



Agenda
Town Board Meeting
February 11, 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

- 3.1.2. C-F Rabies Clinic-Thursday 06/18/2026, 5-7 PM, Clifton Town Barn

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

- 3.2.1. Code Report

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

- 3.3.1. Snow & Ice Removal Agreement

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 & Organizational Meeting, January 14, 2025

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)**

- 6.1.1. Financials

- 6.1.2. Minutes

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. Planning Board

- 8.2. Board of Assessment Review



Dog Control Officer Report
Month- Feb-26

# of dogs seized for the town:	# taken to the shelter:	# held at local kennel:
0	0	0

of trips conducted for dog control:
2

of miles traveled for dog control:
76
\$\$\$ for mileage- \$55.10

of home visits to dog owners
2

of DCO Final Notices
& Rabies Vac Info given out
6

Dog Complaints Received
1

of tickets issued for dog violations:
2

of Summons Served
0

NOTES:
*Dog seized via police notification last month is healing , nuetered & in a foster to adopt home. :)

I hereby certify, that this report is a true statement of all activity conducted by me, as dog control officer for the time period stated.

Sandra Griffin
Dog Control Officer

ST. LAWRENCE COUNTY
DEPARTMENT OF HIGHWAYS

44 Park Street
Canton, New York 13617-1430

Telephone: (315) 379-1542

Fax: (315) 379-1061

Donald R. Chambers
Superintendent of Highways

Ryan J. Herron
Deputy Superintendent of Highways

Jamie J. Donnelly
Fiscal Manager

February 4, 2026

Jeremy Thompson
Town Supervisor
4078 SH 3
Star Lake, NY 13690

RE: Three Year County Snow & Ice Agreement
October 1, 2026 – June 1, 2029

Dear Mr. Thompson:

Per discussion with the Snow & Ice Committee, it was decided to offer a three-year extension of the County Snow and Ice Agreement. The rates per/mile for each year are as follows:

	Tier I	Tier II
2026-2027	\$6,150.00	\$6,661.00
2027-2028	\$6,400.00	\$6,911.00
2028-2029	\$6,650.00	\$7,161.00

Enclosed please find two contracts, with original signatures, of the Three-Year Winter Maintenance Agreement Extension (October 1, 2026 – June 1, 2029). Please obtain signatures of the Highway Superintendent, Town Clerk, and yourself on both originals after approval by resolution.

Please **return both contracts** to this office. A fully executed contract will be returned for your records.

If you have not already done so, please also send a **copy of the resolution** and **evidence of the required insurance coverage** as outlined in the agreement.

We look forward to working with your Town. We wish to thank you for continued services.

Sincerely,



Donald R. Chambers
Superintendent of Highways

Enclosures

THREE-YEAR COUNTY SNOW & ICE REMOVAL AGREEMENT

This Agreement, dated as of _____, is between the Town of Fine and the County of St. Lawrence for the winter maintenance of certain roads on the Official County Road System and provides as follows:

The Town of Fine, acting through its Town Superintendent of Highways with the approval of the Town Board shall provide standard snow and ice control as required on the following County roads:

All County roads in the Town of Fine: 9.81 Miles

-1.38 CR 60 by Clifton

-5.44 CR 27 by SLC

2.99 Total Plow Miles

The term of the contract shall be for three (3) years beginning as of October 1, 2026 and ending June 1, 2029.

In return for the performance of such work, the County will pay the Town at the following Tier II annual amounts per mile for the total miles stated above:

	Tier I	Tier II	Town Total Payment
2026-2027	\$6,150.00	\$6,661.00	\$19,916.39
2027-2028	\$6,400.00	\$6,911.00	\$20,663.89
2028-2029	\$6,650.00	\$7,161.00	\$21,411.39

Payment to the Town shall be made twice a season, one-half of the contract amount at the beginning of February and the balance for the season after April 15.

If the average price of diesel fuel paid by the County in a given plow season falls outside of the price range of \$3.50 - \$4.50 per gallon, the County will modify the Town's final seasonal payment accordingly by increasing or decreasing \$20.00 per mile for each \$.20 per gallon over or under the price range. The average diesel fuel cost will be determined as from the time between November 1st to March 31st of each year. For example, if the average price of diesel was \$4.80, the Town would receive an additional \$20.00 per lane mile for the season. If the average price of diesel was \$3.25 per gallon, the final payment would be reduced by \$20.00 per mile.

If the average price of road salt paid by the County in a given plow season falls outside of the price range of \$70.00 – \$80.00 per ton, the County will modify the Town's payments accordingly by increasing or decreasing \$80.00 per mile for each \$4.00 per ton over or under the price range. For example, if the average cost of salt was \$89.00 per ton, the Town would receive an additional \$160.00 per lane mile, and if the price dropped to \$65.00 per ton, the Town would receive a reduction of \$80.00 per lane mile.

The work shall be carried on at all times promptly and efficiently to the reasonable satisfaction of the County Superintendent of Highways. The Town shall use a mixture of sand and salt in proportions

acceptable to the County Highway Superintendent, with a minimum of 10% salt, for the sanding of slippery pavements.

County roads will be patrolled by County Highway Maintenance Supervisors who will monitor the Town's ice control and snow removal work. The County reserves the right to terminate the Agreement or to reopen the payment provisions of the Agreement if the Town is not in compliance with the performance terms of this contract to reasonable satisfaction of the County Superintendent of Highways.

Notwithstanding the preceding paragraph, the Town shall not be held responsible for non-performance of such work when County road deficiencies hamper the normal snow and ice removal. When, due to abnormal conditions, the County Superintendent or County Maintenance Supervisor requests the Town to use equipment not normally used for sanding and plowing the roads subject to this contract, the County will pay the Town rental for that equipment used at the then current hourly equipment rental rates. This payment will be in addition to the contract payment described above. The County will make payment within 30 days of the receipt of an invoice from the Town for the rental.

The right is reserved to the County Superintendent of Highways to terminate this Agreement at any time if, in the County Superintendent's judgment, the Town has failed to perform its duties in a manner that is satisfactory to the Superintendent of Highways. In the event the Superintendent finds it necessary to terminate this Agreement before the end of the then current season, the amount paid to the Town shall be in proportion to the amount of work performed by the Town compared to the work expected to be performed for the entire season of the then annual contract. For the purpose of determining the amount due upon termination of the Agreement, the period during which work was to be performed is hereby stated to be the winter snow season, October 1st to the next following April 15th. Notwithstanding the use of this time period in the case of a contract termination, the parties agree that if the agreement is not terminated the Town shall provide services after April 15th when weather conditions require snow and ice control.

If the Town Highway Superintendent disagrees with the County Superintendent of Highways' decision to terminate the agreement, or if an agreement cannot be reached after negotiations for adjustment of payments due to a change in the price of fuel or salt, or if some other problem arises and discussions between the two fail to provide a solution, the County Administrator will address the problem with the Town Supervisor and the Town Board. If those discussions fail to resolve the problem, then the dispute will be presented to the St. Lawrence County Finance Committee for a recommendation to the St. Lawrence County Board of Legislators as a whole. The St. Lawrence County Board of Legislators will be the final authority for resolving the dispute and its decision will be final and binding on the parties.

During the term of this contract and until completion the Town shall, at its sole expense, maintain the following insurance on its own behalf, and furnish to the County, certificates of insurance evidencing same and reflecting the effective date of such coverage as follows:

The Village/Town shall purchase from and maintain in a company or companies lawfully authorized to do business in New York such insurance as will protect the Town from claims set forth below which may arise out of or result from the Town operations under the Contract and for which the Town may be legally liable.

- A. Commercial General Liability with a combined Bodily Injury and Property Damage limit of not less than ONE Million (\$1,000,000) dollars per occurrence and THREE million (\$3,000,000) in the aggregate.
 - a. The County must be named an additional insured. A copy of the blanket additional insured endorsement should be attached. In absence of such, endorsement CG 20 10 11 85 or CG 20 33 must be furnished.
 - b. Coverage is to be endorsed to reflect that insurance is to be primary and non-contributory, with respect to any other collectable insurance.
 - c. Coverage is to be provided on an “occurrence” basis with carriers licensed and admitted to do business in the State of New York or otherwise acceptable to the County with an A.M. Best’s rating of A- or higher.
- B. Commercial Automobile Liability Insurance covering the use of all Owned, Non-Owned, and Hired Vehicles with combined Bodily Injury and Property Damage Limit of at least One Million (\$1,000,000.00) Dollars.

Insurers shall have no right to recovery or subrogation against St. Lawrence County (including its employees and agents), it being the intention of the parties to this agreement that the insurance policies provided by the Town shall protect both parties and be the primary coverage for any and all losses covered by the above described insurance. The clause “other insurance provisions”, if appearing in a policy in which St. Lawrence County is named as an additional insured, shall not apply to St. Lawrence County. All deductibles in the above described policies shall be assumed by and be for the account of and at the sole risk of the Town.

To the fullest extent permitted by law, Town will indemnify and hold harmless the County, its officers, agents and employees from and against any and all claims, suits, liens, judgments, damages, losses and expenses, including legal fees and all court costs and liability (including statutory liability) arising in whole or in part and in any manner from injury or death, or both, of any person or damage to or loss of any property resulting from the acts, omissions, breach or default by the Town, its employees officers or agents. The foregoing indemnity shall include injury or death of any employee of the Town or any of its subcontractors and shall not be limited in any way by an amount or type of damage, compensation, or benefits payable under any applicable workers’ compensation, disability benefits or other similar employees benefit act.

The County Highway Superintendent will grant permission for the operation of oversized equipment required for the work under this agreement on the roads identified in this agreement.

Reference to the County Highway Superintendent in this agreement shall mean the County Highway Superintendent and any other County employee that the County Highway Superintendent designates from time to time to act in his place in the absence or unavailability of the County Highway Superintendent. The Town Highway Superintendent will be notified from time to time of the identity of the person or persons designated.

If one or more of the 26 Towns that have indicated a willingness to contract with the County for snow and ice control decline to contract for the work for this three year period, or, having contracted, fail to complete the work for the full three year term, making the continuation of this contract no longer in the best interest of the County, the County reserves the right to terminate this agreement.

St. Lawrence County will give a thirty (30) day advance notice in writing to the Town of the effective date of such termination. The Town shall be entitled to receive just and equitable compensation for any services satisfactorily performed hereunder through the date of termination.

It is understood by and between the parties hereto that this Agreement shall be deemed executory to the extent of the monies available* to the County and no liability on account thereof shall be incurred by the County beyond monies available for the purpose thereof.

*General Municipal Law 109-b: "available" in an executory clause "relates to the appropriation of funds by the Legislature and the allocation of such funds by the appropriate officer or body such that the unavailability is dependent upon a legislative or budgetary determination or directive not to provide funds for the expenditure in question."

IN WITNESS WHEREOF, we have here subscribed our signatures:

TOWN OF: Fine

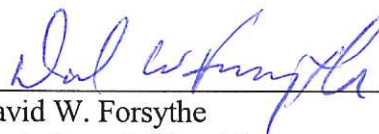
BY: _____
Jeremy Thompson, Town Supervisor

DATE: _____

BY: _____
Nelson Martin Jr, Highway Superintendent

COUNTY OF ST. LAWRENCE

DATE: 1/26/2026

BY: 
David W. Forsythe
Chair, Board of Legislators

The foregoing Agreement has been approved by Resolution of the Town Board, Town of Fine.

DATE: _____

BY: _____
Tamika Provost, Town Clerk

The foregoing Agreement has been approved by Resolution of the Board of Legislators, St. Lawrence County.

DATE: 1/26/2020 _____

BY: Rebecca K. Zuhlke
Deputy Clerk, Board of Legislators

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To the fullest extent permitted by law, Town will indemnify and hold harmless the County, its officers, agents and employees from and against any and all claims, suits, liens, judgments, damages, losses and expenses, including legal fees and all court costs and liability (including statutory liability) arising in whole or in part and in any manner from injury or death, or both, of any person or damage to or loss of any property resulting from the acts, omissions, breach or default by the Town, its employees officers or agents. The foregoing indemnity shall include injury or death of any employee of the Town or any of its subcontractors and shall not be limited in any way by an amount or type of damage, compensation, or benefits payable under any applicable workers’ compensation, disability benefits or other similar employees benefit act.

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*General Municipal Law 109-b: "available" in an executory clause "relates to the appropriation of funds by the Legislature and the allocation of such funds by the appropriate officer or body such that the unavailability is dependent upon a legislative or budgetary determination or directive not to provide funds for the expenditure in question."

IN WITNESS WHEREOF, we have here subscribed our signatures:

TOWN OF: Fine


BY: _____
Jeremy Thompson, Town Supervisor

DATE: _____

BY: _____
Nelson Martin Jr, Highway Superintendent

COUNTY OF ST. LAWRENCE

DATE: 1/26/2026

BY: 
David W. Forsythe
Chair, Board of Legislators

The foregoing Agreement has been approved by Resolution of the Town Board, Town of Fine.

DATE: _____

BY: _____
Tamika Provost, Town Clerk

The foregoing Agreement has been approved by Resolution of the Board of Legislators, St. Lawrence County.

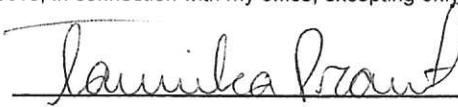
DATE: 1/26/2026 _____

BY: Rebekah K. Zuhlke
Deputy Clerk, Board of Legislators

Account#	Account Description	Fee Description	Qty	Local Share
A1255	Conservation	Conservation	1	0.83
	Marr. Lic.	Marriage Licensing Fees	1	17.50
			Sub-Total:	\$18.33
A1603	Misc. Fees	Certified Copy - Birth	1	10.00
		Certified Copy - Death	32	320.00
			Sub-Total:	\$330.00
A2410	Rental of Real Property	Refund of Deposit	5	-125.00
		Rent (Residential)	3	75.00
		Residential Security Deposit	3	75.00
			Sub-Total:	\$25.00
A2544	Dog Licensing	Female, Spayed	18	81.00
		Female, Unspayed	3	31.50
		Male, Neutered	4	18.00
		Male, Unneutered	3	31.50
			Sub-Total:	\$162.00
A2555	Building Permits	Building Permits	3	156.00
			Sub-Total:	\$156.00
A2770	Misc. Fees	Copies	21	6.25
			Sub-Total:	\$6.25
				Total Local Shares Remitted: \$697.58
Amount paid to: NYS Ag. & Markets for spay/neuter program				40.00
Amount paid to: NYS Environmental Conservation				14.17
Total State, County & Local Revenues:		\$751.75	Total Non-Local Revenues: \$54.17	

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.

			02/02/26
_____ Supervisor	_____ Date	_____ Town Clerk	_____ Date

The Fine Town Board held its regular and organizational meeting on Wednesday, January 14, 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			

Others Present: Tamika Provost, Town Clerk; Nelson Martin Jr., Highway Superintendent; Mark Hall, Water Superintendent; Chris Cook (on the phone), Larry Denesha, County Legislator; Mark Friden, Historian; Pam Johnson, James, and Kalie Tanner.

Committees- 01/2026-1 Moved by P. Giardino, seconded by G. Hayden, that the town board acknowledge that the Town Supervisor has designated the following committee appointments for the year 2026. Officials appointed to committees are responsible for gathering information and working with others to ensure efficient operation of such program or facility and to communicate back to the full town board recommendations for policy approval and money appropriations. The town board's basic statutory responsibilities are not abdicated to the committee.

- | | |
|--------------------------|--|
| 1. CF Arena | Carlton Kerr & Melissa Streeter |
| 2. CF Community Center | Phil Giardino |
| 3. CF Golf Course | Jeremy Thompson & Herb Snider |
| 4. Fine Town Hall | Samuel Bryant |
| 5. Youth Commission | Samuel Bryant |
| 6. Deferred Compensation | Philip Giardino, Jeremy Thompson, Carlton Kerr |
| 7. Oswegatchie Cemetery | Carlton Kerr, Gigi Hayden |

Ayes: 5 Noes: 0 Carried.

Payroll -01/2026-2 Moved by C. Kerr, seconded by S. Bryant, that the town board authorizes the town supervisor to pay the fixed salaries of officers, compensation of employees, payroll taxes and other payroll related expenses prior to audit for the year 2026. Also, moved to set the pay for the following town officials and employees:

POSITION	SALARY
Town Supervisor	\$ 17,393.00
Town Board (4) ea	\$ 2,900.00
Town Clerk	\$ 35,850.00
Town Justice	\$ 10,809.00
Highway Superintendent	\$ 65,000.00
Assessor	\$ 25,750.00
Code Enforcement Officer	\$ 14,613.00
Board Assessment Review (3) ea	\$ 400.00
Dog Control Officer	\$ 5,000.00
Historian	\$ 500.00
Public Safety Admin	\$ 2,000.00
Records Mgt Officer	\$ 1,500.00
Sewer Plant Operator	\$ 7,877.00

School Tax Collector	\$ 4,500.00
Tax Collector	\$ 4,500.00
Water Superintendent	\$ 53,368.00

POSITION	RATE of PAY
Heavy Equipment Operator (2)	\$ 28.92 /hr.
Motor Equipment Mechanic (1)	\$ 28.92 /hr.
Motor Equipment Operator (3)	\$ 24.29/hr.
New Highway MEO	\$ 24.29/hr.
New Highway HEO	\$ 28.92/hr.
New Highway Laborer	\$ 20.38/hr.
Water District Laborer (on call)	\$ 21.83 /hr.
Court Clerk	\$ 17.61 /hr.
Court Officer	\$ 20.00 /hr. VACANT
Custodian	\$ 17.00 /hr.
Deputy Town Clerk	\$ 17.00 /hr.
Deputy Town Supervisor	\$ NO SALARY
Golf Club House Attendant (2)	\$ 16.00 /hr.
Golf Grounds Manager	\$ 19,552.00
Golf Grounds Laborer (2)(30 hrs./wk.)	\$ 16.00 /hr.
Golf Course Fertilizer Applicator	\$ 17.00/hr.
Golf Course Fertilizer Supervisor	\$ 17.51/hr.
Registrar of Vital Statistics	\$ Fees Collected
Youth Commission Director	\$ 2,500.00
Arts & Crafts Director	\$ 1,500.00
Recreation Attendants	\$ 16.00 /hr.

Ayes: 5 Noes: 0 Carried.

Mileage- 01/2026-3 Moved by G. Hayden, seconded by S. Bryant, that the compensation rate for town officers and employees using their personal automobiles in the performance of their official duties be established for the year 2026 at the current federal rate.

Ayes: 5 Noes: 0 Carried.

Meetings -01/2026-4 Moved by C. Kerr, seconded by G. Hayden, that regular monthly Town Board meetings will, throughout the year 2026, be held at 6:30 pm on the Second (2nd) Wednesday of each month in the Municipal Office Building located at 4078 State Highway 3 in Star Lake.

Ayes: 5 Noes: 0 Carried.

Newspaper- 01/2026-5 Moved by G. Hayden, seconded by S. Bryant, that the official newspaper of the town for the year 2026 be the St. Lawrence edition of the Watertown Daily Times.

Ayes: 5 Noes: 0 Carried.

Returned Check Fee -01/2026-6 Moved by P. Giardino, seconded by G. Hayden, that the town board impose a charge of \$ 20.00 on each check tendered as payment and returned for insufficient funds.

Ayes: 5 Noes: 0 Carried.

Supervisor's Duties- 01/2026-7 Moved by P. Giardino, seconded by C. Kerr, that the town board impose on the town supervisor the power and duties of administration and supervision of town and special district functions on behalf of the town board, allowing the town to function between town board meetings for the year 2026. By this delegation, the town board does not abdicate to the supervisor or surrender to her the board's basic statutory responsibilities.

Ayes: 5 Noes: 0 Carried.

Bill Payment - 01/2026-8 Moved by S. Bryant, seconded by G. Hayden, that the town board authorizes the town supervisor to pay claims for public utilities, postage, freight & express charges, principal and interest on indebtedness, and amounts becoming due on contracts which exceed one year prior to audit for the year 2026.

Ayes: 5 Noes: 0 Carried.

Post Roads- 01/2026-9 Moved by C. Kerr, seconded by G. Hayden, that the town board authorizes the town highway superintendent to post roads as needed for the year 2026.

Ayes: 5 Noes: 0 Carried.

Bid Openings- 01/2026-10 Moved by P. Giardino, seconded by S. Bryant, that the town board authorizes any two of the following specific town officers be present to open advertised competitive bids on public works and purchase contracts. The authorized officers for the year 2026 are the town supervisor, town clerk, attorney for the town, superintendent of highways, and the deputy supervisor.

Ayes: 5 Noes: 0 Carried.

Conferences -01/2026-11 Moved by G. Hayden, seconded by S. Bryant, that the town board authorizes appropriate town officials to attend conferences/meetings and authorizes payment of their "actual and necessary" expenses for proper town charges for the year 2026. The following conferences and meetings are approved: NYS Association of Towns, Adirondack Association of Towns (AATV), Adirondack Park Agency (APA), St Lawrence County government meetings, Adirondack Common Ground, Adirondack Partnership, Adirondack Park Local Government (Lake Placid), Local Government Conference (Potsdam), Local Government Conference (Tug Hill), Highway Superintendent School (Ithaca), Highway Superintendent Fall Conference, NYS Town Clerk's Association, Assessor's Conference, Town Supervisor's Association, Code Enforcement Conference, and the NY Rural Water Conference.

Ayes: 5 Noes: 0 Carried.

Planning Board -01/2026-12 Moved by C. Kerr, seconded by S. Bryant, to put an ad in the bargain hunter until 02/08/2026 to look for letters of interest to appoint someone at the next board meeting.

Ayes: 5 Noes: 0 Carried.

Registrar- 01/2026-13 Move by C. Kerr, seconded by G. Hayden, that the town board acknowledge that the Town Supervisor has designated Tamika Provost as the Registrar of Vital Statistics (4-year appt.)

Ayes: 5 Noes: 0 Carried.

Audience Participation- James Tanner spoke of issues with the Highway Department and past hires. Pam Johnson spoke about the Missoula Theatre production done at the school. The Board suggested Pam find out what they still lack for funding and return to the next meeting.

Dogs Control- The Dog Control Report was submitted to the board for December.

Report- 01/2026-14- Moved by G. Hayden, seconded by S. Bryant, to approve the Municipal Shelter Inspection Report.

Codes – The code reports from November and December were submitted to the board.

Agreement -01/2026-15 Moved by C. Kerr, seconded by G. Hayden, to authorize the signing of the agreement to spend highway funds.

Ayes: 5 Noes: 0 Carried.

Agreement -01/2026-16 Moved by S. Brant, seconded by G. Hayden, to authorize the signing of the Holding Harmless Agreement with Hermon.

Ayes: 5 Noes: 0 Carried.

Agreement- 01/2026-17 Moved by G. Hayden, seconded by S. Bryant, to authorize the signing of the Holding Harmless agreement with Gouverneur.

Ayes: 5 Noes: 0 Carried.

Agreement- 01/2026-18 Moved by G. Hayden, seconded by P. Giardino, to authorize the signing of the Holding Harmless Agreement with St. Lawrence County.

Report – 01/2026-19 Moved by P. Giardino, seconded by S. Bryant, to accept the Town Clerk's Monthly Report as submitted.

Ayes: 5 Noes: 0 Carried.

Contract- 01/2026-20 Moved by C. Kerr, seconded by P. Giardino, to authorize the signing of the 2026 School Tax Collection Contract.

Minutes – 01/2026-21 Moved by S. Bryant, seconded by G. Hayden, to accept the December 10th meeting minutes as presented.

Ayes: 5 Noes: 0 Carried.

Bills – 01/2026-22 Moved by S. Bryant, seconded by G. Hayden, the town bills represented by Vouchers 25-459 through 25-499 and 26-1 through 26-17 be paid, with the addition of 25-500.

<i>General Fund -</i>	<i>\$ 94,468.94</i>
<i>Highway Fund -</i>	<i>\$239,582.74</i>
<i>Fire Prot. Districts -</i>	<i>\$ 55,282.00</i>
<i>Youth Commission</i>	<i>\$ 230.46</i>
<i>Golf Course</i>	<i>\$ 2,238.26</i>
<i>Sewer District -</i>	<i>\$ 2,583.01</i>
<i>Water District -</i>	<i>\$ 8,276.91</i>
<i>Fire District -</i>	<i>\$ 188,189.00</i>
<i>Youngs Road Bridge Project-</i>	<i>\$22,433.64</i>
<i>Total -</i>	<i>\$613,284.96</i>

Ayes: 5 Noes: 0 Carried.

County- Larry spoke about the accomplishments made in 2025, including completing the 4-year project of paving 100 additional miles of county roads with an investment of \$14.2 million. Completed the \$8 Million renovation of the 1993 public safety complex, which included a new 911 dispatch center, district attorney suite, grand jury suite, civil office suite, and modernized the entire mechanical system. Opened a 3rd satellite office in Gouverneur. Completed the \$1 million replacement of the ac in the courthouse. Completed the installation of the generator at the Human Service Center on 310. Adopted a budget to decrease real property taxes. Also, commenced design work to replace the parking lots at the courthouse, human service center, and Public Safety Complex.

Arena – The arena financials were submitted to the board.

Action Plan- The Action Plan was reviewed. The board agreed to look into the EV charging and prices.

Agreement – 01/2026-23 Moved by S. Bryant, seconded by G. Hayden, to authorize the signing of the 2026 contract with the Adirondack Park Local Government Review Board for \$300.00.

Ayes: 5 Noes: 0 Carried.

Exemptions- The board agreed to leave the Senior citizens' exemptions the same.

Policy- The board reviewed the procurement policy.

Historian – Mark spoke about the 250th birthday of the United States.

Executive Session- 01/2026-24 Moved by C. Kerr, seconded by P. Giardino, to go into executive session.

Regular meeting-01/2026-25 Moved by S. Bryant, seconded by G. Hayden, to return to the regular meeting, with no action taken.

Adjourn – 01/2026-26 Moved by S. Bryant, seconded by P. Giardino, the meeting was adjourned at 9:26 PM.

Ayes: 5 Noes: 0 Carried.

Respectfully submitted,

Tamika Provost, Town Clerk

Town of Fine
 Bank Reconciliations
 December 31, 2025
 Community Bank Statements

Total Bank	
Balance per Bank	970,822.06
Outstanding Checks	(112.00) *
Deposits in Transit	421.93 ***
Transfers in Transit	23,874.56 *****
Adjusted Bank Balance	995,006.55

General Ledger Accounts

Total Book	995,006.55
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Difference

Acct #xxx00124	Acct #xxx5113	Acct #xxx3206	Acct #xxx95154
General Fund	Gen Fund Savings	Cemetery Savings	HWY Fund Savings
Bank	Bank	Bank	Bank
40,142.00	216,962.97	34,733.07	386,590.17
(112.00) *	-	-	-
421.93 ***	-	-	22,483.76
10,200.91 *****	-	-	-
50,652.84	216,962.97	34,733.07	409,073.93
GL # A200	GL # A200.1	GL # DA200	
A General Fund	A General Fund	DA Highway Fund	
Book	Cemetery	Book	
267,615.81	34,733.07	409,073.93	

#12904	* O/S Checks	112.00 #13083 reissued
		<u>112.00 *</u>

* Outstanding Checks
 ** Sewer Payments & Other Transfers in transit
 *** Town Clerk's Report & Out standing Deposits
 **** Sale of Unmetered Water
 ***** Payroll 1/1/26

Town of Fine
 Bank Reconciliations
 December 31, 2025
 Community Bank Statements

	Quarterly Stmt	Quarterly Stmt	Quarterly Stmt	Quarterly Stmt
Balance per Bank	Acct#xxxx98547 Hwy Special Equipment Bank	468.73	Acct#xxxx98265 Sewer District Savings Bank	21,256.97
Outstanding Checks	-	-	-	-
Deposits in Transit	-	-	-	-
Transfers in Transit	-	-	2,337.64	332.11
	*****		*****	*****
Adjusted Bank Balance	468.73	154,781.90	21,589.08	21,589.08
General Ledger Accounts	GL # DA230 DA Highway Reserves Book	468.73	GL # SW200 SW Star Lake Water Book	104,781.90
			GL # SW230 SW Star Lake Reserves Book	50,000.00
General Ledger Book Balance				
Difference				

* Outstanding Checks
 ** Sewer Payments & Other Trar
 *** Town Clerk's Report & Out st
 ****Sale of Unmetered Water
 *****Payroll 1/1/26

Town of Fine
 Bank Reconciliations
 December 31, 2025
 Community Bank Statements

Quarterly Stmt

Acct #xxx98273	Acct #xxx03332	Acct #xxx2281	Acct #xxx00876
Youth Commission	Golf Course	Youngs Rd Bridge	T&A Payroll
Bank	Bank	Bank	Bank
5,364.99	15,524.15	44,913.19	52,421.56
-	-	-	-
-	-	-	-
-	-	-	(11,479.86)
5,364.99	15,524.15	44,913.19	40,941.70
GL # SP200	GL # SPG200	GL # H3200	GL # TA200
SP Youth Comm	SPG Golf Course	H3 Youngs Bridge	TA T&A Payroll
Book	Book	Book	Book
5,364.99	12,361.15	44,913.19	40,941.70

Balance per Bank
 Outstanding Checks
 Deposits in Transit
 Transfers in Transit

Adjusted Bank Balance

General Ledger Accounts

General Ledger Book Balance

Difference

-	-	-	-
* Credit Card Fees for Prior Month	* O/S Checks	Payroll ck & Retirement	
-	-	-	
Deposit in Transit (DIT)	Cash Deposits		
Credit Card Deposits			
-	-		
-	-		
-	-		
3,163.00			

- * Outstanding Checks
- ** Sewer Payments & Other Trar
- *** Town Clerk's Report & Out st
- ****Sale of Unmetered Water
- *****Payroll 1/1/26

PRELIMINARY

Balance Sheets

Town of Fine

As of December 31, 2025

Contents

- 3 Balance Sheet
- 5 General Fund A - Balance Sheet
- 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

13	Fixed Assets
14	Long-Term Debt

Balance Sheet

Town of Fine

As of December 31, 2025

DEC 31, 2025

Assets

Current Assets

A200 - Cash GEN FUND A	267,615.81
A200.1 - Cash (Oswegatchie Cemetery) GEN FUND A	34,733.07
A210 - Petty Cash GEN FUND A	200.00
A391 - Due From Other Funds GEN FUND A	100,000.00
A391.1 - Due from Other Funds-T&A GEN FUND A	40,000.00
A440 - Due from Other Gov't GEN FUND A	1,553.21
A450 - Investments in Securities GEN FUN A	412,489.92
Accounts Receivable	1,647.80
DA200 - Cash HIGHWAY FUND DA	409,073.93
DA230 - Cash, Capital Reserves-Equipment HIGHWAY FUND DA	468.73
DA450 - Investments in Securities HIGHWAY FUND DA	2,124.14
DA450.1 - Investments in Securities-Equip Reserve HIGHWAY FUND DA	215,847.87
H3200 - Cash H3 YOUNGS RD BRIDGE CAPITAL PROJECT	44,913.19
H3410 - Due from State H3 YOUNGS RD BRIDGE CAPITAL PROJECT	473,830.09
H3450 - Investments in Securities H3 YOUNGS RD BRIDGE CAPITAL PROJECT	6,186.25
SP200 - Cash CF YOUTH COMM. SP	5,364.99
SPG200 - Cash CF GOLF COURSE SPG	12,361.15
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	60,768.39
SS200 - Cash WANAKENA SEWER DIST SS	21,589.08
SS450 - Investments in Securities WANAKENA SEWER DIST SS	56,300.19
SW200 - Cash STAR LAKE WATER DIST SW	104,781.90
SW230 - Cash, Special Reserves STAR LAKE WATER DIST SW	50,000.00
SW450 - Investments in Securities STAR LAKE WATER DIST SW	167,615.08
TA200 - Cash TRUST & AGENCY FUND TA	40,941.70
Total Current Assets	2,533,819.49

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

DEC 31, 2025

K159 - Total Non-Current Gov't Assets FIXED ASSETS	(12,525,302.91)
Total Long Term Assets	-
Total Assets	2,533,819.49

Liabilities and Fund Balances

Liabilities

Current Liabilities

Accounts Payable	78,097.56
A690 - Overpayments and Clearing Account GEN FUND A	10,879.50
H3630.1 Due to Other Funds CAPITAL PROJECTS H FUND-YOUNGS RD	100,000.00
SPG688 - Other Liability - NYS Sales Tax CF GOLF COURSE SPG	1,001.38
TA24 - SUTA Payable TRUST & AGENCY FUND TA	937.97
TA24.1 - SUTA Rounding TRUST & AGENCY FUND TA	3.73
TA630.1 - Due to Other Fund-General TRUST & AGENCY FUND TA	40,000.00
Total Current Liabilities	230,920.14

Long Term Liabilities

W129 - Total Non-Current Govt Liabilities LONG TERM DEBT	(4,476,348.52)
W628 - Bonds Payable LONG TERM DEBT	4,127,800.00
W638 - Net Pension Liabilities - ERS LONG TERM DEBT	240,124.00
W686 - Judgements & Claims Payable LONG TERM DEBT	108,424.52
Total Long Term Liabilities	-

Total Liabilities	230,920.14
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Fund Balances

A914 - Assigned Appropriated Fund Balance GEN FUND A	193,094.00
A917 - Unassigned Fund Balance GEN FUND A	563,373.25
DA878 - Capital Reserve Fund Balance Equipment HIGHWAY FUND DA	216,316.60
DA914 - Assigned Appropriated Fund Balance HIGHWAY FUND DA	113,716.00
DA915 - Assigned Unappropriated Fund Balance HIGHWAY FUND DA	344,869.92
H3915 - Assigned Unappropriated Fund Balance H3 YOUNGS RD BRIDGE CAPITAL PROJECT	294,877.17
SP915 - Assigned Unappropriated Fund Balance CF YOUTH COMM. SP	5,364.82
SPG878 - Water Fund Reserve CF GOLF COURSE SPG	3,163.00
SPG915 - Assigned Unappropriated Fund Balance CF GOLF COURSE SPG	85,361.39
SS915 - Assigned Unappropriated Fund Balance WANAKENA SEWER DIST SS	77,112.44
SW882 - Capital Repair Reserve STAR LAKE WATER DIST SW	50,000.00
SW915 - Assigned Unappropriated Fund Balance STAR LAKE WATER DIST SW	268,717.47
Current Year Earnings	86,933.29
Total Fund Balances	2,302,899.35

Total Liabilities and Fund Balances	2,533,819.49
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NO ASSURANCE IS PROVIDED

General Fund A - Balance Sheet

Town of Fine

As of December 31, 2025

DEC 31, 2025

Assets

Current Assets

A200 - Cash GEN FUND A	267,615.81
A200.1 - Cash (Oswegatchie Cemetery) GEN FUND A	34,733.07
A210 - Petty Cash GEN FUND A	200.00
A391 - Due From Other Funds GEN FUND A	100,000.00
A391.1 - Due from Other Funds-T&A GEN FUND A	40,000.00
A440 - Due from Other Gov't GEN FUND A	1,553.21
A450 - Investments in Securities GEN FUN A	412,489.92
Total Current Assets	856,592.01

Total Assets	856,592.01
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Liabilities and Fund Balances

Current Liabilities

Accounts Payable	21,640.24
A690 - Overpayments and Clearing Account GEN FUND A	10,879.50
Total Current Liabilities	32,519.74

Fund Balances

A914 - Assigned Appropriated Fund Balance GEN FUND A	193,094.00
A917 - Unassigned Fund Balance GEN FUND A	563,373.25
Current Year Earnings	67,605.02
Total Fund Balances	824,072.27

Total Liabilities and Fund Balances	856,592.01
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NO ASSURANCE IS PROVIDED

Highway Fund DA - Balance Sheet

Town of Fine

As of December 31, 2025

DEC 31, 2025

Assets

Current Assets

DA200 - Cash HIGHWAY FUND DA	409,073.93
DA230 - Cash, Capital Reserves-Equipment HIGHWAY FUND DA	468.73
DA450 - Investments in Securities HIGHWAY FUND DA	2,124.14
DA450.1 - Investments in Securities-Equip Reserve HIGHWAY FUND DA	215,847.87
Total Current Assets	627,514.67

Total Assets

627,514.67

Liabilities and Fund Balances

Current Liabilities

Accounts Payable	24,448.65
Total Current Liabilities	24,448.65

Fund Balances

DA878 - Capital Reserve Fund Balance Equipment HIGHWAY FUND DA	216,316.60
DA914 - Assigned Appropriated Fund Balance HIGHWAY FUND DA	113,716.00
DA915 - Assigned Unappropriated Fund Balance HIGHWAY FUND DA	344,869.92
Current Year Earnings	(71,836.50)
Total Fund Balances	603,066.02

Total Liabilities and Fund Balances

627,514.67

NO ASSURANCE IS PROVIDED

Star Lake Water Dist SW - Balance Sheet

Town of Fine

As of December 31, 2025

DEC 31, 2025

Assets

Current Assets

SW200 - Cash STAR LAKE WATER DIST SW	104,781.90
SW230 - Cash, Special Reserves STAR LAKE WATER DIST SW	50,000.00
SW450 - Investments in Securities STAR LAKE WATER DIST SW	167,615.08
Total Current Assets	322,396.98

Total Assets	322,396.98
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Liabilities and Fund Balances

Current Liabilities

Accounts Payable	6,789.71
Total Current Liabilities	6,789.71

Fund Balances

SW882 - Capital Repair Reserve STAR LAKE WATER DIST SW	50,000.00
SW915 - Assigned Unappropriated Fund Balance STAR LAKE WATER DIST SW	268,717.47
Current Year Earnings	(3,110.20)
Total Fund Balances	315,607.27

Total Liabilities and Fund Balances	322,396.98
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NO ASSURANCE IS PROVIDED

Wanakena Sewer Dist SS - Balance Sheet

Town of Fine

As of December 31, 2025

DEC 31, 2025

Assets

Current Assets

SS200 - Cash WANAKENA SEWER DIST SS	21,589.08
SS450 - Investments in Securities WANAKENA SEWER DIST SS	56,300.19
Accounts Receivable	1,647.80
Total Current Assets	79,537.07

Total Assets	79,537.07
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Liabilities and Fund Balances

Current Liabilities

Accounts Payable	2,583.01
Total Current Liabilities	2,583.01

Fund Balances

SS915 - Assigned Unappropriated Fund Balance WANAKENA SEWER DIST SS	77,112.44
Current Year Earnings	(158.38)
Total Fund Balances	76,954.06

Total Liabilities and Fund Balances	79,537.07
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NO ASSURANCE IS PROVIDED

CF Youth Comm SP - Balance Sheet

Town of Fine

As of December 31, 2025

DEC 31, 2025

Assets

Current Assets

SP200 - Cash CF YOUTH COMM. SP	5,364.99
Total Current Assets	5,364.99

Total Assets

5,364.99

Liabilities and Fund Balances

Current Liabilities

Accounts Payable	43.16
Total Current Liabilities	43.16

Fund Balances

SP915 - Assigned Unappropriated Fund Balance CF YOUTH COMM. SP	5,364.82
Current Year Earnings	(42.99)
Total Fund Balances	5,321.83

Total Liabilities and Fund Balances

5,364.99

NO ASSURANCE IS PROVIDED

CF Golf Course SPG - Balance Sheet

Town of Fine

As of December 31, 2025

DEC 31, 2025

Assets

Current Assets

SPG200 - Cash CF GOLF COURSE SPG	12,361.15
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	60,768.39
Total Current Assets	76,542.54

Total Assets	76,542.54
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Liabilities and Fund Balances

Current Liabilities

Accounts Payable	159.15
SPG688 - Other Liability - NYS Sales Tax CF GOLF COURSE SPG	1,001.38
Total Current Liabilities	1,160.53

Fund Balances

SPG878 - Water Fund Reserve CF GOLF COURSE SPG	3,163.00
SPG915 - Assigned Unappropriated Fund Balance CF GOLF COURSE SPG	85,361.39
Current Year Earnings	(13,142.38)
Total Fund Balances	75,382.01

Total Liabilities and Fund Balances	76,542.54
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NO ASSURANCE IS PROVIDED

Balance Sheet - Trust & Agency

Town of Fine

As of December 31, 2025

DEC 31, 2025

Assets

Current Assets

TA200 - Cash TRUST & AGENCY FUND TA	40,941.70
Total Current Assets	40,941.70

Total Assets	40,941.70
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Liabilities and Fund Balances

Current Liabilities

TA24 - SUTA Payable TRUST & AGENCY FUND TA	937.97
TA24.1 - SUTA Rounding TRUST & AGENCY FUND TA	3.73
TA630.1 - Due to Other Fund-General TRUST & AGENCY FUND TA	40,000.00
Total Current Liabilities	40,941.70

Total Liabilities and Fund Balances	40,941.70
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NO ASSURANCE IS PROVIDED

Youngs Rd Bridge Capital Project H3 - Balance Sheet

Town of Fine

As of December 31, 2025

DEC 31, 2025

Assets

Current Assets

H3200 - Cash H3 YOUNGS RD BRIDGE CAPITAL PROJECT	44,913.19
H3410 - Due from State H3 YOUNGS RD BRIDGE CAPITAL PROJECT	473,830.09
H3450 - Investments in Securities H3 YOUNGS RD BRIDGE CAPITAL PROJECT	6,186.25
Total Current Assets	524,929.53

Total Assets	524,929.53
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Liabilities and Fund Balances

Current liabilities

Accounts Payable	22,433.64
H3630.1 Due to Other Funds CAPITAL PROJECTS H FUND-YOUNGS RD	100,000.00
Total Current liabilities	122,433.64

Fund Balances

H3915 - Assigned Unappropriated Fund Balance H3 YOUNGS RD BRIDGE CAPITAL PROJECT	294,877.17
Current Year Earnings	107,618.72
Total Fund Balances	402,495.89

Total Liabilities and Fund Balances	524,929.53
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NO ASSURANCE IS PROVIDED

Balance Sheet

Town of Fine
As of December 31, 2025

Funds is K.

DEC 31, 2025

Assets

Current 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
Total Current Assets	16,334,015.40

Total Assets 16,334,015.40

Liabilities and Equity

Liabilities

Current Liabilities

K117 - Accum. Deprec. FIXED ASSETS	3,808,712.49
K159 - Total Non-Current Gov't Assets FIXED ASSETS	12,525,302.91
Total Current Liabilities	16,334,015.40

Total Liabilities 16,334,015.40

Total Liabilities and Equity 16,334,015.40

Balance Sheet

Town of Fine

As of December 31, 2025

Funds is W.

DEC 31, 2025

Assets

Long Term Assets

W129 - Total Non-Current Govt Liabilities LONG TERM DEBT	4,476,348.52
Total Long Term Assets	4,476,348.52

Total Assets	4,476,348.52
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Liabilities and Equity

Liabilities

Long Term Liabilities

W628 - Bonds Payable LONG TERM DEBT	4,127,800.00
W638 - Net Pension Liabilities - ERS LONG TERM DEBT	240,124.00
W686 - Judgements & Claims Payable LONG TERM DEBT	108,424.52
Total Long Term Liabilities	4,476,348.52

Total Liabilities	4,476,348.52
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Total Liabilities and Equity	4,476,348.52
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PRELIMINARY

Monthly Operating Statements

Town of Fine

For the year ended December 31, 2025

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- 7 Fire Protection Dist SF - Monthly Operating Statement
- 8 Star Lake Water Dist SW - Monthly Operating Statement
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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 year ended December 31, 2025

	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	-	2,609.80	-	(2,609.80)	-
A1089 - Other Tax Items-Surcharge Share GEN FUND A	-	1,405.22	1,000.00	(405.22)	(40.52)
A1090 - Real Property Tax Interest & Penalty GEN FUND A	-	2,969.24	1,500.00	(1,469.24)	(97.95)
A1120 - Non-Property Tax Distrib by County (Excess Sales Tax) GEN FUND A	45,927.92	45,927.92	-	(45,927.92)	-
A1232 - Tax Collection Fees not Interest on Taxes GEN FUND A	-	250.00	250.00	-	-
A1255 - Town Clerk Fees GEN FUND A	14.18	392.95	300.00	(92.95)	(30.98)
A1603 - Vital Statistics Fees Gen FUND A	70.00	940.00	1,000.00	60.00	6.00
A2192.1 - Charges for Cemetery Services (Oswegatchie) GEN FUND A	-	500.00	-	(500.00)	-
A2193.1 - Proceeds from Abandonment (Oswegatchie) GEN FUND A	-	36,811.42	5,000.00	(31,811.42)	(636.23)
A2210 - General Services Other Governments GEN FUND A	5,500.00	5,500.00	5,500.00	-	-
A2401 - Interest & Earnings GEN FUND A	1,084.18	25,280.57	15,475.00	(9,805.57)	(63.36)
A2410 - Rental of Real Property GEN FUND A	100.00	752.50	200.00	(552.50)	(276.25)
A2412 - Rental of Real Property Other Govern GEN FUND A	(175.00)	2,101.00	2,000.00	(101.00)	(5.05)
A2544 - Dog Licenses GEN FUND A	123.00	2,110.50	1,500.00	(610.50)	(40.70)
A2555 - Building Permits GEN FUND A	53.00	2,180.23	3,000.00	819.77	27.33
A2610 - Fines, Forfeits of Bail GEN FUND A	5,080.00	24,169.50	13,000.00	(11,169.50)	(85.92)
A2655 - Sales, Other (Books) GEN FUND A	-	4.00	-	(4.00)	-
A2683 - Self Insurance Reimburse (Workers Comp) GEN FUND A	23.75	1,058.52	1,000.00	(58.52)	(5.85)
A2770 - Unclassified Revenues GEN FUND A	41.75	278.07	56.00	(222.07)	(396.55)
A3001 - State AIM per Capita Aid GEN FUND A	-	32,713.00	35,001.00	2,288.00	6.54
A3005 - State Aid Mortgage Tax GEN FUND A	8,242.82	14,838.05	8,500.00	(6,338.05)	(74.57)
A3089 - State Aid, Other GEN FUND A	-	2,288.00	-	(2,288.00)	-
Total Revenues	66,085.60	670,044.49	559,246.00	(110,798.49)	(19.81)
Appropriations					
A10101 - Town Board PS GEN FUND A	866.24	11,264.00	11,264.00	-	-
A10104 - Town Board CE GEN FUND A	-	35.00	500.00	465.00	93.00
A11101 - Justices PS GEN FUND A	807.12	10,494.00	10,494.00	-	-
A11101.1 - Justices PS GEN FUND A Assistant	2,394.00	30,338.00	31,122.00	784.00	2.52
A11101.2 - Justices PS GEN FUND A Court Officer Services	-	-	2,232.00	2,232.00	100.00
A11104 - Justices CE GEN FUND A	1,061.88	4,897.61	4,000.00	(897.61)	(22.44)
A12201 - Supervisor PS GEN FUND A	1,299.00	16,887.00	16,887.00	-	-
A12202 - Supervisor EQ GEN FUND A	-	1,748.04	1,750.00	1.96	0.11
A12204 - Supervisor CE GEN FUND A	3,503.62	37,614.04	40,000.00	2,385.96	5.96

NO ASSURANCE IS PROVIDED

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
A13301 - Tax Collector PS GEN FUND A	353.08	4,590.04	4,590.00	(0.04)	0.00
A13301.1 - Tax Collector PS GEN FUND A School Tax Collector	-	4,590.00	4,590.00	-	-
A13302 - Tax Collector EQ GEN FUND A	-	-	250.00	250.00	100.00
A13304 - Tax Collector CE GEN FUND A	470.11	1,024.10	1,500.00	475.90	31.73
A13551 - Assessor PS GEN FUND A	1,923.04	25,000.00	25,000.00	-	-
A13554 - Assessor CE GEN FUND A	109.44	1,674.98	2,500.00	825.02	33.00
A14101 - Town Clerk PS GEN FUND A	2,677.30	34,804.90	34,805.00	0.10	0.00
A14101.1 - Town Clerk PS GEN FUND A Deputy Town Clerk	940.50	7,474.95	10,000.00	2,525.05	25.25
A14104 - Town Clerk CE GEN FUND A	1,288.03	3,537.51	8,000.00	4,462.49	55.78
A14204 - Attorney CE GEN FUND A	1,918.77	1,918.77	5,000.00	3,081.23	61.62
A14601 - Records Management PS GEN FUND A	128.46	1,669.98	1,670.00	0.02	0.00
A14604 - Records Management CE GEN FUND A	-	1,525.00	1,525.00	-	-
A16201 - Buildings PS GEN FUND A Custodians	206.25	7,172.50	6,967.00	(205.50)	(2.95)
A16204.1 - Buildings CE GEN FUND A Town Hall Expenses	340.92	1,780.95	3,000.00	1,219.05	40.64
A16204.2 - Buildings CE GEN FUND A Town Barn Expenses	3,707.35	20,805.71	23,000.00	2,194.29	9.54
A16204.3 - Buildings CE GEN FUND A Office Bldg Expenses	(1,650.21)	13,855.78	20,000.00	6,144.22	30.72
A16204.4 - Buildings CE GEN FUND A CF Comm Ctr Exp	107.17	11,310.43	11,640.00	329.57	2.83
A16204.5 - Buildings CE GEN FUND A Wanakena Restroom Ctr Exp	158.75	1,888.52	2,000.00	111.48	5.57
A16204.6 - Buildings CE GEN FUND A Footbridge	-	-	2,000.00	2,000.00	100.00
A19104 - Unallocated Insurance GEN FUND A	-	30,589.98	32,000.00	1,410.02	4.41
A19204 - Municipal Association Dues GEN FUND A	-	1,750.00	1,850.00	100.00	5.41
A19904 - Contingency GEN FUND A	-	-	9,316.00	9,316.00	100.00
A30101 - Public Safety Adm. PS GEN FUND A	-	2,093.00	2,093.00	-	-
A30104 - Public Safety CE GEN FUND A	175.40	1,697.58	2,000.00	302.42	15.12
A30104.1 - Public Safety CE GEN FUND A Demolition and Clean up	-	(673.17)	10,000.00	10,673.17	106.73
A33102 - Traffic Control EQ GEN FUND A	-	344.10	1,000.00	655.90	65.59
A33104 - Traffic Control CE GEN FUND A	-	7,531.85	7,532.00	0.15	0.00
A35101 - Dog Control PS GEN FUND A	333.60	4,338.00	4,338.00	-	-
A35104 - Dog Control CE GEN FUND A	134.00	2,936.05	2,900.00	(36.05)	(1.24)
A36104 - Review Board CE GEN FUND A	-	1,200.00	1,300.00	100.00	7.69
A36201 - Safety Inspection/Code Enforcement PS GEN FUND A	1,091.30	14,186.90	14,187.00	0.10	0.00
A36201.1 - Safety Inspection/Code Enforcement PS GEN FUND A Assistant	-	135.00	6,448.00	6,313.00	97.91
A36204 - Safety Inspection/Code Enforcement CE GEN FUND A	4.97	47.51	2,500.00	2,452.49	98.10
A40201 - Regis. of Vital Stats PS GEN FUND A	20.00	930.00	1,000.00	70.00	7.00
A40204 - Regis. of Vital Stats CE GEN FUND A	21.23	286.23	265.00	(21.23)	(8.01)
A40681 - Insect Control PS GEN FUND A	-	13,195.35	13,840.00	644.65	4.66
A40684 - Insect Control CE GEN FUND A	-	2,689.61	7,500.00	4,810.39	64.14
A45404 - Ambulance CE GEN FUND A	-	26,250.00	27,250.00	1,000.00	3.67
A50101 - Supt. of Highway PS GEN FUND A	5,179.96	67,414.00	67,339.00	(75.00)	(0.11)

NO ASSURANCE IS PROVIDED

General Fund A - Monthly Operating Statement

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
A50104 - Supt. of Highway CE GEN FUND A	-	367.14	1,000.00	632.86	63.29
A51824 - Street Lighting CE GEN FUND A	2,667.11	27,116.32	25,500.00	(1,616.32)	(6.34)
A64104 - Publicity (Public Notices) CE GEN FUND A	47.35	619.05	800.00	180.95	22.62
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	-	1,826.45	8,492.00	6,665.55	78.49
A75104 - Historian CE GEN FUND A	500.00	994.44	1,200.00	205.56	17.13
A76204 - Adult Recreation CE GEN FUND A	-	1,500.00	1,500.00	-	-
A79894 - Other Culture & Rec. (Arena) GEN FUND A	-	14,000.00	14,000.00	-	-
A80204 - Planning CE GEN FUND A	800.00	1,246.90	2,000.00	753.10	37.66
A88104 - Cemeteries CE GEN FUND A	-	-	500.00	500.00	100.00
A88104.1 - Cemetery CE (Oswegatchie) GEN FUND A	600.00	3,183.54	5,000.00	1,816.46	36.33
A90108 - State Retirement GEN FUND A	(57.80)	38,434.56	41,200.00	2,765.44	6.71
A90308 - Social Security GEN FUND A	1,100.10	15,525.09	16,800.00	1,274.91	7.59
A90358 - Medicare GEN FUND A	257.28	3,630.88	4,000.00	369.12	9.23
A90458 - Life Ins GEN FUND A	-	339.84	350.00	10.16	2.90
A90508 - Unemployment Ins GEN FUND A	57.52	4,806.62	6,500.00	1,693.38	26.05
A90558 - Disability Ins GEN FUND A	63.15	126.95	150.00	23.05	15.37
A90608 - Medical/Dental Ins GEN FUND A	(854.59)	33,752.89	35,400.00	1,647.11	4.65
A99019 - Interfund Transfer to Highway GEN FUND A	-	20,000.00	20,000.00	-	-
Total Appropriations	34,751.40	602,439.47	685,961.00	83,521.53	12.18
Profit (Loss) for the Period	31,334.20	67,605.02	(126,715.00)	(194,320.02)	153.35

NO ASSURANCE IS PROVIDED

Highway Fund DA - Monthly Operating Statement

Town of Fine

For the year ended December 31, 2025

	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	-	3,298.75	3,300.00	1.25	0.04
DA2302 - Snow Removal Svcs-Other Govt (County Contract) HIGHWAY FUND DA	-	18,340.66	18,820.00	479.34	2.55
DA2401 - Interest & Earnings HIGHWAY FUND DA	941.76	28,920.31	14,000.00	(14,920.31)	(106.57)
DA2650 - Sale of Surplus Scrap HIGHWAY FUND DA	518.83	2,104.16	1,500.00	(604.16)	(40.28)
DA3501 - State Aid-CHIPS HIGHWAY FUND DA	-	243,283.36	400,000.00	156,716.64	39.18
DA5031 - Interfund Transfer from General HIGHWAY FUND DA	-	20,000.00	20,000.00	-	-
DA3960 - State Aid-State Disaster Assistance HIGHWAY FUND DA	546.44	546.44	-	(546.44)	-
DA4960 - Federal Aid (FEMA) Federal Disaster Assistance HIGHWAY FUND DA	-	3,278.63	-	(3,278.63)	-
Total Revenues	2,007.03	1,166,921.31	1,304,769.00	137,847.69	10.56
Appropriations					
DA51101 - General Repairs PS HIGHWAY FUND DA	-	158,695.20	182,101.00	23,405.80	12.85
DA51104 - General Repairs CE HIGHWAY FUND DA	4,112.84	53,065.23	77,500.00	24,434.77	31.53
DA51122 - Permanent Improvements Capital Outlay HIGHWAY FUND DA	-	243,283.36	400,000.00	156,716.64	39.18
DA51204 - Bridges CE HIGHWAY FUND DA	-	3,950.60	5,000.00	1,049.40	20.99
DA51304 - Machinery CE HIGHWAY FUND DA	4,193.54	71,044.48	70,000.00	(1,044.48)	(1.49)
DA51421 - Snow Removal PS HIGHWAY FUND DA	38,645.91	177,281.00	163,504.00	(13,777.00)	(8.43)
DA51424 - Snow Removal CE HIGHWAY FUND DA	16,092.87	81,284.07	95,000.00	13,715.93	14.44
DA90108 - State Retirement HIGHWAY FUND DA	-	43,152.00	43,550.00	398.00	0.91
DA90308 - Social Security HIGHWAY FUND DA	2,300.59	19,685.28	21,430.00	1,744.72	8.14
DA90358 - Medicare HIGHWAY FUND DA	671.49	4,737.26	5,015.00	277.74	5.54
DA90458 - Life Ins HIGHWAY FUND DA	-	679.68	700.00	20.32	2.90
DA90508 - Unemployment Ins HIGHWAY FUND DA	-	5,068.76	6,200.00	1,131.24	18.25
DA90558 - Disability Ins HIGHWAY FUND DA	33.80	11.60	25.00	13.40	53.60
DA90608 - Medical/Dental Ins HIGHWAY FUND DA	(1,679.51)	126,819.29	139,100.00	12,280.71	8.83
DA99509 - Interfund Transfer to Capital Project Fund HIGHWAY FUND DA	-	100,000.00	100,000.00	-	-
DA962.2 Budgetary Provision for Other Uses-Reserve Addition-Machinery/Equip HIGHWAY FUND DA	-	150,000.00	150,000.00	-	-
Total Appropriations	64,371.53	1,238,757.81	1,459,125.00	220,367.19	15.10
Profit (Loss) for the Period	(62,364.50)	(71,836.50)	(154,356.00)	(82,519.50)	53.46

NO ASSURANCE IS PROVIDED

Fire Protection Dist SF - Monthly Operating Statement

Town of Fine

For the year ended December 31, 2025

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SF1001 - Real Property Tax FIRE PROTECTION DIST SF	-	54,199.00	54,199.00	-	-
Total Revenues	-	54,199.00	54,199.00	-	-
Appropriations					
SF34104 - Fire Protection CE FIRE PROTECTION DIST SF Star Lake Fire Dept Contract	-	36,395.00	36,395.00	-	-
SF34104.1 - Fire Protection CE FIRE PROTECTION DIST SF Fine Fire Dept Contract	-	17,804.00	17,804.00	-	-
Total Appropriations	-	54,199.00	54,199.00	-	-
Profit (Loss) for the Period	-	-	-	-	-

NO ASSURANCE IS PROVIDED

Star Lake Water Dist SW - Monthly Operating Statement

Town of Fine

For the year ended December 31, 2025

	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	-	272,700.00	269,460.00	(3,240.00)	(1.20)
SW2140.2 - Metered Water Sales-EDU's-Clifton Star Lake (FKA Woodhaven, plus some Rt3) STAR LAKE WATER DIST SW	-	34,020.00	34,020.00	-	-
SW2140.3 - Metered Water Sales-EDU's-Clifton Newton Falls STAR LAKE WATER DIST SW	-	25,370.00	25,370.00	-	-
SW2140.4 - Metered Water Sales-Golf Course Raw Water Usage STAR LAKE WATER DIST SW	-	1,350.00	1,350.00	-	-
SW2142 - Unmetered Water Sales STAR LAKE WATER DIST SW	-	300.50	-	(300.50)	-
SW2401 - Interest & Earnings STAR LAKE WATER DIST SW	753.58	15,022.19	13,400.00	(1,622.19)	(12.11)
Total Revenues	753.58	348,762.69	343,600.00	(5,162.69)	(1.50)
Appropriations					
SW83101 - Personal Services STAR LAKE WATER DIST SW	4,197.50	56,685.91	57,814.00	1,128.09	1.95
SW83102 - Equip & Cap Outlay STAR LAKE WATER DIST SW	-	9,401.37	9,450.00	48.63	0.51
SW83104 - Contr Exp STAR LAKE WATER DIST SW	6,774.11	98,276.42	91,503.00	(6,773.42)	(7.40)
SW90108 - State Retirement STAR LAKE WATER DIST SW	-	9,804.00	10,000.00	196.00	1.96
SW90308 - Social Security STAR LAKE WATER DIST SW	253.69	3,435.82	3,600.00	164.18	4.56
SW90358 - Medicare STAR LAKE WATER DIST SW	59.33	803.54	850.00	46.46	5.47
SW90458 - Life Ins STAR LAKE WATER DIST SW	-	113.28	115.00	1.72	1.50
SW90508 - Unemployment Ins STAR LAKE WATER DIST SW	13.99	1,166.39	1,505.00	338.61	22.50
SW90558 - Disability Ins STAR LAKE WATER DIST SW	12.00	7.20	5.00	(2.20)	(44.00)
SW90608 - Medical/Dental Ins STAR LAKE WATER DIST SW	(105.79)	11,838.96	11,945.00	106.04	0.89
SW97106 - Debt Principal, Serial Bonds STAR LAKE WATER DIST SW	-	160,340.00	160,340.00	-	-
Total Appropriations	11,204.83	351,872.89	347,127.00	(4,745.89)	(1.37)
Profit (Loss) for the Period	(10,451.25)	(3,110.20)	(3,527.00)	(416.80)	11.82

NO ASSURANCE IS PROVIDED

Wanakena Sewer Dist SS - Monthly Operating Statement

Town of Fine

For the year ended December 31, 2025

	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	15.40	131.90	100.00	(31.90)	(31.90)
SS2401 - Interest & Earnings WANAKENA SEWER DIST SS	177.47	2,252.31	1,250.00	(1,002.31)	(80.18)
Total Revenues	192.87	32,674.21	31,640.00	(1,034.21)	(3.27)
Appropriations					
SS81201 - Personal Services WANAKENA SEWER DIST SS	588.40	7,648.00	7,648.00	-	-
SS81202 - Equip & Cap Outlay WANAKENA SEWER DIST SS	-	2,949.00	2,950.00	1.00	0.03
SS81204 - Contr Exp WANAKENA SEWER DIST SS	2,575.21	9,580.05	11,220.00	1,639.95	14.62
SS90308 - Social Security WANAKENA SEWER DIST SS	36.48	474.18	474.00	(0.18)	(0.04)
SS90358 - Medicare WANAKENA SEWER DIST SS	8.54	110.90	111.00	0.10	0.09
SS90508 - Unemployment Ins WANAKENA SEWER DIST SS	38.83	504.67	615.00	110.33	17.94
SS90558 - Disability Ins WANAKENA SEWER DIST SS	5.40	-	5.00	5.00	100.00
SS97106 - Debt Principal, Serial Bond WANAKENA SEWER DIST SS	-	6,300.00	6,300.00	-	-
SS97107 - Debt Interest, Serial Bond WANAKENA SEWER DIST SS	-	5,265.79	5,267.00	1.21	0.02
Total Appropriations	3,252.86	32,832.59	34,590.00	1,757.41	5.08
Profit (Loss) for the Period	(3,059.99)	(158.38)	(2,950.00)	(2,791.62)	94.63

NO ASSURANCE IS PROVIDED

CF Youth Comm SP - Monthly Operating Statement

Town of Fine

For the year ended December 31, 2025

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SP2350 - Fine Youth Services, Governments CF YOUTH COMM. SP	1,826.45	1,826.45	8,492.00	6,665.55	78.49
SP2390 - Clifton Share Joint Activity-Other Government CF YOUTH COMM. SP	1,826.45	1,826.45	8,492.00	6,665.55	78.49
SP2401 - Interest & Earnings CF YOUTH COMM. SP	0.04	1.21	1.00	(0.21)	(21.00)
SP2705 - Gifts/Donations/Sponsorships CF YOUTH COMM. SP	-	-	500.00	500.00	100.00
SP2706 - Grants from Local Governments CF YOUTH COMM. SP	-	7,750.00	-	(7,750.00)	-
Total Revenues	3,652.94	11,404.11	17,485.00	6,080.89	34.78
Appropriations					
SP73201 - Personal Services CF YOUTH COMM. SP	-	5,285.50	5,458.00	172.50	3.16
SP73204 - Contr Exp CF YOUTH COMM. SP	43.16	5,032.94	10,250.00	5,217.06	50.90
SP90108 - State Retirement CF YOUTH COMM. SP	-	662.00	662.00	-	-
SP90308 - Social Security CF YOUTH COMM. SP	-	327.70	380.00	52.30	13.76
SP90358 - Medicare CF YOUTH COMM. SP	-	76.64	90.00	13.36	14.84
SP90408 - Workers Compensation CF YOUTH COMM. SP	-	62.32	65.00	2.68	4.12
SP90508 - Unemployment Ins CF YOUTH COMM. SP	-	-	525.00	525.00	100.00
SP90558 - Disability Ins CF YOUTH COMM. SP	-	-	55.00	55.00	100.00
Total Appropriations	43.16	11,447.10	17,485.00	6,037.90	34.53
Profit (Loss) for the Period	3,609.78	(42.99)	-	42.99	-

NO ASSURANCE IS PROVIDED

CF Golf Course SPG - Monthly Operating Statement

Town of Fine

For the year ended December 31, 2025

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
SPG2001 - Cart Trail Fees CF GOLF COURSE SPG	-	11,232.00	11,500.00	268.00	2.33
SPG2010 - Cart Rentals CF GOLF COURSE SPG	-	15,290.00	15,000.00	(290.00)	(1.93)
SPG2015 - Concessions-Pro Shop CF GOLF COURSE SPG	-	1,538.30	1,500.00	(38.30)	(2.55)
SPG2025 - Cart Storage CF GOLF COURSE SPG	-	4,775.00	4,500.00	(275.00)	(6.11)
SPG2030 - Driving Range Fees CF GOLF COURSE SPG	-	1,560.00	1,833.00	273.00	14.89
SPG2050 - Greens Fees CF GOLF COURSE SPG	-	41,838.58	40,000.00	(1,838.58)	(4.60)
SPG2051 - Memberships CF GOLF COURSE SPG	-	37,942.50	42,000.00	4,057.50	9.66
SPG2401 - Interest & Earnings CF GOLF COURSE SPG	191.16	3,124.29	3,500.00	375.71	10.73
SPG2410 - Rental of Real Property-Kitchen CF GOLF COURSE SPG	-	3,000.00	3,600.00	600.00	16.67
SPG2691 - Gift Certificate Revenue CF GOLF COURSE SPG	-	151.00	300.00	149.00	49.67
SPG2702 - NYS Sales Tax Vendor Credit CF GOLF COURSE SPG	-	77.57	-	(77.57)	-
SPG2703 - NYS Sales Tax on Taxable Sales CF GOLF COURSE SPG	-	(874.24)	(1,000.00)	(125.76)	12.58
SPG2705 - Gifts & Donations CF GOLF COURSE SPG	-	1,600.00	-	(1,600.00)	-
SPG2705.1 - Sponsorships (Score Cards) CF GOLF COURSE SPG	-	1,150.00	1,500.00	350.00	23.33
Total Revenues	191.16	122,405.00	124,233.00	1,828.00	1.47
Appropriations					
SPG72501 - Personal Services CF GOLF COURSE SPG Fertilizer	-	2,014.50	2,480.00	465.50	18.77
SPG72501.1 - Personal Services CF GOLF COURSE SPG Club House	-	19,175.50	20,832.00	1,656.50	7.95
SPG72501.2 - Personal Services CF GOLF COURSE SPG Grounds	-	43,162.99	43,163.00	0.01	0.00
SPG72502.1 - Equipment CF GOLF COURSE SPG Club House	-	-	2,500.00	2,500.00	100.00
SPG72502.2 - Equipment CF GOLF COURSE SPG Grounds	7,300.00	21,859.92	14,560.00	(7,299.92)	(50.14)
SPG72504 - Contr Expense CF GOLF COURSE SPG Insurance	143.00	3,059.15	4,500.00	1,440.85	32.02
SPG72504.1 - Contr Expense CF GOLF COURSE SPG Club House	-	11,045.50	11,250.00	204.50	1.82
SPG72504.2 - Contr Expense CF GOLF COURSE SPG Grounds	(7,300.00)	24,664.46	32,000.00	7,335.54	22.92
SPG72504.3 - Contr Expense CF GOLF COURSE SPG Pro Shop Supplies	-	1,088.49	1,090.00	1.51	0.14
SPG90308 - Social Security CF GOLF COURSE SPG	-	4,024.78	4,066.00	41.22	1.01
SPG90358 - Medicare CF GOLF COURSE SPG	-	933.74	951.00	17.26	1.81
SPG90408 - Workers Compensation CF GOLF COURSE SPG	-	866.64	867.00	0.36	0.04
SPG90508 - Unemployment Ins CF GOLF COURSE SPG	-	3,623.11	4,486.00	862.89	19.24
SPG90558 - Disability Ins CF GOLF COURSE SPG	16.15	28.60	38.00	9.40	24.74
Total Appropriations	159.15	135,547.38	142,783.00	7,235.62	5.07

NO ASSURANCE IS PROVIDED

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Profit (Loss) for the Period	32.01	(13,142.38)	(18,550.00)	(5,407.62)	29.15

NO ASSURANCE IS PROVIDED

Youngs RD H3 - Monthly Operating Statement

Town of Fine

For the year ended December 31, 2025

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
H32401 - Interest & Earnings H3 YOUNGS RD BRIDGE CAPITAL PROJECT	21.37	9,587.72	-	(9,587.72)	-
H33097 - State Aid H3 YOUNGS RD BRIDGE CAPITAL PROJECT	22,433.64	1,378,190.76	-	(1,378,190.76)	-
H35031 - Interfund Transfer from Highway H3 YOUNGS RD BRIDGE CAPITAL PROJECT	-	100,000.00	-	(100,000.00)	-
Total Revenues	22,455.01	1,487,778.48	-	(1,487,778.48)	-
Appropriations					
H351202 - Maint of Bridges-Equipment & Capital Outlay H3 YOUNGS RD BRIDGE CAPITAL PROJECT	22,433.64	1,380,159.76	-	(1,380,159.76)	-
Total Appropriations	22,433.64	1,380,159.76	-	(1,380,159.76)	-
Profit (Loss) for the Period	21.37	107,618.72	-	(107,618.72)	-

NO ASSURANCE IS PROVIDED

BUDGET AMENDMENTS AND TRANSFERS
12/31/2025

<u>Amount</u>		<u>Account #</u>	<u>Account Description</u>
GENERAL FUND			
1) \$ (1,238.00)	From	A19904	Contingency
\$ 898.00	To	A11104	Justice Contractual Expense
\$ 206.00	To	A16201	Building PS-Custodian
\$ 37.00	To	A35104	Dog Control Contractual Expense
\$ 22.00	To	A40204	Registrar of Vital Statistics CE
\$ 75.00	To	A50101	Superintendent of Highways PS
Reason - Very minor amounts			
2) \$ (1,617.00)	From	A19904	Contingency
\$ 1,617.00	To	A51824	Street Lighting CE
Reason - Monthly costs throughout the year were higher than anticipated			
HIGHWAY FUND			
1) \$ (1,045.00)	From	DA51104	General Repairs CE
\$ 1,045.00	To	DA51304	Machinery CE
Reason - A few large repairs during the year			
2) \$ (13,777.00)	From	DA51101	General Repairs PS
\$ 13,777.00	To	DA51421	Snow Removal PS
Reason - Unexpected significant overtime in December			
WATER DISTRICT			
1) \$ (6,774.00)	From	SW915	Assigned Unappropriated Fund Balance
\$ 6,774.00	To	SW83104	Water CE
Reason - \$4,000 for security cameras and just general repair expenses over budget			
2) \$ (3.00)	From	SW90508	Unemployment Insurance
\$ 3.00	To	SW60558	Disability Insurance
Reason - Very minor amount			
GOLF COURSE			
1) \$ (7,300.00)	From	SPG915	Assigned Unappropriated Fund Balance
\$ 7,300.00	To	SPG72502.2	Equipment - Grounds
Reason - Purchase of Debris Blower (Approved from Fund Balance)			

Town of Fine	Summary of 2025 Year-End Financial Statements		
Fund	Surplus/ (Deficit)	Original 2025 Budget Had Assumed	Comments
General	67,605	(126,715)	Actual better than budget due to: \$46k additional sales tax proceeds, \$36k proceeds from Abandonment of Oswegatchie Cemetery, \$10k interest earned, \$11k justice court fines collected, \$6k more State Aid mortgage tax, \$10k of Demolition and Clean Up not used, \$7k salaries in part-time or unfilled personnel, \$7k Youth commission expense covered by grant
Highway	(71,836)	(136,744)	Actual better than budget due to: \$15k interest earned, \$40k less in contractual repairs, \$10k less overtime salaries
Sewer	(158)	-	Close to Budget
Water	(3,110)	-	Close to Budget
Golf Course	(13,142)	-	Joint Town Boards had authorized up to \$20k of fund balance to be used for capital equipment purchases.

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

Total Bank	
Balance per Bank	1,962,921.12
Outstanding Checks	(163,459.12) *
Deposits in Transit	2,345.38
Transfers in Transit	(1,647.80)
Adjusted Bank Balance	1,800,159.58

General Ledger Accounts	
Total Book	1,800,159.58

Difference

Acct #xxx00124	Acct #xxx5113	Acct #xxx3206	Acct #xxx95154
General Fund	Gen Fund Savings	Cemetery Savings	HWY Fund Savings
Bank	Bank	Bank	Bank
181,055.48	675,850.80	34,733.66	376,545.62
(163,459.12) *	-	-	-
697.58 ***	-	-	200,000.00
(279,214.16)	-	-	-
(260,920.22)	675,850.80	34,733.66	576,545.62
GL # A200		GL # A200.1	GL # DA200
A General Fund		A General Fund	DA Highway Fund
Book		Cemetery	Book
414,930.58	-	Book	576,545.62

* O/S Checks	
#13084	1,000.00
#13087	127.50
#13093	400.00
#13097	100.00
#13104	43.16
#13111	158.75
#13114	270.00
#13122	122,320.00
#13134	1,590.98
#13136	1,015.09
#13139	14,000.00
#13141	22,433.64
	163,459.12 *

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

Town of Fine
 Bank Reconciliations
 January 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	468.74	-	139,358.76	18,010.09
Outstanding Checks	-	-	-	-
Deposits in Transit	-	-	-	1,647.80
Transfers in Transit	200,000.00	-	-	-
Adjusted Bank Balance	200,468.74	-	139,358.76	19,657.89
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	200,468.74	-	89,358.76	19,657.89
Difference	-	-	-	-

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

Town of Fine
 Bank Reconciliations
 January 31, 2026

Community Bank Statements

Quarterly Stmt

Acct #xxx98273 Youth Commission Bank	5,134.62 - - -
	5,134.62
GL # SP200 SP Youth Comm Book	5,134.62

Acct #xxx2281 Youngs Rd Bridge Bank	472,686.39 - - (122,433.64)
	350,252.75
GL # H3200 H3 Youngs Bridge Book	350,252.75

Acct #xxx03332 Golf Course Bank	13,285.89 - - -
	13,285.89
GL # SPG200 SPG Golf Course Book	10,122.89
GL # SPG230 SPG Golf Reserves Book	3,163.00

Acct #xxx00876 T&A Payroll Bank	45,791.07 - - -
	45,791.07
GL # TA200 TA T&A Payroll Book	45,791.07

Balance per Bank
 Outstanding Checks
 Deposits in Transit
 Transfers in Transit
 Adjusted Bank Balance

General Ledger Accounts

General Ledger Book Balance

Difference

* 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>
1/1/2026	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	
1/31/2026	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	

Monthly Operating Statements

Town of Fine

For the month ended January 31, 2026

Prepared by The Hoffman Eells Group CPAs P.C.

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General Fund A - Monthly Operating Statement

Town of Fine

For the month ended January 31, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
A1001 - Real Property Tax GEN FUND A	159,041.20	159,041.20	464,964.00	305,922.80	65.79
A1089 - Other Tax Items-Surcharge Share GEN FUND A	-	-	1,000.00	1,000.00	100.00
A1090 - Real Property Tax Interest & Penalty GEN FUND A	-	-	1,700.00	1,700.00	100.00
A1232 - Tax Collection Fees not Interest on Taxes GEN FUND A	-	-	250.00	250.00	100.00
A1255 - Town Clerk Fees GEN FUND A	18.33	18.33	300.00	281.67	93.89
A1603 - Vital Statistics Fees Gen FUND A	330.00	330.00	1,000.00	670.00	67.00
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	1,267.81	1,267.81	22,000.00	20,732.19	94.24
A2410 - Rental of Real Property GEN FUND A	25.00	25.00	200.00	175.00	87.50
A2412 - Rental of Real Property Other Govern GEN FUND A	351.00	351.00	2,000.00	1,649.00	82.45
A2544 - Dog Licenses GEN FUND A	162.00	162.00	1,500.00	1,338.00	89.20
A2555 - Building Permits GEN FUND A	156.00	156.00	2,500.00	2,344.00	93.76
A2610 - Fines, Forfeits of Bail GEN FUND A	7,445.00	7,445.00	20,000.00	12,555.00	62.78
A2683 - Self Insurance Reimburse (Workers Comp) GEN FUND A	1,186.41	1,186.41	1,300.00	113.59	8.74
A2770 - Unclassified Revenues GEN FUND A	6.25	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	169,989.00	169,989.00	571,353.00	401,364.00	70.25
Appropriations					
A10101 - Town Board PS GEN FUND A	1,288.92	1,288.92	11,600.00	10,311.08	88.89
A10104 - Town Board CE GEN FUND A	-	-	500.00	500.00	100.00
A11101 - Justices PS GEN FUND A	1,200.99	1,200.99	10,809.00	9,608.01	88.89
A11101.1 - Justices PS GEN FUND A Assistant	3,651.69	3,651.69	32,050.00	28,398.31	88.61
A11101.2 - Justices PS GEN FUND A Court Officer Services	-	-	2,880.00	2,880.00	100.00
A11104 - Justices CE GEN FUND A	503.00	503.00	6,000.00	5,497.00	91.62
A12201 - Supervisor PS GEN FUND A	1,932.57	1,932.57	17,393.00	15,460.43	88.89
A12204 - Supervisor CE GEN FUND A	3,240.31	3,240.31	40,000.00	36,759.69	91.90
A13301 - Tax Collector PS GEN FUND A	500.01	500.01	4,500.00	3,999.99	88.89
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	20.49	1,500.00	1,479.51	98.63
A13551 - Assessor PS GEN FUND A	2,861.10	2,861.10	25,750.00	22,888.90	88.89

NO ASSURANCE IS PROVIDED

General Fund A - Monthly Operating Statement

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
A13552 - Assessor EQ GEN FUND A	-	-	500.00	500.00	100.00
A13554 - Assessor CE GEN FUND A	17.18	17.18	2,500.00	2,482.82	99.31
A14101 - Town Clerk PS GEN FUND A	3,983.34	3,983.34	35,850.00	31,866.66	88.89
A14101.1 - Town Clerk PS GEN FUND A Deputy Town Clerk	906.30	906.30	3,400.00	2,493.70	73.34
A14104 - Town Clerk CE GEN FUND A	1,429.45	1,429.45	5,000.00	3,570.55	71.41
A14204 - Attorney CE GEN FUND A	-	-	5,000.00	5,000.00	100.00
A14601 - Records Management PS GEN FUND A	166.68	166.68	1,500.00	1,333.32	88.89
A14604 - Records Management CE GEN FUND A	-	-	1,600.00	1,600.00	100.00
A16201 - Buildings PS GEN FUND A Custodians	1,057.00	1,057.00	7,514.00	6,457.00	85.93
A16204 - Buildings CE GEN FUND A Arena Expenses	2,700.00	2,700.00	-	(2,700.00)	-
A16204.1 - Buildings CE GEN FUND A Town Hall Expenses	509.79	509.79	2,000.00	1,490.21	74.51
A16204.2 - Buildings CE GEN FUND A Town Barn Expenses	2,319.06	2,319.06	23,000.00	20,680.94	89.92
A16204.3 - Buildings CE GEN FUND A Office Bldg Expenses	2,951.64	2,951.64	20,000.00	17,048.36	85.24
A16204.4 - Buildings CE GEN FUND A CF Comm Ctr Exp	1,903.08	1,903.08	12,000.00	10,096.92	84.14
A16204.5 - Buildings CE GEN FUND A Wanakena Restroom Ctr Exp	770.00	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	-	-	33,000.00	33,000.00	100.00
A19204 - Municipal Association Dues GEN FUND A	1,750.00	1,750.00	1,750.00	-	-
A19904 - Contingency GEN FUND A	-	-	15,000.00	15,000.00	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	143.02	143.02	2,000.00	1,856.98	92.85
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	-	-	1,000.00	1,000.00	100.00
A33104 - Traffic Control CE GEN FUND A	-	-	8,500.00	8,500.00	100.00
A35101 - Dog Control PS GEN FUND A	555.57	555.57	5,000.00	4,444.43	88.89
A35104 - Dog Control CE GEN FUND A	1,068.70	1,068.70	2,900.00	1,831.30	63.15
A36104 - Review Board CE GEN FUND A	-	-	1,300.00	1,300.00	100.00
A36201 - Safety Inspection/Code Enforcement PS GEN FUND A	1,623.66	1,623.66	14,613.00	12,989.34	88.89
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	-	-	750.00	750.00	100.00
A40201 - Regis. of Vital Stats PS GEN FUND A	70.00	70.00	1,000.00	930.00	93.00
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	27,350.00	28,050.00	700.00	2.50
A50101 - Supt. of Highway PS GEN FUND A	7,222.23	7,222.23	65,000.00	57,777.77	88.89
A50104 - Supt. of Highway CE GEN FUND A	-	-	1,000.00	1,000.00	100.00
A51824 - Street Lighting CE GEN FUND A	2,704.41	2,704.41	25,500.00	22,795.59	89.39
A63104 - Community Action CE GEN FUND A	-	-	50,000.00	50,000.00	100.00
A64104 - Publicity (Public Notices) CE GEN FUND A	278.57	278.57	1,000.00	721.43	72.14

NO ASSURANCE IS PROVIDED

General Fund A - Monthly Operating Statement

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
A65104 - Veterans Services CE GEN FUND A	-	-	125.00	125.00	100.00
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	-	-	1,500.00	1,500.00	100.00
A76204 - Adult Recreation CE GEN FUND A	-	-	1,750.00	1,750.00	100.00
A79894 - Other Culture & Rec. (Arena) GEN FUND A	14,000.00	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	1,634.68	1,634.68	15,650.00	14,015.32	89.55
A90358 - Medicare GEN FUND A	382.29	382.29	3,650.00	3,267.71	89.53
A90458 - Life Ins GEN FUND A	56.64	56.64	345.00	288.36	83.58
A90508 - Unemployment Ins GEN FUND A	1,251.50	1,251.50	4,500.00	3,248.50	72.19
A90558 - Disability Ins GEN FUND A	(14.40)	(14.40)	115.00	129.40	112.52
A90608 - Medical/Dental Ins GEN FUND A	11,497.96	11,497.96	71,900.00	60,402.04	84.01
A99019 - Interfund Transfer to Highway GEN FUND A	20,000.00	20,000.00	20,000.00	-	-
Total Appropriations	125,487.43	125,487.43	764,447.00	638,959.57	83.58
Profit (Loss) for the Period	44,501.57	44,501.57	(193,094.00)	(237,595.57)	123.05

NO ASSURANCE IS PROVIDED

Highway Fund DA - Monthly Operating Statement

Town of Fine

For the month ended January 31, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
DA1001 - Real Property Tax HIGHWAY FUND DA	395,840.00	395,840.00	847,149.00	451,309.00	53.27
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	-	-	19,000.00	19,000.00	100.00
DA2401 - Interest & Earnings HIGHWAY FUND DA	673.14	673.14	20,000.00	19,326.86	96.63
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	20,000.00	-	-
DA3960 - State Aid-State Disaster Assistance HIGHWAY FUND DA	6,165.49	6,165.49	-	(6,165.49)	-
DA4960 - Federal Aid (FEMA) Federal Disaster Assistance HIGHWAY FUND DA	36,992.91	36,992.91	-	(36,992.91)	-
Total Revenues	459,671.54	459,671.54	1,311,049.00	851,377.46	64.94
Appropriations					
DA51101 - General Repairs PS HIGHWAY FUND DA	-	-	167,815.00	167,815.00	100.00
DA51104 - General Repairs CE HIGHWAY FUND DA	842.77	842.77	77,500.00	76,657.23	98.91
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
DA51304 - Machinery CE HIGHWAY FUND DA	1,426.22	1,426.22	70,000.00	68,573.78	97.96
DA51421 - Snow Removal PS HIGHWAY FUND DA	47,264.78	47,264.78	182,180.00	134,915.22	74.06
DA51424 - Snow Removal CE HIGHWAY FUND DA	16,494.98	16,494.98	95,000.00	78,505.02	82.64
DA90108 - State Retirement HIGHWAY FUND DA	-	-	47,600.00	47,600.00	100.00
DA90308 - Social Security HIGHWAY FUND DA	2,822.43	2,822.43	21,700.00	18,877.57	86.99
DA90358 - Medicare HIGHWAY FUND DA	1,170.81	1,170.81	5,075.00	3,904.19	76.93
DA90458 - Life Ins HIGHWAY FUND DA	113.28	113.28	700.00	586.72	83.82
DA90508 - Unemployment Ins HIGHWAY FUND DA	2,608.78	2,608.78	5,470.00	2,861.22	52.31
DA90558 - Disability Ins HIGHWAY FUND DA	(21.60)	(21.60)	25.00	46.60	186.40
DA90608 - Medical/Dental Ins HIGHWAY FUND DA	23,281.64	23,281.64	136,700.00	113,418.36	82.97
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	200,000.00	-	-
Total Appropriations	296,004.09	296,004.09	1,424,765.00	1,128,760.91	79.22
Profit (Loss) for the Period	163,667.45	163,667.45	(113,716.00)	(277,383.45)	243.93

NO ASSURANCE IS PROVIDED

Fire Protection Dist SF - Monthly Operating Statement

Town of Fine

For the month ended January 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	55,282.00	-	-
Total Revenues	55,282.00	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	37,122.00	-	-
SF34104.1 - Fire Protection CE FIRE PROTECTION DIST SF Fine Fire Dept Contract	18,160.00	18,160.00	18,160.00	-	-
Total Appropriations	55,282.00	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 month ended January 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	100.00
SW2140.2 - Metered Water Sales-EDU's-Clifton Star Lake (FKA Woodhaven, plus some Rt3) STAR LAKE WATER DIST SW	-	-	34,020.00	34,020.00	100.00
SW2140.3 - Metered Water Sales-EDU's-Clifton Newton Falls STAR LAKE WATER DIST SW	-	-	25,155.00	25,155.00	100.00
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	515.16	515.16	13,400.00	12,884.84	96.16
Total Revenues	515.16	515.16	336,365.00	335,849.84	99.85
Appropriations					
SW83101 - Personal Services STAR LAKE WATER DIST SW	6,373.45	6,373.45	59,480.00	53,106.55	89.28
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	5,065.34	5,065.34	81,060.00	75,994.66	93.75
SW90108 - State Retirement STAR LAKE WATER DIST SW	-	-	11,265.00	11,265.00	100.00
SW90308 - Social Security STAR LAKE WATER DIST SW	387.85	387.85	3,690.00	3,302.15	89.49
SW90358 - Medicare STAR LAKE WATER DIST SW	90.70	90.70	865.00	774.30	89.51
SW90458 - Life Ins STAR LAKE WATER DIST SW	18.88	18.88	115.00	96.12	83.58
SW90508 - Unemployment Ins STAR LAKE WATER DIST SW	420.63	420.63	1,340.00	919.37	68.61
SW90558 - Disability Ins STAR LAKE WATER DIST SW	(6.00)	(6.00)	5.00	11.00	220.00
SW90608 - Medical/Dental Ins STAR LAKE WATER DIST SW	2,310.01	2,310.01	13,205.00	10,894.99	82.51
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	14,660.86	14,660.86	336,365.00	321,704.14	95.64
Profit (Loss) for the Period	(14,145.70)	(14,145.70)	-	14,145.70	-

NO ASSURANCE IS PROVIDED

Wanakena Sewer Dist SS - Monthly Operating Statement

Town of Fine

For the month ended January 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	100.00
SS2128 - Penalties on Sewer Rents WANAKENA SEWER DIST SS	-	-	100.00	100.00	100.00
SS2401 - Interest & Earnings WANAKENA SEWER DIST SS	173.05	173.05	1,500.00	1,326.95	88.46
Total Revenues	173.05	173.05	31,890.00	31,716.95	99.46
Appropriations					
SS81201 - Personal Services WANAKENA SEWER DIST SS	875.22	875.22	7,877.00	7,001.78	88.89
SS81204 - Contr Exp WANAKENA SEWER DIST SS	417.85	417.85	11,557.00	11,139.15	96.38
SS90308 - Social Security WANAKENA SEWER DIST SS	54.26	54.26	490.00	435.74	88.93
SS90358 - Medicare WANAKENA SEWER DIST SS	12.69	12.69	115.00	102.31	88.97
SS90508 - Unemployment Ins WANAKENA SEWER DIST SS	57.75	57.75	551.00	493.25	89.52
SS90558 - Disability Ins WANAKENA SEWER DIST SS	(3.60)	(3.60)	5.00	8.60	172.00
SS97106 - Debt Principal, Serial Bond WANAKENA SEWER DIST SS	-	-	6,300.00	6,300.00	100.00
SS97107 - Debt Interest, Serial Bond WANAKENA SEWER DIST SS	-	-	4,995.00	4,995.00	100.00
Total Appropriations	1,414.17	1,414.17	31,890.00	30,475.83	95.57
Profit (Loss) for the Period	(1,241.12)	(1,241.12)	-	1,241.12	-

NO ASSURANCE IS PROVIDED

CF Youth Comm SP - Monthly Operating Statement

Town of Fine

For the month ended January 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	0.09	0.09	-	(0.09)	-
Total Revenues	0.09	0.09	16,984.00	16,983.91	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	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	187.30	16,984.00	16,796.70	98.90
Profit (Loss) for the Period	(187.21)	(187.21)	-	187.21	-

NO ASSURANCE IS PROVIDED

CF Golf Course SPG - Monthly Operating Statement

Town of Fine

For the month ended January 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	185.87	185.87	3,000.00	2,814.13	93.80
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	-	-	50.00	50.00	100.00
SPG2703 - NYS Sales Tax on Taxable Sales CF GOLF COURSE SPG	-	-	(800.00)	(800.00)	100.00
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	185.87	185.87	127,050.00	126,864.13	99.85
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	-	-	3,500.00	3,500.00	100.00
SPG72504.1 - Contr Expense CF GOLF COURSE SPG Club House	1,080.00	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	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	-	-	2,000.00	2,000.00	100.00
Total Appropriations	2,079.11	2,079.11	127,050.00	124,970.89	98.36

NO ASSURANCE IS PROVIDED

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Profit (Loss) for the Period	(1,893.24)	(1,893.24)	-	1,893.24	-

NO ASSURANCE IS PROVIDED

Youngs RD H3 - Monthly Operating Statement

Town of Fine

For the month ended January 31, 2026

	MONTHLY ACTUAL	YTD ACTUAL	YEARLY BUDGET	YTD VARIANCE	% VARIANCE
Revenues					
H32401 - Interest & Earnings H3 YOUNGS RD BRIDGE CAPITAL PROJECT	24.37	24.37	-	(24.37)	-
H33097 - State Aid H3 YOUNGS RD BRIDGE CAPITAL PROJECT	2,332.30	2,332.30	-	(2,332.30)	-
Total Revenues	2,356.67	2,356.67	-	(2,356.67)	-
Appropriations					
H351202 - Maint of Bridges-Equipment & Capital Outlay H3 YOUNGS RD BRIDGE CAPITAL PROJECT	2,332.30	2,332.30	-	(2,332.30)	-
Total Appropriations	2,332.30	2,332.30	-	(2,332.30)	-
Profit (Loss) for the Period	24.37	24.37	-	(24.37)	-

NO ASSURANCE IS PROVIDED

Balance Sheets

Town of Fine
As of January 31, 2026

Prepared by The Hoffman Eells Group CPAs P.C.

Contents

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Balance Sheet

Town of Fine

As of January 31, 2026

JAN 31, 2026

Assets

Current Assets

A200 - Cash GEN FUND A	414,930.58
A200.1 - Cash (Oswegatchie Cemetery) GEN FUND A	34,733.66
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	1,553.21
A450 - Investments in Securities GEN FUN A	413,751.56
Accounts Receivable	1,647.80
DA200 - Cash HIGHWAY FUND DA	576,545.62
DA230 - Cash, Capital Reserves-Equipment HIGHWAY FUND DA	200,468.74
DA450 - Investments in Securities HIGHWAY FUND DA	2,130.65
DA450.1 - Investments in Securities-Equip Reserve HIGHWAY FUND DA	216,508.03
General Fund Checking	(1,647.80)
H3200 - Cash H3 YOUNGS RD BRIDGE CAPITAL PROJECT	350,252.75
H3410 - Due from State H3 YOUNGS RD BRIDGE CAPITAL PROJECT	48,394.64
H3450 - Investments in Securities H3 YOUNGS RD BRIDGE CAPITAL PROJECT	6,205.17
SP200 - Cash CF YOUTH COMM. SP	5,134.62
SPG200 - Cash CF GOLF COURSE SPG	10,122.89
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	60,954.26
SS200 - Cash WANAKENA SEWER DIST SS	19,657.89
SS450 - Investments in Securities WANAKENA SEWER DIST SS	56,472.90
SW200 - Cash STAR LAKE WATER DIST SW	89,358.76
SW230 - Cash, Special Reserves STAR LAKE WATER DIST SW	50,000.00
SW450 - Investments in Securities STAR LAKE WATER DIST SW	168,127.73
TA200 - Cash TRUST & AGENCY FUND TA	45,791.07
Total Current Assets	2,814,707.73

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

JAN 31, 2026

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

Total Assets	2,814,707.73
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Liabilities and Fund Balances

Liabilities

Current Liabilities

Accounts Payable	70,907.31
A690 - Overpayments and Clearing Account GEN FUND A	3,382.50
SPG688 - Other Liability - NYS Sales Tax CF GOLF COURSE SPG	1,001.38
TA24 - SUTA Payable TRUST & AGENCY FUND TA	5,787.34
TA24.1 - SUTA Rounding TRUST & AGENCY FUND TA	3.73
TA630.1 - Due to Other Fund-General TRUST & AGENCY FUND TA	40,000.00
Total Current Liabilities	121,082.26

Long Term Liabilities

W129 - Total Non-Current Govt Liabilities LONG TERM DEBT	(4,476,348.52)
W628 - Bonds Payable LONG TERM DEBT	4,127,800.00
W638 - Net Pension Liabilities - ERS LONG TERM DEBT	240,124.00
W686 - Judgements & Claims Payable LONG TERM DEBT	108,424.52
Total Long Term Liabilities	-

Total Liabilities	121,082.26
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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	190,726.12
Total Fund Balances	2,693,625.47

Total Liabilities and Fund Balances	2,814,707.73
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NO ASSURANCE IS PROVIDED

General Fund A - Balance Sheet

Town of Fine

As of January 31, 2026

JAN 31, 2026

Assets

Current Assets

A200 - Cash GEN FUND A	414,930.58
A200.1 - Cash (Oswegatchie Cemetery) GEN FUND A	34,733.66
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	1,553.21
A450 - Investments in Securities GEN FUN A	413,751.56
Total Current Assets	905,169.01

Total Assets	905,169.01
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Liabilities and Fund Balances

Current Liabilities

Accounts Payable	33,212.67
A690 - Overpayments and Clearing Account GEN FUND A	3,382.50
Total Current Liabilities	36,595.17

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	44,501.57
Total Fund Balances	868,573.84

Total Liabilities and Fund Balances	905,169.01
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NO ASSURANCE IS PROVIDED

Highway Fund DA - Balance Sheet

Town of Fine

As of January 31, 2026

JAN 31, 2026

Assets

Current Assets

DA200 - Cash HIGHWAY FUND DA	576,545.62
DA230 - Cash, Capital Reserves-Equipment HIGHWAY FUND DA	200,468.74
DA450 - Investments in Securities HIGHWAY FUND DA	2,130.65
DA450.1 - Investments in Securities-Equip Reserve HIGHWAY FUND DA	216,508.03
Total Current Assets	995,653.04

Total Assets	995,653.04
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Liabilities and Fund Balances

Current Liabilities

Accounts Payable	28,919.57
Total Current Liabilities	28,919.57

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	163,667.45
Total Fund Balances	966,733.47

Total Liabilities and Fund Balances	995,653.04
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NO ASSURANCE IS PROVIDED

Star Lake Water Dist SW - Balance Sheet

Town of Fine

As of January 31, 2026

JAN 31, 2026

Assets

Current Assets

SW200 - Cash STAR LAKE WATER DIST SW	89,358.76
SW230 - Cash, Special Reserves STAR LAKE WATER DIST SW	50,000.00
SW450 - Investments in Securities STAR LAKE WATER DIST SW	168,127.73
Total Current Assets	307,486.49

Total Assets	307,486.49
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Liabilities and Fund Balances

Current Liabilities

Accounts Payable	6,024.92
Total Current Liabilities	6,024.92

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	(14,145.70)
Total Fund Balances	301,461.57

Total Liabilities and Fund Balances	307,486.49
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NO ASSURANCE IS PROVIDED

Wanakena Sewer Dist SS - Balance Sheet

Town of Fine

As of January 31, 2026

JAN 31, 2026

Assets

Current Assets

General Fund Checking	(1,647.80)
SS200 - Cash WANAKENA SEWER DIST SS	19,657.89
SS450 - Investments in Securities WANAKENA SEWER DIST SS	56,472.90
Accounts Receivable	1,647.80
Total Current Assets	76,130.79

Total Assets	76,130.79
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Liabilities and Fund Balances

Current Liabilities

Accounts Payable	417.85
Total Current Liabilities	417.85

Fund Balances

SS915 - Assigned Unappropriated Fund Balance WANAKENA SEWER DIST SS	76,954.06
Current Year Earnings	(1,241.12)
Total Fund Balances	75,712.94

Total Liabilities and Fund Balances	76,130.79
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NO ASSURANCE IS PROVIDED

CF Youth Comm SP - Balance Sheet

Town of Fine

As of January 31, 2026

JAN 31, 2026

Assets

Current Assets

SP200 - Cash CF YOUTH COMM. SP	5,134.62
Total Current Assets	5,134.62

Total Assets	5,134.62
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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	(187.21)
Total Fund Balances	5,134.62

Total Liabilities and Fund Balances	5,134.62
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NO ASSURANCE IS PROVIDED

CF Golf Course SPG - Balance Sheet

Town of Fine

As of January 31, 2026

JAN 31, 2026

Assets

Current Assets

SPG200 - Cash CF GOLF COURSE SPG	10,122.89
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	60,954.26
Total Current Assets	74,490.15

Total Assets	74,490.15
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Liabilities and Fund Balances

Current Liabilities

SPG688 - Other Liability - NYS Sales Tax CF GOLF COURSE SPG	1,001.38
Total Current Liabilities	1,001.38

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	(1,893.24)
Total Fund Balances	73,488.77

Total Liabilities and Fund Balances	74,490.15
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NO ASSURANCE IS PROVIDED

Balance Sheet - Trust & Agency

Town of Fine

As of January 31, 2026

JAN 31, 2026

Assets

Current Assets

TA200 - Cash TRUST & AGENCY FUND TA	45,791.07
Total Current Assets	45,791.07

Total Assets	45,791.07
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Liabilities and Fund Balances

Current Liabilities

TA24 - SUTA Payable TRUST & AGENCY FUND TA	5,787.34
TA24.1 - SUTA Rounding TRUST & AGENCY FUND TA	3.73
TA630.1 - Due to Other Fund-General TRUST & AGENCY FUND TA	40,000.00
Total Current Liabilities	45,791.07

Total Liabilities and Fund Balances	45,791.07
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NO ASSURANCE IS PROVIDED

Youngs Rd Bridge Capital Project H3 - Balance Sheet

Town of Fine

As of January 31, 2026

JAN 31, 2026

Assets

Current Assets

H3200 - Cash H3 YOUNGS RD BRIDGE CAPITAL PROJECT	350,252.75
H3410 - Due from State H3 YOUNGS RD BRIDGE CAPITAL PROJECT	48,394.64
H3450 - Investments in Securities H3 YOUNGS RD BRIDGE CAPITAL PROJECT	6,205.17
Total Current Assets	404,852.56

Total Assets	404,852.56
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Liabilities and Fund Balances

Current liabilities

Accounts Payable	2,332.30
Total Current liabilities	2,332.30

Fund Balances

H3915 - Assigned Unappropriated Fund Balance H3 YOUNGS RD BRIDGE CAPITAL PROJECT	402,495.89
Current Year Earnings	24.37
Total Fund Balances	402,520.26

Total Liabilities and Fund Balances	404,852.56
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NO ASSURANCE IS PROVIDED

Town of Fine
Anstract of Vouchers February 2026

ContactName	InvoiceNumber	InvoiceDate	Description	LineAmount	AccountCode	Fund
Diana C. Dufresne, M.Ed Director	26-33	1/27/2026	JAN 21598 Mileage @ \$0.725	\$116.00	A11104	A
Diana C. Dufresne, M.Ed Director	26-33	1/27/2026	OCTMileage @ \$0.70	\$95.20	A11104	A
Matthew Bender & Co., Inc.	26-38	1/1/2026	47857447 law book	\$241.80	A11104	A
Business Card	26-53	1/23/2026	2155JAN2026 Late fee	\$29.00	A12204	A
Business Card	26-53	1/23/2026	finance Charge	\$11.31	A12204	A
Christine M. Cook	26-27	1/31/2026	JAN2026 Consulting Sevices	\$350.00	A12204	A
Hoffman Eells Group CPA's, PC, The	26-55	1/31/2026	KIN1100 Bookkeeping services	\$2,750.00	A12204	A
Amazon Capital Services	26-22	1/31/2026	Cash Box	\$20.49	A13304	A
Amazon Capital Services	26-22	1/31/2026	Staples	\$2.18	A13554	A
St. Lawrence Co. Assessor's Assoc.	26-47	1/31/2026	2026 dues	\$15.00	A13554	A
Amazon Capital Services	26-22	1/31/2026	Sticky Notes	\$7.25	A14104	A
St Law Co Municipal Clerk's Assoc	26-48	1/31/2026	2026 dues	\$40.00	A14104	A
MX Fuels	26-40	1/31/2026	01/22/2026 F1272263 Propane	\$204.28	A16204.1	A
Nationalgrid	26-41	1/29/2026	48338-02103 Town Hall	\$77.41	A16204.1	A
MX Fuels	26-40	1/31/2026	01/21/2026 F1272264 propane	\$965.14	A16204.2	A
MX Fuels	26-40	1/31/2026	01/09/2026 F126908 Propane	\$524.96	A16204.2	A
Nationalgrid	26-41	1/29/2026	04411-07008 Town Barn	\$776.85	A16204.2	A
Slic Network Solutions	26-46	1/31/2026	2425 town barn	\$52.11	A16204.2	A
Advanced Business Systems, Inc.	26-20	1/19/2026	639322 Contract Base Fee	\$40.75	A16204.3	A
Amazon Capital Services	26-22	1/31/2026	Pitney Bowes Ink	\$102.00	A16204.3	A
Amazon Capital Services	26-22	1/31/2026	Clorox	\$12.99	A16204.3	A
Amazon Capital Services	26-22	1/31/2026	Vacuum	\$149.99	A16204.3	A
Amazon Capital Services	26-22	1/31/2026	Envelopes	\$48.72	A16204.3	A
Amazon Capital Services	26-22	1/31/2026	Windex	\$5.98	A16204.3	A
Amazon Capital Services	26-22	1/31/2026	Paper towels	\$39.70	A16204.3	A
Amazon Capital Services	26-22	1/31/2026	All Purpose Spray	\$4.99	A16204.3	A
Amazon Capital Services	26-22	1/31/2026	Trash Bags	\$42.99	A16204.3	A
Amazon Capital Services	26-22	1/31/2026	Toilet Paper	\$53.95	A16204.3	A
Amazon Capital Services	26-22	1/31/2026	Paper	\$53.98	A16204.3	A
Amazon Capital Services	26-22	1/31/2026	Battery Backup	\$83.99	A16204.3	A
MX Fuels	26-40	1/31/2026	01/15/2026 F1270705 Fuel Oil	\$330.91	A16204.3	A
MX Fuels	26-40	1/31/2026	01/29/2026 F1272655 Fuel Oil	\$369.10	A16204.3	A

Town of Fine
Anstract of Vouchers February 2026

Nationalgrid	26-41	1/29/2026	26425-49122 Office Building	\$226.99	A16204.3	A
Pitney Bowes	26-44	1/13/2026	3321961470 lease	\$106.35	A16204.3	A
Pitney Bowes Bank Inc.- Reserve Account	26-43	1/31/2026	JANpostage	\$600.00	A16204.3	A
Slic Network Solutions	26-46	1/31/2026	3121 office	\$138.26	A16204.3	A
Amazon Capital Services	26-22	1/31/2026	Paper towels	\$16.74	A16204.4	A
Amazon Capital Services	26-22	1/31/2026	trash bags	\$38.75	A16204.4	A
Amazon Capital Services	26-22	1/31/2026	Vacuum	\$44.00	A16204.4	A
Amazon Capital Services	26-22	1/31/2026	Toilety Paper	\$53.89	A16204.4	A
Fine Heating & Plumbing	26-36	1/31/2026	12533 Service Call & 3 hr labor	\$290.00	A16204.4	A
MX Fuels	26-40	1/31/2026	01/29/2026 F1272652 Fuel Oil	\$586.65	A16204.4	A
Nationalgrid	26-41	1/29/2026	82110-28007 Community center	\$303.17	A16204.4	A
Slic Network Solutions	26-46	1/31/2026	4621404 2390 community center	\$29.88	A16204.4	A
Wanakena Sewer District	26-54	1/31/2026	503 Residential rent for wanakena bathroom	\$770.00	A16204.5	A
Adirondack Assoc. Of Towns & Villages	26-18	1/31/2026	2026 Dues	\$450.00	A19204	A
ADK Local Government Review Bd.	26-19	1/31/2026	2026 Funding for Review Board	\$300.00	A19204	A
Jefferson-Lewis BOCES	26-25	1/13/2026	804-26A Quarterly testing	\$118.25	A30104	A
Nationalgrid	26-41	1/29/2026	31052-33013 star lake speed sign	\$24.77	A30104	A
Sandra Griffin	26-45	1/31/2026	JAN26 Mileage @ \$0.725/mile 76 miles	\$55.10	A35104	A
Sandra Griffin	26-45	1/31/2026	stamp book	\$15.60	A35104	A
Nationalgrid	26-41	1/29/2026	26352-95100 Street lights	\$2,704.41	A51824	A
Tamika Provost, Tax Collector	26-50	1/31/2026	NYS2026 NYS Sunmount Tax	\$1,620.00	A600	A
Bargain Hunter	26-23	1/1/2026	9356 Clerk Ad	\$46.20	A64104	A
Bargain Hunter	26-23	1/1/2026	Planning board & BAR Member	\$24.25	A64104	A
Office Of The State Comptroller-Justice Court Fund	26-42	1/27/2026	OCT2025 state share of fines collected and fees earned	\$3,767.00	A690	A
Office Of The State Comptroller-Justice Court Fund	26-42	1/27/2026	DEC2025 states share of fines collected and fees earned	\$3,877.13	A690	A
Hartford Group Benefits	26-37	1/31/2026	137329649533 life ins (General)	\$28.32	A90458	A

Town of Fine
Anstract of Vouchers February 2026

Excellus Bluecross Blueshield-Group	26-34	1/10/2026	General fund share dental ins			A
Excellus Health Plan - Group	26-35	1/1/2026	45892428 General fund share ins	\$280.41	A90608	A
				\$9,077.53	A90608	
				\$33,212.67		
Cook Brothers Truck Parts Co.	26-31	1/31/2026	2579537 parts for hwy	\$480.00	DA51104	DA
Cook Brothers Truck Parts Co.	26-31	1/31/2026	2573696 parts for hwy	\$165.28	DA51104	DA
Cook Brothers Truck Parts Co.	26-31	1/31/2026	2571645 parts for hwy	\$60.69	DA51104	DA
Midstate Industrial Supply	26-39	1/7/2026	26-93182 parts for hwy	\$37.80	DA51104	DA
Midstate Industrial Supply	26-39	1/7/2026	26-93453 parts for hwy	\$99.00	DA51104	DA
Amazon Capital Services	26-22	1/31/2026	Parts for hwy	\$248.78	DA51304	DA
Beam Mack Sales & Service DBA Conway						
Beam Truck Group	26-30	1/22/2026	270824W parts for hwy	\$138.54	DA51304	DA
Cook Brothers Truck Parts Co.	26-31	1/31/2026	2580787 parts for hwy	\$184.20	DA51304	DA
Cook Brothers Truck Parts Co.	26-31	1/31/2026	2570823 parts for hwy	\$181.62	DA51304	DA
Corporate Billing	26-21	1/31/2026	X813025480 Valve, Pressure prot, BR	\$54.57	DA51304	DA
Corporate Billing	26-21	1/31/2026	X813025522 Plate, Wheel guard sep	\$22.16	DA51304	DA
Corporate Billing			X813025115 Air Filter, Element,			
Corporate Billing	26-21	1/31/2026	Secondary	\$96.44	DA51304	DA
Corporate Billing			X81302593 Solenoid, air, airhorn,			
Corporate Billing	26-21	1/31/2026	bracket	\$393.96	DA51304	DA
Corporate Billing			X813025432 wheel nut 33mm, rev			
Corporate Billing	26-21	1/31/2026	max seal	\$58.65	DA51304	DA
G&R Auto Parts	26-26	1/1/2026	5161-426814 parts for hwy	\$47.30	DA51304	DA
Compass Minerals America	26-28	1/7/2026	1600180 Rock Salt	\$4,762.22	DA51424	DA
Cook Brothers Truck Parts Co.	26-31	1/31/2026	2578662 parts for hwy	\$616.68	DA51424	DA
MX Fuels	26-40	1/31/2026	01/08/2026 F1269162 Dyed ULSD	\$1,796.69	DA51424	DA
MX Fuels	26-40	1/31/2026	01/08/2026 F1267436 87 Octane	\$630.05	DA51424	DA
MX Fuels	26-40	1/31/2026	01/14/2026 F1270696 Dued ULSD	\$284.44	DA51424	DA
MX Fuels	26-40	1/31/2026	01/15/2026 F1271887 Dyed ULSD	\$983.51	DA51424	DA
MX Fuels	26-40	1/31/2026	01/20/2026 F1272014 Dyed ULSD	\$1,756.60	DA51424	DA
MX Fuels	26-40	1/31/2026	01/30/2026 F1272996 Dyed ULSD	\$2,104.40	DA51424	DA
Steel Sales INC.	26-49	1/15/2026	350007 parts for hwy	\$1,660.59	DA51424	DA
Hartford Group Benefits	26-37	1/31/2026	life ins (hwy)	\$56.64	DA90458	DA

Town of Fine
Anstract of Vouchers February 2026

Excellus Bluecross Blueshield-Group	26-34	1/10/2026	Highway fund share dental ins	\$386.59	DA90608	DA
Excellus Health Plan - Group	26-35	1/1/2026	Highway fund share ins	\$11,612.17	DA90608	DA
				\$28,919.57		
Barton & Loguidice, PC	26-24	1/13/2026	28 Youngs Road Bridge Project	\$2,332.30	H351202	H3
				\$2,332.30		
Converse Laboratories, Inc.	26-29	1/8/2026	75976 Sewer tesing	\$38.00	SS81204	SS
Nationalgrid	26-41	1/29/2026	02011-27004 Front St Lift station	\$131.00	SS81204	SS
Nationalgrid	26-41	1/29/2026	09050-60004 S Shore rd lift station	\$192.81	SS81204	SS
Slic Network Solutions	26-46	1/31/2026	2516&3082 S Shore rd & River st	\$56.04	SS81204	SS
				\$417.85		
Converse Laboratories, Inc.	26-29	1/8/2026	75977 Water testing & Pick up charge	\$89.00	SW83104	SW
Development Auth. of the North Country	26-32	1/12/2026	247500 Base Contract Fee	\$808.37	SW83104	SW
Nationalgrid	26-41	1/29/2026	56990-87105 pump house	\$559.15	SW83104	SW
Nationalgrid	26-41	1/29/2026	44459-10005 water tank	\$75.71	SW83104	SW
Nationalgrid	26-41	1/29/2026	74253-36006 filtration plant	\$2,874.28	SW83104	SW
Nationalgrid	26-41	1/29/2026	04856-31016 water meter pole	\$38.94	SW83104	SW
Slic Network Solutions	26-46	1/31/2026	4079 internet filtration plant & phone	\$80.87	SW83104	SW
Todd Supply, Inc.	26-56	1/26/2026	232718 propane	\$40.39	SW83104	SW
Todd Supply, Inc.	26-56	1/26/2026	232747 80 oz diesel	\$49.98	SW83104	SW
Todd Supply, Inc.	26-56	1/26/2026	232779 propane	\$40.39	SW83104	SW
UDIG NY	26-51	1/31/2026	25120551 late responses	\$4.00	SW83104	SW
USA BlueBook	26-52	1/28/2026	INV00946297 parts for water dist	\$140.45	SW83104	SW
Hartford Group Benefits	26-37	1/31/2026	life ins (water)	\$9.44	SW90458	SW
Excellus Bluecross Blueshield-Group	26-34	1/10/2026	Star Lake water share dental ins	\$35.05	SW90608	SW
Excellus Health Plan - Group	26-35	1/1/2026	Star Lake water share ins	\$1,178.90	SW90608	SW
				\$6,024.92		
				\$70,907.31		

I hereby certify that the vouchers listed on this abstract were audited and allowed in the amounts shown. Authorization is herby given and direction is made to pay each of the claimants the amounts listed.

Town Clerk (Auditing Clerk)

Jeremy Thompson - Supervisor

Carlton Kerr - Town Board Member

Gigi Hayden - Town Board Member

Date

Philip Giardino - Town Board Member

Samuel Bryant - Town Board Member

CLIFTON FINE ARENA

Balance as of 12/01/2025	\$	25,325.11
	\$	-
Concession	\$	-
Rentals	\$	-
Town's Clifton & Fine share of revenues (Fine)	\$	-
Donation	\$	-
Monies received from Hockey Assoc for benches/net	\$	-
<i>Total Receipts</i>	\$	-
Balance total	\$	25,325.11

Disbursements

Payroll #26	\$	116.80
National grid	\$	353.12
Ferrellgas	\$	476.67
Town of Fine	\$	-
Tranfer to cover UI payment 4Th QTR	\$	2.38
TK Fire Extinguishers	\$	-
SLC Waste Dept	\$	-
Amazon (concession supplies)	\$	429.00
SLIC	\$	-
NCC Systemns	\$	-
Todd Supply	\$	-
Fine Heating & Plumbing	\$	-
<i>Total Disbursed</i>	\$	1,377.97

BALANCE IN CHECKING ACCOUNT

as of 12/31/2025 \$ 23,947.14

Total Arena Funds \$ 23,947.14

TOWN OF CLIFTON**ARENA RECR DISTRICT****DETAIL OF REVENUES**

December 2025

		Modified budget	Earned 2025	Unearned Balance	%
DEPARTMENTAL INCOME					
SP2012	RECREATION CONCESSIONS	300.00	1,048.09	-748.09	0.0
SP2025	SPECIAL REC FACILITY CHARGES	200.00	1,540.00	-1,340.00	0.0
SP2070	DONATIONS & CONTRIBUTIONS	0.00	10.00	-10.00	0.0
	TOTAL DEPARTMENTAL INCOME	500.00	2,598.09	-2,098.09	0.0
INTERGOVERNMENTAL CHARGES					
SP2390	SHARE OF JT ACCT	28,000.00	28,000.00	0.00	0.0
	TOTAL INTERGOVERNMENTAL CHARGES	28,000.00	28,000.00	0.00	0.0
	TOTAL REVENUES:	28,500.00	30,598.09	-2,098.09	0.0

TOWN OF CLIFTON
ARENA RECR DISTRICT
DETAIL OF EXPENDITURES

December 2025

	Adopted budget	Modified budget	Expended 2025	Encumbered	Posted Balance	Open Expenses	Remain..% Balance
CULTURE AND RECREATION							
OTHER CULT & RECR							
SP7989.100	3,570.00	3,570.00	1,209.01	0.00	2,360.99	0.00	2,360.99 66.1
SP7989.200	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.0
SP7989.410	300.00	300.00	674.23	0.00	-374.23	0.00	-374.23 0.0
SP7989.420	8,000.00	8,000.00	11,204.43	0.00	-3,204.43	-55.19	-3,259.62 0.0
SP7989.460	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00 100.0
SP7989.470	12,500.00	12,500.00	11,600.59	0.00	899.41	0.00	899.41 7.2
TOTAL:	27,870.00	27,870.00	24,688.26	0.00	3,181.74	-55.19	3,126.55 11.4
TOTAL CULTURE AND RECREATION							
TOTAL:	27,870.00	27,870.00	24,688.26	0.00	3,181.74	-55.19	3,126.55 11.4
EMPLOYEE BENEFITS							
EMPLOYEE BENEFITS							
SP9030.800	498.00	498.00	92.50	0.00	405.50	0.00	405.50 81.4
SP9035.800	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.0
SP9050.800	132.00	132.00	26.25	0.00	105.75	0.00	105.75 80.1
TOTAL:	630.00	630.00	118.75	0.00	511.25	0.00	511.25 81.2
TOTAL EMPLOYEE BENEFITS							
TOTAL:	630.00	630.00	118.75	0.00	511.25	0.00	511.25 81.2
TOTAL EXPENDITURES:							
TOTAL:	28,500.00	28,500.00	24,807.01	0.00	3,692.99	-55.19	3,637.80 13.0

TOWN OF CLIFTON**ARENA****CHECK REGISTER DATE****FOR THE PERIOD 12/01/2025 THROUGH 12/31/2025**

Date	Check #	Payee	Status	Amount
12/06/2025	PR #26	PAYROLL # 26 12/13/2025		116.80
12/17/2025	2335	FERRELLGAS		476.67
12/17/2025	2336	First National Bank of Omaha		429.00
12/17/2025	2337	NATIONAL GRID		353.12
TOTAL				1,375.59

TOWN OF CLIFTON - ARENA RECR DISTRICT

BALANCE SHEET

December 2025

ASSETS

SP200	A/P CHECKING	0.00
SP201	ARENA CHECKING	23,947.14
SP391	DUE FROM OTHER FUNDS	0.00
	TOTAL	23,947.14

LIABILITIES AND FUND BALANCE

SP600	ACCOUNTS PAYABLE	0.00
SP630	DUE TO OTHER FUNDS	0.00
	TOTAL	0.00
	UNEXPENDED FUND BALANCE	23,947.14
	TOTAL LIABILITIES & FUND BALANCE	23,947.14

Clifton-Fine Arena Meeting

01/06/2026 / 06:00 PM / CF Arena

Attendees

Committee Members: Lyndsay Macagg, Cheyenne Kerr (Town of Fine Representative), John Russell (Town of Clifton Representative)

Excused: Ryan Jones, Melissa Streeter, Judy Benzel

Finances - Were not available for review at the time of the meeting.

Meeting Minutes - Not reviewed or approved due to not having quorum.

Custodial Worker - Ryan continues to spend many hours at the arena, Logan is volunteering as he is able to.

Facilities/Maintenance - There was an issue with the furnace control panel, Ryan called Dean Kerr and it was fixed on 1/5/26.

There was a frozen pipe at the back door near the tractor room which also has been fixed.

Arena Usage

We have held 15 open skating and 2 hockey sessions, we have had 2 rentals.

The regular season schedule began on 1/5/2026.

The Ice Show is planned for 2/7/26 with backup date of 2/21/26.

2025-2026 Winter Plans

Sunday - Open Skating 2-4pm / Teen Hockey 4-5:45pm / Adult Hockey 6-8pm

Monday - Figure Skating 5-9pm

Tuesday - Youth Stick & Puck 4:45 - 5:30 / Ranger School 8-9pm

Wednesday - Open Skating 3-5pm

Thursday - Figure Skating 5-9pm

Friday - Open Skating 6-8pm

Saturday - Open Skating 6-8pm / Ranger School 830-930pm

Next Meeting - February 3, 2026 @ 6:00 p.m.

These minutes are in draft form until approval at next month's meeting.

Clifton-Fine Arena Meeting

02/03/2026 / 06:00 PM / CF Arena

Attendees

Committee Members: Lyndsay Macagg, Ryan Jones, Melissa Streeter, Judy Benzel, Cheyenne Kerr (Town of Fine Representative), John Russell (Town of Clifton Representative)

Finances - December financials were reviewed. At March meeting December - February finance reports need to be reviewed & approved.

Current money in the cash box to include rental & snack bar money was given to John R. to turn in to Nancy R.

Meeting Minutes - At March meeting December - February meeting minutes need to be reviewed & approved.

Custodial Worker - Logan L. has been helping Ryan J. Ryan did mention he may not be able to do the position full time next season due to his work schedule and family.

Facilities/Maintenance

There are two sprockets on the tractor that will need to be replaced, in order to replace them they would need to be removed, brought to someone to get fixed which would cause the tractor to be down for an extended period. Ryan is trying to finish the season and replace sprockets after season ends. John R. recommended that Ryan grease the sprockets as that may help get us through the season.

Ryan J. will check with Todd's for an update on the lights that were ordered. At some point the ball valve on the water line will need to be replaced, Ryan J. to check on prices.

There was an issue with the boys and girls bathrooms, one of the arena volunteers found the bathrooms to be dirty, soap dispensers were off the wall. Bathrooms may be locked during Figure & Open Skating.

Supplies

There are times snacks are needed prior to us getting things purchased/delivered purchasing through the Town. Committee members are picking up the items as needed.

Committee Members - A community member inquired about being a part of the Arena committee, we discussed that we would welcome more members.

Arena Usage

- Rentals - 6 Rentals (5 Ranger School)
- Open Hockey - 4 Sessions in January
- Youth Stick & Puck - 4 Sessions in January
- Open Skating - 20 Sessions in January. There were 12 kids on Wednesday that got off the bus last week, this is a good number of kids and would like to keep this option in future seasons for the kids.
- Figure Skating - Wednesday 2/4 the curtain will be going up in preparation for the Ice Show on 2/7.

- The Figure Skaters were inquiring about using the building the first weekend in August for the townwide garage sales. We discussed if they were to hold a garage sale within the arena, the Figure Skating chairperson would need to be sure everyone takes any remaining items, the Arena will not be responsible for disposal of left over items.
- WOW Weekend - Pickleball to be 2/14/26.

2025-2026 Winter Plans

Sunday - Open Skating 2-4pm / Teen Hockey 4-5:45pm / Adult Hockey 6-8pm

Monday - Figure Skating 5-9pm

Tuesday - Youth Stick & Puck 4:45 - 5:30 / Ranger School 8-9pm

Wednesday - Open Skating 3-5pm

Thursday - Figure Skating 5-9pm

Friday - Open Skating 6-8pm

Saturday - Open Skating 6-8pm / Ranger School 830-930pm

Next Meeting - March 2, 2026 @ 6:00 p.m.

These minutes are in draft form until approval at next month's meeting.

**Town of Fine Action Plan
January 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	
Community Center	Get estimates for baseboard heating or new piping for in-floor heat filled with water	Jeremy Thompson	4/2/2025	
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 sewer district	Henry Leader	9/10/2025	
Grants	Look into Downtown Revitalization Grant for Fine Town Hall	Sam Bryant	9/10/2025	
EV Charging	Research & report back to board in writing	Sam Bryant	01/14/2026	
Planning board & BAR	Put ads in bargain hunter for Planning board & BAR	Tamika Provost	01/14/2026	