

**Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024**

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**Authorization**

Article 3, Section 30 of the General Municipal Law

1. \*\*\*Every Municipal Corporation\*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation\*\*\*
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller\*\*\* it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report\*\*\*

**Certification Statement**

I, Jeremy Thompson (LG400328700000B), hereby certify that I am the Chief Financial Officer of the Town of Fine, and that the information provided in the Annual Financial Report of the Town of Fine for the fiscal year ended 12/31/2024, is true and correct to the best of my knowledge and belief.

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**Financial Statements**

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2024 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2024:

List of funds being used

- A - General
- DA - Highway Town-wide
- H - Capital Projects
- SF - Special District(s) Fire Protection
- SL - Special District(s) Lighting
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2024 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$237,322.84	\$249,425.76	\$675,254.00
210 - Petty Cash	\$200.00	\$200.00	\$200.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$237,522.84</b>	<b>\$249,625.76</b>	<b>\$675,454.00</b>
<b>Investments</b>			
450 - Investments in Securities	\$547,245.42	\$464,823.51	-
<b>Total for Investments</b>	<b>\$547,245.42</b>	<b>\$464,823.51</b>	<b>\$0.00</b>
<b>Due From</b>			
440 - Due from Other Governments Town of Clifton	\$558.89	\$1,975.73	\$1,237.00
<b>Total for Due From</b>	<b>\$558.89</b>	<b>\$1,975.73</b>	<b>\$1,237.00</b>
<b>Total for Assets</b>	<b>\$785,327.15</b>	<b>\$716,425.00</b>	<b>\$676,691.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$785,327.15</b>	<b>\$716,425.00</b>	<b>\$676,691.00</b>

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**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$24,668.98	\$21,261.91	\$27,555.00
<b>Total for Payables</b>	<b>\$24,668.98</b>	<b>\$21,261.91</b>	<b>\$27,555.00</b>
<b>Due to</b>			
631 - Due To Other Governments <i>St. Lawrence County</i>	\$3,240.00	-	-
<b>Total for Due to</b>	<b>\$3,240.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>SUTA Payable</i>	\$950.92	\$1,271.76	\$11,132.00
<b>Total for Other Liabilities</b>	<b>\$950.92</b>	<b>\$1,271.76</b>	<b>\$11,132.00</b>
<b>Total for Liabilities</b>	<b>\$28,859.90</b>	<b>\$22,533.67</b>	<b>\$38,687.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$126,715.00	\$84,500.00	\$94,000.00
<b>Total for Assigned Fund Balance</b>	<b>\$126,715.00</b>	<b>\$84,500.00</b>	<b>\$94,000.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$629,752.25	\$609,391.33	\$544,004.00

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**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Unassigned Fund Balance</b>	<b>\$629,752.25</b>	<b>\$609,391.33</b>	<b>\$544,004.00</b>
<b>Total for Fund Balance</b>	<b>\$756,467.25</b>	<b>\$693,891.33</b>	<b>\$638,004.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$785,327.15</b>	<b>\$716,425.00</b>	<b>\$676,691.00</b>

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$457,679.00	\$452,283.00	\$342,861.00
<b>Total for Property Taxes</b>	<b>\$457,679.00</b>	<b>\$452,283.00</b>	<b>\$342,861.00</b>
<b>Property Tax Items</b>			
1081 - Other Payments In Lieu of Taxes	\$13,147.04	\$1,108.41	\$2,837.00
1089 - Other Tax Items	\$1,311.12	\$950.26	\$1,390.00
1090 - Interest and Penalties on Real Prop Taxes	\$2,339.13	\$1,547.11	\$2,398.00
<b>Total for Property Tax Items</b>	<b>\$16,797.29</b>	<b>\$3,605.78</b>	<b>\$6,625.00</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$20,628.92	\$66,335.71	\$55,606.00
<b>Total for Non-Property Tax Items</b>	<b>\$20,628.92</b>	<b>\$66,335.71</b>	<b>\$55,606.00</b>
<b>Departmental Income</b>			
1232 - Tax Collector Fees	\$238.00	\$286.00	\$298.00
1255 - Clerk Fees	\$622.15	\$670.95	\$438.00
1603 - Vital Statistics Fees	\$1,200.00	\$990.00	\$1,280.00
<b>Total for Departmental Income</b>	<b>\$2,060.15</b>	<b>\$1,946.95</b>	<b>\$2,016.00</b>
<b>Intergovernmental Charges</b>			



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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
2210 - General Services Other Government <i>Property Tax collection service for Clifton-Fine Central School District</i>	\$5,400.00	\$5,300.00	\$5,200.00
<b>Total for Intergovernmental Charges</b>	<b>\$5,400.00</b>	<b>\$5,300.00</b>	<b>\$5,200.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$32,450.08	\$14,909.17	\$140.00
2410 - Rental of Real Property	\$320.00	\$380.00	\$365.00
2412 - Rental of Real Property Other Governments <i>Rental of Community Center for Office of the Aging Community Meal Site</i>	\$2,100.00	\$2,100.00	\$2,100.00
<b>Total for Use of Money and Property</b>	<b>\$34,870.08</b>	<b>\$17,389.17</b>	<b>\$2,605.00</b>
<b>Licenses and Permits</b>			
2544 - Dog Licenses	\$1,850.50	\$1,944.00	\$1,640.00
2555 - Building and Alteration Permits	\$7,467.53	\$5,266.80	\$5,017.00
<b>Total for Licenses and Permits</b>	<b>\$9,318.03</b>	<b>\$7,210.80</b>	<b>\$6,657.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$23,400.00	\$13,195.00	\$10,500.00
<b>Total for Fines and Forfeitures</b>	<b>\$23,400.00</b>	<b>\$13,195.00</b>	<b>\$10,500.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2655 - Sales Other	\$162.00	\$92.50	\$66.00
2683 - Self Insurance Recoveries	\$1,018.28	\$2,045.79	\$750.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$1,180.28</b>	<b>\$2,138.29</b>	<b>\$816.00</b>

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Other Revenues</b>			
2770 - Unclassified Miscellaneous	\$154.09	\$192.50	\$117.00
<b>Total for Other Revenues</b>	<b>\$154.09</b>	<b>\$192.50</b>	<b>\$117.00</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$35,001.00	\$32,713.00	\$32,713.00
3005 - State Aid Mortgage Tax	\$11,740.88	\$12,866.68	\$17,217.00
3089 - State Aid Other	-	\$13,472.83	-
<b>Total for State Aid</b>	<b>\$46,741.88</b>	<b>\$59,052.51</b>	<b>\$49,930.00</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	-	\$9,197.20	\$64,854.00
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$9,197.20</b>	<b>\$64,854.00</b>
<b>Total for Revenues</b>	<b>\$618,229.72</b>	<b>\$637,846.91</b>	<b>\$547,787.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$618,229.72</b>	<b>\$637,846.91</b>	<b>\$547,787.00</b>

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$9,779.25	\$8,880.72	\$9,808.00
10104 - Legislative Board - Contractual	\$397.25	\$18.78	\$57.00
<b>Total for Legislative Board</b>	<b>\$10,176.50</b>	<b>\$8,899.50</b>	<b>\$9,865.00</b>
<b>Judicial</b>			
11101 - Municipal Court - Personal Services	\$29,605.07	\$22,497.66	\$14,977.00
11102 - Municipal Court - Equipment and Capital Outlay	-	\$13,472.83	-
11104 - Municipal Court - Contractual	\$2,789.03	\$1,915.38	\$1,918.00
<b>Total for Judicial</b>	<b>\$32,394.10</b>	<b>\$37,885.87</b>	<b>\$16,895.00</b>
<b>Executive</b>			
12201 - Supervisor - Personal Services	\$16,395.00	\$15,918.00	\$15,918.00
12204 - Supervisor - Contractual	\$38,417.92	\$36,427.45	\$33,624.00
<b>Total for Executive</b>	<b>\$54,812.92</b>	<b>\$52,345.45</b>	<b>\$49,542.00</b>
<b>Finance</b>			
13301 - Tax Collection - Personal Services	\$8,912.00	\$8,652.00	\$8,240.00
13304 - Tax Collection - Contractual	\$1,283.73	\$787.55	\$684.00
13551 - Assessment - Personal Services	\$23,158.00	\$22,482.99	\$23,038.00

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
13554 - Assessment - Contractual	\$273.88	\$1,064.71	\$573.00
<b>Total for Finance</b>	<b>\$33,627.61</b>	<b>\$32,987.25</b>	<b>\$32,535.00</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$36,412.25	\$32,807.00	\$31,244.00
14104 - Clerk - Contractual	\$3,883.31	\$3,189.35	\$1,413.00
14204 - Law - Contractual	\$4,104.14	\$4,675.12	\$2,435.00
14601 - Records Management - Personal Services	\$1,622.00	\$1,575.00	\$1,501.00
14602 - Records Management - Equipment and Capital Outlay	-	-	\$0.00
14604 - Records Management - Contractual	\$1,200.00	\$1,100.00	\$900.00
<b>Total for Municipal Staff</b>	<b>\$47,221.70</b>	<b>\$43,346.47</b>	<b>\$37,493.00</b>
<b>Shared Services</b>			
16201 - Operation of Plant - Personal Services	\$7,035.60	\$9,356.40	\$8,606.00
16204 - Operation of Plant - Contractual	\$50,915.26	\$58,053.10	\$50,915.00
<b>Total for Shared Services</b>	<b>\$57,950.86</b>	<b>\$67,409.50</b>	<b>\$59,521.00</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$28,888.36	\$25,937.21	\$24,073.00
19204 - Municipal Association Dues - Contractual	\$1,750.00	\$1,750.00	\$1,848.00
19402 - Purchase of Land/Right of Way - Equipment and Capital Outlay	-	-	\$10,322.00
<b>Total for Special Items</b>	<b>\$30,638.36</b>	<b>\$27,687.21</b>	<b>\$36,243.00</b>
<b>Total for General Government Support</b>	<b>\$266,822.05</b>	<b>\$270,561.25</b>	<b>\$242,094.00</b>

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Public Safety</b>			
<b>Administration</b>			
30101 - Public Safety Administration - Personal Services	\$2,032.00	\$1,973.00	\$1,973.00
30104 - Public Safety Administration - Contractual	\$1,752.03	\$2,277.08	\$1,767.00
<b>Total for Administration</b>	<b>\$3,784.03</b>	<b>\$4,250.08</b>	<b>\$3,740.00</b>
<b>Traffic Control</b>			
33102 - Traffic Control - Equipment and Capital Outlay	\$594.26	\$640.69	\$655.00
33104 - Traffic Control - Contractual	\$6,659.50	\$5,885.41	-
<b>Total for Traffic Control</b>	<b>\$7,253.76</b>	<b>\$6,526.10</b>	<b>\$655.00</b>
<b>Animal Control</b>			
35101 - Dog Control - Personal Services	\$3,872.59	\$4,212.00	\$4,212.00
35104 - Dog Control - Contractual	\$2,116.16	\$1,837.55	\$996.00
<b>Total for Animal Control</b>	<b>\$5,988.75</b>	<b>\$6,049.55</b>	<b>\$5,208.00</b>
<b>Other Public Safety</b>			
36104 - Examining Boards - Contractual	\$1,246.90	\$800.00	\$1,200.00
36201 - Safety Inspection - Personal Services	\$15,784.02	\$13,372.00	\$17,309.00
36204 - Safety Inspection - Contractual	\$792.44	\$963.76	\$1,071.00
<b>Total for Other Public Safety</b>	<b>\$17,823.36</b>	<b>\$15,135.76</b>	<b>\$19,580.00</b>
<b>Total for Public Safety</b>	<b>\$34,849.90</b>	<b>\$31,961.49</b>	<b>\$29,183.00</b>
<b>Health</b>			

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Public Health Program</b>			
40201 - Registrar of Vital Statistics - Personal Services	\$1,230.00	\$920.00	\$1,420.00
40204 - Registrar of Vital Statistics - Contractual	\$99.66	\$74.26	\$22.00
40681 - Insect Control - Personal Services	\$12,084.00	\$12,549.36	\$11,380.00
40684 - Insect Control - Contractual	\$7,149.29	\$6,692.18	\$2,570.00
<b>Total for Public Health Program</b>	<b>\$20,562.95</b>	<b>\$20,235.80</b>	<b>\$15,392.00</b>
<b>Other Health</b>			
45404 - Ambulance - Contractual	\$26,550.00	\$29,425.00	\$33,625.00
<b>Total for Other Health</b>	<b>\$26,550.00</b>	<b>\$29,425.00</b>	<b>\$33,625.00</b>
<b>Total for Health</b>	<b>\$47,112.95</b>	<b>\$49,660.80</b>	<b>\$49,017.00</b>
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$65,378.00	\$63,474.00	\$60,451.00
50104 - Highway and Street Administration - Contractual	\$914.11	\$618.72	\$305.00
51824 - Street Lighting - Contractual	\$24,699.43	\$23,829.52	\$23,849.00
<b>Total for Highway</b>	<b>\$90,991.54</b>	<b>\$87,922.24</b>	<b>\$84,605.00</b>
<b>Total for Transportation</b>	<b>\$90,991.54</b>	<b>\$87,922.24</b>	<b>\$84,605.00</b>
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
63104 - Community Action Administration - Contractual	-	\$640.69	\$2,000.00

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
64104 - Publicity - Contractual	\$594.35	\$772.16	\$644.00
65104 - Veterans Service - Contractual	\$125.00	\$125.00	-
<b>Total for Economic Opportunity and Development</b>	<b>\$719.35</b>	<b>\$1,537.85</b>	<b>\$2,644.00</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$719.35</b>	<b>\$1,537.85</b>	<b>\$2,644.00</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71404 - Playground and Recreation Centers - Contractual	\$100.00	\$301.71	-
73104 - Youth Programs - Contractual	\$3,805.07	\$4,150.00	\$4,500.00
<b>Total for Recreation</b>	<b>\$3,905.07</b>	<b>\$4,451.71</b>	<b>\$4,500.00</b>
<b>Culture</b>			
75104 - Historian - Contractual	\$747.22	\$125.00	\$700.00
76204 - Adult Recreation - Contractual	\$1,500.00	\$1,500.00	-
79894 - Culture And Recreation, Other - Contractual Arena	\$14,000.00	\$43,961.35	\$14,000.00
<b>Total for Culture</b>	<b>\$16,247.22</b>	<b>\$45,586.35</b>	<b>\$14,700.00</b>
<b>Total for Culture and Recreation</b>	<b>\$20,152.29</b>	<b>\$50,038.06</b>	<b>\$19,200.00</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80204 - Planning and Surveys - Contractual	\$916.58	\$677.38	-
<b>Total for General Environment</b>	<b>\$916.58</b>	<b>\$677.38</b>	<b>\$0.00</b>

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Community Development</b>			
86864 - Community Development Administration - Contractual	-	\$7,205.73	\$64,854.00
<b>Total for Community Development</b>	<b>\$0.00</b>	<b>\$7,205.73</b>	<b>\$64,854.00</b>
<b>Total for Home and Community Services</b>	<b>\$916.58</b>	<b>\$7,883.11</b>	<b>\$64,854.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$29,754.61	\$20,670.39	\$15,314.00
90308 - Social Security - Employee Benefits	\$17,570.48	\$16,477.43	\$15,880.00
90458 - Life Insurance - Employee Benefits	\$207.68	\$226.56	\$245.00
90508 - Unemployment Insurance - Employee Benefits	\$4,673.79	\$4,251.99	\$4,329.00
90558 - Disability Insurance - Employee Benefits	\$73.90	\$102.75	\$184.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$21,808.68	\$20,665.66	\$26,431.00
<b>Total for Employee Benefits</b>	<b>\$74,089.14</b>	<b>\$62,394.78</b>	<b>\$62,383.00</b>
<b>Total for Employee Benefits</b>	<b>\$74,089.14</b>	<b>\$62,394.78</b>	<b>\$62,383.00</b>
<b>Total for Expenditures</b>	<b>\$535,653.80</b>	<b>\$561,959.58</b>	<b>\$553,980.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			



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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to Highway Fund</i>	\$20,000.00	\$20,000.00	\$20,000.00
<b>Total for Interfund Transfers</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>
<b>Total for Interfund Transfers</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>
<b>Total for Other Uses</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$555,653.80</b>	<b>\$581,959.58</b>	<b>\$573,980.00</b>

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**A - General  
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$693,891.33	\$638,004.00	\$664,197.00
8022 - Restated Fund Balance - Beginning of Year	\$693,891.33	\$638,004.00	\$664,197.00
Add Revenues and Other Sources	\$618,229.72	\$637,846.91	\$547,787.00
Deduct Expenditures and Other Uses	\$555,653.80	\$581,959.58	\$573,980.00
8029 - Fund Balance - End of Year	\$756,467.25	\$693,891.33	\$638,004.00

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$464,964.00	\$457,679.00	\$452,283.00
1099 - Est Rev - Property Tax Items	\$2,500.00	\$2,500.00	\$4,000.00
1299 - Est Rev - Departmental Income	-	-	\$7,775.00
2199 - Est Rev - Departmental Income	\$7,050.00	\$7,920.00	-
2499 - Est Rev - Use of Money and Property	\$17,675.00	\$12,300.00	\$2,400.00
2599 - Est Rev - Licenses and Permits	\$4,500.00	\$4,500.00	\$4,500.00
2649 - Est Rev - Fines and Forfeitures	\$13,000.00	\$10,000.00	\$10,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$1,000.00	\$1,000.00	\$1,540.00
2799 - Est Rev - Other Revenues	\$56.00	\$50.00	-
3099 - Est Rev - State Aid	\$43,501.00	\$41,213.00	\$41,213.00
4099 - Est Rev - Federal Aid	-	-	\$62,000.00
<b>Total for Estimated Revenue</b>	<b>\$554,246.00</b>	<b>\$537,162.00</b>	<b>\$585,711.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$126,715.00	\$84,500.00	\$94,000.00
<b>Total for Estimated Other Sources</b>	<b>\$126,715.00</b>	<b>\$84,500.00</b>	<b>\$94,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$680,961.00</b>	<b>\$621,662.00</b>	<b>\$679,711.00</b>

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$330,849.00	\$301,056.00	\$283,693.00
3999 - App - Public Safety	\$53,066.00	\$52,884.00	\$51,947.00
4999 - App - Health	\$49,690.00	\$48,790.00	\$49,704.00
5999 - App - Transportation	\$93,839.00	\$91,878.00	\$88,974.00
6999 - App - Economic Assistance and Opportunity	\$925.00	\$925.00	\$875.00
7999 - App - Culture and Recreation	\$25,692.00	\$23,770.00	\$53,206.00
8999 - App - Home and Community Services	\$2,500.00	\$3,000.00	\$65,000.00
9199 - App - Employee Benefits	\$104,400.00	\$79,359.00	\$66,312.00
<b>Total for Estimated Appropriations</b>	<b>\$660,961.00</b>	<b>\$601,662.00</b>	<b>\$659,711.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	\$20,000.00	\$20,000.00	\$20,000.00
<b>Total for Estimated Other Uses</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$680,961.00</b>	<b>\$621,662.00</b>	<b>\$679,711.00</b>

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$129,718.92	\$186,175.31	\$502,972.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$129,718.92</b>	<b>\$186,175.31</b>	<b>\$502,972.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$468.14	\$151,016.61	\$64,339.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$468.14</b>	<b>\$151,016.61</b>	<b>\$64,339.00</b>
<b>Investments</b>			
450 - Investments in Securities	\$356,482.84	\$284,096.43	-
<b>Total for Investments</b>	<b>\$356,482.84</b>	<b>\$284,096.43</b>	<b>\$0.00</b>
<b>Restricted Investments</b>			
452 - Investments in Securities Special Reserves	\$57,597.18	-	-
<b>Total for Restricted Investments</b>	<b>\$57,597.18</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Due From</b>			
410 - Due from State and Federal Government	-	\$13,528.99	\$8,900.00
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$13,528.99</b>	<b>\$8,900.00</b>
<b>Total for Assets</b>	<b>\$544,267.08</b>	<b>\$634,817.34</b>	<b>\$576,211.00</b>

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Assets and Deferred Outflows</b>	<b>\$544,267.08</b>	<b>\$634,817.34</b>	<b>\$576,211.00</b>

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$19,364.56	\$13,616.38	\$21,401.00
<b>Total for Payables</b>	<b>\$19,364.56</b>	<b>\$13,616.38</b>	<b>\$21,401.00</b>
<b>Total for Liabilities</b>	<b>\$19,364.56</b>	<b>\$13,616.38</b>	<b>\$21,401.00</b>
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$58,065.32	\$151,016.61	\$64,339.00
<b>Total for Restricted Fund Balance</b>	<b>\$58,065.32</b>	<b>\$151,016.61</b>	<b>\$64,339.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$136,744.00	\$125,000.00	\$150,000.00
915 - Assigned Unappropriated Fund Balance	\$330,093.20	\$345,184.35	\$340,471.00
<b>Total for Assigned Fund Balance</b>	<b>\$466,837.20</b>	<b>\$470,184.35</b>	<b>\$490,471.00</b>
<b>Total for Fund Balance</b>	<b>\$524,902.52</b>	<b>\$621,200.96</b>	<b>\$554,810.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$544,267.08</b>	<b>\$634,817.34</b>	<b>\$576,211.00</b>

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$833,893.00	\$812,160.00	\$939,176.00
<b>Total for Property Taxes</b>	<b>\$833,893.00</b>	<b>\$812,160.00</b>	<b>\$939,176.00</b>
<b>Intergovernmental Charges</b>			
2300 - Transportation Services Other Governments <i>Mowing-St. Lawrence County</i>	\$3,187.20	\$3,037.80	\$2,759.00
2302 - Snow Removal Services Other Governments <i>Snow Plowing-St. Lawrence County</i>	\$17,706.78	\$17,169.15	\$16,464.00
<b>Total for Intergovernmental Charges</b>	<b>\$20,893.98</b>	<b>\$20,206.95</b>	<b>\$19,223.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$23,038.48	\$14,197.64	\$186.00
<b>Total for Use of Money and Property</b>	<b>\$23,038.48</b>	<b>\$14,197.64</b>	<b>\$186.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$3,040.83	\$2,373.65	\$1,459.00
2665 - Sales of Equipment	-	\$12,700.00	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$3,040.83</b>	<b>\$15,073.65</b>	<b>\$1,459.00</b>
<b>Other Revenues</b>			
2770 - Unclassified <i>Shared Service Reimbursement-St. Lawrence County</i>	\$1,940.32	-	-



Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Other Revenues</b>	<b>\$1,940.32</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	\$400,564.73	\$327,574.19	\$398,454.00
<b>Total for State Aid</b>	<b>\$400,564.73</b>	<b>\$327,574.19</b>	<b>\$398,454.00</b>
<b>Total for Revenues</b>	<b>\$1,283,371.34</b>	<b>\$1,189,212.43</b>	<b>\$1,358,498.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$20,000.00	\$20,000.00	\$20,000.00
<b>Total for Operating Transfers</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>
<b>Total for Other Sources</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,303,371.34</b>	<b>\$1,209,212.43</b>	<b>\$1,378,498.00</b>

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51101 - Maintenance of Roads - Personal Services	\$166,274.64	\$148,159.46	\$143,041.00
51104 - Maintenance of Roads - Contractual	\$54,579.70	\$65,110.53	\$53,635.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$400,564.73	\$327,574.19	\$400,589.00
51202 - Maintenance of Bridges - Equipment and Capital Outlay	-	-	\$0.00
51204 - Maintenance of Bridges - Contractual	\$4,893.20	\$1,446.40	\$2,882.00
51302 - Machinery - Equipment and Capital Outlay	\$243,570.20	\$63,142.50	\$170,966.00
51304 - Machinery - Contractual	\$46,445.67	\$38,920.62	\$54,452.00
51421 - Snow Removal - Personal Services	\$173,414.09	\$164,599.36	\$164,835.00
51424 - Snow Removal - Contractual	\$59,874.88	\$85,307.93	\$79,875.00
<b>Total for Highway</b>	<b>\$1,149,617.11</b>	<b>\$894,260.99</b>	<b>\$1,070,275.00</b>
<b>Total for Transportation</b>	<b>\$1,149,617.11</b>	<b>\$894,260.99</b>	<b>\$1,070,275.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$38,855.00	\$35,139.90	\$29,606.00
90308 - Social Security - Employee Benefits	\$24,658.44	\$22,560.14	\$22,155.00
90458 - Life Insurance - Employee Benefits	\$632.48	\$660.80	\$746.00

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
90508 - Unemployment Insurance - Employee Benefits	\$5,956.57	\$5,250.71	\$5,816.00
90558 - Disability Insurance - Employee Benefits	\$1.80	\$2.20	\$3.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$129,946.38	\$134,750.93	\$123,166.00
<b>Total for Employee Benefits</b>	<b>\$200,050.67</b>	<b>\$198,364.68</b>	<b>\$181,492.00</b>
<b>Total for Employee Benefits</b>	<b>\$200,050.67</b>	<b>\$198,364.68</b>	<b>\$181,492.00</b>
<b>Total for Expenditures</b>	<b>\$1,349,667.78</b>	<b>\$1,092,625.67</b>	<b>\$1,251,767.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$50,000.00	\$50,195.80	\$183,000.00
<b>Total for Interfund Transfers</b>	<b>\$50,000.00</b>	<b>\$50,195.80</b>	<b>\$183,000.00</b>
<b>Total for Interfund Transfers</b>	<b>\$50,000.00</b>	<b>\$50,195.80</b>	<b>\$183,000.00</b>
<b>Total for Other Uses</b>	<b>\$50,000.00</b>	<b>\$50,195.80</b>	<b>\$183,000.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,399,667.78</b>	<b>\$1,142,821.47</b>	<b>\$1,434,767.00</b>

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$621,200.96	\$554,810.00	\$611,079.00
8022 - Restated Fund Balance - Beginning of Year	\$621,200.96	\$554,810.00	\$611,079.00
Add Revenues and Other Sources	\$1,303,371.34	\$1,209,212.43	\$1,378,498.00
Deduct Expenditures and Other Uses	\$1,399,667.78	\$1,142,821.47	\$1,434,767.00
8029 - Fund Balance - End of Year	\$524,904.52	\$621,200.96	\$554,810.00

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$847,149.00	\$833,893.00	\$812,160.00
2399 - Est Rev - Intergovernmental Charges	\$22,120.00	\$20,907.00	\$19,250.00
2499 - Est Rev - Use of Money and Property	\$14,000.00	\$10,000.00	\$100.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$1,500.00	\$1,100.00	\$1,000.00
2899 - Est Rev - Interfund Revenues	\$20,000.00	\$20,000.00	-
3099 - Est Rev - State Aid	\$400,000.00	\$400,000.00	\$350,000.00
<b>Total for Estimated Revenue</b>	<b>\$1,304,769.00</b>	<b>\$1,285,900.00</b>	<b>\$1,182,510.00</b>
<b>Estimated Other Sources</b>			
5031 - Estimated - Interfund Transfers	-	-	\$20,000.00
599 - Appropriated Fund Balance	\$136,744.00	\$125,000.00	\$150,000.00
<b>Total for Estimated Other Sources</b>	<b>\$136,744.00</b>	<b>\$125,000.00</b>	<b>\$170,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,441,513.00</b>	<b>\$1,410,900.00</b>	<b>\$1,352,510.00</b>

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$999,043.00	\$992,500.00	\$917,200.00
9199 - App - Employee Benefits	\$192,470.00	\$218,400.00	\$235,310.00
<b>Total for Estimated Appropriations</b>	<b>\$1,191,513.00</b>	<b>\$1,210,900.00</b>	<b>\$1,152,510.00</b>
<b>Estimated Other Uses</b>			
962 - Other Budgetary Purposes	\$150,000.00	\$150,000.00	\$200,000.00
9999 - App - Interfund Transfers	\$100,000.00	\$50,000.00	-
<b>Total for Estimated Other Uses</b>	<b>\$250,000.00</b>	<b>\$200,000.00</b>	<b>\$200,000.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,441,513.00</b>	<b>\$1,410,900.00</b>	<b>\$1,352,510.00</b>

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$98,261.16	\$145,839.09	\$170,699.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$98,261.16</b>	<b>\$145,839.09</b>	<b>\$170,699.00</b>
<b>Investments</b>			
450 - Investments in Securities	\$196,616.01	\$87,376.51	-
<b>Total for Investments</b>	<b>\$196,616.01</b>	<b>\$87,376.51</b>	<b>\$0.00</b>
<b>Due From</b>			
410 - Due from State and Federal Government	-	\$4,231.22	-
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$4,231.22</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$294,877.17</b>	<b>\$237,446.82</b>	<b>\$170,699.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$294,877.17</b>	<b>\$237,446.82</b>	<b>\$170,699.00</b>

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	-	\$1,824.56	\$22,756.00
<b>Total for Payables</b>	<b>\$0.00</b>	<b>\$1,824.56</b>	<b>\$22,756.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$1,824.56</b>	<b>\$22,756.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$294,877.17	\$235,622.26	\$147,943.00
<b>Total for Assigned Fund Balance</b>	<b>\$294,877.17</b>	<b>\$235,622.26</b>	<b>\$147,943.00</b>
<b>Total for Fund Balance</b>	<b>\$294,877.17</b>	<b>\$235,622.26</b>	<b>\$147,943.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$294,877.17</b>	<b>\$237,446.82</b>	<b>\$170,699.00</b>



Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$9,254.91	\$2,405.23	\$21.00
<b>Total for Use of Money and Property</b>	<b>\$9,254.91</b>	<b>\$2,405.23</b>	<b>\$21.00</b>
<b>State Aid</b>			
3097 - State Aid Capital Projects	\$45,344.96	\$168,665.20	-
<b>Total for State Aid</b>	<b>\$45,344.96</b>	<b>\$168,665.20</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$54,599.87</b>	<b>\$171,070.43</b>	<b>\$21.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$50,000.00	\$50,195.80	\$183,000.00
<b>Total for Operating Transfers</b>	<b>\$50,000.00</b>	<b>\$50,195.80</b>	<b>\$183,000.00</b>
<b>Total for Other Sources</b>	<b>\$50,000.00</b>	<b>\$50,195.80</b>	<b>\$183,000.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$104,599.87</b>	<b>\$221,266.23</b>	<b>\$183,021.00</b>

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51202 - Maintenance of Bridges - Equipment and Capital Outlay	\$45,344.96	\$133,587.01	\$35,078.00
<b>Total for Highway</b>	<b>\$45,344.96</b>	<b>\$133,587.01</b>	<b>\$35,078.00</b>
<b>Total for Transportation</b>	<b>\$45,344.96</b>	<b>\$133,587.01</b>	<b>\$35,078.00</b>
<b>Total for Expenditures</b>	<b>\$45,344.96</b>	<b>\$133,587.01</b>	<b>\$35,078.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$45,344.96</b>	<b>\$133,587.01</b>	<b>\$35,078.00</b>

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$235,622.26	\$147,943.04	\$0.04
8022 - Restated Fund Balance - Beginning of Year	\$235,622.26	\$147,943.04	\$0.04
Add Revenues and Other Sources	\$104,599.87	\$221,266.23	\$183,021.00
Deduct Expenditures and Other Uses	\$45,344.96	\$133,587.01	\$35,078.00
8029 - Fund Balance - End of Year	\$294,877.17	\$235,622.26	\$147,943.04

Town of Fine  
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SF - Special District(s) Fire Protection  
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	\$0.00	\$0.00	\$0.00

Town of Fine  
Annual Financial Report  
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SF - Special District(s) Fire Protection  
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$0.00	\$0.00

Town of Fine  
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For the Fiscal Period 01/01/2024 - 12/31/2024

**SF - Special District(s) Fire Protection  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$53,137.00	\$50,845.00	\$49,850.00
<b>Total for Property Taxes</b>	<b>\$53,137.00</b>	<b>\$50,845.00</b>	<b>\$49,850.00</b>
<b>Total for Revenues</b>	<b>\$53,137.00</b>	<b>\$50,845.00</b>	<b>\$49,850.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$53,137.00</b>	<b>\$50,845.00</b>	<b>\$49,850.00</b>

Town of Fine  
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**SF - Special District(s) Fire Protection  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Public Safety</b>			
<b>Fire Protection</b>			
34104 - Fire Protection - Contractual	\$53,137.00	\$50,845.00	\$49,850.00
<b>Total for Fire Protection</b>	<b>\$53,137.00</b>	<b>\$50,845.00</b>	<b>\$49,850.00</b>
<b>Total for Public Safety</b>	<b>\$53,137.00</b>	<b>\$50,845.00</b>	<b>\$49,850.00</b>
<b>Total for Expenditures</b>	<b>\$53,137.00</b>	<b>\$50,845.00</b>	<b>\$49,850.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$53,137.00</b>	<b>\$50,845.00</b>	<b>\$49,850.00</b>

Town of Fine  
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**SF - Special District(s) Fire Protection  
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$53,137.00	\$50,845.00	\$49,850.00
Deduct Expenditures and Other Uses	\$53,137.00	\$50,845.00	\$49,850.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00



Town of Fine  
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SL - Special District(s) Lighting  
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	\$0.00	\$0.00	\$0.00

Town of Fine  
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For the Fiscal Period 01/01/2024 - 12/31/2024

SL - Special District(s) Lighting  
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$0.00	\$0.00

Town of Fine  
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SL - Special District(s) Lighting  
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Total for Revenues and Other Sources	\$0.00	\$0.00	\$0.00

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SL - Special District(s) Lighting  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SL - Special District(s) Lighting  
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.00	(\$0.17)	(\$0.17)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$0.17	-
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	-
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	(\$0.17)

Town of Fine  
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**SS - Special District(s) Sewer  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$22,299.17	\$30,206.32	\$84,801.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$22,299.17</b>	<b>\$30,206.32</b>	<b>\$84,801.00</b>
<b>Investments</b>			
450 - Investments in Securities	\$54,052.43	\$51,397.92	-
<b>Total for Investments</b>	<b>\$54,052.43</b>	<b>\$51,397.92</b>	<b>\$0.00</b>
<b>Net Other Receivables</b>			
360 - Sewer Rents Receivable	\$2,005.70	\$823.90	\$1,740.00
<b>Total for Net Other Receivables</b>	<b>\$2,005.70</b>	<b>\$823.90</b>	<b>\$1,740.00</b>
<b>Total for Assets</b>	<b>\$78,357.30</b>	<b>\$82,428.14</b>	<b>\$86,541.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$78,357.30</b>	<b>\$82,428.14</b>	<b>\$86,541.00</b>

Town of Fine  
Annual Financial Report  
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**SS - Special District(s) Sewer  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$1,244.86	\$2,387.19	\$255.00
<b>Total for Payables</b>	<b>\$1,244.86</b>	<b>\$2,387.19</b>	<b>\$255.00</b>
<b>Total for Liabilities</b>	<b>\$1,244.86</b>	<b>\$2,387.19</b>	<b>\$255.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$77,112.44	\$80,040.95	\$86,286.00
<b>Total for Assigned Fund Balance</b>	<b>\$77,112.44</b>	<b>\$80,040.95</b>	<b>\$86,286.00</b>
<b>Total for Fund Balance</b>	<b>\$77,112.44</b>	<b>\$80,040.95</b>	<b>\$86,286.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$78,357.30</b>	<b>\$82,428.14</b>	<b>\$86,541.00</b>

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2120 - Sewer Rents	\$30,290.00	\$30,290.00	\$30,290.00
2128 - Interest and Penalties on Sewer Accounts	\$235.80	\$148.60	\$198.00
<b>Total for Departmental Income</b>	<b>\$30,525.80</b>	<b>\$30,438.60</b>	<b>\$30,488.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$2,659.45	\$1,408.12	\$16.00
<b>Total for Use of Money and Property</b>	<b>\$2,659.45</b>	<b>\$1,408.12</b>	<b>\$16.00</b>
<b>Total for Revenues</b>	<b>\$33,185.25</b>	<b>\$31,846.72</b>	<b>\$30,504.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$33,185.25</b>	<b>\$31,846.72</b>	<b>\$30,504.00</b>



Town of Fine  
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**SS - Special District(s) Sewer  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Sewage</b>			
81201 - Sanitary Sewers - Personal Services	\$7,425.00	\$7,209.00	\$6,866.00
81202 - Sanitary Sewers - Equipment and Capital Outlay	-	-	\$900.00
81204 - Sanitary Sewers - Contractual	\$15,798.56	\$17,775.52	\$6,078.00
<b>Total for Sewage</b>	<b>\$23,223.56</b>	<b>\$24,984.52</b>	<b>\$13,844.00</b>
<b>Total for Home and Community Services</b>	<b>\$23,223.56</b>	<b>\$24,984.52</b>	<b>\$13,844.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	-	-	\$282.00
90308 - Social Security - Employee Benefits	\$568.01	\$551.49	\$525.00
90508 - Unemployment Insurance - Employee Benefits	\$485.53	\$470.88	\$493.00
<b>Total for Employee Benefits</b>	<b>\$1,053.54</b>	<b>\$1,022.37</b>	<b>\$1,300.00</b>
<b>Total for Employee Benefits</b>	<b>\$1,053.54</b>	<b>\$1,022.37</b>	<b>\$1,300.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$6,300.00	\$6,300.00	\$6,300.00

Town of Fine  
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**SS - Special District(s) Sewer  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
97107 - Serial Bonds - Debt Interest	\$5,536.66	\$5,784.73	\$6,078.00
<b>Total for Debt Service</b>	<b>\$11,836.66</b>	<b>\$12,084.73</b>	<b>\$12,378.00</b>
<b>Total for Debt Service</b>	<b>\$11,836.66</b>	<b>\$12,084.73</b>	<b>\$12,378.00</b>
<b>Total for Expenditures</b>	<b>\$36,113.76</b>	<b>\$38,091.62</b>	<b>\$27,522.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$36,113.76</b>	<b>\$38,091.62</b>	<b>\$27,522.00</b>

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer  
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$80,040.95	\$86,285.85	\$83,303.85
8022 - Restated Fund Balance - Beginning of Year	\$80,040.95	\$86,285.85	\$83,303.85
Add Revenues and Other Sources	\$33,185.25	\$31,846.72	\$30,504.00
Deduct Expenditures and Other Uses	\$36,113.76	\$38,091.62	\$27,522.00
8029 - Fund Balance - End of Year	\$77,112.44	\$80,040.95	\$86,285.85

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1299 - Est Rev - Departmental Income	-	-	\$30,365.00
2199 - Est Rev - Departmental Income	\$30,390.00	\$30,365.00	-
2499 - Est Rev - Use of Money and Property	\$1,250.00	\$1,000.00	-
<b>Total for Estimated Revenue</b>	<b>\$31,640.00</b>	<b>\$31,365.00</b>	<b>\$30,365.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$31,640.00</b>	<b>\$31,365.00</b>	<b>\$30,365.00</b>

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
8999 - App - Home and Community Services	\$18,868.00	\$18,353.00	\$17,128.00
9199 - App - Employee Benefits	\$1,205.00	\$1,175.00	\$1,129.00
9899 - App - Debt Service	\$11,567.00	\$11,837.00	\$12,108.00
<b>Total for Estimated Appropriations</b>	<b>\$31,640.00</b>	<b>\$31,365.00</b>	<b>\$30,365.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$31,640.00</b>	<b>\$31,365.00</b>	<b>\$30,365.00</b>

Town of Fine  
Annual Financial Report  
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**SW - Special District(s) Water  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$48,059.94	\$13,284.54	\$230,817.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$48,059.94</b>	<b>\$13,284.54</b>	<b>\$230,817.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$50,000.00	\$50,000.00	\$50,000.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>
<b>Investments</b>			
450 - Investments in Securities	\$227,615.47	\$233,944.42	-
<b>Total for Investments</b>	<b>\$227,615.47</b>	<b>\$233,944.42</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$325,675.41</b>	<b>\$297,228.96</b>	<b>\$280,817.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$325,675.41</b>	<b>\$297,228.96</b>	<b>\$280,817.00</b>

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SW - Special District(s) Water  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$6,957.94	\$3,875.90	\$6,058.00
<b>Total for Payables</b>	<b>\$6,957.94</b>	<b>\$3,875.90</b>	<b>\$6,058.00</b>
<b>Total for Liabilities</b>	<b>\$6,957.94</b>	<b>\$3,875.90</b>	<b>\$6,058.00</b>
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
882 - Reserve For Repairs	\$50,000.00	\$50,000.00	\$50,000.00
<b>Total for Restricted Fund Balance</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$268,717.47	\$243,353.06	\$224,759.00
<b>Total for Assigned Fund Balance</b>	<b>\$268,717.47</b>	<b>\$243,353.06</b>	<b>\$224,759.00</b>
<b>Total for Fund Balance</b>	<b>\$318,717.47</b>	<b>\$293,353.06</b>	<b>\$274,759.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$325,675.41</b>	<b>\$297,228.96</b>	<b>\$280,817.00</b>

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SW - Special District(s) Water  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2140 - Metered Water Sales	\$324,585.00	\$327,825.00	\$323,235.00
2142 - Unmetered Water Sales	\$600.00	\$300.00	\$200.00
<b>Total for Departmental Income</b>	<b>\$325,185.00</b>	<b>\$328,125.00</b>	<b>\$323,435.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$18,692.68	\$9,000.80	\$85.00
<b>Total for Use of Money and Property</b>	<b>\$18,692.68</b>	<b>\$9,000.80</b>	<b>\$85.00</b>
<b>Total for Revenues</b>	<b>\$343,877.68</b>	<b>\$337,125.80</b>	<b>\$323,520.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$343,877.68</b>	<b>\$337,125.80</b>	<b>\$323,520.00</b>



Town of Fine  
Annual Financial Report  
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**SW - Special District(s) Water  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Water</b>			
83101 - Water Administration - Personal Services	\$55,938.80	\$54,308.40	\$58,952.00
83102 - Water Administration - Equipment and Capital Outlay	-	\$10,000.00	-
83104 - Water Administration - Contractual	\$76,945.13	\$69,928.95	\$59,359.00
<b>Total for Water</b>	<b>\$132,883.93</b>	<b>\$134,237.35</b>	<b>\$118,311.00</b>
<b>Total for Home and Community Services</b>	<b>\$132,883.93</b>	<b>\$134,237.35</b>	<b>\$118,311.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$8,638.00	\$8,401.17	\$7,724.00
90308 - Social Security - Employee Benefits	\$4,187.00	\$4,071.80	\$4,434.00
90458 - Life Insurance - Employee Benefits	\$103.84	\$113.28	\$123.00
90508 - Unemployment Insurance - Employee Benefits	\$1,184.38	\$1,237.90	\$1,752.00
90558 - Disability Insurance - Employee Benefits	-	\$5.20	\$3.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$11,259.12	\$10,124.64	\$9,275.00
<b>Total for Employee Benefits</b>	<b>\$25,372.34</b>	<b>\$23,953.99</b>	<b>\$23,311.00</b>
<b>Total for Employee Benefits</b>	<b>\$25,372.34</b>	<b>\$23,953.99</b>	<b>\$23,311.00</b>

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SW - Special District(s) Water  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$160,257.00	\$160,340.00	\$160,340.00
<b>Total for Debt Service</b>	<b>\$160,257.00</b>	<b>\$160,340.00</b>	<b>\$160,340.00</b>
<b>Total for Debt Service</b>	<b>\$160,257.00</b>	<b>\$160,340.00</b>	<b>\$160,340.00</b>
<b>Total for Expenditures</b>	<b>\$318,513.27</b>	<b>\$318,531.34</b>	<b>\$301,962.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$318,513.27</b>	<b>\$318,531.34</b>	<b>\$301,962.00</b>

Town of Fine  
Annual Financial Report  
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**SW - Special District(s) Water  
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$293,353.06	\$274,758.60	\$253,200.60
8022 - Restated Fund Balance - Beginning of Year	\$293,353.06	\$274,758.60	\$253,200.60
Add Revenues and Other Sources	\$343,877.68	\$337,125.80	\$323,520.00
Deduct Expenditures and Other Uses	\$318,513.27	\$318,531.34	\$301,962.00
8029 - Fund Balance - End of Year	\$318,717.47	\$293,353.06	\$274,758.60

Town of Fine  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SW - Special District(s) Water  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1299 - Est Rev - Departmental Income	-	-	\$327,825.00
2199 - Est Rev - Departmental Income	\$330,200.00	\$324,585.00	-
2499 - Est Rev - Use of Money and Property	\$13,400.00	\$10,000.00	-
<b>Total for Estimated Revenue</b>	<b>\$343,600.00</b>	<b>\$334,585.00</b>	<b>\$327,825.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$343,600.00</b>	<b>\$334,585.00</b>	<b>\$327,825.00</b>

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**SW - Special District(s) Water  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
8999 - App - Home and Community Services	\$155,314.00	\$143,814.00	\$141,161.00
9199 - App - Employee Benefits	\$27,946.00	\$30,514.00	\$26,324.00
9899 - App - Debt Service	\$160,340.00	\$160,257.00	\$160,340.00
<b>Total for Estimated Appropriations</b>	<b>\$343,600.00</b>	<b>\$334,585.00</b>	<b>\$327,825.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$343,600.00</b>	<b>\$334,585.00</b>	<b>\$327,825.00</b>

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**K - Schedule of Non-Current Government Assets**  
**Schedule of Non-Current Government Assets**

	12/31/2024	12/31/2023	12/31/2022
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$88,126.33	\$88,126.33	\$88,126.00
105 - Construction Work In Progress	\$214,010.16	\$168,665.20	\$35,078.00
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$302,136.49</b>	<b>\$256,791.53</b>	<b>\$123,204.00</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$3,095,219.30	\$3,095,219.30	\$3,095,219.00
104 - Machinery and Equipment	\$2,386,881.36	\$2,202,599.91	\$2,123,131.00
106 - Infrastructure	\$9,127,607.89	\$9,127,607.89	\$9,127,608.00
<b>Total for Depreciable Capital Assets</b>	<b>\$14,609,708.55</b>	<b>\$14,425,427.10</b>	<b>\$14,345,958.00</b>
<b>Accumulated Depreciation</b>			
117 - Accumulated Depreciation Other Capital Assets	(\$3,387,466.49)	(\$3,055,025.49)	(\$2,736,936.00)
<b>Total for Accumulated Depreciation</b>	<b>(\$3,387,466.49)</b>	<b>(\$3,055,025.49)</b>	<b>(\$2,736,936.00)</b>
<b>Total for Non-Current Assets</b>	<b>\$11,524,378.55</b>	<b>\$11,627,193.14</b>	<b>\$11,732,226.00</b>

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**W - Schedule of Non-Current Government Liabilities**  
**Schedule of Non-Current Government Liabilities**

	12/31/2024	12/31/2023	12/31/2022
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
628 - Bonds Payable	\$4,294,440.00	\$4,460,997.00	\$4,627,637.00
<b>Total for Debt Obligations</b>	<b>\$4,294,440.00</b>	<b>\$4,460,997.00</b>	<b>\$4,627,637.00</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$191,830.00	\$259,658.00	(\$112,714.00)
686 - Judgments and Claims Payable	\$108,424.52	\$150,747.80	\$195,880.00
<b>Total for Other Long-Term Obligations</b>	<b>\$300,254.52</b>	<b>\$410,405.80</b>	<b>\$83,166.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$4,594,694.52</b>	<b>\$4,871,402.80</b>	<b>\$4,710,803.00</b>

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**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits



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**Statement of Indebtedness  
Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$4,460,997.00	\$0.00	\$166,557.00	\$0.00	\$0.00	\$0.00	\$4,294,440.00
<b>Total</b>	\$4,460,997.00	\$0.00	\$166,557.00	\$0.00	\$0.00	\$0.00	\$4,294,440.00

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**Statement of Indebtedness  
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
<b>Bond</b> Water District Improvements	EFC	10/19/20	10/19/50	\$4,329,097.00	\$0.00	\$160,257.00	\$0.00	\$0.00	\$0.00	\$4,168,840.00
<b>Bond</b> Sewer District Improvements	USDA	2/1/06	2/1/44	\$92,500.00	\$0.00	\$4,400.00	\$0.00	\$0.00	\$0.00	\$88,100.00
<b>Bond</b> Sewer District Improvements	USDA	2/1/06	2/1/44	\$39,400.00	\$0.00	\$1,900.00	\$0.00	\$0.00	\$0.00	\$37,500.00

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**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2025	\$166,640.00	\$5,265.82	\$171,905.82	\$4,127,800.00
2026	\$166,640.00	\$4,994.95	\$171,634.95	\$3,961,160.00
2027	\$166,640.00	\$4,724.08	\$171,364.08	\$3,794,520.00
2028	\$166,640.00	\$4,453.20	\$171,093.20	\$3,627,880.00
2029	\$166,640.00	\$4,182.32	\$170,822.32	\$3,461,240.00
2030	\$166,640.00	\$3,911.45	\$170,551.45	\$3,294,600.00
2031	\$166,640.00	\$3,640.58	\$170,280.58	\$3,127,960.00
2032	\$166,640.00	\$3,369.70	\$170,009.70	\$2,961,320.00
2033	\$166,640.00	\$3,098.82	\$169,738.82	\$2,794,680.00
2034	\$166,640.00	\$2,827.95	\$169,467.95	\$2,628,040.00
2035	\$166,640.00	\$2,557.08	\$169,197.08	\$2,461,400.00
2036	\$166,640.00	\$2,286.20	\$168,926.20	\$2,294,760.00
2037	\$166,640.00	\$2,015.32	\$168,655.32	\$2,128,120.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2038	\$166,640.00	\$1,744.45	\$168,384.45	\$1,961,480.00
2039	\$166,640.00	\$1,473.58	\$168,113.58	\$1,794,840.00
2040	\$166,540.00	\$1,204.76	\$167,744.76	\$1,628,300.00
2041	\$166,540.00	\$938.01	\$167,478.01	\$1,461,760.00
2042	\$166,540.00	\$671.26	\$167,211.26	\$1,295,220.00
2043	\$166,540.00	\$404.51	\$166,944.51	\$1,128,680.00
2044	\$166,640.00	\$135.57	\$166,775.57	\$962,040.00
2045	\$160,340.00	\$0.00	\$160,340.00	\$801,700.00
2046	\$160,340.00	\$0.00	\$160,340.00	\$641,360.00
2047	\$160,340.00	\$0.00	\$160,340.00	\$481,020.00
2048	\$160,340.00	\$0.00	\$160,340.00	\$320,680.00
2049	\$160,340.00	\$0.00	\$160,340.00	\$160,340.00
2050	\$160,340.00	\$0.00	\$160,340.00	\$0.00

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<b>Total</b>	\$4,294,440.00	\$53,899.61	\$4,348,339.61	
\$4,294,440.00 Total Bond Ending Balance for Statement of Indebtedness.				

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**Bank Reconciliation**

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
124	Checking	A	\$41,025.00	\$9,029.95	(\$1,015.00)	\$0.00	\$49,039.95
5113	Savings	A	\$147,331.97	\$0.00	\$0.00	\$0.00	\$147,331.97
5154	Savings	DA	\$113,599.11	\$16,119.81	\$0.00	\$0.00	\$129,718.92
8547	Savings	DA	\$468.14	\$0.00	\$0.00	\$0.00	\$468.14
8299	Savings	SW	\$95,841.25	\$2,218.69	\$0.00	\$0.00	\$98,059.94
8265	Savings	SS	\$21,964.30	\$334.87	\$0.00	\$0.00	\$22,299.17
2281	Savings	H	\$98,261.16	\$0.00	\$0.00	\$0.00	\$98,261.16
876	Checking	A	\$50,962.02	\$0.00	(\$10,011.10)	\$0.00	\$40,950.92
<b>Total</b>			\$569,452.95	\$27,703.32	(\$11,026.10)	\$0.00	\$586,130.17
<b>Total Cash From Financials</b>							\$586,130.17

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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$569,452.95
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$339,161.25
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	\$589,161.25

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	\$1,439,609.35
Market Value as of Fiscal Year End Date	\$1,439,609.35
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$1,468,401.10

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**Employee and Retiree Benefits**

**Total Number**

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
10	17	0	2

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$77,247.61	10	10		0
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$46,983.93	10	17		
Worker's Compensation					
Life Insurance	\$944.00	10	0		0
Unemployment Insurance	\$12,300.27	8	11		0
Disability Insurance	\$75.70	8	11		0
Hospital, Medical and Dental Insurance	\$163,014.18	9	0		2
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
<b>Total Employee Benefits Paid</b>	<b>\$300,565.69</b>				