

PUBLIC NOTICE

The Proposed Budget for 2026 for the Township of Charleston, Tioga County, Pennsylvania, has been prepared and will be open for inspection at the township office on Catlin Hollow Road between the hours of 7 a.m. till 3:30 p.m. Monday-Friday, also by appointment 570-724-5353. Or viewed on the Township Website <https://www.charlestantownship-pa.com> The Final Budget will be adopted at the Board of Supervisors regular scheduled meeting held Monday, December 15, 2025, at 7:00 p.m. The tax base for 2026 will be 1.2132 mills for general purpose.

Charleston Township Supervisors
Trish Reese, Secretary

1:38 PM

11/06/25

Accrual Basis

Charleston Township
Balance Sheet
As of December 31, 2025

	<u>Dec 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
100 · Checking	876,623.95
101 · Impact Fee	587,479.02
104 · American Rescue Plan	<u>13,892.41</u>
Total Checking/Savings	<u>1,477,995.38</u>
Total Current Assets	<u>1,477,995.38</u>
TOTAL ASSETS	<u>1,477,995.38</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	<u>150.00</u>
Total Accounts Payable	150.00
Other Current Liabilities	
212 · Earned Income Tax (EIT)	679.81
214 · 457 PLAN	503.56
215 · Vision Insurance Employee paid	-336.00
217 · State Income Tax	-3.47
221 · PA Unemployment	<u>46.94</u>
Total Other Current Liabilities	<u>890.84</u>
Total Current Liabilities	<u>1,040.84</u>
Total Liabilities	1,040.84
Equity	
279 · Fund Balance	1,875,308.21
Net Income	<u>-398,353.67</u>
Total Equity	<u>1,476,954.54</u>
TOTAL LIABILITIES & EQUITY	<u>1,477,995.38</u>

11:14 AM

11/06/25

Cash Basis

Charleston Township
Budget New
January 2025 through December 2026

	Jan - Dec 25	Budget	Jan - Dec 26	Budget
Income				
301.10 · R.E. Tax (Current Year)	33,138.24	40,000.00	0.00	38,000.00
301.11 · RET Discount	348,932.91	355,000.00	0.00	350,000.00
301.12 · RET Penalty	14,405.49	15,000.00	0.00	15,000.00
301.20 · R.E. Tax (Prior Year)	6,465.89	5,500.00	0.00	6,000.00
301.30 · R.E. (Delinquent)	13,287.18	15,000.00	0.00	15,000.00
310.10 · R.E. Transfer Tax	76,531.83	50,000.00	0.00	72,000.00
310.21 · E.I.T. (Current Year)	331,511.80	369,245.00	0.00	356,655.00
310.51 · LST - Current	3,797.49	7,500.00	0.00	6,000.00
320. · Licenses and Permits (Disposal)				
321.32 · Junk Yard Licenses	0.00	50.00	0.00	50.00
322.30 · Driveway Permits	100.00	400.00	0.00	400.00
322.82 · Roadway Permits	0.00	70.00	0.00	70.00
Total 320. · Licenses and Permits (Disposal)	100.00	520.00	0.00	520.00
330 · Fines				
331.12 · Fines and Forfeits Local	1,049.70	750.00	0.00	750.00
Total 330 · Fines	1,049.70	750.00	0.00	750.00
340 · Interest Rents				
341 · Interest Earnings	58,302.57	55,000.00	0.00	60,000.00
342 · Rent	20.35	50.00	0.00	50.00
342.43 · Rent Machinery & Equipment	0.00	150.00	0.00	150.00
Total 340 · Interest Rents	58,322.92	55,200.00	0.00	60,200.00
350 · Intergovt Revenue				
355.01 · Public Utility Realty Tax	0.00	900.00	0.00	900.00
355.04 · Alcoholic Bev Licenses	0.00	150.00	0.00	150.00
355.05 · Pension Income	0.00	10,000.00	0.00	10,000.00
355.07 · Foreign Fire Ins. Premium Tax	25,215.14	23,000.00	0.00	23,000.00
356.02 · Game Comission	464.40	185.00	0.00	450.00
Total 350 · Intergovt Revenue	25,679.54	34,235.00	0.00	34,500.00
355.09 · Marcellus Shale Impact Fee Dist	241,292.83	260,000.00	0.00	245,000.00
355.99 · All Other Shared Revenues And E	0.00	50.00	0.00	50.00
360 · Charge for Service				
361.30 · Zoning/Subdivision	1,490.00	3,000.00	0.00	2,500.00
362.41 · Building Permits	3,639.50	10,000.00	0.00	7,000.00
362.46 · Short Term Vac. Rental	784.00	500.00	0.00	600.00
363.99 · Charges for Services	13,286.82	2,000.00	0.00	16,000.00
Total 360 · Charge for Service	19,200.32	15,500.00	0.00	26,100.00
364 · Sanitation	17,275.00	15,000.00	0.00	15,000.00
364.02 · Due from Sewer Wage	27,534.32	40,000.00	0.00	32,000.00
380 · Miscellaneous Income	0.00	50.00	0.00	50.00
390 · Other Financing				
391 · Sale of Assets	0.00	1,000.00	0.00	5,000.00
Total 390 · Other Financing	0.00	1,000.00	0.00	5,000.00
395 · Refund Prior Years	35,152.25	20,000.00	0.00	32,000.00
Total Income	1,253,677.71	1,299,550.00	0.00	1,309,825.00
Gross Profit	1,253,677.71	1,299,550.00	0.00	1,309,825.00
Expense				
400 · Gen Govt				
400.11 · E/A Off. Meeting Pay	2,880.00	4,000.00	0.00	4,000.00
400.12 · Special Meetings	242.61	200.00	0.00	200.00
400.30 · COG	0.00	50.00	0.00	50.00
400.42 · E/A Off. Dues, Subs, Membership	0.00	1,500.00	0.00	500.00
400.46 · Meetings & Conferences	50.00	300.00	0.00	100.00

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11/06/25

Cash Basis

Charleston Township
Budget New
January 2025 through December 2026

	Jan - Dec 25	Budget	Jan - Dec 26	Budget
Total 400 · Gen Govt	3,172.61	6,050.00	0.00	4,850.00
402 · Auditing Service				
402.11 · Auditors Wages	774.00	600.00	0.00	750.00
402.30 · Bank Charges	86.55	50.00	0.00	75.00
Total 402 · Auditing Service	860.55	650.00	0.00	825.00
403 · Tax Collection				
403.11 · Tax Collector Wages	22,340.35	25,000.00	0.00	25,000.00
403.20 · Tax Collector Supplies/Postage	1,172.06	1,000.00	0.00	1,100.00
403.35 · Tax Collector Bond	0.00	300.00	0.00	300.00
Total 403 · Tax Collection	23,512.41	26,300.00	0.00	26,400.00
404.31 · Lawyer/Professional Services	3,564.25	5,000.00	0.00	5,000.00
405 · Secretary				
405.12 · Sec/Treas. Wages	32,689.99	32,000.00	0.00	35,000.00
405.15 · Secretary Meeting Pay	1,356.04	600.00	0.00	1,000.00
405.20 · Sec./Treas. Supplies/Postage	8,408.25	10,000.00	0.00	8,800.00
405.32 · Telephone	2,205.27	2,500.00	0.00	2,500.00
405.33 · Sec./Treas. Transportation	1,072.20	850.00	0.00	950.00
405.34 · Sec./Treas. Advertising	2,232.91	2,300.00	0.00	2,300.00
405.35 · Sec./Treas. Bonding/Insurance	3,038.00	2,000.00	0.00	2,000.00
405.42 · Dues & Subscriptions	1,522.00	1,300.00	0.00	1,500.00
Total 405 · Secretary	52,524.66	51,550.00	0.00	54,050.00
408 · Engineering Service				
408.31 · Professional Services	0.00	500.00	0.00	500.00
Total 408 · Engineering Service	0.00	500.00	0.00	500.00
409 · Gov Buildings				
409.20 · Building Supplies	6,107.35	8,000.00	0.00	6,000.00
409.36 · Building Public Utility	8,130.56	15,000.00	0.00	10,000.00
409.37 · Building Repairs & Maintenance	589.64	500.00	0.00	500.00
409.45 · Contracted - Dumpster	18,006.05	15,000.00	0.00	15,000.00
Total 409 · Gov Buildings	32,833.60	38,500.00	0.00	31,500.00
410 · Public Safety				
411.45 · Fire - Contracted	87,913.98	85,000.00	0.00	85,000.00
413.12 · Building Permit Commission	2,793.38	7,500.00	0.00	3,000.00
413.33 · Building Permit Mileage	0.00	50.00	0.00	50.00
414.12 · Zoning Secretary Wage	0.00	500.00	0.00	500.00
414.30 · Short Term Vac. Rental	412.50	500.00	0.00	500.00
414.33 · Zoning mileage	0.00	200.00	0.00	150.00
Total 410 · Public Safety	91,119.86	93,750.00	0.00	89,200.00
420 · Health & Welfare				
429.13 · Sewer Wages	23,457.14	40,000.00	0.00	25,000.00
429.45 · Contracted Services/Sanitation	19,400.00	15,000.00	0.00	16,000.00
Total 420 · Health & Welfare	42,857.14	55,000.00	0.00	41,000.00
430 · Highways Roads Streets				
430.26 · Small tools & Minor Equip	0.00	500.00	0.00	500.00
430.32 · Communications - Radio	1,565.11	2,500.00	0.00	1,800.00
430.47 · Road Drug Testing	0.00	150.00	0.00	150.00
430.74 · Major Equipment	195,007.28	5,000.00	0.00	5,000.00
432.13 · 432.13 Snow Wages	22,365.43	38,000.00	0.00	28,000.00
432.24 · Snow Highway Supplies	67,505.33	50,000.00	0.00	55,000.00
433.00 · Street Signs	0.00	600.00	0.00	600.00
437.13 · 437.13 Repair Wages	22,703.76	35,000.00	0.00	19,000.00
437.37 · Repair & Maint Services	87,307.30	70,000.00	0.00	65,000.00
438 · Fuel	31,870.25	45,000.00	0.00	35,000.00

11:14 AM

11/06/25

Cash Basis

Charleston Township
Budget New
January 2025 through December 2026

	Jan - Dec 25	Budget	Jan - Dec 26	Budget
438.13 · 438.13 Road Wages	138,004.05	130,000.00	0.00	119,000.00
438.24 · Road Supplies	490,061.02	410,000.00	0.00	423,000.00
Total 430 · Highways Roads Streets	1,056,389.53	786,750.00	0.00	752,050.00
441.13 · Cemetery Wages	5,525.00	5,500.00	0.00	5,500.00
451.54 · Contributions, Non-Gov. Org.	0.00	200.00	0.00	200.00
481.10 · Employee Benefit FICA	19,124.81	18,000.00	0.00	18,000.00
481.20 · Employee Benefit Med Care	4,472.75	4,600.00	0.00	4,500.00
481.30 · Employee Benefits (UC)	671.42	1,500.00	0.00	1,000.00
484.00 · Employee Benefits Workmans Comp	15,014.82	15,500.00	0.00	15,500.00
486.00 · Auto/Liab Insurance	20,965.00	21,000.00	0.00	20,000.00
487.00 · employee Benefit/Cdl	420.00	400.00	0.00	450.00
487.152 · Dental Insurance	8,158.16	4,000.00	0.00	6,000.00
487.153 · Employee Benefits Disability	1,518.24	1,900.00	0.00	1,900.00
487.156 · Employee Benefits Health Ins.	232,982.58	110,000.00	0.00	195,000.00
487.158 · Life Insurance	1,112.40	900.00	0.00	900.00
487.160 · Pension	1,000.00	10,000.00	0.00	5,000.00
487.172 · Employee Benefits Vac Wages	24,571.19	30,000.00	0.00	20,000.00
487.173 · Holiday Wage	9,123.18	7,000.00	0.00	10,000.00
491 · Refund of Prior Year Income	387.22	5,000.00	0.00	500.00
Total Expense	1,651,881.38	1,299,550.00	0.00	1,309,825.00
Net Income	-398,203.67	0.00	0.00	0.00

11:13 AM

10/23/25

Accrual Basis

Charleston Township- State Fund
Balance Sheet
As of December 31, 2025

	<u>Dec 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
103 · Charleston Twp Road District	3,228.23
Total Checking/Savings	3,228.23
Total Current Assets	3,228.23
TOTAL ASSETS	<u><u>3,228.23</u></u>
LIABILITIES & EQUITY	
Equity	
279 · Opening Bal Equity	1,428.66
289 · Retained Earnings	1,743.49
Net Income	56.08
Total Equity	3,228.23
TOTAL LIABILITIES & EQUITY	<u><u>3,228.23</u></u>

11:12 AM
10/23/25
Cash Basis

Charleston Township- State Fund
Profit & Loss Budget vs. Actual
January 2025 through December 2026

	2025		2026	
	Jan - Dec 25	Budget	Jan - Dec 26	Budget
Income				
341 · INTEREST	1,777.56	2,200.00	0.00	1,800.00
354.03 · LIQ. FUELS	270,387.18	265,777.37	0.00	261,849.59
Total Income	272,164.74	267,977.37	0.00	263,649.59
Expense				
430.26 · Small Tools & Minor Equip.	0.00	25.00	0.00	25.00
430.74 · Major Equipment	0.00	3,000.00	0.00	3,000.00
432.24 · Snow Highway Supplies	53,096.94	129,926.19	0.00	56,524.59
433 · Street Signs	0.00	100.00	0.00	100.00
437.37 · Repairs & Maintenance	0.00	5,000.00	0.00	4,000.00
438.24 · Road Supplies	219,011.72	129,926.18	0.00	200,000.00
Total Expense	272,108.66	267,977.37	0.00	263,649.59
Net Income	56.08	0.00	0.00	0.00