



## COUNTY ADMINISTRATOR REPORT

THURSDAY SEPTEMBER 4th, 2025, 1:00 PM

### DEPARTMENTAL MANAGEMENT & LABOR RELATIONS

#### COLLECTIVE BARGAINING

- Tioga County Corrections Association, Inc. On-Going, expires 12/31/25
- Tioga County Law Enforcement Association, Inc. On-Going, expires 12/31/25

#### DEPARTMENT HEAD EVALUATIONS

- 2026 Department Head Evaluations

### FINANCIAL MANAGEMENT & BUDGETING

#### BUDGET OFFICER

- 2026 Budget – Outside Agency Funding ([Attachment 001](#))
- 2026 Budget – Radio Tower Financial Update ([Attachment 002](#))
- 2026 Budget – Capital Budget Review ([Attachment 003](#))
- 2026 Budget – Capital Fund Balance Worksheet ([Attachment 004](#))
- 09/18/25 Worksession: Management Confidential Recommendations, Legislative Salaries, Department Adjustments, County Administrator Recommendations
- County Admin (Level 2) will roll to Legislative (Level 3)

### ADMINISTRATION & COMMUNICATION

#### PUBLIC INFORMATION OFFICER

#### POLICY REVIEW COMMITTEE (MONTHLY)

- Next Meeting – Friday September 12<sup>th</sup>, 2025

#### LEADERS MEETINGS (QUARTERLY)

- Next: Tuesday October 28<sup>th</sup>, 2025, Public Works – Contracts/Procurement

#### COMMUNITY OUTREACH/COMMUNICATION

### MISC

- Tioga County Chamber of Commerce/2025 Leadership Tioga
  - Next Session: Wednesday September 17<sup>th</sup>, 2025: Tioga County Gov't

- 2025 NYSAC Fall Seminar
  - o Out of Office - September 8<sup>th</sup>-10<sup>th</sup>; Niagara Falls

COUNTY OF TIOGA  
OUTSIDE AGENCY FUNDING REQUEST WORKSHEET  
2026 BUDGET

| ORG                                            | OBJ    | DESCRIPTION                                | 2023<br>BUDGET       | 2024<br>BUDGET       | 2025<br>BUDGET         | 2026<br>REQUEST        | 25-26<br>\$ CHNG    | 25-26<br>% CHNG | NOTES                    | Received  |
|------------------------------------------------|--------|--------------------------------------------|----------------------|----------------------|------------------------|------------------------|---------------------|-----------------|--------------------------|-----------|
| A6310                                          | 540429 | TIOGA OPPORTUNITIES                        | \$ 111,738.00        | \$ 114,552.00        | \$ 122,289.00          | \$ 122,670.00          | \$ 381.00           | 0%              | NYSOFA Funding Match     | 8/5/2025  |
| A6773                                          | 540429 | A NEW HOPE CENTER                          | \$ 13,000.00         | \$ 13,000.00         | \$ 13,000.00           | \$ 60,000.00           | \$ 47,000.00        | 362%            | Position Sustainability  | 8/1/2025  |
| A7010                                          | 540429 | COUNCIL ON THE ARTS                        | \$ 8,554.00          | \$ 8,554.00          | \$ 8,554.00            | \$ 8,554.00            | \$ -                | 0%              | No Change                | 7/31/2025 |
| A7410                                          | 540429 | TIOGA COUNTY LIBRARIES*                    | \$ 74,896.00         | \$ 74,896.00         | \$ 74,896.00           | \$ 76,284.00           | \$ 1,388.00         | 2%              | Awaiting Request         |           |
| A7515                                          | 540429 | HISTORICAL SOCIETIES*                      | \$ 5,705.00          | \$ 5,705.00          | \$ 6,670.00            | \$ 11,400.00           | \$ 4,730.00         | 71%             | Awaiting Request         |           |
| A7989                                          | 540429 | TIOGA COUNTY TOURISM (INC. \$20k VIS CNTR) | \$ 170,000.00        | \$ 170,000.00        | \$ 170,000.00          | \$ 170,000.00          | \$ -                | 0%              |                          | 7/30/2025 |
| A8730                                          | 540429 | SOIL & WATER CONSERVATION                  | \$ 319,234.00        | \$ 319,234.00        | \$ 335,195.70          | \$ 368,715.00          | \$ 33,519.30        | 10%             | Programatic Expense      | 7/28/2025 |
| A8731                                          | 540429 | SOIL & WATER CONSERVATION                  | \$ 602.00            | \$ 602.00            | \$ 602.00              | \$ 602.00              | \$ -                | 0%              | No Change                | 7/28/2025 |
| A8750                                          | 540429 | TIOGA COUNTY AGRICULTURE SOCIETY           | \$ 6,350.00          | \$ 6,350.00          | \$ 7,065.00            | \$ 10,000.00           | \$ 2,935.00         | 42%             | Programatic Expense      | 8/15/2025 |
| A8751                                          | 540429 | CORNELL COOPERATIVE EXTENSION              | \$ 268,027.00        | \$ 268,027.00        | \$ 273,027.00          | \$ 278,027.00          | \$ 5,000.00         | 2%              | Programatic Expense      | 8/1/2025  |
| <b>TOTAL OUTSIDE AGENCY FUNDING</b>            |        |                                            | <b>\$ 978,106.00</b> | <b>\$ 980,920.00</b> | <b>\$ 1,011,298.70</b> | <b>\$ 1,106,252.00</b> | <b>\$ 94,953.30</b> | <b>9.68%</b>    |                          |           |
|                                                |        | APALACHIN LIBRARY                          | \$ 8,612.00          | \$ 8,612.00          | \$ 8,612.00            | \$ 8,612.00            | \$ -                | 0%              |                          | 6/30/2025 |
|                                                |        | BERKSHIRE FREE LIBRARY                     | \$ 8,612.00          | \$ 8,612.00          | \$ 8,612.00            | \$ 10,000.00           | \$ 1,388.00         | 16%             | Programatic Expense      | 7/22/2025 |
|                                                |        | CADY LIBRARY (NICHOLS)                     | \$ 8,612.00          | \$ 8,612.00          | \$ 8,612.00            | \$ 8,612.00            | \$ -                | 0%              |                          | 6/17/2025 |
|                                                |        | CANDOR FREE LIBRARY                        | \$ 8,612.00          | \$ 8,612.00          | \$ 8,612.00            | \$ 8,612.00            | \$ -                | 0%              |                          | 8/1/2025  |
|                                                |        | COBURN FREE LIBRARY                        | \$ 8,612.00          | \$ 8,612.00          | \$ 8,612.00            | \$ 8,612.00            | \$ -                | 0%              |                          | 7/14/2025 |
|                                                |        | FINGER LAKES LIBRARY SYSTEM                | \$ 6,000.00          | \$ 6,000.00          | \$ 6,000.00            | \$ 6,000.00            | \$ -                | 0%              | Reminder sent 2025.08.14 |           |
|                                                |        | SPENCER LIBRARY                            | \$ 8,612.00          | \$ 8,612.00          | \$ 8,612.00            | \$ 8,612.00            | \$ -                | 0%              |                          | 7/28/2025 |
|                                                |        | TAPPAN-SPAULDING MEMORIAL LIBRARY          | \$ 8,612.00          | \$ 8,612.00          | \$ 8,612.00            | \$ 8,612.00            | \$ -                | 0%              |                          | 6/11/2025 |
|                                                |        | WAVERLY FREE LIBRARY                       | \$ 8,612.00          | \$ 8,612.00          | \$ 8,612.00            | \$ 8,612.00            | \$ -                | 0%              |                          | 6/17/2025 |
| <b>TOTAL COUNTY LIBRARY FUNDING</b>            |        |                                            | <b>\$ 74,896.00</b>  | <b>\$ 74,896.00</b>  | <b>\$ 74,896.00</b>    | <b>\$ 76,284.00</b>    | <b>\$ 1,388.00</b>  | <b>1.85%</b>    |                          |           |
|                                                |        | NEWARK VALLEY HISTORICAL SOCIETY           | \$ 1,200.00          | \$ 1,200.00          | \$ 1,400.00            | \$ 1,400.00            | \$ -                | 0%              | Reminder sent 2025.08.14 |           |
|                                                |        | TIOGA COUNTY HISTORICAL SOCIETY            | \$ 4,505.00          | \$ 4,505.00          | \$ 5,270.00            | \$ 10,000.00           | \$ 4,730.00         | 90%             | Programatic Expense      | 7/30/2025 |
| <b>TOTAL COUNTY HISTORICAL SOCIETY FUNDING</b> |        |                                            | <b>\$ 5,705.00</b>   | <b>\$ 5,705.00</b>   | <b>\$ 6,670.00</b>     | <b>\$ 11,400.00</b>    | <b>\$ 4,730.00</b>  | <b>82.91%</b>   |                          |           |

COUNTY OF TIOGA  
RADIO TOWER PROJECT FUNDING WORKSHEET  
2025.09.04

| DESCRIPTION               | ACCOUNT            | SOURCE  | APPROVED      | SPENT        | AVAILABLE     |                         |
|---------------------------|--------------------|---------|---------------|--------------|---------------|-------------------------|
| ARPA                      | H3021 521230 M7674 | GRANT   | 4,000,000.00  | 3,408,763.50 | 591,236.50    |                         |
| STATE INTEROPERABLE       | ST22               | GRANT   | 6,000,000.00  | 978,494.63   | 5,021,505.37  |                         |
| SICG FORMULA GRANT        | IO19F IO20F        | GRANT   | -             | -            | 345,299.11    |                         |
| SICG FORMULA GRANT        | IO21F              | GRANT   | -             | -            | 611,068.23    |                         |
| SICG FORMULA GRANT        | IO23F              | GRANT   | -             | -            | 410,016.00    |                         |
| SICG FORMULA GRANT        | IO24F              | GRANT   | -             | -            | 410,016.00    |                         |
| BUDGET APPROPRIATION      | H3021 521230 E911  | BUDGET  | 2,000,000.00  | -            | 2,000,000.00  | YE Reserve Contribution |
| CAPITAL-RADIO COMM SYSTEM | H 387809           | RESERVE | 4,771,544.13  | -            | 4,771,544.13  | Capital Reserve         |
| RESERVE FOR E911*         | A 388903           | RESERVE | 2,436,432.79  | -            | 2,445,242.61  | Operational Reserve     |
|                           |                    |         | 19,207,976.92 | 4,387,258.13 | 16,605,927.95 |                         |

**18,580,112.35 PROPOSED PROJECT COST**

4,387,258.13 EXPENDED

14,192,854.22 REMAINING COST

16,605,927.95 AVAILABLE FUNDING

2,413,073.73 OVER (SHORT)

| COUNTY OF TIOGA<br>CAPITAL BUDGET WORKSHEET (DETAIL)<br>2026 BUDGET |        |         |                                |                 |                 |                |                 |                |                               |              |                                                  |                                                   |                     |                  |  |
|---------------------------------------------------------------------|--------|---------|--------------------------------|-----------------|-----------------|----------------|-----------------|----------------|-------------------------------|--------------|--------------------------------------------------|---------------------------------------------------|---------------------|------------------|--|
| ORG                                                                 | OBJ    | PROJECT | DESCRIPTION                    | 2024 BUDGET     | 2024 ACTUAL     | 2025 BUDGET    | 2025 YTD ACTUAL | 2026 BUDGET    | Notes                         | FUND BALANCE | CAPITAL RESERVE<br>EQUIPMENT &<br>INFRASTRUCTURE | CAPITAL RESERVE:<br>NEW EQUIP<br>STORAGE FACILITY | HARDWARE<br>RESERVE | SOFTWARE RESERVE |  |
| H1010                                                               | 520210 |         | Other Furniture                | 8,000.00        | 7,558.00        | -              | -               | -              | Wall Plaque                   |              |                                                  |                                                   |                     |                  |  |
| Capital - Legislature                                               |        |         |                                | 8,000.00        | 7,558.00        | -              | -               | -              |                               | -            | -                                                | -                                                 | -                   | -                |  |
| H1325                                                               | 520090 |         | Computer                       | -               | -               | 6,000.00       | 5,756.17        | -              | Computer Upgrade              |              |                                                  |                                                   |                     |                  |  |
| H1325                                                               | 520095 |         | Contracted Service-ERP-Tyler   | -               | -               | -              | -               | -              |                               |              |                                                  |                                                   |                     |                  |  |
| H1325                                                               | 520180 |         | Miscellaneous                  | -               | -               | -              | -               | -              |                               |              |                                                  |                                                   |                     |                  |  |
| H1325                                                               | 520220 |         | Printer                        | -               | -               | -              | -               | -              |                               |              |                                                  |                                                   |                     |                  |  |
| H1325                                                               | 520620 |         | Software Expense               | -               | -               | -              | -               | -              |                               |              |                                                  |                                                   |                     |                  |  |
| H1325                                                               | 540140 |         | Contracting Services           | -               | -               | -              | -               | -              |                               |              |                                                  |                                                   |                     |                  |  |
| Capital - Treasurer                                                 |        |         |                                | -               | -               | 6,000.00       | 5,756.17        | -              |                               | -            | -                                                | -                                                 | -                   | -                |  |
| H1340                                                               | 411101 |         | Sales Tax Capital              | (1,000,000.00)  | (1,783,167.55)  | (1,500,000.00) | -               | (1,500,000.00) | Sales Tax                     | 1,500,000.00 |                                                  |                                                   |                     |                  |  |
| H1340                                                               | 424010 |         | Interest And Earnings          | -               | (399,901.61)    | (500,000.00)   | (679,994.58)    | (500,000.00)   | Interest And Earnings         | 500,000.00   |                                                  |                                                   |                     |                  |  |
| H1340                                                               | 424015 |         | Interest And Earnings Capital  | -               | (171,236.12)    | (100,000.00)   | (104,621.63)    | (100,000.00)   | Interest And Earnings Capital | 100,000.00   |                                                  |                                                   |                     |                  |  |
| H1340                                                               | 450310 |         | Interfund Transfers            | (11,851,964.92) | (9,264,422.29)  | (2,901,576.37) | (1,944,529.08)  | -              | A9950 593715 Interfund        | -            |                                                  |                                                   |                     |                  |  |
| H1340                                                               | 450310 | M7674   | Interfund Transfers-ARPA       | (3,415,953.37)  | (3,415,953.37)  | -              | (35,460.42)     | -              | Interfund-ARPA                | -            |                                                  |                                                   |                     |                  |  |
| Capital - Budget (Funding)                                          |        |         |                                | (16,267,918.29) | (15,034,680.94) | (5,001,576.37) | (2,764,605.71)  | (2,100,000.00) |                               | 2,100,000.00 | -                                                | -                                                 | -                   | -                |  |
| H1410                                                               | 521090 |         | Computer-Scanner               | -               | -               | 2,000.00       | -               | -              |                               |              |                                                  |                                                   |                     |                  |  |
| H1430                                                               | 520620 |         | Software Expense               | -               | -               | -              | -               | -              |                               |              |                                                  |                                                   |                     |                  |  |
| H1450                                                               | 439060 |         | State Aid-Elections            | (51,281.65)     | (51,281.65)     | -              | -               | -              |                               |              |                                                  |                                                   |                     |                  |  |
| H1450                                                               | 520300 |         | Voting Machines                | -               | -               | 45,000.00      | -               | 45,000.00      | 2031 Machine Refresh          |              |                                                  |                                                   | 45,000.00           |                  |  |
| H1450                                                               | 520490 |         | Capital Election Expense       | 51,281.65       | 51,281.65       | 103.74         | -               | -              |                               |              |                                                  |                                                   |                     |                  |  |
| H1450                                                               | 440890 | CC20    | Federal Aid-Hava               | -               | -               | -              | -               | -              |                               |              |                                                  |                                                   |                     |                  |  |
| H1450                                                               | 520490 | CC20    | Capital Election Expense       | -               | -               | -              | -               | -              |                               |              |                                                  |                                                   |                     |                  |  |
| H1450                                                               | 430891 | CYBER   | State Aid- CYBER Grant         | (15,790.38)     | (15,790.38)     | -              | -               | -              |                               |              |                                                  |                                                   |                     |                  |  |
| H1450                                                               | 440890 | CYBER   | Federal Aid-Hava               | -               | -               | -              | -               | -              |                               |              |                                                  |                                                   |                     |                  |  |
| H1450                                                               | 520620 | CYBER   | Software Expense               | 15,790.38       | 9,306.91        | 6,483.47       | 6,483.47        | -              |                               |              |                                                  |                                                   |                     |                  |  |
| H1450                                                               | 520490 | EP19    | Capital Election Expense       | -               | -               | -              | -               | -              |                               |              |                                                  |                                                   |                     |                  |  |
| H1450                                                               | 439060 | EP20    | State Aid-Elections            | -               | -               | -              | -               | -              |                               |              |                                                  |                                                   |                     |                  |  |
| H1450                                                               | 520490 | EP20    | Capital Election Expense       | -               | -               | -              | -               | -              |                               |              |                                                  |                                                   |                     |                  |  |
| H1450                                                               | 439060 | EPOLL   | State Aid-Elections            | (46,823.14)     | (2,794.88)      | (44,028.26)    | (42,216.00)     | -              |                               |              |                                                  |                                                   |                     |                  |  |
| H1450                                                               | 520490 | EPOLL   | Capital Election Expense       | 46,823.14       | 2,794.88        | 44,028.26      | 42,216.00       | -              |                               |              |                                                  |                                                   |                     |                  |  |
| H1450                                                               | 520490 | GE24    | Capital Election Expense       | 7,192.13        | 7,192.13        | -              | -               | -              |                               |              |                                                  |                                                   |                     |                  |  |
| Capital - Board of Elections                                        |        |         |                                | 7,192.13        | 708.66          | 53,587.21      | 6,483.47        | 45,000.00      |                               | -            | -                                                | -                                                 | 45,000.00           | -                |  |
| H1620                                                               | 427010 |         | Refunds Of Prior Years Expense | -               | -               | -              | -               | -              |                               | -            |                                                  |                                                   |                     |                  |  |
| H1620                                                               | 427700 |         | BID DEPOSITS                   | -               | (150.00)        | -              | (430.00)        | -              |                               | -            |                                                  |                                                   |                     |                  |  |
| H1620                                                               | 430210 |         | State Aid-Court Facilities     | -               | -               | -              | -               | -              |                               | -            |                                                  |                                                   |                     |                  |  |
| H1620                                                               | 450310 |         | Interfund Transfers            | (20,510.48)     | (20,510.48)     | -              | -               | -              |                               | -            |                                                  |                                                   |                     |                  |  |
| H1620                                                               | 520060 |         | Car/Truck                      | -               | -               | -              | -               | -              |                               | -            |                                                  |                                                   |                     |                  |  |
| H1620                                                               | 520121 |         | County Clerk's Roof            | -               | -               | -              | -               | -              |                               | -            |                                                  |                                                   |                     |                  |  |
| H1620                                                               | 520130 |         | Equipment (Not Car)            | -               | -               | -              | -               | -              |                               | -            |                                                  |                                                   |                     |                  |  |
| H1620                                                               | 520160 |         | Fire & Alarms Equipment        | -               | -               | -              | -               | -              |                               | -            |                                                  |                                                   |                     |                  |  |
| H1620                                                               | 520404 |         | 561 RTE 96 Demo & Asbestos     | -               | -               | -              | -               | -              |                               | -            |                                                  |                                                   |                     |                  |  |
| H1620                                                               | 520901 |         | Mowing Tractor                 | -               | -               | 10,000.00      | 9,866.72        | -              |                               | -            |                                                  |                                                   |                     |                  |  |
| H1620                                                               | 520907 |         | Building/Grounds Facility      | -               | -               | -              | -               | -              |                               | -            |                                                  |                                                   |                     |                  |  |
| H1620                                                               | 520909 |         | One Ton Pickup & Plow          | -               | -               | -              | -               | -              |                               | -            |                                                  |                                                   |                     |                  |  |
| H1620                                                               | 520911 |         | Renovations 56 Main St         | 981,875.02      | 186,482.67      | 1,395,392.35   | 332,097.54      | -              |                               | -            |                                                  |                                                   |                     |                  |  |
| H1620                                                               | 520913 |         | Public Safety Bldg Renovations | 20,510.48       | 20,510.48       | 200,000.00     | 34,165.72       | 800,000.00     | PSB Control System Upgrade    | -            | (800,000.00)                                     |                                                   |                     |                  |  |
| H1620                                                               | 520914 |         | Crths/Anx New Roof             | -               | -               | -              | -               | 800,000.00     | Crt House/Annex Roof          | -            | (800,000.00)                                     |                                                   |                     |                  |  |
| H1620                                                               | 520917 |         | New 3/4 Ton 4X4 Pickup         | -               | -               | 65,000.00      | 64,999.50       | -              |                               | -            |                                                  |                                                   |                     |                  |  |
| H1620                                                               | 520922 |         | Roof Temple Street             | -               | -               | -              | -               | -              |                               | -            |                                                  |                                                   |                     |                  |  |
| H1620                                                               | 520923 |         | Standby Generator              | -               | -               | -              | -               | -              |                               | -            |                                                  |                                                   |                     |                  |  |
| H1620                                                               | 520926 |         | Hvac Control System            | 331,656.51      | 188,644.97      | 143,011.54     | -               | -              |                               | -            |                                                  |                                                   |                     |                  |  |
| H1620                                                               | 520927 |         | Court Annex                    | 575,000.00      | 42,394.28       | 532,605.72     | 169,054.31      | -              |                               | -            |                                                  |                                                   |                     |                  |  |
| H1620                                                               | 520931 |         | Carpeting                      | -               | -               | -              | -               | 20,000.00      | District Attorney             | (20,000.00)  | -                                                |                                                   |                     |                  |  |
| H1620                                                               | 520932 |         | Variable Frequency Drive Relac | -               | -               | -              | -               | -              |                               | -            |                                                  |                                                   |                     |                  |  |

| COUNTY OF TIOGA<br>CAPITAL BUDGET WORKSHEET (DETAIL)<br>2026 BUDGET |        |         |                                |              |             |              |                 |              |                      |              |                                                  |                                                   |                     |                  |
|---------------------------------------------------------------------|--------|---------|--------------------------------|--------------|-------------|--------------|-----------------|--------------|----------------------|--------------|--------------------------------------------------|---------------------------------------------------|---------------------|------------------|
| ORG                                                                 | OBJ    | PROJECT | DESCRIPTION                    | 2024 BUDGET  | 2024 ACTUAL | 2025 BUDGET  | 2025 YTD ACTUAL | 2026 BUDGET  | Notes                | FUND BALANCE | CAPITAL RESERVE<br>EQUIPMENT &<br>INFRASTRUCTURE | CAPITAL RESERVE:<br>NEW EQUIP<br>STORAGE FACILITY | HARDWARE<br>RESERVE | SOFTWARE RESERVE |
| H1620                                                               | 520935 |         | Dump Truck                     | -            | -           | 100,000.00   | 83,176.44       | -            |                      | -            |                                                  |                                                   |                     |                  |
| H1620                                                               | 520937 |         | Trailer                        | -            | -           | 8,000.00     | 5,125.00        | -            |                      | -            |                                                  |                                                   |                     |                  |
| H1620                                                               | 521062 |         | Truck Box Repair & LiftGate    | -            | -           | -            | -               | -            |                      | -            |                                                  |                                                   |                     |                  |
| H1620                                                               | 521230 |         | Radio & Equipment              | -            | -           | -            | -               | -            |                      | -            |                                                  |                                                   |                     |                  |
| H1620                                                               | 521906 |         | One Ton Flatbed                | -            | -           | -            | -               | -            |                      | -            |                                                  |                                                   |                     |                  |
| H1620                                                               | 521911 |         | Renovations 56 Main St         | -            | -           | -            | -               | -            |                      | -            |                                                  |                                                   |                     |                  |
| H1620                                                               | 521913 |         | Public Safety Building Renovat | 200,000.00   | -           | 250,000.00   | -               | 1,000,000.00 | PSB Sewer Repairs    | -            | (1,000,000.00)                                   |                                                   |                     |                  |
| H1620                                                               | 521914 |         | Parking Lot                    | -            | -           | -            | -               | -            |                      | -            |                                                  |                                                   |                     |                  |
| H1620                                                               | 521920 |         | Tractor 5ft Bucket             | -            | -           | -            | -               | -            |                      | -            |                                                  |                                                   |                     |                  |
| H1620                                                               | 521929 |         | Boiler                         | -            | -           | -            | -               | 25,000.00    | Probation (Annex)    | (25,000.00)  | -                                                |                                                   |                     |                  |
| H1620                                                               | 521941 |         | Fork Lift                      | -            | -           | -            | -               | -            |                      | -            |                                                  |                                                   |                     |                  |
| H1620                                                               | 521988 |         | Courthouse Renovations         | 35,000.00    | 21,944.88   | 31,676.00    | 11,251.13       | 35,000.00    | 1st/2nd Floor Carpet | -            | (35,000.00)                                      |                                                   |                     |                  |
| H1620                                                               | 521999 |         | PS Building Water Redundancy R | -            | -           | -            | -               | -            |                      | -            |                                                  |                                                   |                     |                  |
| H1620                                                               | 520994 | BG001   | Truck Wash Building            | 321,200.07   | 792.99      | 300,407.08   | -               | -            |                      | -            |                                                  |                                                   |                     |                  |
| H1620                                                               | 520994 | BG002   | Salt Storage Building          | -            | -           | -            | -               | -            |                      | -            |                                                  |                                                   |                     |                  |
| H1620                                                               | 520994 | BG003   | Building Construction-TF       | -            | -           | -            | -               | -            |                      | -            |                                                  |                                                   |                     |                  |
| H1620                                                               | 520994 | BG004   | Building Construction          | 500,000.00   | -           | 500,000.00   | -               | 500,000.00   | New Truck Facility   | -            | -                                                | 500,000.00                                        |                     |                  |
| H1620                                                               | 435100 | D4031   | State Aid-Fema                 | -            | -           | -            | -               | -            |                      | -            |                                                  |                                                   |                     |                  |
| H1620                                                               | 445100 | D4031   | Federal Aid-Fema               | -            | -           | -            | -               | -            |                      | -            |                                                  |                                                   |                     |                  |
| H1620                                                               | 440890 | M7674   | Federal Aid-Other ARPA         | -            | -           | -            | -               | -            |                      | -            |                                                  |                                                   |                     |                  |
| H1620                                                               | 450310 | M7674   | Interfund Transfers-ARPA       | -            | -           | -            | -               | -            |                      | -            |                                                  |                                                   |                     |                  |
| H1620                                                               | 520911 | M7674   | Renovations 56 Main St-ARPA    | 363,877.01   | -           | 196,177.83   | 9,316.42        | -            |                      | -            |                                                  |                                                   |                     |                  |
| H1620                                                               | 520926 | M7674   | Hvac Control System-ARPA       | 240,141.03   | 240,141.03  | -            | -               | -            |                      | -            |                                                  |                                                   |                     |                  |
| H1620                                                               | 520927 | M7674   | Court Annex Renovation-ARPA    | 303,000.00   | 96,400.00   | 206,600.00   | -               | -            |                      | -            |                                                  |                                                   |                     |                  |
| H1620                                                               | 520994 | M7674   | Building Construction-ARPA     | 463,728.73   | 10,680.57   | 453,048.16   | 1,800.00        | -            |                      | -            |                                                  |                                                   |                     |                  |
| H1620                                                               | 521230 | M7674   | Radio & Equipment-ARPA         | -            | -           | -            | -               | -            |                      | -            |                                                  |                                                   |                     |                  |
| Capital - Buildings and Grounds                                     |        |         |                                | 4,315,478.37 | 787,331.39  | 4,391,918.68 | 720,422.78      | 3,180,000.00 |                      | (45,000.00)  | (2,635,000.00)                                   | 500,000.00                                        | -                   | -                |
| H1621                                                               | 427700 |         | Other Unclassified Revenues    | -            | -           | -            | -               | -            |                      |              |                                                  |                                                   |                     |                  |
| H1621                                                               | 520255 |         | Security Equipment             | -            | -           | -            | -               | -            |                      |              |                                                  |                                                   |                     |                  |
| H1621                                                               | 520620 |         | Software Expense               | -            | -           | -            | -               | -            |                      |              |                                                  |                                                   |                     |                  |
| H1621                                                               | 520923 |         | Standby Generator HHS          | -            | -           | -            | -               | -            |                      |              |                                                  |                                                   |                     |                  |
| H1621                                                               | 520926 |         | Hvac Control System            | 174,356.93   | 141,948.47  | -            | -               | -            |                      |              |                                                  |                                                   |                     |                  |
| H1621                                                               | 520929 |         | Boiler-HHS                     | -            | -           | -            | -               | 30,000.00    | HHS Building         | (30,000.00)  |                                                  |                                                   |                     |                  |
| H1621                                                               | 520931 |         | Carpeting-HHS                  | -            | -           | -            | -               | -            |                      |              |                                                  |                                                   |                     |                  |
| H1621                                                               | 520933 |         | Exterior Doors-HHS             | -            | -           | -            | -               | -            |                      |              |                                                  |                                                   |                     |                  |
| H1621                                                               | 521010 |         | HVAC- Air Conditioner Componen | -            | -           | -            | -               | -            |                      |              |                                                  |                                                   |                     |                  |
| H1621                                                               | 521914 |         | Parking Lot                    | -            | -           | -            | -               | -            |                      |              |                                                  |                                                   |                     |                  |
| H1621                                                               | 520255 | M7674   | Security Equipment-ARPA        | -            | -           | -            | -               | -            |                      |              |                                                  |                                                   |                     |                  |
| Capital - Buildings and Grounds (HHS)                               |        |         |                                | 174,356.93   | 141,948.47  | -            | -               | 30,000.00    |                      | (30,000.00)  | -                                                | -                                                 | -                   | -                |
| H1680                                                               | 520090 |         | Computer                       | -            | -           | -            | -               | -            |                      |              |                                                  |                                                   |                     |                  |
| H1680                                                               | 520270 |         | Telephone Equipment            | -            | -           | 6,666.00     | -               | 6,750.00     | IT 5-Year Plan       |              |                                                  |                                                   | 6,750.00            |                  |
| H1680                                                               | 520620 |         | Software Expense               | 317,621.13   | 123,634.57  | 144,537.50   | 34,725.00       | 1,500.00     | IT 5-Year Plan       |              |                                                  |                                                   |                     | (1,500.00)       |
| H1680                                                               | 520989 |         | Fiber Optic Lines              | -            | -           | -            | -               | -            |                      |              |                                                  |                                                   |                     |                  |
| H1680                                                               | 521090 |         | Computer                       | 102,000.00   | 96,778.97   | 146,500.00   | 67,346.29       | 120,400.00   | IT 5-Year Plan       |              |                                                  |                                                   | (120,400.00)        |                  |
| H1680                                                               | 521130 |         | Equipment (Not Car)            | -            | -           | -            | -               | -            |                      |              |                                                  |                                                   |                     |                  |
| H1680                                                               | 440890 | M7674   | Federal Aid-Other              | -            | -           | -            | -               | -            |                      |              |                                                  |                                                   |                     |                  |
| H1680                                                               | 520620 | M7674   | Software Expense-ARPA          | 39,250.67    | -           | 15,656.00    | -               | -            |                      |              |                                                  |                                                   |                     |                  |
| H1680                                                               | 521090 | M7674   | Computer-ARPA                  | -            | -           | 24,344.00    | 24,344.00       | -            |                      |              |                                                  |                                                   |                     |                  |
| H1680                                                               | 430970 | SSG19   | State Aid - Capital Projects   | -            | -           | -            | -               | -            |                      |              |                                                  |                                                   |                     |                  |
| H1680                                                               | 521090 | SSG19   | Computer                       | -            | -           | -            | -               | -            |                      |              |                                                  |                                                   |                     |                  |
| H1680                                                               | 430970 | SSG21   | State Aid - Capital SSG        | -            | -           | -            | -               | -            |                      |              |                                                  |                                                   |                     |                  |
| H1680                                                               | 521090 | SSG21   | Computer-Shared Service        | -            | -           | -            | -               | -            |                      |              |                                                  |                                                   |                     |                  |
| Capital - Information Technology                                    |        |         |                                | 458,871.80   | 220,413.54  | 337,703.50   | 126,415.29      | 128,650.00   |                      | -            | -                                                | -                                                 | (113,650.00)        | (1,500.00)       |
| H3020                                                               | 520990 |         | E911 Backup Center             | -            | -           | -            | -               | -            |                      |              |                                                  |                                                   |                     |                  |

| COUNTY OF TIOGA                        |        |         |                                |                |                |                |                 |                |                       |              |                                                  |                                                   |                     |                  |
|----------------------------------------|--------|---------|--------------------------------|----------------|----------------|----------------|-----------------|----------------|-----------------------|--------------|--------------------------------------------------|---------------------------------------------------|---------------------|------------------|
| CAPITAL BUDGET WORKSHEET (DETAIL)      |        |         |                                |                |                |                |                 |                |                       |              |                                                  |                                                   |                     |                  |
| 2026 BUDGET                            |        |         |                                |                |                |                |                 |                |                       |              |                                                  |                                                   |                     |                  |
| ORG                                    | OBJ    | PROJECT | DESCRIPTION                    | 2024 BUDGET    | 2024 ACTUAL    | 2025 BUDGET    | 2025 YTD ACTUAL | 2026 BUDGET    | Notes                 | FUND BALANCE | CAPITAL RESERVE<br>EQUIPMENT &<br>INFRASTRUCTURE | CAPITAL RESERVE:<br>NEW EQUIP<br>STORAGE FACILITY | HARDWARE<br>RESERVE | SOFTWARE RESERVE |
| H3020                                  | 521090 |         | Computer Equipment             | -              | -              | 8,908.79       | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| <b>Capital - Emergency Management</b>  |        |         |                                | -              | -              | 8,908.79       | -               | -              |                       | -            | -                                                | -                                                 | -                   | -                |
| H3021                                  | 457850 |         | Proceeds-Installment LTD       | -              | -              | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H3021                                  | 521230 | ACCTG   | Lease Accounting               | (3,035,410.71) | (3,035,410.71) | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H3021                                  | 521230 | E911    | Radio & Equipment              | 2,000,000.00   | -              | 2,000,000.00   | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H3021                                  | 521230 | M7674   | Radio & Equipment-ARPA         | 3,659,968.27   | 3,068,731.77   | 591,236.50     | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H3021                                  | 433063 | ST22    | State Interoperable -Target Gr | (5,021,505.37) | -              | (5,021,505.37) | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H3021                                  | 521230 | ST22    | Radio & Equipment-ST22         | 2,021,505.37   | -              | 2,021,505.37   | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H3021                                  | 540140 | ST22    | Contracting Services-ST22      | 3,000,000.00   | -              | 3,000,000.00   | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| <b>Capital - Radio Communications</b>  |        |         |                                | 2,624,557.56   | 33,321.06      | 2,591,236.50   | -               | -              |                       | -            | -                                                | -                                                 | -                   | -                |
| H3110                                  | 520130 |         | Equipment (Not Car)            | -              | -              | 12,708.50      | 12,708.50       | -              |                       |              |                                                  |                                                   |                     |                  |
| H3110                                  | 520230 |         | Radio & Equipment              | -              | -              | 19,360.00      | 19,360.00       | -              |                       |              |                                                  |                                                   |                     |                  |
| H3110                                  | 520620 |         | Software Expense               | -              | -              | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H3110                                  | 521060 |         | Car/Truck                      | 165,830.00     | 165,820.00     | 142,053.00     | 117,158.19      | 174,121.50     | (4) Sheriff Cars/SUVs |              | (174,121.50)                                     |                                                   |                     |                  |
| <b>Capital - Sheriff (Road Patrol)</b> |        |         |                                | 165,830.00     | 165,820.00     | 174,121.50     | 149,226.69      | 174,121.50     |                       | -            | (174,121.50)                                     | -                                                 | -                   | -                |
| H3150                                  | 520130 |         | Equipment (Not Car)            | -              | -              | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H3150                                  | 520255 |         | Security Equipment             | 50,000.00      | -              | 50,000.00      | -               | 50,000.00      | Black Creek Hardware  |              |                                                  |                                                   | 50,000.00           |                  |
| H3150                                  | 520620 |         | Software Expense               | -              | -              | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H3150                                  | 521060 |         | Car/Truck                      | -              | -              | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| <b>Capital - Sheriff (Jail)</b>        |        |         |                                | 50,000.00      | -              | 50,000.00      | -               | 50,000.00      |                       | -            | -                                                | -                                                 | 50,000.00           | -                |
| H3360                                  | 520060 |         | Car/Truck                      | -              | -              | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H3360                                  | 433567 | SHS20   | ST AID-DHSES                   | -              | -              | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H3360                                  | 521060 | SHS20   | Car/Truck                      | -              | -              | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H3360                                  | 433567 | SHS21   | ST AID-DHSES                   | -              | -              | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H3360                                  | 521060 | SHS21   | Car/Truck                      | -              | -              | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H3360                                  | 443050 | SHS22   | Fed-Aid- Civil Defense-DHSES   | (2,221.62)     | -              | (2,221.62)     | (2,205.44)      | -              |                       |              |                                                  |                                                   |                     |                  |
| H3360                                  | 521060 | SHS22   | Car/Truck                      | 2,221.62       | -              | 2,221.62       | 2,205.44        | -              |                       |              |                                                  |                                                   |                     |                  |
| <b>Capital - Homeland Security</b>     |        |         |                                | -              | -              | -              | -               | -              |                       | -            | -                                                | -                                                 | -                   | -                |
| H4011                                  | 434010 |         | State Aid-Public Health        | (60,337.29)    | (44,993.96)    | (16,971.54)    | -               | (23,760.00)    | 36% Reimbursement     | 23,760.00    |                                                  |                                                   |                     |                  |
| H4011                                  | 520060 |         | Car/Truck                      | 139,748.56     | 107,603.56     | 32,143.16      | 32,143.16       | 66,000.00      | (1) P-Health Vehicle  | (66,000.00)  |                                                  |                                                   |                     |                  |
| H4011                                  | 520130 |         | Equipment (Not Car)            | 27,855.00      | 26,610.84      | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H4011                                  | 520620 |         | Software Expense               | -              | -              | 15,000.00      | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| <b>Capital - Public Health</b>         |        |         |                                | 107,266.27     | 89,220.44      | 30,171.62      | 32,143.16       | 42,240.00      |                       | (42,240.00)  | -                                                | -                                                 | -                   | -                |
| H4310                                  | 412620 |         | Forfeiture of Deposits         | -              | (250.00)       | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H4310                                  | 520004 |         | Building-Lease                 | 71,500.00      | 53,619.40      | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H4310                                  | 520004 | ABATE   | Leasehold Improvements         | -              | -              | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H4310                                  | 520070 | ABATE   | Chairs                         | 39,881.08      | 39,881.08      | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H4310                                  | 520090 | ABATE   | Computer                       | 5,534.10       | 5,534.10       | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H4310                                  | 520200 | ABATE   | Office Equipment               | 52,546.85      | 52,546.85      | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H4310                                  | 520994 | ABATE   | Building Construction          | 131,660.80     | 131,660.80     | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H4310                                  | 540420 | ABATE   | Office Supplies                | 45.39          | 45.39          | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H4310                                  | 540640 | ABATE   | Supplies (Not Office)          | 2,244.75       | 2,244.75       | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H4310                                  | 434900 | MOBIL   | State Aid-Mental Health        | (60,148.20)    | -              | (60,148.20)    | (60,148.20)     | -              |                       |              |                                                  |                                                   |                     |                  |
| H4310                                  | 520060 | MOBIL   | Car/Truck                      | 60,148.20      | -              | 60,148.20      | 60,148.20       | -              |                       |              |                                                  |                                                   |                     |                  |
| H4310                                  | 520994 | WVRLY   | Building Construction          | 1,000,000.00   | 1,000,000.00   | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| <b>Capital - Mental Hygiene</b>        |        |         |                                | 1,303,412.97   | 1,285,282.37   | -              | -               | -              |                       | -            | -                                                | -                                                 | -                   | -                |
| H5110                                  | 427700 |         | Other Unclassified Revenues    | -              | (1,125.00)     | -              | (320.00)        | -              |                       |              |                                                  |                                                   |                     |                  |
| H5110                                  | 435010 |         | State Aid-CHIPS                | (2,743,000.00) | (1,517,940.49) | (2,550,000.00) | -               | (2,000,000.00) |                       | 2,000,000.00 |                                                  |                                                   |                     |                  |
| H5110                                  | 445020 |         | Federal Aid-County Road Bridge | -              | -              | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H5110                                  | 450310 |         | Interfund Transfers            | -              | -              | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H5110                                  | 435100 | D4397   | State Aid-Fema                 | -              | -              | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H5110                                  | 445100 | D4397   | Federal Aid-Fema               | -              | -              | -              | -               | -              |                       |              |                                                  |                                                   |                     |                  |
| H5110                                  | 435020 | H1008   | State Aid-County Road & Bridge | (72,481.00)    | (54,531.63)    | (17,949.37)    | (284.25)        | -              |                       |              |                                                  |                                                   |                     |                  |
| H5110                                  | 445020 | H1008   | Federal Aid-County Road Bridge | (386,563.00)   | (290,835.37)   | (95,727.63)    | (1,516.00)      | -              |                       |              |                                                  |                                                   |                     |                  |

| COUNTY OF TIOGA                   |        |         |                                |                |              |                |                 |              |                    |                |                                                  |                                                   |                     |                  |
|-----------------------------------|--------|---------|--------------------------------|----------------|--------------|----------------|-----------------|--------------|--------------------|----------------|--------------------------------------------------|---------------------------------------------------|---------------------|------------------|
| CAPITAL BUDGET WORKSHEET (DETAIL) |        |         |                                |                |              |                |                 |              |                    |                |                                                  |                                                   |                     |                  |
| 2026 BUDGET                       |        |         |                                |                |              |                |                 |              |                    |                |                                                  |                                                   |                     |                  |
| ORG                               | OBJ    | PROJECT | DESCRIPTION                    | 2024 BUDGET    | 2024 ACTUAL  | 2025 BUDGET    | 2025 YTD ACTUAL | 2026 BUDGET  | Notes              | FUND BALANCE   | CAPITAL RESERVE<br>EQUIPMENT &<br>INFRASTRUCTURE | CAPITAL RESERVE:<br>NEW EQUIP<br>STORAGE FACILITY | HARDWARE<br>RESERVE | SOFTWARE RESERVE |
| H5110                             | 520003 | H1008   | Culvert Replacement            | 483,143.00     | 360,096.29   | 59,537.79      | 5,329.22        | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540002 | H1504   | Park Settlement Road Bridge    | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540002 | H1802   | Kelsey Road Bridge (Bond)      | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540001 | H1901   | Dean Creek Road                | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540001 | H1902   | Bodle Hill Rd/Taylor Road      | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 445020 | H1903   | Federal Aid-Bridge West River  | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540004 | H1903   | West River Drive NYS Bridge    | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 445020 | H1904   | Federal Aid-Bridge West creek  | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540004 | H1904   | West Creek Road 2018 Bridge N  | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 435020 | H1905   | State Aid-County Road & Bridge | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540002 | H1905   | Halsey Valley Road Bridge      | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540002 | H1906   | Oak Hill Road Bridge           | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540001 | H2001   | Ellis Creek Road               | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540001 | H2002   | Oak Hill Road                  | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540004 | H2003   | Non Bond Road And Bridge Proje | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 435010 | H2004   | State Aid-CHIPS                | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 435020 | H2004   | State Aid-County Road & Bridge | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540001 | H2004   | Paving Projects                | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540004 | H2101   | Talcott Street Bridge          | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 435020 | H2102   | SA-Harnick Rd Bridge           | (46,560.00)    | (28,610.75)  | (17,949.25)    | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 445020 | H2102   | Federal Aid-Harnick Rd Bridge  | (1,321,990.78) | (90,261.47)  | (1,231,729.31) | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540004 | H2102   | Non Bond Road And Bridge Proje | 1,571,391.11   | 92,389.25    | 1,890,810.86   | 78,647.99       | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540001 | H2103   | Paving Projects-East River     | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540001 | H2104   | Paving Projects-Corp Drive     | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540004 | H2201   | Road And Bridge Proj-MH Rd     | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540001 | H2301   | Paving Projects                | 4,195,899.51   | 1,518,226.96 | 2,677,672.55   | 3,779.40        | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 435020 | H2302   | State Aid-County Road & Bridge | (24,000.00)    | (11,293.29)  | (12,706.71)    | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 445020 | H2302   | Federal Aid-County Road Bridge | (128,000.00)   | (60,230.86)  | (67,769.14)    | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 520003 | H2302   | Culverts                       | 141,872.54     | 57,161.12    | 84,711.42      | 30,058.37       | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 445020 | H2303   | FA-Bridge-E Spencer            | (1,578,294.00) | -            | (1,578,294.00) | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540004 | H2303   | Bridge - E Spencer Rd          | 1,661,362.00   | 101,348.59   | 1,560,013.41   | 129,515.17      | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 435020 | H2401   | State Aid-County Road & Bridge | (47,850.00)    | -            | (47,850.00)    | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 445020 | H2401   | Federal Aid-County Road Bridge | (255,200.00)   | -            | (255,200.00)   | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540004 | H2401   | Non Bond Road And Bridge Proje | 319,000.00     | -            | 319,000.00     | 39,512.10       | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 435020 | H2402   | State Aid-Day Hollow Paving    | (167,505.00)   | (128,265.86) | (39,239.14)    | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 445021 | H2402   | FEDERAL AID PAVING REHAB       | (893,360.00)   | (684,084.59) | (209,275.41)   | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540001 | H2402   | Paving Projects                | 1,116,700.00   | 859,298.38   | 257,401.62     | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 445020 | H2403   | Federal Aid-County Road Bridge | (209,000.00)   | -            | (209,000.00)   | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540004 | H2403   | Non Bond Road And Bridge Proje | 220,000.00     | -            | 220,000.00     | 9,681.74        | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 435020 | H2404   | State Aid-County Road & Bridge | (1,500,000.00) | -            | (1,500,000.00) | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540004 | H2404   | Non Bond Road And Bridge Proje | 1,515,465.00   | -            | 1,515,465.00   | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 445020 | H2405   | Federal Aid-County Road Bridge | (326,800.00)   | -            | (326,800.00)   | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540004 | H2405   | Non Bond Road And Bridge Proje | 344,000.00     | -            | 344,000.00     | 10,902.12       | -            |                    |                |                                                  |                                                   |                     |                  |
| H5110                             | 540001 | H2501   | Paving Projects 2025           | -              | -            | 2,550,000.00   | -               | 2,000,000.00 |                    | (2,000,000.00) | -                                                | -                                                 | -                   | -                |
| Capital - County Roads            |        |         |                                | 1,868,229.38   | 121,341.28   | 3,319,122.69   | 305,305.86      | -            |                    | -              | -                                                | -                                                 | -                   | -                |
| H5130                             | 520915 |         | Patrol Truck Replacement       | 97,734.98      | 87,621.00    | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5130                             | 520918 |         | Lg Mowing Eq                   | -              | -            | -              | -               | 75,000.00    | Tree Cutting Equip |                | (75,000.00)                                      |                                                   |                     |                  |
| H5130                             | 520920 |         | Loader                         | 13,500.00      | 13,500.00    | 145,000.00     | 140,325.00      | -            |                    |                |                                                  |                                                   |                     |                  |
| H5130                             | 520920 | M7674   | Loader-ARPA                    | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5130                             | 520935 |         | Single Axle Heavy Duty Truck   | -              | -            | -              | -               | 100,000.00   | 3 Ton Stake Body   |                | (100,000.00)                                     |                                                   |                     |                  |
| H5130                             | 520938 |         | Low Boy Trailer                | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5130                             | 520939 |         | Excavator                      | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5130                             | 521060 |         | Car/Truck                      | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |
| H5130                             | 521061 |         | Mechanic Truck                 | -              | -            | -              | -               | -            |                    |                |                                                  |                                                   |                     |                  |

| COUNTY OF TIOGA                   |        |         |                                |                |                 |                                   |                 |                |                          |              |                                                  |                                                   |                     |                  |
|-----------------------------------|--------|---------|--------------------------------|----------------|-----------------|-----------------------------------|-----------------|----------------|--------------------------|--------------|--------------------------------------------------|---------------------------------------------------|---------------------|------------------|
| CAPITAL BUDGET WORKSHEET (DETAIL) |        |         |                                |                |                 |                                   |                 |                |                          |              |                                                  |                                                   |                     |                  |
| 2026 BUDGET                       |        |         |                                |                |                 |                                   |                 |                |                          |              |                                                  |                                                   |                     |                  |
| ORG                               | OBJ    | PROJECT | DESCRIPTION                    | 2024 BUDGET    | 2024 ACTUAL     | 2025 BUDGET                       | 2025 YTD ACTUAL | 2026 BUDGET    | Notes                    | FUND BALANCE | CAPITAL RESERVE<br>EQUIPMENT &<br>INFRASTRUCTURE | CAPITAL RESERVE:<br>NEW EQUIP<br>STORAGE FACILITY | HARDWARE<br>RESERVE | SOFTWARE RESERVE |
| H5130                             | 521063 |         | Fire Truck                     | -              | -               | -                                 | -               | -              |                          |              |                                                  |                                                   |                     |                  |
| H5130                             | 521130 |         | Equipment (Not Car)            | 11,000.00      | -               | 12,000.00                         | 6,300.00        | 13,000.00      | DPW 5-Year Plan          |              | (13,000.00)                                      |                                                   |                     |                  |
| H5130                             | 521230 |         | Radio & Equipment              | -              | -               | -                                 | -               | -              |                          |              |                                                  |                                                   |                     |                  |
| H5130                             | 521901 |         | Mowing Tractor                 | -              | -               | -                                 | -               | -              |                          |              |                                                  |                                                   |                     |                  |
| H5130                             | 521902 |         | Auto Shop Equip/Reno           | -              | -               | -                                 | -               | -              |                          |              |                                                  |                                                   |                     |                  |
| H5130                             | 521903 |         | Skidsteer                      | 9,586.00       | 8,300.00        | -                                 | -               | -              |                          |              |                                                  |                                                   |                     |                  |
| H5130                             | 521906 |         | OneTon Flatbed/Rollback Truck  | 116,914.00     | 109,727.05      | -                                 | -               | -              |                          |              |                                                  |                                                   |                     |                  |
| H5130                             | 521907 |         | Tandem Equipment Trailer       | -              | -               | -                                 | -               | -              |                          |              |                                                  |                                                   |                     |                  |
| H5130                             | 521908 |         | Tandem Axle Truck              | 660,000.00     | -               | 1,340,000.00                      | 662,240.80      | 700,000.00     | Tandem Trucks            |              | (700,000.00)                                     |                                                   |                     |                  |
| H5130                             | 521909 |         | One Ton Pickup & Plow          | -              | -               | 130,000.00                        | 121,953.08      | -              |                          |              |                                                  |                                                   |                     |                  |
| H5130                             | 521910 |         | Chipper                        | -              | -               | -                                 | -               | 60,000.00      | Chipper                  |              | (60,000.00)                                      |                                                   |                     |                  |
| H5130                             | 521918 |         | Boom Mower                     | 190,000.00     | 168,171.40      | -                                 | -               | -              |                          |              |                                                  |                                                   |                     |                  |
| H5130                             | 521920 |         | Bucket Loader                  | -              | -               | -                                 | -               | -              |                          |              |                                                  |                                                   |                     |                  |
| H5130                             | 521921 |         | Roller                         | -              | -               | -                                 | -               | 100,000.00     | Patch Roller             |              | (100,000.00)                                     |                                                   |                     |                  |
| H5130                             | 521922 |         | Paver                          | -              | -               | -                                 | -               | -              |                          |              |                                                  |                                                   |                     |                  |
| H5130                             | 521930 |         | Walk Behind Striper            | -              | -               | -                                 | -               | -              |                          |              |                                                  |                                                   |                     |                  |
| H5130                             | 521939 |         | Mini Excavator                 | -              | -               | -                                 | -               | -              |                          |              |                                                  |                                                   |                     |                  |
| H5130                             | 521940 |         | Material Spreader              | -              | -               | -                                 | -               | 16,000.00      | Material Spreader        |              | (16,000.00)                                      |                                                   |                     |                  |
| H5130                             | 521941 |         | Fork Lift                      | -              | -               | -                                 | -               | -              |                          |              |                                                  |                                                   |                     |                  |
| H5130                             | 521942 |         | Hot Box -Asphalt Recycler      | -              | -               | -                                 | -               | -              |                          |              |                                                  |                                                   |                     |                  |
| H5130                             | 521943 |         | Steamer -Roads                 | -              | -               | -                                 | -               | -              |                          |              |                                                  |                                                   |                     |                  |
| H5130                             | 521944 |         | Tractor                        | -              | -               | -                                 | -               | -              |                          |              |                                                  |                                                   |                     |                  |
| H5130                             | 521945 |         | Sweeper-Road                   | -              | -               | -                                 | -               | -              |                          |              |                                                  |                                                   |                     |                  |
| Capital - Road Machinery          |        |         |                                | 1,098,734.98   | 387,319.45      | 1,627,000.00                      | 930,818.88      | 1,064,000.00   |                          | -            | (1,064,000.00)                                   | -                                                 | -                   | -                |
| H6010                             | 436100 |         | State Aid-Social Services Admi | (41,497.61)    | (37,390.74)     | (28,000.00)                       | -               | (10,000.00)    | 25% Reimbursement        | 10,000.00    |                                                  |                                                   |                     |                  |
| H6010                             | 446100 |         | Federal Aid-Social Services Ad | (82,995.22)    | (74,781.48)     | (56,000.00)                       | -               | (20,000.00)    | 50% Reimbursement        | 20,000.00    |                                                  |                                                   |                     |                  |
| H6010                             | 520090 |         | Computer                       | -              | -               | -                                 | -               | -              |                          |              |                                                  |                                                   |                     |                  |
| H6010                             | 520210 |         | Other Furniture                | -              | -               | -                                 | -               | -              |                          |              |                                                  |                                                   |                     |                  |
| H6010                             | 521060 |         | Car/Truck                      | 165,990.44     | 149,562.96      | 96,776.00                         | 2,139.00        | 40,000.00      | (4) DSS Vehicles         | (40,000.00)  |                                                  |                                                   |                     |                  |
| H6010                             | 521090 |         | Computer                       | -              | -               | -                                 | -               | -              |                          |              |                                                  |                                                   |                     |                  |
| H6010                             | 540620 |         | Software Expense               | -              | -               | -                                 | -               | -              |                          |              |                                                  |                                                   |                     |                  |
| Capital - Social Services         |        |         |                                | 41,497.61      | 37,390.74       | 12,776.00                         | 2,139.00        | 10,000.00      |                          | (10,000.00)  | -                                                | -                                                 | -                   | -                |
| Total Tentative 2026 Capital Plan |        |         |                                | (4,044,490.29) | (11,757,025.54) | 7,600,970.12                      | (485,894.41)    | 2,624,011.50   | 2026 Capital Approp.     | 1,972,760.00 | (3,873,121.50)                                   | 500,000.00                                        | (18,650.00)         | (1,500.00)       |
|                                   |        |         |                                |                |                 | Reserve - Capital Equipment/Infra |                 | (3,873,121.50) | 2025 Capital Approp.     |              | (1,355,121.50)                                   | -                                                 | (36,742.79)         | (121,250.00)     |
|                                   |        |         |                                |                |                 | Reserve - Capital Equip Facility  |                 | 500,000.00     | Reserve Balance 08.28.25 |              | 5,297,691.46                                     | 500,000.00                                        | 549,773.33          | 749,930.96       |
|                                   |        |         |                                |                |                 | Reserve - Hardware                |                 | (18,650.00)    | Est. Balance 12.31.26    |              | 69,448.46                                        | 1,000,000.00                                      | 494,380.54          | 627,180.96       |
|                                   |        |         |                                |                |                 | Reserve - Software                |                 | (1,500.00)     |                          |              |                                                  |                                                   |                     |                  |
|                                   |        |         |                                |                |                 | FB Approp(Contribution)           |                 | (769,260.00)   |                          |              |                                                  |                                                   |                     |                  |

COUNTY OF TIOGA  
FUND BALANCE WORKSHEET - CAPITAL FUND  
2026 BUDGET

| CAPITAL FUND ESTIMATED FUND BALANCE                          | 12/31/2022           | 12/31/2023           | 12/31/2024           | 2025 YTD             | 2026 EST             |
|--------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Beginning Fund Balance January 1</b>                      | \$ 12,243,148        | \$ 16,568,876        | \$ 17,500,843        | \$ 26,014,371        | \$ 19,744,539        |
| Add: YTD Revenues                                            | \$ 9,416,457         | \$ 11,979,456        | \$ 18,149,804        | \$ 2,943,206         | \$ -                 |
| Less: YTD Expense                                            | \$ 5,090,729         | \$ 11,047,489        | \$ 9,636,276         | \$ 2,418,113         | \$ -                 |
| <b>Fund Balance to Date</b>                                  | <b>\$ 16,568,876</b> | <b>\$ 17,500,843</b> | <b>\$ 26,014,371</b> | <b>\$ 26,539,464</b> | <b>\$ 19,744,539</b> |
| Add: Estimated Revenues (Revised)                            | \$ -                 | \$ -                 | \$ -                 | \$ 15,446,735        | \$ -                 |
| Less: Projected Expenses (Revised)                           | \$ -                 | \$ -                 | \$ -                 | \$ 23,693,261        | \$ -                 |
| Add: Estimated Revenues (ARPA)**                             | \$ -                 | \$ -                 | \$ -                 | \$ 1,451,602         | \$ -                 |
| <b>Estimated Fund Balance at Year End</b>                    | <b>\$ 16,568,876</b> | <b>\$ 17,500,843</b> | <b>\$ 26,014,371</b> | <b>\$ 19,744,539</b> | <b>\$ 19,744,539</b> |
| <b>FUND BALANCE ALLOCATION</b>                               | <b>12/31/2022</b>    | <b>12/31/2023</b>    | <b>12/31/2024</b>    | <b>2025 YTD</b>      | <b>2026 EST</b>      |
| Nonspendable (Inventory, Prepaids 148000)                    | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Restricted* (Reserves)                                       | \$ 9,131,561         | \$ 9,442,079         | \$ 18,044,519        | \$ 20,554,515        | \$ 16,148,129        |
| Committed (Appropriated Fund Balance)                        | \$ -                 | \$ -                 | \$ -                 | \$ 525,093           | \$ (769,260)         |
| Unrestricted/Assigned, Appropriated (Res for Encumbrance)    | \$ 470,616           | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Unrestricted/Assigned, Unappropriated (Unrestricted)         | \$ 6,966,699         | \$ 8,058,764         | \$ 7,969,851         | \$ 5,459,856         | \$ 4,365,670         |
| <b>Total Estimated Year End Fund Balance</b>                 | <b>\$ 16,568,876</b> | <b>\$ 17,500,843</b> | <b>\$ 26,014,371</b> | <b>\$ 26,539,464</b> | <b>\$ 19,744,539</b> |
| <b>RESTRICTED FUND BALANCE*</b>                              | <b>12/31/2022</b>    | <b>12/31/2023</b>    | <b>12/31/2024</b>    | <b>2025 YTD</b>      | <b>2026 EST</b>      |
| 387804 Capital Software Reserve                              | \$ 279,825           | \$ 344,522           | \$ 747,670           | \$ 750,977           | \$ 628,227           |
| 387805 Capital Hardware Reserve                              | \$ 214,095           | \$ 39,483            | \$ 550,667           | \$ 550,540           | \$ 495,147           |
| 387807 Capital Reserve (Public Land, Structures & Equipment) | \$ 1,662,319         | \$ 18,158            | \$ 5,120,281         | \$ 5,305,078         | \$ 76,835            |
| 387808 Capital Financial Mgmt. System Reserve                | \$ 66,550            | \$ 67,030            | \$ 67,639            | \$ 67,932            | \$ 67,932            |
| 387809 Capital Communications Reserve                        | \$ 4,305,522         | \$ 4,489,244         | \$ 4,605,332         | \$ 4,771,544         | \$ 4,771,544         |
| 387810 Capital Building SAC Reserve                          | \$ 2,603,251         | \$ 4,483,643         | \$ 6,452,931         | \$ 8,590,399         | \$ 8,590,399         |
| 387811 Capital Building DPW Eq Reserve                       | \$ -                 | \$ -                 | \$ 500,000           | \$ 518,046           | \$ 1,518,046         |
| <b>Total Restricted Fund Balance</b>                         | <b>\$ 9,131,561</b>  | <b>\$ 9,442,079</b>  | <b>\$ 18,044,519</b> | <b>\$ 20,554,515</b> | <b>\$ 16,148,129</b> |