



**Agenda
Town Board Meeting
May 13, 2026**

1. AUDIENCE PARTICIPATION

2. PRESENTATIONS:

- 2.1. **COUNTY UPDATE** -County Legislator- Larry Denesha

3. DEPARTMENT UPDATES:

- 3.1. **DOG CONTROL OFFICER (Sandy Griffin)**

- 3.1.1. Report

- 3.2. **CODE ENFORCEMENT OFFICER (Craig Demmon)**

- 3.2.1. Report

- 3.3. **HIGHWAY DEPARTMENT (Nelson Martin Jr.)**

- 3.4. **STAR LAKE WATER DEPARTMENT (Mark Hall)**

- 3.5. **TOWN CLERK/TAX COLLECTOR: (Tamika Provost)**

- 3.5.1. Report

4. ADOPT MINUTES FROM PREVIOUS MEETING

- 4.1. Regular Meeting, April 8, 2026

5. SUPERVISOR/TOWN BOARD:

- 5.1. Review Supervisor's Financial Report

- 5.2. Review and Authorize Budget Amendments

- 5.3. Review and Authorize Payment of Town Bills (Abstract of Vouchers)

6. COMMITTEE UPDATES:

- 6.1. **ARENA: (Carlton Kerr/Melissa Streeter)**

- 6.2. **GOLF COURSE: (Jeremy Thompson/Dave Downey):**

- 6.3. **CF YOUTH COMMISSION (Sam Bryant):**

- 6.4. **OSWEGATCHIE CEMETERY (Carlton Kerr/Gigi Hayden):**

7. OLD BUSINESS:

- 7.1. Review Action Plan

8. NEW BUSINESS:

- 8.1. Standard Workday & Reporting Resolution

- 8.2. Shelter Contributions on Dog License Renewals

Account#	Account Description	Fee Description	Qty	Local Share	
A1255	Certified Copy of Marriage Record	Certified Copy - Marriage	2	20.00	
		Conservation	7	7.18	
	Sub-Total:			\$27.18	
A1603	Misc. Fees	Certified Copy - Death	6	60.00	
Sub-Total:			\$60.00		
A2410	Rental of Real Property	Refund of Deposit	4	-100.00	
		Rent (Residential)	3	75.00	
		Residential Security Deposit	2	50.00	
Sub-Total:			\$25.00		
A2544	Dog Licensing	Female, Spayed	8	36.00	
		Female, Unspayed	1	10.50	
		Male, Neutered	15	67.50	
		Male, Unneutered	1	10.50	
Sub-Total:			\$124.50		
A2555	Building Permits	Building Permits	2	50.00	
Sub-Total:			\$50.00		
A2770	Misc. Fees	Copies	1	0.25	
Sub-Total:			\$0.25		
SS2120	Sewer Rents	Wanakena Sewer Rents	3	1,640.00	
Sub-Total:			\$1,640.00		
			Total Local Shares Remitted:	\$1,926.93	
Amount paid to: NYS Ag. & Markets for spay/neuter program				29.00	
Amount paid to: NYS Environmental Conservation				122.82	
Total State, County & Local Revenues:			\$2,078.75	Total Non-Local Revenues:	\$151.82

To the Supervisor:

Pursuant to Section 27, Sub 1, of the Town Law, I hereby certify that the foregoing is a full and true statement of all fees and monies received by me, Tamika Provost, Town Clerk, Town of Fine during the period stated above, in connection with my office, excepting only such fees and monies, the application of which are otherwise provided for by law.

_____	_____	_____	_____
Supervisor	Date	Town Clerk	Date

The Fine Town Board held its regular meeting on Wednesday, April 8, 2026, at the Municipal Office Building in Star Lake. Attendance was taken, and a quorum was present. The meeting was called to order with the Pledge of Allegiance at 6:30 PM.

Board Members	Present	Absent	Late	Arrived
Supervisor Jeremy Thompson	X			
Councilman Philip Giardino	X			
Councilman Carlton Kerr	X			
Councilman Samuel Bryant	X			
Councilwoman Gigi Hayden	X			

Guests: Tamika Provost, Town Clerk; Nelson Martin Jr, Highway Superintendent; Chris Cook (on the phone), Larry Denesha, County Legislator; Sherri Mandigo, Deputy Town Clerk; Mark Hall, Water Superintendent; Sandy Griffin, Dog Control Officer; Dave Downey, Dave Ziemba, and Beth Daut.

Audience Participation- Mark Hall spoke of the Clifton-Fine Hospital Public Benefits Corporation. Beth Daut spoke of the Wanakena Boat Launch and preventing invasive species.

CF Hospital-04/2026-54- Moved by C. Kerr, seconded by P. Giardino, to approve the signing of the Home Rule Request, to request the NYS Legislature to dissolve the CF Hospital Public Benefits Corporation.

Ayes: 5 Noes: 0 Carried.

Boat Launch- 04/2026-55- Moved by P. Giardino, seconded by S. Bryant, to authorize the Town Supervisor to get estimates from surveyors to find ownership of the land for the Wanakena Boat Launch.

Ayes: 5 Noes: 0 Carried.

Dog Control- A report was submitted to the board by the dog control officer for March. St. Lawrence County Free Rabies Clinics start next week, with the Clifton – Fine clinic being on June 11, 2026, from 5 pm- 7 pm.

Codes- A report was submitted to the board for March.

Highway- 2 Students from Southwest Tech will be working with the highway department.

Report –04/2026-56- Moved by G. Hayden, seconded by P. Giardino, to accept the town clerk’s report as presented.

Ayes: 5 Noes: 0 Carried.

Minutes –04/2026-57- Moved by S. Bryant, seconded by G. Hayden, to accept the minutes from the March town board meeting as presented.

Ayes: 5 Noes: 0 Carried.

Minutes- 04/2026-58- Moved by S. Bryant, seconded by G. Hayden, to accept the minutes from the Spring Joint Board Meeting as presented.

Ayes: 5 Noes: 0 Carried.

Bills –04/2026-59- Moved by S. Bryant, seconded by G. Hayden, the town bills represented by vouchers 26-104 through 26-146 be paid.

General Fund - \$ 30,080.25
Highway Fund - \$ 194,352.62
Young’s Road Bridge Project \$ 1,982.03
Sewer District - \$ 1,858.20
Water District - \$ 6,570.51

Total - \$223,843.61

Ayes: 5 Noes: 0 Carried.

Golf Course- The Golf Course will begin maintenance on April 20th, with the opening date of April 27th, and hours of 9 am – 5 pm.

Action Plan – The action plan was reviewed.

Resolution- 04/2026-60- Moved by G. Hayden, seconded by S. Bryant, to adopt the Justice Audit Report Resolution for 2025.

Ayes: 5 Noes: 0 Carried.

Town of Newcomb- 04/2026-61- Moved by S. Bryant, seconded by G. Hayden, to allow the Town Supervisor to send a letter of support regarding the unused state-owned property.

Ayes: 5 Noes: 0 Carried.

County- Larry Denesha, our county legislator, was present to give an update on what is happening at the county level. The county is also looking for Community members to serve on the St. Lawrence County Chamber of Commerce.

Adjourn – 04/2026-62- Moved by C. Kerr, seconded by G. Hayden, the meeting was adjourned at 8:01 PM.

Ayes: 5 Noes: 0 Carried.

Respectfully Submitted,

Tamika Provost, Town Clerk

Monthly Operating Statements

Town of Fine

For the 3 months ended March 31, 2026

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General Fund A - Monthly Operating Statement

Town of Fine

For the 3 months ended March 31, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
A1001 - Real Property Tax GEN FUND A	-	464,964.00	464,964.00	-	-
A1081 - Other Payments in Lieu Of GEN FUND A	140.56	140.56	-	(140.56)	-
A1089 - Other Tax Items-Surcharge Share GEN FUND A	1,562.90	1,562.90	1,000.00	(562.90)	(56.29)
A1090 - Real Property Tax Interest & Penalty GEN FUND A	571.85	571.85	1,700.00	1,128.15	66.36
A1232 - Tax Collection Fees not Interest on Taxes GEN FUND A	-	-	250.00	250.00	100.00
A1255 - Town Clerk Fees GEN FUND A	2.49	31.10	300.00	268.90	89.63
A1603 - Vital Statistics Fees Gen FUND A	40.00	390.00	1,000.00	610.00	61.00
A2192.1 - Charges for Cemetery Services (Oswegatchie) GEN FUND A	-	-	1,000.00	1,000.00	100.00
A2210 - General Services Other Governments GEN FUND A	-	-	5,800.00	5,800.00	100.00
A2401 - Interest & Earnings GEN FUND A	2,034.28	4,447.84	22,000.00	17,552.16	79.78
A2410 - Rental of Real Property GEN FUND A	125.00	325.00	200.00	(125.00)	(62.50)
A2412 - Rental of Real Property Other Govern GEN FUND A	350.00	1,051.00	2,000.00	949.00	47.45
A2544 - Dog Licenses GEN FUND A	126.00	360.00	1,500.00	1,140.00	76.00
A2555 - Building Permits GEN FUND A	-	156.00	2,500.00	2,344.00	93.76
A2610 - Fines, Forfeits of Bail GEN FUND A	5,160.00	15,115.00	20,000.00	4,885.00	24.43
A2683 - Self Insurance Reimburse (Workers Comp) GEN FUND A	-	1,186.41	1,300.00	113.59	8.74
A2770 - Unclassified Revenues GEN FUND A	-	6.25	50.00	43.75	87.50
A3001 - State AIM per Capita Aid GEN FUND A	-	-	35,001.00	35,001.00	100.00
A3005 - State Aid Mortgage Tax GEN FUND A	-	-	8,500.00	8,500.00	100.00
A3089.1 State Aid (JCAP) GEN FUND A	-	-	2,288.00	2,288.00	100.00
Total Revenues	10,113.08	490,307.91	571,353.00	81,045.09	14.18
Appropriations					
A10101 - Town Board PS GEN FUND A	859.28	3,007.48	11,600.00	8,592.52	74.07
A10104 - Town Board CE GEN FUND A	-	-	500.00	500.00	100.00
A11101 - Justices PS GEN FUND A	800.66	2,802.31	10,809.00	8,006.69	74.07
A11101.1 - Justices PS GEN FUND A Assistant	2,465.40	8,582.49	32,050.00	23,467.51	73.22
A11101.2 - Justices PS GEN FUND A Court Officer Services	-	-	2,880.00	2,880.00	100.00
A11104 - Justices CE GEN FUND A	151.25	1,709.98	6,000.00	4,290.02	71.50
A12201 - Supervisor PS GEN FUND A	1,288.38	4,509.33	17,393.00	12,883.67	74.07
A12204 - Supervisor CE GEN FUND A	3,140.75	9,902.48	40,000.00	30,097.52	75.24
A13301 - Tax Collector PS GEN FUND A	333.34	1,166.69	4,500.00	3,333.31	74.07
A13301.1 - Tax Collector PS GEN FUND A School Tax Collector	-	-	4,500.00	4,500.00	100.00
A13302 - Tax Collector EQ GEN FUND A	-	-	250.00	250.00	100.00
A13304 - Tax Collector CE GEN FUND A	-	20.49	1,500.00	1,479.51	98.63

NO ASSURANCE IS PROVIDED

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
A13551 - Assessor PS GEN FUND A	1,907.40	6,675.90	25,750.00	19,074.10	74.07
A13552 - Assessor EQ GEN FUND A	-	-	500.00	500.00	100.00
A13554 - Assessor CE GEN FUND A	-	17.18	2,500.00	2,482.82	99.31
A14101 - Town Clerk PS GEN FUND A	2,655.56	9,294.46	35,850.00	26,555.54	74.07
A14101.1 - Town Clerk PS GEN FUND A Deputy Town Clerk	-	906.30	3,400.00	2,493.70	73.34
A14104 - Town Clerk CE GEN FUND A	1,578.14	3,302.60	5,000.00	1,697.40	33.95
A14204 - Attorney CE GEN FUND A	-	-	5,000.00	5,000.00	100.00
A14601 - Records Management PS GEN FUND A	111.12	388.92	1,500.00	1,111.08	74.07
A14604 - Records Management CE GEN FUND A	-	-	1,600.00	1,600.00	100.00
A16201 - Buildings PS GEN FUND A Custodians	748.00	2,553.00	7,514.00	4,961.00	66.02
A16204 - Buildings CE GEN FUND A Arena Expenses	-	2,700.00	-	(2,700.00)	-
A16204.1 - Buildings CE GEN FUND A Town Hall Expenses	267.46	1,347.60	2,000.00	652.40	32.62
A16204.2 - Buildings CE GEN FUND A Town Barn Expenses	1,684.08	7,293.35	23,000.00	15,706.65	68.29
A16204.3 - Buildings CE GEN FUND A Office Bldg Expenses	790.98	5,536.05	20,000.00	14,463.95	72.32
A16204.4 - Buildings CE GEN FUND A CF Comm Ctr Exp	1,803.08	9,986.12	12,000.00	2,013.88	16.78
A16204.5 - Buildings CE GEN FUND A Wanakena Restroom Ctr Exp	-	770.00	2,000.00	1,230.00	61.50
A16204.6 - Buildings CE GEN FUND A Footbridge	-	-	2,000.00	2,000.00	100.00
A19104 - Unallocated Insurance GEN FUND A	700.00	35,409.54	34,710.00	(699.54)	(2.02)
A19204 - Municipal Association Dues GEN FUND A	-	1,750.00	1,750.00	-	-
A19904 - Contingency GEN FUND A	-	-	13,290.00	13,290.00	100.00
A30101 - Public Safety Adm. PS GEN FUND A	-	-	2,000.00	2,000.00	100.00
A30104 - Public Safety CE GEN FUND A	24.40	362.04	2,000.00	1,637.96	81.90
A30104.1 - Public Safety CE GEN FUND A Demolition and Clean up	-	-	10,000.00	10,000.00	100.00
A33102 - Traffic Control EQ GEN FUND A	23.60	23.60	1,000.00	976.40	97.64
A33104 - Traffic Control CE GEN FUND A	-	-	8,500.00	8,500.00	100.00
A35101 - Dog Control PS GEN FUND A	370.38	1,296.33	5,000.00	3,703.67	74.07
A35104 - Dog Control CE GEN FUND A	34.10	1,152.85	2,900.00	1,747.15	60.25
A36104 - Review Board CE GEN FUND A	-	-	1,300.00	1,300.00	100.00
A36201 - Safety Inspection/Code Enforcement PS GEN FUND A	1,082.44	3,788.54	14,613.00	10,824.46	74.07
A36201.1 - Safety Inspection/Code Enforcement PS GEN FUND A Assistant	-	-	6,400.00	6,400.00	100.00
A36204 - Safety Inspection/Code Enforcement CE GEN FUND A	-	485.00	750.00	265.00	35.33
A40201 - Regis. of Vital Stats PS GEN FUND A	20.00	420.00	1,000.00	580.00	58.00
A40204 - Regis. of Vital Stats CE GEN FUND A	-	-	100.00	100.00	100.00
A40684 - Insect Control CE GEN FUND A	-	-	18,961.00	18,961.00	100.00
A45404 - Ambulance CE GEN FUND A	-	27,350.00	28,050.00	700.00	2.50
A50101 - Supt. of Highway PS GEN FUND A	4,814.82	16,851.87	65,000.00	48,148.13	74.07
A50104 - Supt. of Highway CE GEN FUND A	-	-	1,000.00	1,000.00	100.00
A51824 - Street Lighting CE GEN FUND A	2,473.12	8,125.53	25,500.00	17,374.47	68.14
A63104 - Community Action CE GEN FUND A	5,000.00	6,000.00	50,000.00	44,000.00	88.00

NO ASSURANCE IS PROVIDED

General Fund A - Monthly Operating Statement

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
A64104 - Publicity (Public Notices) CE GEN FUND A	47.00	377.57	1,000.00	622.43	62.24
A65104 - Veterans Services CE GEN FUND A	-	125.00	125.00	-	-
A71404 - Playgrounds/Recreation CE GEN FUND A	-	-	500.00	500.00	100.00
A73104 - Youth Programs CE GEN FUND A	-	-	8,492.00	8,492.00	100.00
A75104 - Historian CE GEN FUND A	116.48	116.48	1,500.00	1,383.52	92.23
A76204 - Adult Recreation CE GEN FUND A	-	1,750.00	1,750.00	-	-
A79894 - Other Culture & Rec. (Arena) GEN FUND A	-	14,000.00	14,000.00	-	-
A80204 - Planning CE GEN FUND A	-	-	2,000.00	2,000.00	100.00
A88104 - Cemeteries CE GEN FUND A	-	-	500.00	500.00	100.00
A88104.1 - Cemetery CE (Oswegatchie) GEN FUND A	-	-	5,000.00	5,000.00	100.00
A90108 - State Retirement GEN FUND A	-	-	38,000.00	38,000.00	100.00
A90308 - Social Security GEN FUND A	1,041.75	3,737.42	15,650.00	11,912.58	76.12
A90358 - Medicare GEN FUND A	243.62	874.05	3,650.00	2,775.95	76.05
A90458 - Life Ins GEN FUND A	28.32	113.28	345.00	231.72	67.17
A90508 - Unemployment Ins GEN FUND A	407.28	2,086.43	4,500.00	2,413.57	53.63
A90558 - Disability Ins GEN FUND A	48.30	24.30	115.00	90.70	78.87
A90608 - Medical/Dental Ins GEN FUND A	8,327.66	28,223.38	71,900.00	43,676.62	60.75
A99019 - Interfund Transfer to Highway GEN FUND A	-	20,000.00	20,000.00	-	-
Total Appropriations	45,388.15	256,915.94	764,447.00	507,531.06	66.39
Profit (Loss) for the Period	(35,275.07)	233,391.97	(193,094.00)	(426,485.97)	220.87

NO ASSURANCE IS PROVIDED

Highway Fund DA - Monthly Operating Statement

Town of Fine

For the 3 months ended March 31, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
DA1001 - Real Property Tax HIGHWAY FUND DA	-	847,149.00	847,149.00	-	-
DA2300 - Transport Svcs (County Mowing Contract) HIGHWAY FUND DA	-	-	3,400.00	3,400.00	100.00
DA2302 - Snow Removal Svcs-Other Govt (County Contract) HIGHWAY FUND DA	9,584.45	9,584.45	19,000.00	9,415.55	49.56
DA2401 - Interest & Earnings HIGHWAY FUND DA	2,504.61	3,789.97	20,000.00	16,210.03	81.05
DA2650 - Sale of Surplus Scrap HIGHWAY FUND DA	-	-	1,500.00	1,500.00	100.00
DA3501 - State Aid-CHIPS HIGHWAY FUND DA	-	-	400,000.00	400,000.00	100.00
DA5031 - Interfund Transfer from General HIGHWAY FUND DA	-	20,000.00	20,000.00	-	-
DA3960 - State Aid-State Disaster Assistance HIGHWAY FUND DA	-	6,165.49	-	(6,165.49)	-
DA4960 - Federal Aid (FEMA) Federal Disaster Assistance HIGHWAY FUND DA	-	36,992.91	-	(36,992.91)	-
Total Revenues	12,089.06	923,681.82	1,311,049.00	387,367.18	29.55
Appropriations					
DA51101 - General Repairs PS HIGHWAY FUND DA	-	-	167,815.00	167,815.00	100.00
DA51104 - General Repairs CE HIGHWAY FUND DA	7,330.57	9,656.24	77,500.00	67,843.76	87.54
DA51122 - Permanent Improvements Capital Outlay HIGHWAY FUND DA	-	-	400,000.00	400,000.00	100.00
DA51204 - Bridges CE HIGHWAY FUND DA	-	-	5,000.00	5,000.00	100.00
DA51302 - Machinery EQ HIGHWAY FUND DA	160,000.00	160,000.00	-	(160,000.00)	-
DA51304 - Machinery CE HIGHWAY FUND DA	8,451.27	13,697.73	70,000.00	56,302.27	80.43
DA51421 - Snow Removal PS HIGHWAY FUND DA	25,540.80	98,346.38	182,180.00	83,833.62	46.02
DA51424 - Snow Removal CE HIGHWAY FUND DA	6,468.58	33,654.63	95,000.00	61,345.37	64.57
DA90108 - State Retirement HIGHWAY FUND DA	-	-	47,600.00	47,600.00	100.00
DA90308 - Social Security HIGHWAY FUND DA	1,475.54	5,773.49	21,700.00	15,926.51	73.39
DA90358 - Medicare HIGHWAY FUND DA	622.72	2,430.13	5,075.00	2,644.87	52.12
DA90458 - Life Ins HIGHWAY FUND DA	56.64	226.56	700.00	473.44	67.63
DA90508 - Unemployment Ins HIGHWAY FUND DA	1,254.82	5,181.16	5,470.00	288.84	5.28
DA90558 - Disability Ins HIGHWAY FUND DA	32.40	(3.60)	25.00	28.60	114.40
DA90608 - Medical/Dental Ins HIGHWAY FUND DA	10,103.99	43,489.62	136,700.00	93,210.38	68.19
DA19904 - Contingency HIGHWAY FUND DA	-	-	10,000.00	10,000.00	100.00
DA962.2 Budgetary Provision for Other Uses-Reserve Addition-Machinery/Equip HIGHWAY FUND DA	-	200,000.00	200,000.00	-	-
Total Appropriations	221,337.33	572,452.34	1,424,765.00	852,312.66	59.82
Profit (Loss) for the Period	(209,248.27)	351,229.48	(113,716.00)	(464,945.48)	408.87

NO ASSURANCE IS PROVIDED

Fire Protection Dist SF - Monthly Operating Statement

Town of Fine

For the 3 months ended March 31, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SF1001 - Real Property Tax FIRE PROTECTION DIST SF	-	55,282.00	55,282.00	-	-
Total Revenues	-	55,282.00	55,282.00	-	-
Appropriations					
SF34104 - Fire Protection CE FIRE PROTECTION DIST SF Star Lake Fire Dept Contract	-	37,122.00	37,122.00	-	-
SF34104.1 - Fire Protection CE FIRE PROTECTION DIST SF Fine Fire Dept Contract	-	18,160.00	18,160.00	-	-
Total Appropriations	-	55,282.00	55,282.00	-	-
Profit (Loss) for the Period	-	-	-	-	-

NO ASSURANCE IS PROVIDED

Star Lake Water Dist SW - Monthly Operating Statement

Town of Fine

For the 3 months ended March 31, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SW2140.1 - Metered Water Sales-EDU's-Fine w Taxes STAR LAKE WATER DIST SW	-	262,440.00	262,440.00	-	-
SW2140.2 - Metered Water Sales-EDU's-Clifton Star Lake (FKA Woodhaven, plus some Rt3) STAR LAKE WATER DIST SW	33,750.00	33,750.00	34,020.00	270.00	0.79
SW2140.3 - Metered Water Sales-EDU's-Clifton Newton Falls STAR LAKE WATER DIST SW	24,725.00	24,725.00	25,155.00	430.00	1.71
SW2140.4 - Metered Water Sales-Golf Course Raw Water Usage STAR LAKE WATER DIST SW	-	-	1,350.00	1,350.00	100.00
SW2401 - Interest & Earnings STAR LAKE WATER DIST SW	1,153.12	2,133.75	13,400.00	11,266.25	84.08
Total Revenues	59,628.12	323,048.75	336,365.00	13,316.25	3.96
Appropriations					
SW83101 - Personal Services STAR LAKE WATER DIST SW	4,553.51	15,775.18	59,480.00	43,704.82	73.48
SW83102 - Equip & Cap Outlay STAR LAKE WATER DIST SW	-	-	2,500.00	2,500.00	100.00
SW83104 - Contr Exp STAR LAKE WATER DIST SW	5,331.52	36,706.62	81,060.00	44,353.38	54.72
SW90108 - State Retirement STAR LAKE WATER DIST SW	-	-	11,265.00	11,265.00	100.00
SW90308 - Social Security STAR LAKE WATER DIST SW	275.01	956.13	3,690.00	2,733.87	74.09
SW90358 - Medicare STAR LAKE WATER DIST SW	64.33	223.62	865.00	641.38	74.15
SW90458 - Life Ins STAR LAKE WATER DIST SW	9.44	37.76	115.00	77.24	67.17
SW90508 - Unemployment Ins STAR LAKE WATER DIST SW	273.22	997.85	1,340.00	342.15	25.53
SW90558 - Disability Ins STAR LAKE WATER DIST SW	10.80	-	5.00	5.00	100.00
SW90608 - Medical/Dental Ins STAR LAKE WATER DIST SW	1,096.06	4,502.13	13,205.00	8,702.87	65.91
SW97106 - Debt Principal, Serial Bonds STAR LAKE WATER DIST SW	-	-	160,340.00	160,340.00	100.00
SW19904 - Contingency STAR LAKE WATER DIST SW	-	-	2,500.00	2,500.00	100.00
Total Appropriations	11,613.89	59,199.29	336,365.00	277,165.71	82.40
Profit (Loss) for the Period	48,014.23	263,849.46	-	(263,849.46)	-

NO ASSURANCE IS PROVIDED

Wanakena Sewer Dist SS - Monthly Operating Statement

Town of Fine

For the 3 months ended March 31, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SS2120 - Sewer Rents WANAKENA SEWER DIST SS	-	30,290.00	30,290.00	-	-
SS2128 - Penalties on Sewer Rents WANAKENA SEWER DIST SS	-	-	100.00	100.00	100.00
SS2401 - Interest & Earnings WANAKENA SEWER DIST SS	170.49	497.98	1,500.00	1,002.02	66.80
Total Revenues	170.49	30,787.98	31,890.00	1,102.02	3.46
Appropriations					
SS81201 - Personal Services WANAKENA SEWER DIST SS	583.48	2,042.18	7,877.00	5,834.82	74.07
SS81204 - Contr Exp WANAKENA SEWER DIST SS	1,850.40	3,917.32	11,557.00	7,639.68	66.10
SS90308 - Social Security WANAKENA SEWER DIST SS	36.18	126.62	490.00	363.38	74.16
SS90358 - Medicare WANAKENA SEWER DIST SS	8.46	29.61	115.00	85.39	74.25
SS90508 - Unemployment Ins WANAKENA SEWER DIST SS	35.00	129.50	551.00	421.50	76.50
SS90558 - Disability Ins WANAKENA SEWER DIST SS	5.40	(0.60)	5.00	5.60	112.00
SS97106 - Debt Principal, Serial Bond WANAKENA SEWER DIST SS	-	6,300.00	6,300.00	-	-
SS97107 - Debt Interest, Serial Bond WANAKENA SEWER DIST SS	1,830.93	2,565.19	4,995.00	2,429.81	48.64
Total Appropriations	4,349.85	15,109.82	31,890.00	16,780.18	52.62
Profit (Loss) for the Period	(4,179.36)	15,678.16	-	(15,678.16)	-

NO ASSURANCE IS PROVIDED

CF Youth Comm SP - Monthly Operating Statement

Town of Fine

For the 3 months ended March 31, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SP2350 - Fine Youth Services, Governments CF YOUTH COMM. SP	-	-	8,492.00	8,492.00	100.00
SP2390 - Clifton Share Joint Activity-Other Government CF YOUTH COMM. SP	-	-	8,492.00	8,492.00	100.00
SP2401 - Interest & Earnings CF YOUTH COMM. SP	0.08	0.25	-	(0.25)	-
Total Revenues	0.08	0.25	16,984.00	16,983.75	100.00
Appropriations					
SP73201 - Personal Services CF YOUTH COMM. SP	-	-	5,120.00	5,120.00	100.00
SP73204 - Contr Exp CF YOUTH COMM. SP	-	-	10,864.00	10,864.00	100.00
SP90308 - Social Security CF YOUTH COMM. SP	-	-	325.00	325.00	100.00
SP90358 - Medicare CF YOUTH COMM. SP	-	-	80.00	80.00	100.00
SP90408 - Workers Compensation CF YOUTH COMM. SP	-	187.30	190.00	2.70	1.42
SP90508 - Unemployment Ins CF YOUTH COMM. SP	-	-	365.00	365.00	100.00
SP90558 - Disability Ins CF YOUTH COMM. SP	-	-	40.00	40.00	100.00
Total Appropriations	-	187.30	16,984.00	16,796.70	98.90
Profit (Loss) for the Period	0.08	(187.05)	-	187.05	-

NO ASSURANCE IS PROVIDED

CF Golf Course SPG - Monthly Operating Statement

Town of Fine

For the 3 months ended March 31, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SPG2001 - Cart Trail Fees CF GOLF COURSE SPG	-	-	12,000.00	12,000.00	100.00
SPG2010 - Cart Rentals CF GOLF COURSE SPG	-	-	13,500.00	13,500.00	100.00
SPG2015 - Concessions-Pro Shop CF GOLF COURSE SPG	-	-	1,350.00	1,350.00	100.00
SPG2025 - Cart Storage CF GOLF COURSE SPG	-	-	5,200.00	5,200.00	100.00
SPG2030 - Driving Range Fees CF GOLF COURSE SPG	-	-	1,500.00	1,500.00	100.00
SPG2050 - Greens Fees CF GOLF COURSE SPG	-	-	46,000.00	46,000.00	100.00
SPG2051 - Memberships CF GOLF COURSE SPG	-	-	40,000.00	40,000.00	100.00
SPG2401 - Interest & Earnings CF GOLF COURSE SPG	183.69	536.53	3,000.00	2,463.47	82.12
SPG2410 - Rental of Real Property-Kitchen CF GOLF COURSE SPG	-	-	3,600.00	3,600.00	100.00
SPG2691 - Gift Certificate Revenue CF GOLF COURSE SPG	-	-	150.00	150.00	100.00
SPG2702 - NYS Sales Tax Vendor Credit CF GOLF COURSE SPG	62.78	62.78	50.00	(12.78)	(25.56)
SPG2703 - NYS Sales Tax on Taxable Sales CF GOLF COURSE SPG	(254.30)	(254.30)	(800.00)	(545.70)	68.21
SPG2705 - Gifts & Donations CF GOLF COURSE SPG	-	-	300.00	300.00	100.00
SPG2705.1 - Sponsorships (Score Cards) CF GOLF COURSE SPG	-	-	1,200.00	1,200.00	100.00
Total Revenues	(7.83)	345.01	127,050.00	126,704.99	99.73
Appropriations					
SPG72501 - Personal Services CF GOLF COURSE SPG Fertilizer	-	-	1,710.00	1,710.00	100.00
SPG72501.1 - Personal Services CF GOLF COURSE SPG Club House	-	-	21,504.00	21,504.00	100.00
SPG72501.2 - Personal Services CF GOLF COURSE SPG Grounds	-	-	52,832.00	52,832.00	100.00
SPG72502.1 - Equipment CF GOLF COURSE SPG Club House	-	-	2,000.00	2,000.00	100.00
SPG72504 - Contr Expense CF GOLF COURSE SPG Insurance	-	3,697.12	3,700.00	2.88	0.08
SPG72504.1 - Contr Expense CF GOLF COURSE SPG Club House	-	1,080.00	9,200.00	8,120.00	88.26
SPG72504.2 - Contr Expense CF GOLF COURSE SPG Grounds	-	-	22,000.00	22,000.00	100.00
SPG72504.3 - Contr Expense CF GOLF COURSE SPG Pro Shop Supplies	-	-	1,000.00	1,000.00	100.00
SPG90308 - Social Security CF GOLF COURSE SPG	-	-	4,725.00	4,725.00	100.00
SPG90358 - Medicare CF GOLF COURSE SPG	-	-	1,115.00	1,115.00	100.00
SPG90408 - Workers Compensation CF GOLF COURSE SPG	-	999.11	1,000.00	0.89	0.09
SPG90508 - Unemployment Ins CF GOLF COURSE SPG	-	-	4,400.00	4,400.00	100.00
SPG90558 - Disability Ins CF GOLF COURSE SPG	-	-	64.00	64.00	100.00
SPG19904 - Contingency CF GOLF COURSE SPG	-	-	1,800.00	1,800.00	100.00
Total Appropriations	-	5,776.23	127,050.00	121,273.77	95.45

NO ASSURANCE IS PROVIDED

CF Golf Course SPG - Monthly Operating Statement

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Profit (Loss) for the Period	(7.83)	(5,431.22)	-	5,431.22	-

NO ASSURANCE IS PROVIDED

Youngs RD H3 - Monthly Operating Statement

Town of Fine

For the 3 months ended March 31, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
H32401 - Interest & Earnings H3 YOUNGS RD BRIDGE CAPITAL PROJECT	434.97	482.14	-	(482.14)	-
H33097 - State Aid H3 YOUNGS RD BRIDGE CAPITAL PROJECT	(17,094.22)	72,799.08	-	(72,799.08)	-
Total Revenues	(16,659.25)	73,281.22	-	(73,281.22)	-
Appropriations					
H351202 - Maint of Bridges-Equipment & Capital Outlay H3 YOUNGS RD BRIDGE CAPITAL PROJECT	1,982.03	91,875.33	-	(91,875.33)	-
Total Appropriations	1,982.03	91,875.33	-	(91,875.33)	-
Profit (Loss) for the Period	(18,641.28)	(18,594.11)	-	18,594.11	-

NO ASSURANCE IS PROVIDED

Balance Sheets

Town of Fine

As of March 31, 2026

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- 6 Highway Fund DA - Balance Sheet
- 7 Star Lake Water Dist SW - Balance Sheet
- 8 Wanakena Sewer Dist SS - Balance Sheet
- 9 CF Youth Comm SP - Balance Sheet
- 10 CF Golf Course SPG - Balance Sheet
- 11 Balance Sheet - Trust & Agency
- 12 Youngs Rd Bridge Capital Project H3 - Balance Sheet

Balance Sheet

Town of Fine As of March 31, 2026

MAR 31, 2026

Assets

Current Assets

A200 - Cash GEN FUND A	170,697.37
A200.1 - Cash (Oswegatchie Cemetery) GEN FUND A	34,734.78
A210 - Petty Cash GEN FUND A	200.00
A391.1 - Due from Other Funds-T&A GEN FUND A	40,000.00
A450 - Investments in Securities GEN FUN A	841,912.34
Accounts Receivable	15,360.00
DA200 - Cash HIGHWAY FUND DA	126,441.67
DA230 - Cash, Capital Reserves-Equipment HIGHWAY FUND DA	473.03
DA450 - Investments in Securities HIGHWAY FUND DA	803,612.56
DA450.1 - Investments in Securities-Equip Reserve HIGHWAY FUND DA	418,120.86
H3200 - Cash H3 YOUNGS RD BRIDGE CAPITAL PROJECT	35,368.17
H3410 - Due from State H3 YOUNGS RD BRIDGE CAPITAL PROJECT	118,861.42
H3450 - Investments in Securities H3 YOUNGS RD BRIDGE CAPITAL PROJECT	231,654.22
SP200 - Cash CF YOUTH COMM. SP	5,134.78
SPG200 - Cash CF GOLF COURSE SPG	5,232.87
SPG210 - Petty Cash CF GOLF COURSE SPG	250.00
SPG230 - Cash, Special Reserves CF GOLF COURSE SPG	3,163.00
SPG450 - Investments in Securities CF GOLF COURSE SPG	61,304.92
SS200 - Cash WANAKENA SEWER DIST SS	22,333.17
SS450 - Investments in Securities WANAKENA SEWER DIST SS	56,797.25
SW200 - Cash STAR LAKE WATER DIST SW	16,289.41
SW230 - Cash, Special Reserves STAR LAKE WATER DIST SW	50,000.00
SW450 - Investments in Securities STAR LAKE WATER DIST SW	519,737.83
TA200 - Cash TRUST & AGENCY FUND TA	49,478.32
Total Current Assets	3,627,157.97

Long Term Assets

K101 - Fixed Assets: Land FIXED ASSETS	88,126.33
K102 - Fixed Assets: Buildings FIXED ASSETS	3,095,219.30
K104 - Fixed assets: Mach. & Equip. FIXED ASSETS	2,428,891.96
K105 - Fixed Assets: Constr Work in Progress FIXED ASSETS	1,594,169.92
K106 - Infrastructure FIXED ASSETS	9,127,607.89
K117 - Accum. Deprec. FIXED ASSETS	(3,808,712.49)
K159 - Total Non-Current Gov't Assets FIXED ASSETS	(12,525,302.91)
Total Long Term Assets	-

Total Assets 3,627,157.97

NO ASSURANCE IS PROVIDED

MAR 31, 2026

Liabilities and Fund Balances**Liabilities****Current Liabilities**

Accounts Payable	234,843.61
TA24 - SUTA Payable TRUST & AGENCY FUND TA	9,474.81
TA24.1 - SUTA Rounding TRUST & AGENCY FUND TA	3.51
TA630.1 - Due to Other Fund-General TRUST & AGENCY FUND TA	40,000.00
Total Current Liabilities	284,321.93

Long Term Liabilities

W129 - Total Non-Current Govt Liabilities LONG TERM DEBT	(4,416,739.87)
W628 - Bonds Payable LONG TERM DEBT	4,121,500.00
W638 - Net Pension Liabilities - ERS LONG TERM DEBT	240,124.00
W686 - Judgements & Claims Payable LONG TERM DEBT	55,115.87
Total Long Term Liabilities	-

Total Liabilities	284,321.93
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Fund Balances

A914 - Assigned Appropriated Fund Balance GEN FUND A	193,094.00
A917 - Unassigned Fund Balance GEN FUND A	630,978.27
DA878 - Capital Reserve Fund Balance Equipment HIGHWAY FUND DA	416,316.60
DA914 - Assigned Appropriated Fund Balance HIGHWAY FUND DA	113,716.00
DA915 - Assigned Unappropriated Fund Balance HIGHWAY FUND DA	273,033.42
H3915 - Assigned Unappropriated Fund Balance H3 YOUNGS RD BRIDGE CAPITAL PROJECT	402,495.89
SP915 - Assigned Unappropriated Fund Balance CF YOUTH COMM. SP	5,321.83
SPG878 - Water Fund Reserve CF GOLF COURSE SPG	3,163.00
SPG915 - Assigned Unappropriated Fund Balance CF GOLF COURSE SPG	72,219.01
SS915 - Assigned Unappropriated Fund Balance WANAKENA SEWER DIST SS	76,954.06
SW882 - Capital Repair Reserve STAR LAKE WATER DIST SW	50,000.00
SW915 - Assigned Unappropriated Fund Balance STAR LAKE WATER DIST SW	265,607.27
Current Year Earnings	839,936.69
Total Fund Balances	3,342,836.04

Total Liabilities and Fund Balances	3,627,157.97
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NO ASSURANCE IS PROVIDED

General Fund A - Balance Sheet

Town of Fine
As of March 31, 2026

MAR 31, 2026

Assets

Current Assets

A200 - Cash GEN FUND A	170,697.37
A200.1 - Cash (Oswegatchie Cemetery) GEN FUND A	34,734.78
A210 - Petty Cash GEN FUND A	200.00
A391.1 - Due from Other Funds-T&A GEN FUND A	40,000.00
A450 - Investments in Securities GEN FUN A	841,912.34
Total Current Assets	1,087,544.49

Total Assets	1,087,544.49
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Liabilities and Fund Balances

Current Liabilities

Accounts Payable	30,080.25
Total Current Liabilities	30,080.25

Fund Balances

A914 - Assigned Appropriated Fund Balance GEN FUND A	193,094.00
A917 - Unassigned Fund Balance GEN FUND A	630,978.27
Current Year Earnings	233,391.97
Total Fund Balances	1,057,464.24

Total Liabilities and Fund Balances	1,087,544.49
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NO ASSURANCE IS PROVIDED

Highway Fund DA - Balance Sheet

Town of Fine
As of March 31, 2026

MAR 31, 2026

Assets

Current Assets

DA200 - Cash HIGHWAY FUND DA	126,441.67
DA230 - Cash, Capital Reserves-Equipment HIGHWAY FUND DA	473.03
DA450 - Investments in Securities HIGHWAY FUND DA	803,612.56
DA450.1 - Investments in Securities-Equip Reserve HIGHWAY FUND DA	418,120.86
Total Current Assets	1,348,648.12

Total Assets	1,348,648.12
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Liabilities and Fund Balances

Current Liabilities

Accounts Payable	194,352.62
Total Current Liabilities	194,352.62

Fund Balances

DA878 - Capital Reserve Fund Balance Equipment HIGHWAY FUND DA	416,316.60
DA914 - Assigned Appropriated Fund Balance HIGHWAY FUND DA	113,716.00
DA915 - Assigned Unappropriated Fund Balance HIGHWAY FUND DA	273,033.42
Current Year Earnings	351,229.48
Total Fund Balances	1,154,295.50

Total Liabilities and Fund Balances	1,348,648.12
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NO ASSURANCE IS PROVIDED

Star Lake Water Dist SW - Balance Sheet

Town of Fine
As of March 31, 2026

MAR 31, 2026

Assets

Current Assets

SW200 - Cash STAR LAKE WATER DIST SW	16,289.41
SW230 - Cash, Special Reserves STAR LAKE WATER DIST SW	50,000.00
SW450 - Investments in Securities STAR LAKE WATER DIST SW	519,737.83
Total Current Assets	586,027.24

Total Assets	586,027.24
---------------------	-------------------

Liabilities and Fund Balances

Current Liabilities

Accounts Payable	6,570.51
Total Current Liabilities	6,570.51

Fund Balances

SW882 - Capital Repair Reserve STAR LAKE WATER DIST SW	50,000.00
SW915 - Assigned Unappropriated Fund Balance STAR LAKE WATER DIST SW	265,607.27
Current Year Earnings	263,849.46
Total Fund Balances	579,456.73

Total Liabilities and Fund Balances	586,027.24
--	-------------------

NO ASSURANCE IS PROVIDED

Wanakena Sewer Dist SS - Balance Sheet

Town of Fine
As of March 31, 2026

MAR 31, 2026

Assets

Current Assets

SS200 - Cash WANAKENA SEWER DIST SS	22,333.17
SS450 - Investments in Securities WANAKENA SEWER DIST SS	56,797.25
Accounts Receivable	15,360.00
Total Current Assets	94,490.42

Total Assets	94,490.42
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Liabilities and Fund Balances

Current Liabilities

Accounts Payable	1,858.20
Total Current Liabilities	1,858.20

Fund Balances

SS915 - Assigned Unappropriated Fund Balance WANAKENA SEWER DIST SS	76,954.06
Current Year Earnings	15,678.16
Total Fund Balances	92,632.22

Total Liabilities and Fund Balances	94,490.42
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NO ASSURANCE IS PROVIDED

CF Youth Comm SP - Balance Sheet

Town of Fine
As of March 31, 2026

MAR 31, 2026

Assets

Current Assets

SP200 - Cash CF YOUTH COMM. SP	5,134.78
Total Current Assets	5,134.78

Total Assets	5,134.78
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Liabilities and Fund Balances

Fund Balances

SP915 - Assigned Unappropriated Fund Balance CF YOUTH COMM. SP	5,321.83
Current Year Earnings	(187.05)
Total Fund Balances	5,134.78

Total Liabilities and Fund Balances	5,134.78
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NO ASSURANCE IS PROVIDED

CF Golf Course SPG - Balance Sheet

Town of Fine
As of March 31, 2026

MAR 31, 2026

Assets

Current Assets

SPG200 - Cash CF GOLF COURSE SPG	5,232.87
SPG210 - Petty Cash CF GOLF COURSE SPG	250.00
SPG230 - Cash, Special Reserves CF GOLF COURSE SPG	3,163.00
SPG450 - Investments in Securities CF GOLF COURSE SPG	61,304.92
Total Current Assets	69,950.79
Total Assets	69,950.79

Liabilities and Fund Balances

Fund Balances

SPG878 - Water Fund Reserve CF GOLF COURSE SPG	3,163.00
SPG915 - Assigned Unappropriated Fund Balance CF GOLF COURSE SPG	72,219.01
Current Year Earnings	(5,431.22)
Total Fund Balances	69,950.79
Total Liabilities and Fund Balances	69,950.79

NO ASSURANCE IS PROVIDED

Balance Sheet - Trust & Agency

Town of Fine
As of March 31, 2026

MAR 31, 2026

Assets

Current Assets

TA200 - Cash TRUST & AGENCY FUND TA	49,478.32
Total Current Assets	49,478.32

Total Assets	49,478.32
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Liabilities and Fund Balances

Current Liabilities

TA24 - SUTA Payable TRUST & AGENCY FUND TA	9,474.81
TA24.1 - SUTA Rounding TRUST & AGENCY FUND TA	3.51
TA630.1 - Due to Other Fund-General TRUST & AGENCY FUND TA	40,000.00
Total Current Liabilities	49,478.32

Total Liabilities and Fund Balances	49,478.32
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NO ASSURANCE IS PROVIDED

Youngs Rd Bridge Capital Project H3 - Balance Sheet

Town of Fine
As of March 31, 2026

MAR 31, 2026

Assets

Current Assets

H3200 - Cash H3 YOUNGS RD BRIDGE CAPITAL PROJECT	35,368.17
H3410 - Due from State H3 YOUNGS RD BRIDGE CAPITAL PROJECT	118,861.42
H3450 - Investments in Securities H3 YOUNGS RD BRIDGE CAPITAL PROJECT	231,654.22
Total Current Assets	385,883.81

Total Assets	385,883.81
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Liabilities and Fund Balances

Current liabilities

Accounts Payable	1,982.03
Total Current liabilities	1,982.03

Fund Balances

H3915 - Assigned Unappropriated Fund Balance H3 YOUNGS RD BRIDGE CAPITAL PROJECT	402,495.89
Current Year Earnings	(18,594.11)
Total Fund Balances	383,901.78

Total Liabilities and Fund Balances	385,883.81
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NO ASSURANCE IS PROVIDED

Town of Fine
 Bank Reconciliations
 March 31, 2026

Community Bank Statements

	Acct #xxx00124	Acct #xxx5113	Acct #xxx3206	Acct #xxx95154
Total Bank				
Balance per Bank	42,819.60	132,021.68	34,734.78	126,441.67
Outstanding Checks	(2,789.60) *	-	-	-
Deposits in Transit	293.49 ***	-	-	-
Transfers in Transit	(1,647.80)	-	-	-
Adjusted Bank Balance	38,675.69	132,021.68	34,734.78	126,441.67
General Ledger Accounts				
	GL # A200		GL # A200.1	GL # DA200
	A General Fund		A General Fund	DA Highway Fund
	Book		Book	Book
General Ledger Book Balance	170,697.37	-	34,734.78	126,441.67
Difference	-	-	-	-

	* O/S Checks
#13097	100.00 reissued as #13228
#13104	43.16
#13169	15.00
#13184	125.00
#13197	1,000.00
#13203	395.00
#13210	488.33
#13224	623.11
	2,789.60 *

* Outstanding Checks
 ** Sewer Payments & Other Transfers in transit
 *** Town Clerk's Report & Out standing Deposits

Town of Fine
 Bank Reconciliations
 March 31, 2026
 Community Bank Statements

	Quarterly Stmt Acct#xxxx98547 Hwy Special Equipment Bank	Quarterly Stmt Acct#xxxx98695 Highway Bridge Reserve Fund	Quarterly Stmt Acct #xxx98299 SLWaterDistrict Sav Bank	Quarterly Stmt Acct #xxx98265 Sewer District Savings Bank
Balance per Bank	473.03	-	66,289.41	15,965.37
Outstanding Checks	-	-	-	-
Deposits in Transit	-	-	-	4,720.00
Transfers in Transit	-	-	-	1,647.80
Adjusted Bank Balance	473.03	-	66,289.41	22,333.17
General Ledger Accounts	GL # DA230 DA Highway Reserves Book	GL#DA230.1 DA Highway Bridge Fund Book	GL # SW200 SW Star Lake Water Book	GL # SS200 SS Wanakena Sewer Book
General Ledger Book Balance	473.03	-	16,289.41	22,333.17
Difference	-	-	-	-

**

* Outstanding Checks
 ** Sewer Payments & Other Trar
 *** Town Clerk's Report & Out st

Town of Fine
Bank Reconciliations

March 31, 2026

Community Bank Statements

Quarterly Stmt

Acct #xxx98273 Youth Commission Bank	5,134.78		
	-		
	-		
	-		
	-		
Adjusted Bank Balance	5,134.78		
GL # SP200 SP Youth Comm Book	5,134.78		

Acct #xxx2281 Youngs Rd Bridge Bank	35,368.17		
	-		
	-		
	-		
	-		
Adjusted Bank Balance	35,368.17		
GL # H3200 H3 Youngs Bridge Book	35,368.17		

Acct #xxx03332 Golf Course Bank	8,395.87		
	-		
	-		
	-		
	-		
Adjusted Bank Balance	8,395.87		
GL # SPG200 SPG Golf Course Book	5,232.87		
GL # SPG230 SPG Golf Reserves Book	3,163.00		

Acct #xxx00876 T&A Payroll Bank	49,478.32		
	-		
	-		
	-		
	-		
Adjusted Bank Balance	49,478.32		
GL # TA200 TA T&A Payroll Book	49,478.32		

General Ledger Book Balance

Difference

0.00

* Credit Card Fees for Prior Month	-		
Payroll ck & Retirement	-		
Deposit in Transit (DIT)	-		
Credit Card Deposits	-		
Cash Deposits	-		
* O/S Checks	-		

* Outstanding Checks
** Sewer Payments & Other Trar
*** Town Clerk's Report & Out st

NYCLASS - Activity & Balances 2026										
<u>Date</u>	<u>Kind of Activity</u>	<u>General</u>	<u>Highway</u>	<u>Highway Equipment</u>	<u>Youngs Rd Bridge</u>	<u>Water</u>	<u>Sewer</u>	<u>Golf Course</u>	<u>Total</u>	<u>Annualized % Return</u>
01/01/2026	BALANCE FORWARD	412,489.92	2,124.14	215,847.87	6,186.25	167,615.08	56,300.19	60,768.39	921,331.84	
01/31/2026	Interest	1,261.64	6.51	660.16	18.92	512.65	172.21	185.87	2,817.96	3.60%
		413,751.56	2,130.65	216,508.03	6,205.17	168,127.73	56,472.40	60,954.26	924,149.80	
02/28/2026	Interest	1,133.29	5.86	593.02	17.04	460.53	154.67	166.97	2,531.38	3.57%
		414,884.85	2,136.51	217,101.05	6,222.21	168,588.26	56,627.07	61,121.23	926,681.18	
03/13/2026	Contributions	425,000.00	800,000.00	200,000.00	225,000.00	350,000.00	-	-	2,000,000.00	
	Interest	2,027.49	1,476.05	1,019.81	432.01	1,149.57	170.18	183.69	6,458.80	3.53%
		841,912.34	803,612.56	418,120.86	231,654.22	519,737.83	56,797.25	61,304.92	2,933,139.98	

Balance Sheets

Town of Fine
As of April 30, 2026

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- 6 Highway Fund DA - Balance Sheet
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- 11 Balance Sheet - Trust & Agency
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Balance Sheet

Town of Fine
As of April 30, 2026

APR 30, 2026

Assets

Current Assets

A200 - Cash GEN FUND A	121,543.02
A200.1 - Cash (Oswegatchie Cemetery) GEN FUND A	34,735.35
A210 - Petty Cash GEN FUND A	200.00
A391.1 - Due from Other Funds-T&A GEN FUND A	40,000.00
A440 - Due from Other Gov't GEN FUND A	2,700.00
A450 - Investments in Securities GEN FUN A	844,352.77
Accounts Receivable	13,720.00
DA200 - Cash HIGHWAY FUND DA	65,821.91
DA230 - Cash, Capital Reserves-Equipment HIGHWAY FUND DA	473.74
DA450 - Investments in Securities HIGHWAY FUND DA	805,941.97
DA450.1 - Investments in Securities-Equip Reserve HIGHWAY FUND DA	258,961.97
H3200 - Cash H3 YOUNGS RD BRIDGE CAPITAL PROJECT	33,386.70
H3410 - Due from State H3 YOUNGS RD BRIDGE CAPITAL PROJECT	118,861.42
H3450 - Investments in Securities H3 YOUNGS RD BRIDGE CAPITAL PROJECT	232,325.72
SP200 - Cash CF YOUTH COMM. SP	5,134.87
SPG200 - Cash CF GOLF COURSE SPG	17,657.37
SPG210 - Petty Cash CF GOLF COURSE SPG	250.00
SPG230 - Cash, Special Reserves CF GOLF COURSE SPG	3,163.00
SPG450 - Investments in Securities CF GOLF COURSE SPG	61,482.63
SS200 - Cash WANAKENA SEWER DIST SS	21,454.50
SS450 - Investments in Securities WANAKENA SEWER DIST SS	56,961.86
SW200 - Cash STAR LAKE WATER DIST SW	4,973.21
SW230 - Cash, Special Reserves STAR LAKE WATER DIST SW	50,000.00
SW450 - Investments in Securities STAR LAKE WATER DIST SW	521,244.39
TA200 - Cash TRUST & AGENCY FUND TA	42,719.11
Total Current Assets	3,358,065.51

Long Term Assets

K101 - Fixed Assets: Land FIXED ASSETS	88,126.33
K102 - Fixed Assets: Buildings FIXED ASSETS	3,095,219.30
K104 - Fixed assets: Mach. & Equip. FIXED ASSETS	2,428,891.96
K105 - Fixed Assets: Constr Work in Progress FIXED ASSETS	1,594,169.92
K106 - Infrastructure FIXED ASSETS	9,127,607.89
K117 - Accum. Deprec. FIXED ASSETS	(3,808,712.49)

NO ASSURANCE IS PROVIDED

APR 30, 2026

K159 - Total Non-Current Gov't Assets FIXED ASSETS	(12,525,302.91)
Total Long Term Assets	-

Total Assets	3,358,065.51
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Liabilities and Fund Balances

Liabilities

Current Liabilities

Accounts Payable	74,012.14
TA18 - State Retirement TRUST & AGENCY FUND TA	3.74
TA24 - SUTA Payable TRUST & AGENCY FUND TA	2,711.86
TA24.1 - SUTA Rounding TRUST & AGENCY FUND TA	3.51
TA630.1 - Due to Other Fund-General TRUST & AGENCY FUND TA	40,000.00
Total Current Liabilities	116,731.25

Long Term Liabilities

W129 - Total Non-Current Govt Liabilities LONG TERM DEBT	(4,416,739.87)
W628 - Bonds Payable LONG TERM DEBT	4,121,500.00
W638 - Net Pension Liabilities - ERS LONG TERM DEBT	240,124.00
W686 - Judgements & Claims Payable LONG TERM DEBT	55,115.87
Total Long Term Liabilities	-

Total Liabilities	116,731.25
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Fund Balances

A914 - Assigned Appropriated Fund Balance GEN FUND A	193,094.00
A917 - Unassigned Fund Balance GEN FUND A	630,978.27
DA878 - Capital Reserve Fund Balance Equipment HIGHWAY FUND DA	256,316.60
DA914 - Assigned Appropriated Fund Balance HIGHWAY FUND DA	113,716.00
DA915 - Assigned Unappropriated Fund Balance HIGHWAY FUND DA	273,033.42
DA999 - Current Year-Capital Reserve Spent HIGHWAY FUND DA	160,000.00
H3915 - Assigned Unappropriated Fund Balance H3 YOUNGS RD BRIDGE CAPITAL PROJECT	402,495.89
SP915 - Assigned Unappropriated Fund Balance CF YOUTH COMM. SP	5,321.83
SPG878 - Water Fund Reserve CF GOLF COURSE SPG	3,163.00
SPG915 - Assigned Unappropriated Fund Balance CF GOLF COURSE SPG	72,219.01
SS915 - Assigned Unappropriated Fund Balance WANAKENA SEWER DIST SS	76,954.06
SW882 - Capital Repair Reserve STAR LAKE WATER DIST SW	50,000.00
SW915 - Assigned Unappropriated Fund Balance STAR LAKE WATER DIST SW	265,607.27
Current Year Earnings	738,434.91
Total Fund Balances	3,241,334.26

Total Liabilities and Fund Balances	3,358,065.51
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NO ASSURANCE IS PROVIDED

General Fund A - Balance Sheet

Town of Fine
As of April 30, 2026

APR 30, 2026

Assets

Current Assets

A200 - Cash GEN FUND A	121,543.02
A200.1 - Cash (Oswegatchie Cemetery) GEN FUND A	34,735.35
A210 - Petty Cash GEN FUND A	200.00
A391.1 - Due from Other Funds-T&A GEN FUND A	40,000.00
A440 - Due from Other Gov't GEN FUND A	2,700.00
A450 - Investments in Securities GEN FUN A	844,352.77
Total Current Assets	1,043,531.14

Total Assets	1,043,531.14
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Liabilities and Fund Balances

Current Liabilities

Accounts Payable	25,010.80
Total Current Liabilities	25,010.80

Fund Balances

A914 - Assigned Appropriated Fund Balance GEN FUND A	193,094.00
A917 - Unassigned Fund Balance GEN FUND A	630,978.27
Current Year Earnings	194,448.07
Total Fund Balances	1,018,520.34

Total Liabilities and Fund Balances	1,043,531.14
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NO ASSURANCE IS PROVIDED

Highway Fund DA - Balance Sheet

Town of Fine
As of April 30, 2026

APR 30, 2026

Assets

Current Assets

DA200 - Cash HIGHWAY FUND DA	65,821.91
DA230 - Cash, Capital Reserves-Equipment HIGHWAY FUND DA	473.74
DA450 - Investments in Securities HIGHWAY FUND DA	805,941.97
DA450.1 - Investments in Securities-Equip Reserve HIGHWAY FUND DA	258,961.97
Total Current Assets	1,131,199.59

Total Assets	1,131,199.59
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Liabilities and Fund Balances

Current Liabilities

Accounts Payable	22,016.47
Total Current Liabilities	22,016.47

Fund Balances

DA878 - Capital Reserve Fund Balance Equipment HIGHWAY FUND DA	256,316.60
DA914 - Assigned Appropriated Fund Balance HIGHWAY FUND DA	113,716.00
DA915 - Assigned Unappropriated Fund Balance HIGHWAY FUND DA	273,033.42
Current Year Earnings	306,117.10
DA999 - Current Year-Capital Reserve Spent HIGHWAY FUND DA	160,000.00
Total Fund Balances	1,109,183.12

Total Liabilities and Fund Balances	1,131,199.59
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NO ASSURANCE IS PROVIDED

Star Lake Water Dist SW - Balance Sheet

Town of Fine
As of April 30, 2026

APR 30, 2026

Assets

Current Assets

SW200 - Cash STAR LAKE WATER DIST SW	4,973.21
SW230 - Cash, Special Reserves STAR LAKE WATER DIST SW	50,000.00
SW450 - Investments in Securities STAR LAKE WATER DIST SW	521,244.39
Total Current Assets	576,217.60

Total Assets	576,217.60
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Liabilities and Fund Balances

Current Liabilities

Accounts Payable	8,628.25
Total Current Liabilities	8,628.25

Fund Balances

SW882 - Capital Repair Reserve STAR LAKE WATER DIST SW	50,000.00
SW915 - Assigned Unappropriated Fund Balance STAR LAKE WATER DIST SW	265,607.27
Current Year Earnings	251,982.08
Total Fund Balances	567,589.35

Total Liabilities and Fund Balances	576,217.60
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NO ASSURANCE IS PROVIDED

Wanakena Sewer Dist SS - Balance Sheet

Town of Fine
As of April 30, 2026

APR 30, 2026

Assets

Current Assets

SS200 - Cash WANAKENA SEWER DIST SS	21,454.50
SS450 - Investments in Securities WANAKENA SEWER DIST SS	56,961.86
Accounts Receivable	13,720.00
Total Current Assets	92,136.36

Total Assets	92,136.36
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Liabilities and Fund Balances

Current Liabilities

Accounts Payable	398.70
Total Current Liabilities	398.70

Fund Balances

SS915 - Assigned Unappropriated Fund Balance WANAKENA SEWER DIST SS	76,954.06
Current Year Earnings	14,783.60
Total Fund Balances	91,737.66

Total Liabilities and Fund Balances	92,136.36
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NO ASSURANCE IS PROVIDED

CF Youth Comm SP - Balance Sheet

Town of Fine
As of April 30, 2026

APR 30, 2026

Assets

Current Assets

SP200 - Cash CF YOUTH COMM. SP	5,134.87
Total Current Assets	5,134.87

Total Assets	5,134.87
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Liabilities and Fund Balances

Fund Balances

SP915 - Assigned Unappropriated Fund Balance CF YOUTH COMM. SP	5,321.83
Current Year Earnings	(186.96)
Total Fund Balances	5,134.87

Total Liabilities and Fund Balances	5,134.87
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NO ASSURANCE IS PROVIDED

CF Golf Course SPG - Balance Sheet

Town of Fine
As of April 30, 2026

APR 30, 2026

Assets

Current Assets

SPG200 - Cash CF GOLF COURSE SPG	17,657.37
SPG210 - Petty Cash CF GOLF COURSE SPG	250.00
SPG230 - Cash, Special Reserves CF GOLF COURSE SPG	3,163.00
SPG450 - Investments in Securities CF GOLF COURSE SPG	61,482.63
Total Current Assets	82,553.00

Total Assets	82,553.00
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Liabilities and Fund Balances

Current Liabilities

Accounts Payable	13,942.48
Total Current Liabilities	13,942.48

Fund Balances

SPG878 - Water Fund Reserve CF GOLF COURSE SPG	3,163.00
SPG915 - Assigned Unappropriated Fund Balance CF GOLF COURSE SPG	72,219.01
Current Year Earnings	(6,771.49)
Total Fund Balances	68,610.52

Total Liabilities and Fund Balances	82,553.00
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NO ASSURANCE IS PROVIDED

Balance Sheet - Trust & Agency

Town of Fine
As of April 30, 2026

APR 30, 2026

Assets

Current Assets

TA200 - Cash TRUST & AGENCY FUND TA	42,719.11
Total Current Assets	42,719.11

Total Assets	42,719.11
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Liabilities and Fund Balances

Current Liabilities

TA18 - State Retirement TRUST & AGENCY FUND TA	3.74
TA24 - SUTA Payable TRUST & AGENCY FUND TA	2,711.86
TA24.1 - SUTA Rounding TRUST & AGENCY FUND TA	3.51
TA630.1 - Due to Other Fund-General TRUST & AGENCY FUND TA	40,000.00
Total Current Liabilities	42,719.11

Total Liabilities and Fund Balances	42,719.11
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NO ASSURANCE IS PROVIDED

Youngs Rd Bridge Capital Project H3 - Balance Sheet

Town of Fine
As of April 30, 2026

APR 30, 2026

Assets

Current Assets

H3200 - Cash H3 YOUNGS RD BRIDGE CAPITAL PROJECT	33,386.70
H3410 - Due from State H3 YOUNGS RD BRIDGE CAPITAL PROJECT	118,861.42
H3450 - Investments in Securities H3 YOUNGS RD BRIDGE CAPITAL PROJECT	232,325.72
Total Current Assets	384,573.84

Total Assets	384,573.84
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Liabilities and Fund Balances

Current liabilities

Accounts Payable	4,015.44
Total Current liabilities	4,015.44

Fund Balances

H3915 - Assigned Unappropriated Fund Balance H3 YOUNGS RD BRIDGE CAPITAL PROJECT	402,495.89
Current Year Earnings	(21,937.49)
Total Fund Balances	380,558.40

Total Liabilities and Fund Balances	384,573.84
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NO ASSURANCE IS PROVIDED

Monthly Operating Statements

Town of Fine

For the 4 months ended April 30, 2026

Prepared by The Hoffman Eells Group CPAs P.C.

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- 11 CF Golf Course SPG - Monthly Operating Statement
- 13 Youngs RD H3 - Monthly Operating Statement

General Fund A - Monthly Operating Statement

Town of Fine

For the 4 months ended April 30, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
A1001 - Real Property Tax GEN FUND A	-	464,964.00	464,964.00	-	-
A1081 - Other Payments in Lieu Of GEN FUND A	-	140.56	-	(140.56)	-
A1089 - Other Tax Items-Surcharge Share GEN FUND A	-	1,562.90	1,000.00	(562.90)	(56.29)
A1090 - Real Property Tax Interest & Penalty GEN FUND A	-	571.85	1,700.00	1,128.15	66.36
A1232 - Tax Collection Fees not Interest on Taxes GEN FUND A	-	-	250.00	250.00	100.00
A1255 - Town Clerk Fees GEN FUND A	27.18	58.28	300.00	241.72	80.57
A1603 - Vital Statistics Fees Gen FUND A	60.00	450.00	1,000.00	550.00	55.00
A2192.1 - Charges for Cemetery Services (Oswegatchie) GEN FUND A	-	-	1,000.00	1,000.00	100.00
A2210 - General Services Other Governments GEN FUND A	-	-	5,800.00	5,800.00	100.00
A2401 - Interest & Earnings GEN FUND A	2,442.75	6,890.59	22,000.00	15,109.41	68.68
A2410 - Rental of Real Property GEN FUND A	25.00	350.00	200.00	(150.00)	(75.00)
A2412 - Rental of Real Property Other Govern GEN FUND A	-	1,051.00	2,000.00	949.00	47.45
A2544 - Dog Licenses GEN FUND A	124.50	484.50	1,500.00	1,015.50	67.70
A2555 - Building Permits GEN FUND A	50.00	206.00	2,500.00	2,294.00	91.76
A2610 - Fines, Forfeits of Bail GEN FUND A	-	15,115.00	20,000.00	4,885.00	24.43
A2683 - Self Insurance Reimburse (Workers Comp) GEN FUND A	-	1,186.41	1,300.00	113.59	8.74
A2770 - Unclassified Revenues GEN FUND A	0.25	6.50	50.00	43.50	87.00
A3001 - State AIM per Capita Aid GEN FUND A	-	-	35,001.00	35,001.00	100.00
A3005 - State Aid Mortgage Tax GEN FUND A	-	-	8,500.00	8,500.00	100.00
A3089.1 State Aid (JCAP) GEN FUND A	-	-	2,288.00	2,288.00	100.00
Total Revenues	2,729.68	493,037.59	571,353.00	78,315.41	13.71
Appropriations					
A10101 - Town Board PS GEN FUND A	859.28	3,866.76	11,600.00	7,733.24	66.67
A10104 - Town Board CE GEN FUND A	-	-	500.00	500.00	100.00
A11101 - Justices PS GEN FUND A	800.66	3,602.97	10,809.00	7,206.03	66.67
A11101.1 - Justices PS GEN FUND A Assistant	2,465.40	11,047.89	32,050.00	21,002.11	65.53
A11101.2 - Justices PS GEN FUND A Court Officer Services	-	-	2,880.00	2,880.00	100.00
A11104 - Justices CE GEN FUND A	733.14	2,443.12	6,000.00	3,556.88	59.28
A12201 - Supervisor PS GEN FUND A	1,288.38	5,797.71	17,393.00	11,595.29	66.67
A12204 - Supervisor CE GEN FUND A	3,100.00	13,002.48	40,000.00	26,997.52	67.49
A13301 - Tax Collector PS GEN FUND A	333.34	1,500.03	4,500.00	2,999.97	66.67
A13301.1 - Tax Collector PS GEN FUND A School Tax Collector	-	-	4,500.00	4,500.00	100.00
A13302 - Tax Collector EQ GEN FUND A	-	-	250.00	250.00	100.00
A13304 - Tax Collector CE GEN FUND A	-	20.49	1,500.00	1,479.51	98.63

NO ASSURANCE IS PROVIDED

General Fund A - Monthly Operating Statement

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
A13551 - Assessor PS GEN FUND A	1,907.40	8,583.30	25,750.00	17,166.70	66.67
A13552 - Assessor EQ GEN FUND A	-	-	500.00	500.00	100.00
A13554 - Assessor CE GEN FUND A	133.40	150.58	2,500.00	2,349.42	93.98
A14101 - Town Clerk PS GEN FUND A	2,655.56	11,950.02	35,850.00	23,899.98	66.67
A14101.1 - Town Clerk PS GEN FUND A Deputy Town Clerk	748.00	1,654.30	3,400.00	1,745.70	51.34
A14104 - Town Clerk CE GEN FUND A	30.29	3,332.89	5,000.00	1,667.11	33.34
A14204 - Attorney CE GEN FUND A	-	-	5,000.00	5,000.00	100.00
A14601 - Records Management PS GEN FUND A	111.12	500.04	1,500.00	999.96	66.66
A14604 - Records Management CE GEN FUND A	1,632.00	1,632.00	1,600.00	(32.00)	(2.00)
A16201 - Buildings PS GEN FUND A Custodians	748.00	3,301.00	7,514.00	4,213.00	56.07
A16204 - Buildings CE GEN FUND A Arena Expenses	(2,700.00)	-	-	-	-
A16204.1 - Buildings CE GEN FUND A Town Hall Expenses	193.01	1,540.61	2,000.00	459.39	22.97
A16204.2 - Buildings CE GEN FUND A Town Barn Expenses	2,446.20	9,739.55	23,000.00	13,260.45	57.65
A16204.3 - Buildings CE GEN FUND A Office Bldg Expenses	2,301.34	7,837.39	20,000.00	12,162.61	60.81
A16204.4 - Buildings CE GEN FUND A CF Comm Ctr Exp	324.31	10,310.43	12,000.00	1,689.57	14.08
A16204.5 - Buildings CE GEN FUND A Wanakena Restroom Ctr Exp	158.75	928.75	2,000.00	1,071.25	53.56
A16204.6 - Buildings CE GEN FUND A Footbridge	-	-	2,000.00	2,000.00	100.00
A19104 - Unallocated Insurance GEN FUND A	-	35,409.54	34,710.00	(699.54)	(2.02)
A19204 - Municipal Association Dues GEN FUND A	-	1,750.00	1,750.00	-	-
A19904 - Contingency GEN FUND A	-	-	13,290.00	13,290.00	100.00
A30101 - Public Safety Adm. PS GEN FUND A	-	-	2,000.00	2,000.00	100.00
A30104 - Public Safety CE GEN FUND A	142.85	504.89	2,000.00	1,495.11	74.76
A30104.1 - Public Safety CE GEN FUND A Demolition and Clean up	-	-	10,000.00	10,000.00	100.00
A33102 - Traffic Control EQ GEN FUND A	-	23.60	1,000.00	976.40	97.64
A33104 - Traffic Control CE GEN FUND A	-	-	8,500.00	8,500.00	100.00
A35101 - Dog Control PS GEN FUND A	370.38	1,666.71	5,000.00	3,333.29	66.67
A35104 - Dog Control CE GEN FUND A	139.95	1,292.80	2,900.00	1,607.20	55.42
A36104 - Review Board CE GEN FUND A	1,200.00	1,200.00	1,300.00	100.00	7.69
A36201 - Safety Inspection/Code Enforcement PS GEN FUND A	1,082.44	4,870.98	14,613.00	9,742.02	66.67
A36201.1 - Safety Inspection/Code Enforcement PS GEN FUND A Assistant	-	-	6,400.00	6,400.00	100.00
A36204 - Safety Inspection/Code Enforcement CE GEN FUND A	507.50	992.50	750.00	(242.50)	(32.33)
A40201 - Regis. of Vital Stats PS GEN FUND A	40.00	460.00	1,000.00	540.00	54.00
A40204 - Regis. of Vital Stats CE GEN FUND A	-	-	100.00	100.00	100.00
A40684 - Insect Control CE GEN FUND A	-	-	18,961.00	18,961.00	100.00
A45404 - Ambulance CE GEN FUND A	-	27,350.00	28,050.00	700.00	2.50
A50101 - Supt. of Highway PS GEN FUND A	4,814.82	21,666.69	65,000.00	43,333.31	66.67
A50104 - Supt. of Highway CE GEN FUND A	-	-	1,000.00	1,000.00	100.00
A51824 - Street Lighting CE GEN FUND A	2,335.35	10,460.88	25,500.00	15,039.12	58.98
A63104 - Community Action CE GEN FUND A	-	6,000.00	50,000.00	44,000.00	88.00

NO ASSURANCE IS PROVIDED

General Fund A - Monthly Operating Statement

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
A64104 - Publicity (Public Notices) CE GEN FUND A	254.45	632.02	1,000.00	367.98	36.80
A65104 - Veterans Services CE GEN FUND A	-	125.00	125.00	-	-
A71404 - Playgrounds/Recreation CE GEN FUND A	-	-	500.00	500.00	100.00
A73104 - Youth Programs CE GEN FUND A	-	-	8,492.00	8,492.00	100.00
A75104 - Historian CE GEN FUND A	-	116.48	1,500.00	1,383.52	92.23
A76204 - Adult Recreation CE GEN FUND A	-	1,750.00	1,750.00	-	-
A79894 - Other Culture & Rec. (Arena) GEN FUND A	-	14,000.00	14,000.00	-	-
A80204 - Planning CE GEN FUND A	-	-	2,000.00	2,000.00	100.00
A88104 - Cemeteries CE GEN FUND A	-	-	500.00	500.00	100.00
A88104.1 - Cemetery CE (Oswegatchie) GEN FUND A	-	-	5,000.00	5,000.00	100.00
A90108 - State Retirement GEN FUND A	-	-	38,000.00	38,000.00	100.00
A90308 - Social Security GEN FUND A	1,089.33	4,826.75	15,650.00	10,823.25	69.16
A90358 - Medicare GEN FUND A	254.80	1,128.85	3,650.00	2,521.15	69.07
A90458 - Life Ins GEN FUND A	28.32	141.60	345.00	203.40	58.96
A90508 - Unemployment Ins GEN FUND A	452.17	2,538.60	4,500.00	1,961.40	43.59
A90558 - Disability Ins GEN FUND A	(12.00)	12.30	115.00	102.70	89.30
A90608 - Medical/Dental Ins GEN FUND A	8,703.64	36,927.02	71,900.00	34,972.98	48.64
A99019 - Interfund Transfer to Highway GEN FUND A	-	20,000.00	20,000.00	-	-
Total Appropriations	41,673.58	298,589.52	764,447.00	465,857.48	60.94
Profit (Loss) for the Period	(38,943.90)	194,448.07	(193,094.00)	(387,542.07)	200.70

NO ASSURANCE IS PROVIDED

Highway Fund DA - Monthly Operating Statement

Town of Fine

For the 4 months ended April 30, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
DA1001 - Real Property Tax HIGHWAY FUND DA	-	847,149.00	847,149.00	-	-
DA2300 - Transport Svcs (County Mowing Contract) HIGHWAY FUND DA	-	-	3,400.00	3,400.00	100.00
DA2302 - Snow Removal Svcs-Other Govt (County Contract) HIGHWAY FUND DA	-	9,584.45	19,000.00	9,415.55	49.56
DA2401 - Interest & Earnings HIGHWAY FUND DA	3,172.78	6,962.75	20,000.00	13,037.25	65.19
DA2650 - Sale of Surplus Scrap HIGHWAY FUND DA	-	-	1,500.00	1,500.00	100.00
DA3501 - State Aid-CHIPS HIGHWAY FUND DA	-	-	400,000.00	400,000.00	100.00
DA5031 - Interfund Transfer from General HIGHWAY FUND DA	-	20,000.00	20,000.00	-	-
DA3960 - State Aid-State Disaster Assistance HIGHWAY FUND DA	-	6,165.49	-	(6,165.49)	-
DA4960 - Federal Aid (FEMA) Federal Disaster Assistance HIGHWAY FUND DA	-	36,992.91	-	(36,992.91)	-
Total Revenues	3,172.78	926,854.60	1,311,049.00	384,194.40	29.30
Appropriations					
DA51101 - General Repairs PS HIGHWAY FUND DA	25,540.80	25,540.80	167,815.00	142,274.20	84.78
DA51104 - General Repairs CE HIGHWAY FUND DA	1,371.53	11,027.77	77,500.00	66,472.23	85.77
DA51122 - Permanent Improvements Capital Outlay HIGHWAY FUND DA	-	-	400,000.00	400,000.00	100.00
DA51204 - Bridges CE HIGHWAY FUND DA	-	-	5,000.00	5,000.00	100.00
DA51302 - Machinery EQ HIGHWAY FUND DA	-	160,000.00	-	(160,000.00)	-
DA51304 - Machinery CE HIGHWAY FUND DA	4,754.59	18,452.32	70,000.00	51,547.68	73.64
DA51421 - Snow Removal PS HIGHWAY FUND DA	-	98,346.38	182,180.00	83,833.62	46.02
DA51424 - Snow Removal CE HIGHWAY FUND DA	3,834.95	37,489.58	95,000.00	57,510.42	60.54
DA90108 - State Retirement HIGHWAY FUND DA	-	-	47,600.00	47,600.00	100.00
DA90308 - Social Security HIGHWAY FUND DA	1,475.54	7,249.03	21,700.00	14,450.97	66.59
DA90358 - Medicare HIGHWAY FUND DA	(734.82)	1,695.31	5,075.00	3,379.69	66.59
DA90458 - Life Ins HIGHWAY FUND DA	56.64	283.20	700.00	416.80	59.54
DA90508 - Unemployment Ins HIGHWAY FUND DA	1,743.40	6,924.56	5,470.00	(1,454.56)	(26.59)
DA90558 - Disability Ins HIGHWAY FUND DA	(14.40)	(18.00)	25.00	43.00	172.00
DA90608 - Medical/Dental Ins HIGHWAY FUND DA	10,256.93	53,746.55	136,700.00	82,953.45	60.68
DA19904 - Contingency HIGHWAY FUND DA	-	-	10,000.00	10,000.00	100.00
DA962.2 Budgetary Provision for Other Uses-Reserve Addition-Machinery/Equip HIGHWAY FUND DA	-	200,000.00	200,000.00	-	-
Total Appropriations	48,285.16	620,737.50	1,424,765.00	804,027.50	56.43
Profit (Loss) for the Period	(45,112.38)	306,117.10	(113,716.00)	(419,833.10)	369.19

NO ASSURANCE IS PROVIDED

Fire Protection Dist SF - Monthly Operating Statement

Town of Fine

For the 4 months ended April 30, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SF1001 - Real Property Tax FIRE PROTECTION DIST SF	-	55,282.00	55,282.00	-	-
Total Revenues	-	55,282.00	55,282.00	-	-
Appropriations					
SF34104 - Fire Protection CE FIRE PROTECTION DIST SF Star Lake Fire Dept Contract	-	37,122.00	37,122.00	-	-
SF34104.1 - Fire Protection CE FIRE PROTECTION DIST SF Fine Fire Dept Contract	-	18,160.00	18,160.00	-	-
Total Appropriations	-	55,282.00	55,282.00	-	-
Profit (Loss) for the Period	-	-	-	-	-

NO ASSURANCE IS PROVIDED

Star Lake Water Dist SW - Monthly Operating Statement

Town of Fine

For the 4 months ended April 30, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SW2140.1 - Metered Water Sales-EDU's-Fine w Taxes STAR LAKE WATER DIST SW	-	262,440.00	262,440.00	-	-
SW2140.2 - Metered Water Sales-EDU's-Clifton Star Lake (FKA Woodhaven, plus some Rt3) STAR LAKE WATER DIST SW	-	33,750.00	34,020.00	270.00	0.79
SW2140.3 - Metered Water Sales-EDU's-Clifton Newton Falls STAR LAKE WATER DIST SW	-	24,725.00	25,155.00	430.00	1.71
SW2140.4 - Metered Water Sales-Golf Course Raw Water Usage STAR LAKE WATER DIST SW	-	-	1,350.00	1,350.00	100.00
SW2401 - Interest & Earnings STAR LAKE WATER DIST SW	1,507.56	3,641.31	13,400.00	9,758.69	72.83
Total Revenues	1,507.56	324,556.31	336,365.00	11,808.69	3.51
Appropriations					
SW83101 - Personal Services STAR LAKE WATER DIST SW	4,302.46	20,077.64	59,480.00	39,402.36	66.24
SW83102 - Equip & Cap Outlay STAR LAKE WATER DIST SW	-	-	2,500.00	2,500.00	100.00
SW83104 - Contr Exp STAR LAKE WATER DIST SW	7,404.86	44,111.48	81,060.00	36,948.52	45.58
SW90108 - State Retirement STAR LAKE WATER DIST SW	-	-	11,265.00	11,265.00	100.00
SW90308 - Social Security STAR LAKE WATER DIST SW	259.45	1,215.58	3,690.00	2,474.42	67.06
SW90358 - Medicare STAR LAKE WATER DIST SW	60.67	284.29	865.00	580.71	67.13
SW90458 - Life Ins STAR LAKE WATER DIST SW	9.44	47.20	115.00	67.80	58.96
SW90508 - Unemployment Ins STAR LAKE WATER DIST SW	246.80	1,244.65	1,340.00	95.35	7.12
SW90558 - Disability Ins STAR LAKE WATER DIST SW	(4.80)	(4.80)	5.00	9.80	196.00
SW90608 - Medical/Dental Ins STAR LAKE WATER DIST SW	1,096.06	5,598.19	13,205.00	7,606.81	57.61
SW97106 - Debt Principal, Serial Bonds STAR LAKE WATER DIST SW	-	-	160,340.00	160,340.00	100.00
SW19904 - Contingency STAR LAKE WATER DIST SW	-	-	2,500.00	2,500.00	100.00
Total Appropriations	13,374.94	72,574.23	336,365.00	263,790.77	78.42
Profit (Loss) for the Period	(11,867.38)	251,982.08	-	(251,982.08)	-

NO ASSURANCE IS PROVIDED

Wanakena Sewer Dist SS - Monthly Operating Statement

Town of Fine

For the 4 months ended April 30, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SS2120 - Sewer Rents WANAKENA SEWER DIST SS	-	30,290.00	30,290.00	-	-
SS2128 - Penalties on Sewer Rents WANAKENA SEWER DIST SS	-	-	100.00	100.00	100.00
SS2401 - Interest & Earnings WANAKENA SEWER DIST SS	164.85	662.83	1,500.00	837.17	55.81
Total Revenues	164.85	30,952.83	31,890.00	937.17	2.94
Appropriations					
SS81201 - Personal Services WANAKENA SEWER DIST SS	583.48	2,625.66	7,877.00	5,251.34	66.67
SS81204 - Contr Exp WANAKENA SEWER DIST SS	398.70	4,316.02	11,557.00	7,240.98	62.65
SS90308 - Social Security WANAKENA SEWER DIST SS	36.17	162.79	490.00	327.21	66.78
SS90358 - Medicare WANAKENA SEWER DIST SS	8.46	38.07	115.00	76.93	66.90
SS90508 - Unemployment Ins WANAKENA SEWER DIST SS	35.00	164.50	551.00	386.50	70.15
SS90558 - Disability Ins WANAKENA SEWER DIST SS	(2.40)	(3.00)	5.00	8.00	160.00
SS97106 - Debt Principal, Serial Bond WANAKENA SEWER DIST SS	-	6,300.00	6,300.00	-	-
SS97107 - Debt Interest, Serial Bond WANAKENA SEWER DIST SS	-	2,565.19	4,995.00	2,429.81	48.64
Total Appropriations	1,059.41	16,169.23	31,890.00	15,720.77	49.30
Profit (Loss) for the Period	(894.56)	14,783.60	-	(14,783.60)	-

NO ASSURANCE IS PROVIDED

CF Youth Comm SP - Monthly Operating Statement

Town of Fine

For the 4 months ended April 30, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SP2350 - Fine Youth Services, Governments CF YOUTH COMM. SP	-	-	8,492.00	8,492.00	100.00
SP2390 - Clifton Share Joint Activity-Other Government CF YOUTH COMM. SP	-	-	8,492.00	8,492.00	100.00
SP2401 - Interest & Earnings CF YOUTH COMM. SP	0.09	0.34	-	(0.34)	-
Total Revenues	0.09	0.34	16,984.00	16,983.66	100.00
Appropriations					
SP73201 - Personal Services CF YOUTH COMM. SP	-	-	5,120.00	5,120.00	100.00
SP73204 - Contr Exp CF YOUTH COMM. SP	-	-	10,864.00	10,864.00	100.00
SP90308 - Social Security CF YOUTH COMM. SP	-	-	325.00	325.00	100.00
SP90358 - Medicare CF YOUTH COMM. SP	-	-	80.00	80.00	100.00
SP90408 - Workers Compensation CF YOUTH COMM. SP	-	187.30	190.00	2.70	1.42
SP90508 - Unemployment Ins CF YOUTH COMM. SP	-	-	365.00	365.00	100.00
SP90558 - Disability Ins CF YOUTH COMM. SP	-	-	40.00	40.00	100.00
Total Appropriations	-	187.30	16,984.00	16,796.70	98.90
Profit (Loss) for the Period	0.09	(186.96)	-	186.96	-

NO ASSURANCE IS PROVIDED

CF Golf Course SPG - Monthly Operating Statement

Town of Fine

For the 4 months ended April 30, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SPG2001 - Cart Trail Fees CF GOLF COURSE SPG	-	-	12,000.00	12,000.00	100.00
SPG2010 - Cart Rentals CF GOLF COURSE SPG	-	-	13,500.00	13,500.00	100.00
SPG2015 - Concessions-Pro Shop CF GOLF COURSE SPG	-	-	1,350.00	1,350.00	100.00
SPG2025 - Cart Storage CF GOLF COURSE SPG	-	-	5,200.00	5,200.00	100.00
SPG2030 - Driving Range Fees CF GOLF COURSE SPG	-	-	1,500.00	1,500.00	100.00
SPG2050 - Greens Fees CF GOLF COURSE SPG	-	-	46,000.00	46,000.00	100.00
SPG2051 - Memberships CF GOLF COURSE SPG	-	-	40,000.00	40,000.00	100.00
SPG2401 - Interest & Earnings CF GOLF COURSE SPG	177.71	714.24	3,000.00	2,285.76	76.19
SPG2410 - Rental of Real Property-Kitchen CF GOLF COURSE SPG	-	-	3,600.00	3,600.00	100.00
SPG2691 - Gift Certificate Revenue CF GOLF COURSE SPG	-	-	150.00	150.00	100.00
SPG2770 - Unclassified Revenues CF GOLF COURSE SPG	12,526.24	12,526.24	-	(12,526.24)	-
SPG2702 - NYS Sales Tax Vendor Credit CF GOLF COURSE SPG	-	62.78	50.00	(12.78)	(25.56)
SPG2703 - NYS Sales Tax on Taxable Sales CF GOLF COURSE SPG	-	(254.30)	(800.00)	(545.70)	68.21
SPG2705 - Gifts & Donations CF GOLF COURSE SPG	-	-	300.00	300.00	100.00
SPG2705.1 - Sponsorships (Score Cards) CF GOLF COURSE SPG	-	-	1,200.00	1,200.00	100.00
Total Revenues	12,703.95	13,048.96	127,050.00	114,001.04	89.73
Appropriations					
SPG72501 - Personal Services CF GOLF COURSE SPG Fertilizer	-	-	1,710.00	1,710.00	100.00
SPG72501.1 - Personal Services CF GOLF COURSE SPG Club House	-	-	21,504.00	21,504.00	100.00
SPG72501.2 - Personal Services CF GOLF COURSE SPG Grounds	-	-	52,832.00	52,832.00	100.00
SPG72502.1 - Equipment CF GOLF COURSE SPG Club House	-	-	2,000.00	2,000.00	100.00
SPG72504 - Contr Expense CF GOLF COURSE SPG Insurance	-	3,697.12	3,700.00	2.88	0.08
SPG72504.1 - Contr Expense CF GOLF COURSE SPG Club House	1,887.58	2,967.58	9,200.00	6,232.42	67.74
SPG72504.2 - Contr Expense CF GOLF COURSE SPG Grounds	12,156.64	12,156.64	22,000.00	9,843.36	44.74
SPG72504.3 - Contr Expense CF GOLF COURSE SPG Pro Shop Supplies	-	-	1,000.00	1,000.00	100.00
SPG90308 - Social Security CF GOLF COURSE SPG	-	-	4,725.00	4,725.00	100.00
SPG90358 - Medicare CF GOLF COURSE SPG	-	-	1,115.00	1,115.00	100.00
SPG90408 - Workers Compensation CF GOLF COURSE SPG	-	999.11	1,000.00	0.89	0.09
SPG90508 - Unemployment Ins CF GOLF COURSE SPG	-	-	4,400.00	4,400.00	100.00
SPG90558 - Disability Ins CF GOLF COURSE SPG	-	-	64.00	64.00	100.00
SPG19904 - Contingency CF GOLF COURSE SPG	-	-	1,800.00	1,800.00	100.00
Total Appropriations	14,044.22	19,820.45	127,050.00	107,229.55	84.40

NO ASSURANCE IS PROVIDED

CF Golf Course SPG - Monthly Operating Statement

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Profit (Loss) for the Period	(1,340.27)	(6,771.49)	-	6,771.49	-

NO ASSURANCE IS PROVIDED

Youngs RD H3 - Monthly Operating Statement

Town of Fine

For the 4 months ended April 30, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
H32401 - Interest & Earnings H3 YOUNGS RD BRIDGE CAPITAL PROJECT	672.06	1,154.20	-	(1,154.20)	-
H33097 - State Aid H3 YOUNGS RD BRIDGE CAPITAL PROJECT	-	72,799.08	-	(72,799.08)	-
Total Revenues	672.06	73,953.28	-	(73,953.28)	-
Appropriations					
H351202 - Maint of Bridges-Equipment & Capital Outlay H3 YOUNGS RD BRIDGE CAPITAL PROJECT	4,015.44	95,890.77	-	(95,890.77)	-
Total Appropriations	4,015.44	95,890.77	-	(95,890.77)	-
Profit (Loss) for the Period	(3,343.38)	(21,937.49)	-	21,937.49	-

NO ASSURANCE IS PROVIDED

Town of Fine
 Bank Reconciliations
 April 30, 2026

Community Bank Statements

	Acct #xxx00124	Acct #xxx5113	Acct #xxx3206	Acct #xxx95154
Total Bank				
Balance per Bank	46,761.95	82,580.40	34,735.35	65,821.91
Outstanding Checks	(6,731.95) *	-	-	-
Deposits in Transit	580.42 ***	-	-	-
Transfers in Transit	(1,647.80)	-	-	-
Adjusted Bank Balance	38,962.62	82,580.40	34,735.35	65,821.91
General Ledger Accounts				
	GL # A200		GL # A200.1	GL # DA200
	A General Fund		A General Fund	DA Highway Fund
	Book		Book	Book
General Ledger Book Balance	121,543.02	-	34,735.35	65,821.91
Difference	-	-	-	-

	* O/S Checks
#13097	100.00 reissued as #13228
#13104	43.16
#13169	15.00
#13210	488.33
#13242	26.10
#13255	5,000.00
#13270	1,059.36
	6,731.95 *

* Outstanding Checks
 ** Sewer Payments & Other Transfers in transit
 *** Town Clerk's Report & Out standing Deposits

Town of Fine
 Bank Reconciliations
 April 30, 2026

Community Bank Statements

	Quarterly Stmt Acct#xxxx98547 Hwy Special Equipment Bank	Quarterly Stmt Acct#xxxx98695 Highway Bridge Reserve Fund	Quarterly Stmt Acct #xxx98299 SLWaterDistrict Sav Bank	Quarterly Stmt Acct #xxx98265 Sewer District Savings Bank
Balance per Bank	473.74	-	54,973.21	13,446.70
Outstanding Checks	-	-	-	-
Deposits in Transit	-	-	-	6,360.00
Transfers in Transit	-	-	-	1,647.80
Adjusted Bank Balance	473.74	-	54,973.21	21,454.50
General Ledger Accounts	GL # DA230 DA Highway Reserves Book	GL#DA230.1 DA Highway Bridge Fund Book	GL # SW200 SW Star Lake Water Book	GL # SS200 SS Wanakena Sewer Book
General Ledger Book Balance	473.74	-	4,973.21	21,454.50
Difference	-	-	-	-

**

* Outstanding Checks
 ** Sewer Payments & Other Trar
 *** Town Clerk's Report & Out st

Town of Fine
Bank Reconciliations

April 30, 2026

Community Bank Statements

Quarterly Stmt

Acct #xxx98273	Youth Commission	Bank	
			5,134.87
			-
			-
			-
			-
			5,134.87
GL # SP200	SP Youth Comm	Book	5,134.87

Acct #xxx2281	Youngs Rd Bridge	Bank	
			33,386.70
			-
			-
			-
			-
			33,386.70
GL # H3200	H3 Youngs Bridge	Book	33,386.70

Acct #xxx03332	Golf Course	Bank	
			20,922.11
			(101.74) *
			-
			-
			-
			20,820.37
GL # SPG200	SPG Golf Course	Book	17,657.37
GL # SPG230	SPG Golf Reserves	Book	3,163.00

Acct #xxx00876	T&A Payroll	Bank	
			42,719.11
			-
			-
			-
			-
			42,719.11
GL # TA200	TA T&A Payroll	Book	42,719.11

Adjusted Bank Balance

General Ledger Accounts

General Ledger Book Balance

Difference

-	-	-	-
* Credit Card Fees for Prior Month	101.74	Payroll ck & Retirement	-
Deposit in Transit (DIT)	-	Cash Deposits	-
Credit Card Deposits	-	O/S Checks	-
-	-	-	-

* Outstanding Checks
** Sewer Payments & Other Trar
*** Town Clerk's Report & Out st

NYCLASS - Activity & Balances 2026										
<u>Date</u>	<u>Kind of Activity</u>	<u>General</u>	<u>Highway</u>	<u>Highway Equipment</u>	<u>Youngs Rd. Bridge</u>	<u>Water</u>	<u>Sewer</u>	<u>Golf Course</u>	<u>Total</u>	<u>Annualized % Return</u>
01/01/2026	BALANCE FORWARD	412,489.92	2,124.14	215,847.87	6,186.25	167,615.08	56,300.19	60,768.39	921,331.84	
01/31/2026	Interest	1,261.64	6.51	660.16	18.92	512.65	172.21	185.87	2,817.96	3.60%
02/28/2026	Interest	413,751.56	2,130.65	216,508.03	6,205.17	168,127.73	56,472.40	60,954.26	924,149.80	
		1,133.29	5.86	593.02	17.04	460.53	154.67	166.97	2,531.38	3.57%
03/13/2026	Contributions	414,884.85	2,136.51	217,101.05	6,222.21	168,588.26	56,627.07	61,121.23	926,681.18	
03/31/2026	Interest	425,000.00	800,000.00	200,000.00	225,000.00	350,000.00	-	-	2,000,000.00	
		2,027.49	1,476.05	1,019.81	432.01	1,149.57	170.18	183.69	6,458.80	3.53%
		841,912.34	803,612.56	418,120.86	231,654.22	519,737.83	56,797.25	61,304.92	2,933,139.98	
	Withdrawal			(160,000.00)					(160,000.00)	
04/30/2026	Interest	2,440.43	2,329.41	841.11	671.50	1,506.56	164.61	177.71	8,131.33	3.52%
		844,352.77	805,941.97	258,961.97	232,325.72	521,244.39	56,961.86	61,482.63	2,781,271.31	

BUDGET AMENDMENTS AND TRANSFERS
MONTH ENDED 04/30/2026

	<u>Amount</u>	<u>From/To</u>	<u>Account #</u>	<u>Account Description</u>
<u>GENERAL FUND</u>				
1)	\$ (700.00)	From	A19904	Contingency
	\$ 700.00	TO	A19104	Unallocated Insurance
	Reason: Insurance billing error			
2)	\$ (32.00)	From	A19904	Contingency
	\$ 32.00	TO	A14604	Records Management
	Reason: Increase in website host annual fee			
3)	\$ (243.00)	From	A19904	Contingency
	\$ 243.00	TO	A36204	Code Enforcement
	Reason: Mileage more than budget			

Town of Fine
May 2026 Abstract of Vouchers

ContactName	InvoiceNumber	InvoiceDate	Description	LineAmount	AccountCode	Fund
ST LAW CO Magistrates Association	26-178	4/30/2026	2026 Dues (2)	\$100.00	A11104	A
Kyra Ames	26-167	4/27/2026	APR202648 miles @ \$0.725/mile	\$34.80	A11104	A
Kyra Ames	26-167	4/27/2026	overpaid for mileage previous month (12 Miles)	-\$8.70	A11104	A
Kyra Ames	26-167	4/27/2026	80 miles @ \$0.725/mile	\$58.00	A11104	A
Matthew Bender & Co., Inc.	26-168	4/9/2026	49034464 Law Book	\$210.00	A11104	A
Julie LaTray	26-166	4/1/2026	APR202672 miles @ \$0.725/mile	\$52.20	A11104	A
Julie LaTray	26-166	4/1/2026	Dinner	\$43.69	A11104	A
Julie LaTray	26-166	4/1/2026	94 miles @ \$0.725/mile	\$68.15	A11104	A
Julie LaTray	26-166	4/1/2026	Dinner	\$60.44	A11104	A
Julie LaTray	26-166	4/1/2026	94 miles @ \$0.725/mile	\$68.15	A11104	A
Julie LaTray	26-166	4/1/2026	Dinner	\$46.41	A11104	A
Hoffman Eells Group CPA's, PC, The	26-187	4/30/2026	Apr2026Bookkeeping	\$2,750.00	A12204	A
Christine M. Cook	26-156	4/30/2026	APR2026Consulting Services	\$350.00	A12204	A
James Snyder	26-165	4/30/2026	APR2026184 miles @ \$0.725/mile	\$133.40	A13554	A
Amazon Capital Services	26-151	4/7/2026	Stamp	\$10.87	A14104	A
Community Bank FNBO	26-186	4/2/2026	Clerk (mynameplates.com)	\$19.42	A14104	A
Digital Towpath Cooperative	26-192	4/30/2026	2026-17 Annual Membership fee	\$1,632.00	A14604	A
Nationalgrid	26-171	4/30/2026	48338-02103 Town Hall	\$46.77	A16204.1	A
MX Fuels	26-170	4/1/2026	F1280788 Propane	\$146.24	A16204.1	A
Todd Supply, Inc.	26-180	4/30/2026	233211 Building Supplies HWY	\$9.99	A16204.2	A
Slic Network Solutions	26-177	4/30/2026	2425 Town Barn	\$52.11	A16204.2	A
Nationalgrid	26-171	4/30/2026	04411-07008 Town Barn	\$335.97	A16204.2	A
G&R Auto Parts	26-155	4/24/2026	5161-430755 Parts for hwy	\$107.14	A16204.2	A
MX Fuels	26-170	4/1/2026	F1280789 Propane	\$1,077.45	A16204.2	A
Midstate Industrial Supply	26-169	4/1/2026	26-94338 HWY Building Supplies	\$346.44	A16204.2	A
Big State Industrial Supply	26-154	4/1/2026	1625413 Wipes for HWY	\$517.10	A16204.2	A
Advanced Business Systems, Inc.	26-190	4/30/2026	CW1953 Base Rate Charge APR	\$489.00	A16204.3	A
Slic Network Solutions	26-177	4/30/2026	3121 Office	\$138.21	A16204.3	A
Pitney Bowes Bank Inc.- Reserve Account	26-172	4/30/2026	APR2026 Postage	\$600.00	A16204.3	A
Nationalgrid	26-171	4/30/2026	26425-49122 Office Building	\$171.43	A16204.3	A

Town of Fine

May 2026 Abstract of Vouchers

Blackmer Electric	26-153	4/20/2026	536Generator Service	\$140.00	A16204.3	A
Blackmer Electric	26-153	4/20/2026	Battery Replaced	\$150.00	A16204.3	A
Pitney Bowes	26-173	4/15/2026	3322427801 lease	\$106.35	A16204.3	A
Amazon Capital Services	26-151	4/7/2026	19P7-93VJ-C9FD Paper	\$45.00	A16204.3	A
MX Fuels	26-170	4/1/2026	F1281673 Fuel Oil	\$461.35	A16204.3	A
Slic Network Solutions	26-177	4/30/2026	177532390Community Center	\$29.88	A16204.4	A
Nationalgrid	26-171	4/30/2026	82110-28007 CF Community Center	\$294.43	A16204.4	A
Wanakena Water Co. Inc.	26-181	4/1/2026	6565 Water bill for wanakena bathroom	\$158.75	A16204.5	A
Nationalgrid	26-171	4/30/2026	31052-33013 Star Lake Speed Sign	\$24.60	A30104	A
Jefferson-Lewis BOCES	26-164	4/22/2026	1060-26ADrug & Alcohol Testing	\$118.25	A30104	A
Sandra Griffin	26-175	4/30/2026	APR2026182 miles @ \$0.725/mile	\$131.95	A35104	A
Ann Marie Brewer	26-163	4/30/2026	2026 BARstipend	\$400.00	A36104	A
Daisy Demmon	26-162	4/30/2026	2026BARStipend	\$400.00	A36104	A
Hope Dolan	26-149	4/30/2026	2026BAR Stipend	\$400.00	A36104	A
Craig Demmon	26-157	4/1/2026	MAR2026700 miles @ \$0.725/mile	\$507.50	A36204	A
Nationalgrid	26-171	4/30/2026	26352-95100 Street Lights	\$2,335.35	A51824	A
Johnson Newspaper Corp.	26-184	4/30/2026	23056Legal Notice of Assessment Inventory	\$117.82	A64104	A
Johnson Newspaper Corp.	26-184	4/30/2026	23055 Legal Notice of Assessment Roll	\$136.63	A64104	A
Hartford Group Benefits	26-161	4/30/2026	137324138668Life Insurance (General)	\$28.32	A90458	A
Excellus Bluecross Blueshield-Group	26-160	4/10/2026	4778878 General Fund Share Dental INS	\$280.41	A90608	A
Excellus Health Plan - Group	26-159	4/10/2026	47787459General Fund Share INS	\$9,077.53	A90608	A
				\$25,010.80		
Cook Brothers Truck Parts Co.	26-189	4/30/2026	2637656 parts for hwy	\$480.00	DA51104	DA
Cook Brothers Truck Parts Co.	26-189	4/30/2026	2652799 parts for hwy	\$27.00	DA51104	DA
Todd Supply, Inc.	26-180	4/30/2026	K33221 parts for hwy	\$14.49	DA51104	DA
Todd Supply, Inc.	26-180	4/30/2026	K33250 Parts for Hwy	\$40.44	DA51104	DA
Midstate Industrial Supply	26-169	4/1/2026	26-94338 Parts for hwy	\$558.72	DA51104	DA
Midstate Industrial Supply	26-169	4/1/2026	26-94441 Parts for hwy	\$250.88	DA51104	DA
Cook Brothers Truck Parts Co.	26-189	4/30/2026	2652796 parts for hwy	\$150.46	DA51304	DA
Team Blevins, LLC	26-179	4/24/2026	33711 Parts for hwy	\$591.72	DA51304	DA
G&R Auto Parts	26-155	4/24/2026	5161-431604 Parts for hwy	\$31.22	DA51304	DA
G&R Auto Parts	26-155	4/24/2026	5161-430610 Parts for hwy	\$102.11	DA51304	DA

Town of Fine
May 2026 Abstract of Vouchers

G&R Auto Parts	26-155	4/24/2026	5161-431531	\$71.00	DA51304	DA
Corporate Billing	26-150	4/17/2026	X813026957Parts for hwy	\$184.38	DA51304	DA
Whitesboro Plow Shop, Inc.	26-182	4/15/2026	261050004 parts for hwy	\$130.68	DA51304	DA
Snell Equipment Inc.	26-176	4/13/2026	01-4808 Hwy	\$3,493.02	DA51304	DA
Whitesboro Plow Shop, Inc.	26-182	4/15/2026	26100002 parts for hwy	\$754.52	DA51424	DA
MX Fuels	26-170	4/1/2026	F1281025 Dyed ULSD	\$1,656.89	DA51424	DA
MX Fuels	26-170	4/1/2026	F1282237 Dyed ULSD	\$1,207.27	DA51424	DA
Midstate Industrial Supply	26-169	4/1/2026	26-94652 Parts for hwy	\$216.27	DA51424	DA
Hartford Group Benefits	26-161	4/30/2026	Life Insurance (highway)	\$56.64	DA90458	DA
Excellus Bluecross Blueshield-Group	26-160	4/10/2026	Highway Fund Share Dental INS	\$386.59	DA90608	DA
Excellus Health Plan - Group	26-159	4/10/2026	Highway Fund Share INS	\$11,612.17	DA90608	DA
				\$22,016.47		
Barton & Loguidice, PC	26-193	4/6/2026	30 Youngs Road Bridge Project	\$4,015.44	H351202	H3
				\$4,015.44		
Williamson Services, LLC.	26-183	4/30/2026	MAY2026Golf Course Trash Removal	\$155.40	SPG72504.1	SPG
Todd Supply, Inc.	26-180	4/30/2026	K332240 Keys for Golf Course	\$24.48	SPG72504.1	SPG
Todd Supply, Inc.	26-180	4/30/2026	233289 Keys for Golf Course	\$8.97	SPG72504.1	SPG
Todd Supply, Inc.	26-180	4/30/2026	233350 Parts for Golf Course	\$16.99	SPG72504.1	SPG
Servpro of Jefferson County	26-185	4/27/2026	20260428-1Carpet Cleaning	\$250.00	SPG72504.1	SPG
Doors Plus	26-191	4/23/2026	APR26Payment on Door Replacement for Golf Course	\$1,330.00	SPG72504.1	SPG
Todd Supply, Inc.	26-180	4/30/2026	K33268 Parts for Golf Course	\$2.99	SPG72504.2	SPG
Todd Supply, Inc.	26-180	4/30/2026	233292 Parts for Golf Course	\$101.06	SPG72504.2	SPG
Todd Supply, Inc.	26-180	4/30/2026	233294 Parts for Golf Course	\$167.90	SPG72504.2	SPG
Todd Supply, Inc.	26-180	4/30/2026	233295 Credit For Golf Course	-\$10.25	SPG72504.2	SPG
Todd Supply, Inc.	26-180	4/30/2026	233321 Parts for Golf Course	\$17.58	SPG72504.2	SPG
Todd Supply, Inc.	26-180	4/30/2026	233347 Parts for Golf Course	\$11.97	SPG72504.2	SPG
Todd Supply, Inc.	26-180	4/30/2026	233348 Parts for Golf Course	\$11.16	SPG72504.2	SPG
Todd Supply, Inc.	26-180	4/30/2026	233358 Parts for Golf Course	\$18.48	SPG72504.2	SPG
Andre & Sons Inc	26-152	4/27/2026	454835Chemicals for Golf Course	\$8,302.55	SPG72504.2	SPG
Dorran Johnson	26-148	4/23/2026	APR2026Trailer for Golf Course	\$400.00	SPG72504.2	SPG
R&R Products, Inc.	26-174	4/20/2026	CD3140773Parts for Golf Course	\$1,783.20	SPG72504.2	SPG

**Town of Fine Action Plan
April 2026**

Department	Subject	Who is responsible?	Date added to Action Plan	Done?
Cemetery	Get estimates and quotes for a grant	Carlton Kerr & Jeremy Thompson	4/9/2025	
Petition	Write a letter to the state DOT regarding the speed limit on Ridge Road	Jeremy Thompson	6/11/2025	
Sewer District	Review Local Law to see if we need to amend rates for the sewer district	Henry Leader	9/10/2025	
Grants	Look into the Downtown Revitalization Grant for Fine Town Hall	Sam Bryant	9/10/2025	
EV Charging	Research & report back to the board in writing	Sam Bryant	01/14/2026	
Training	CPR & First Aid training & AED	Jeremy Thompson	03/11/2026	
Arena	Inspection	Jeremy Thompson & Craig Demmon	03/11/2026	

Voluntary Shelter Contributions on Dog License Renewals

Updates to Law Effective Date: December 2025 **Items in **Bold** are additions to the law*

Section 109 of the agriculture and markets law, as amended by section 4 of part T of chapter 59 of the laws of 2010, paragraph (b) of subdivision 1 as amended by chapter 349 of the laws of 2018, subdivision 3 as amended by chapter 446 of the laws of 2012, is amended to read as follows:

(c) The application shall state the sex, actual or approximate age, breed, color, and municipal identification number of the dog, and other identification marks, if any, and the name, address, telephone number, county and town, city or village of residence of the owner. The application shall include space where an owner may elect to make a contribution in support of the pound or shelter managed by the municipality where the owner resides or any organization which is contracted by such municipality to provide animal shelter services. The space for contribution shall be clearly marked and distinct with bold lettering or on a separate page; to make clear it is a voluntary contribution and not a part of the license fee. **The application shall list the organization in which the contribution will be sent and may list suggested reasonable contribution amounts with an option for any amount. Municipalities may also require additional information on such application as deemed appropriate.**

(d) The application shall be accompanied by the license fee prescribed by section one hundred ten of this article, **the contribution, if elected by the owner**, and a certificate of rabies vaccination or statement in lieu thereof, as required by subdivision two of this section. In the case of a spayed or neutered dog, every application shall also be accompanied by a certificate signed by a licensed veterinarian or an affidavit signed by the owner, showing that the dog has been spayed or neutered, provided such certificate or affidavit shall not be required if the same is already on file with the clerk or authorized dog control officer. In lieu of the spay or neuter certificate an owner may present a statement certified by a licensed veterinarian stating that **the veterinarian** has examined the dog and found that because of old age or other reason, the life of the dog would be endangered by spaying or neutering. In such case, the license fee for the dog shall be the same as for a spayed or neutered dog as set forth in subdivision one section one hundred ten of this article.

4. Municipalities shall deposit all monies collected from voluntary contributions pursuant to paragraph (c) of subdivision one of this section into a dedicated fund. The proceeds of such fund shall be properly accounted for and be given to the organization listed on the application annually. In no event shall the funds derived from voluntary contributions replace any existing funding commitments to such organizations.

Clerk Program Software:

- January 30, 2026 this additional change to the shelter law that went into effect in December 2025 was discovered. Once discovered contact was made with Clerk software companies, **Williamson Law Book** and **B.A.S./Edmunds GovTech** about this change.
- Both companies had recently been made aware of this change by clerks using their software and programmers were busy at work making the changes to the programs. The initial ETA from both companies at that time was mid-March for completion of the programming update.
- Upon follow-up in mid-March both companies said it was taking longer than expected since more than one area of the program required updating.
- On April 7, 2026 **Williamson Law Book** confirmed that they had completed the program changes and had begun to contact clerks using their program to have the update installed and they will continue to contact their customers until everyone is completed.
- As of April 15, 2026 **B.A.S./Edmunds GovTech** has the shelter contributions portion of the program update back on track, and are bundling it with a mandatory state change for rabies verification on 2- and 3- year renewals, so they only have one update to roll out. They expect to have their updates complete by mid-May and roll out the update to Clerks by the end of May.

What do Clerks need to do?

- All dog license renewal forms will have a space provided where residents are able to make a contribution to the shelter that the municipality contracts with for shelter services.
- A separate budget line-item account (A2705.#) will need to be created for shelter donations which will accumulate throughout the year, and once per year the monies collected are to be paid to the contracted shelter.
- Clerks will enter the donation as part of the dog license renewal screen and record the donated amount where indicated.
- Donations will show as a separate account item on monthly reports and year-end reports. This will make reconciling the collected amounts clear and easy for the bookkeeper to determine the amount to pay out annually (*most likely in January*) and the amount can be verified against the clerk's year end report.
- If you are a Town that runs your own shelter service, the monies will become an annual revenue for the shelter services budget line (A2705.#).

STATE OF NEW YORK

4910

2025-2026 Regular Sessions

IN ASSEMBLY

February 10, 2025

Introduced by M. of A. SIMONE -- read once and referred to the Committee on Agriculture

AN ACT to amend the agriculture and markets law, in relation to voluntary contributions in support of municipal animal pounds or shelters

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 109 of the agriculture and markets law, as amended
2 by section 4 of part T of chapter 59 of the laws of 2010, paragraph (b)
3 of subdivision 1 as amended by chapter 349 of the laws of 2018, subdivi-
4 sion 3 as amended by chapter 446 of the laws of 2012, is amended to read
5 as follows:

6 § 109. Licensing of dogs required; rabies vaccination required. 1. (a)
7 The owner of any dog reaching the age of four months shall immediately
8 make application for a dog license. No license shall be required for any
9 dog which is under the age of four months and which is not at large, or
10 that is residing in a pound or shelter maintained by or under contract
11 or agreement with the state or any county, city, town or village, duly
12 incorporated society for the prevention of cruelty to animals, duly
13 incorporated humane society or duly incorporated dog protective associ-
14 ation. Except as otherwise provided in this subdivision, a license shall
15 be issued or renewed for a period of at least one year, provided, that
16 no license shall be issued for a period expiring after the last day of
17 the eleventh month following the expiration date of the current rabies
18 certificate for the dog being licensed. All licenses shall expire on the
19 last day of the last month of the period for which they are issued. In
20 the event an applicant for a license presents, in lieu of a rabies
21 certificate, a statement certified by a licensed veterinarian, as
22 provided in subdivision two of this section, a license shall be issued
23 or renewed for a period of one year from the date of said statement. Any
24 municipality may establish a common renewal date for all such licenses.
25 A license issued by a municipality that has established a common renewal

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets
[-] is old law to be omitted.

LBD03348-01-5

1 date shall expire no later than the common renewal date prior to the
2 expiration date of the rabies certificate for the dog being licensed.

3 (b) Application for a dog license shall be made to the clerk of the
4 town, city, or county or, in the counties of Nassau and Westchester,
5 incorporated village in which the dog is harbored or to the village
6 clerk of those villages in the county of Rockland with a population of
7 fifteen thousand or more which have elected to accept applications
8 pursuant to the provisions of this paragraph or to the village clerk of
9 the village of Newark in the county of Wayne upon the election of the
10 village of Newark pursuant to the provisions of this paragraph.
11 Provided, however, that in the counties of Nassau and Westchester, the
12 board of trustees of any incorporated village may by resolution provide
13 that applications for licenses shall no longer be made to the village
14 clerk, but to the clerk of the town in which the village is situated.
15 Provided further, however, that in the county of Rockland, the board of
16 trustees of any incorporated village with a population of fifteen thou-
17 sand or more may by resolution provide that application for licenses
18 shall be made to the village clerk. Provided further, however, that in
19 the county of Wayne, the board of trustees of the village of Newark may
20 by resolution provide that application for licenses shall be made to the
21 village clerk. Provided further, however, that in the county of Montgom-
22 ery, the board of trustees of the village of St. Johnsville may by
23 resolution provide that application for licenses shall be made to the
24 village clerk. The governing body of any town or city or, in the coun-
25 ties of Nassau and Westchester, incorporated village or in the county of
26 Rockland, those villages with a population of fifteen thousand or more
27 which have so elected to accept applications, in the county of Wayne,
28 the village of Newark if such village has so elected to accept applica-
29 tions or, in the county of Montgomery, the village of St. Johnsville if
30 such village has so elected to accept applications may, on resolution of
31 such body, authorize that such application be made to one or more named
32 dog control officers of any such town, city or village. The issuance of
33 any license by any such officer shall be under the control and super-
34 vision of the clerk. In the case of a seized dog being redeemed or a dog
35 being otherwise obtained from a county animal shelter or pound, such
36 application may be made to the county dog control officer in charge of
37 such facility. In the case of a dog being redeemed or a dog being
38 adopted from a shelter or pound established, maintained or contracted
39 for, pursuant to section one hundred fourteen of this article, such
40 application may be made to the manager of such facility, provided such
41 manager has been authorized by the municipality in which the prospective
42 owner resides to accept such application. Such authorization shall be
43 requested by the governing body of the pound or shelter and the granting
44 or denial of such authorization shall be in the discretion of the muni-
45 cipality in which the prospective owner resides.

46 (c) The application shall state the sex, actual or approximate age,
47 breed, color, and municipal identification number of the dog, and other
48 identification marks, if any, and the name, address, telephone number,
49 county and town, city or village of residence of the owner. The applica-
50 tion shall include space where an owner may elect to make a contribution
51 in support of the pound or shelter managed by the municipality where the
52 owner resides or any organization which is contracted by such muni-
53 cipality to provide animal shelter services. The space for contribution
54 shall be clearly marked and distinct with bold lettering or on a sepa-
55 rate page, to make clear it is a voluntary contribution and not a part
56 of the license fee. The application shall list the organization in which

1 the contribution will be sent and may list suggested reasonable contrib-
2 ution amounts with an option for any amount. Municipalities may also
3 require additional information on such application as deemed appropri-
4 ate.

5 (d) The application shall be accompanied by the license fee prescribed
6 by section one hundred ten of this article, the contribution, if elected
7 by the owner, and a certificate of rabies vaccination or statement in
8 lieu thereof, as required by subdivision two of this section. In the
9 case of a spayed or neutered dog, every application shall also be accom-
10 panied by a certificate signed by a licensed veterinarian or an affida-
11 vit signed by the owner, showing that the dog has been spayed or
12 neutered, provided such certificate or affidavit shall not be required
13 if the same is already on file with the clerk or authorized dog control
14 officer. In lieu of the spay or neuter certificate an owner may present
15 a statement certified by a licensed veterinarian stating that ~~he~~ the
16 veterinarian has examined the dog and found that because of old age or
17 other reason, the life of the dog would be endangered by spaying or
18 neutering. In such case, the license fee for the dog shall be the same
19 as for a spayed or neutered dog as set forth in subdivision one of
20 section one hundred ten of this article.

21 (e) Upon validation by the clerk, authorized dog control officer or
22 authorized pound or shelter manager, the application shall become a
23 license for the dog described therein.

24 (f) The clerk, authorized dog control officer or authorized pound or
25 shelter manager shall: (i) provide a copy of the license to the owner;
26 (ii) retain a record of the license that shall be made available upon
27 request to the commissioner for purposes of rabies and other animal
28 disease control efforts and actions. In addition, the authorized pound
29 or shelter manager shall send, within forty-eight hours of validation, a
30 copy of the license to the licensing municipality within which the dog
31 is to be harbored.

32 (g) No license shall be transferable. Upon the transfer of ownership
33 of any dog, the new owner shall immediately make application for a
34 license for such dog.

35 (h) Notwithstanding the provisions of any general, special or local
36 law, or any rule or regulation to the contrary, the clerk, authorized
37 dog control officer or authorized pound or shelter manager in munici-
38 palities having a population of less than one hundred thousand shall
39 within five business days after the license has been validated, send a
40 copy of the validated license to the licensing municipality in which the
41 dog is to be harbored.

42 2. The clerk, authorized dog control officer or authorized pound or
43 shelter manager, at the time of issuing any license pursuant to this
44 article, shall require the applicant to present a statement certified by
45 a licensed veterinarian showing that the dog or dogs have been vaccinat-
46 ed to prevent rabies or, in lieu thereof, a statement certified by a
47 licensed veterinarian stating that because of old age or another reason,
48 the life of the dog or dogs would be endangered by the administration of
49 vaccine. The clerk, authorized dog control officer or authorized pound
50 or shelter manager shall make or cause to be made from such statement a
51 record of such information and shall file such record with a copy of the
52 license. Such records shall be made available to the commissioner upon
53 request for rabies and other animal disease control efforts.

54 3. Municipalities may provide for the establishment and issuance of
55 purebred licenses and, in the event they do so, shall provide for the
56 assessment of a surcharge of at least three dollars for the purposes of

1 carrying out animal population control efforts as provided in section
2 one hundred seventeen-a of this article. Municipalities which issue
3 purebred licenses shall remit such surcharge collected to the commis-
4 sioner.

5 4. Municipalities shall deposit all monies collected from voluntary
6 contributions pursuant to paragraph (c) of subdivision one of this
7 section into a dedicated fund. The proceeds of such fund shall be prop-
8 erly accounted for and be given to the organization listed on the appli-
9 cation annually. In no event shall the funds derived from voluntary
10 contributions replace any existing funding commitments to such organiza-
11 tions.

12 § 2. This act shall take effect on the thirtieth day after it shall
13 have become a law.