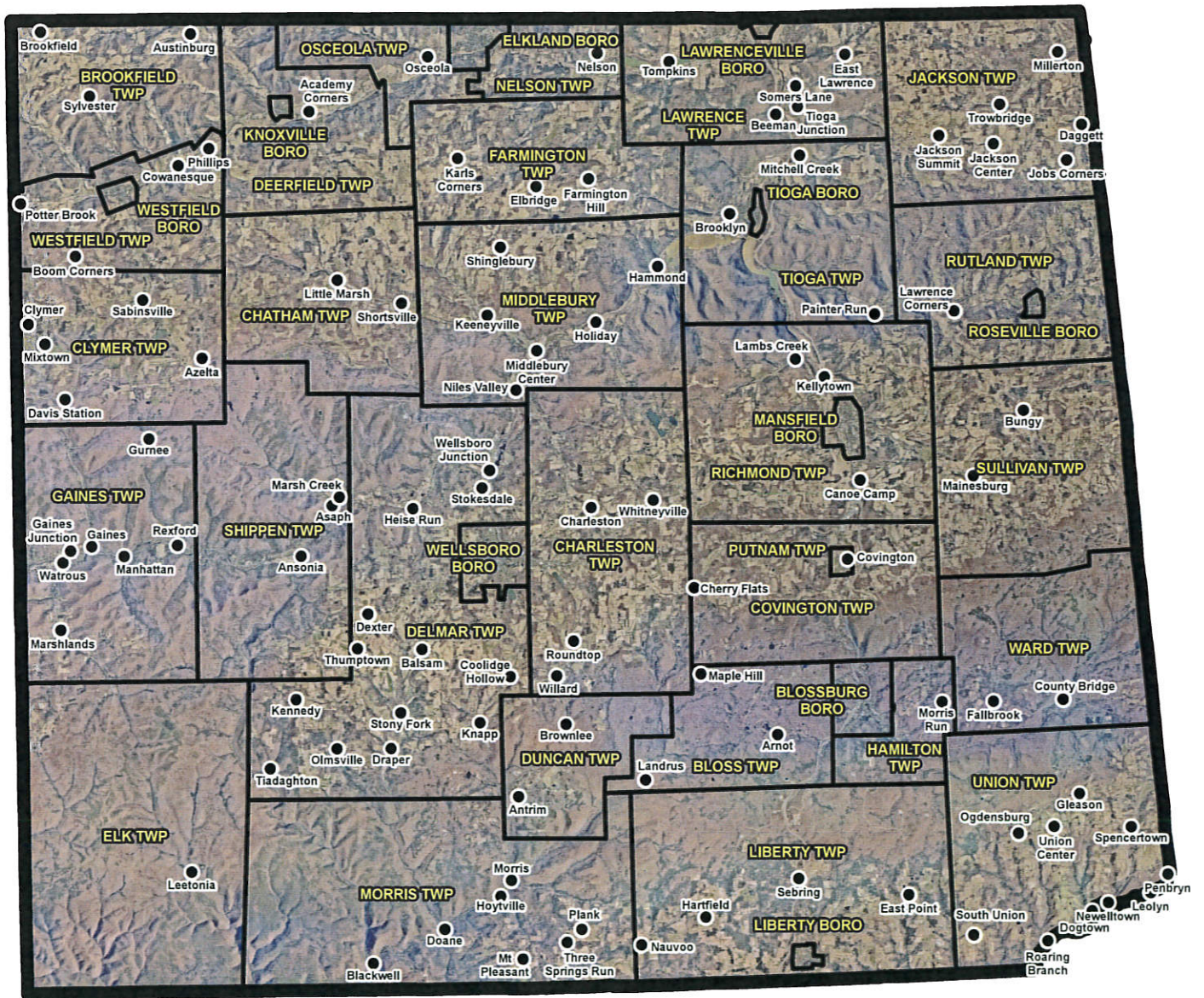
*"To Audit is not to find fault but to help change work attitude and improve organizational performance."*

*~Author Unknown.*

### **Tioga County Auditors**

  
Joy Childs  
  
Elizabeth T. Craig  
  
Christine S. Perry

# TIOGA COUNTY



## Legend

0 2 4 8 12 Miles

□ Municipal Boundary

• Villages

