ST. LAWRENCE COUNTY

TOWN OF FINE

<u>*Mission Statement:*</u>

The Town of Fine is committed to providing courteous high quality municipal services while operating a transparent and economical government.
We will continually strive to enrich the quality of life for the citizens of our Adirondack Town.

2025

"ANNUAL BUDGET"

I, <u>HOPE M. DOLAN</u>, TOWN CLERK, CERTIFY THAT THE FOLLOWING IS A TRUE AND CORRECT COPY OF THE <u>2025</u> BUDGET FOR THE TOWN OF FINE AS ADOPTED BY THE TOWN BOARD ON THE 13TH DAY OF NOVEMBER 2024.

SIGNED: Hope M. Dolan

DATE: 11/13/2024

Town Supervisor: Jeremy Thompson

Board Members: Philip Giardino
Carlton Kerr
Samuel Bryant

Town Clerk: Hope Dolan

Highway Superintendent: Tracy Typhair

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ADOPTED 2025 BUDGET SUMMARY

FUND	Prior Year Appropriations & Budgetary Provision for Other Uses	Appropriation & Budgetary Provision $ Difference from Last Year	- - - - - - - - - - - - - CURRENT BUDGET YEAR - - - - - - - - - - - - - APPROPRIATIONS & BUDGETARY PROVISION FOR OTHER USES	LESS ESTIMATED REVENUES	LESS UNEXPENDED FUND BALANCE APPROPRIATED	TAX LEVY "AMOUNT TO BE RAISED BY TAXES"	Tax Levy $ Difference from Last Year
GENERAL FUND	$ 621,662	$ 59,299	$ 680,961	$ 89,282	$ 126,715	$ 464,964	$ 7,285
HIGHWAY	$ 1,410,900	$ 30,613	$ 1,441,513	$ 457,620	$ 136,744	$ 847,149	$ 13,256
SUB TOTALS	**$ 2,032,562**	**$ 89,912**	**$ 2,122,474**	**$ 546,902**	**$ 263,459**	**$ 1,312,113**	**$ 20,541**

SPECIAL DISTRICTS

FIRE PROTECTION DISTRICT	$ 53,137	$ 1,062	$ 54,199	$ -	$ -	$ 54,199	$ 1,062
STAR LAKE WATER DISTRICT	$ 334,585	$ 9,015	$ 343,600	$ 343,600	$ -	$ -	$ -
WANAKENA SEWER DISTRICT	$ 31,365	$ 275	$ 31,640	$ 31,640	$ -	$ -	$ -

JOINT PROJECTS

CLIFTON-FINE YOUTH COMM.	$ 14,290	$ 3,195	$ 17,485	$ 17,485	$ -	$ -	$ -
CLIFTON-FINE GOLF COURSE	$ 110,850	$ 13,383	$ 124,233	$ 124,233	$ -	$ -	$ -
GRAND TOTAL	**$ 2,576,789**	**$ 116,842**	**$ 2,693,631**	**$ 1,063,860**	**$ 263,459**	**$ 1,366,312**	**$ 21,603**

ADDITIONAL AMOUNTS TO BE COLLECTED AS PART OF THE TAX WARRANT

- Star Lake Water District - Metered Water Sales	**$ 269,460.00**
- Wanakena Sewer District - Unpaid Sewer Rents (& Penalties) Relevied	**$ 2,005.70**
- Other - Relevied	**$ 673.17**
TOTAL TOWN OF FINE TAX WARRANT	**$ 1,638,450.87**

	PRIOR Year Tax Rate/$1000	Current Year Tax Rate/$1000	Tax Rate $ Increase/(Decrease) from Last Year	Tax Rate % Increase/ (Decrease) from Last Year
General Fund Tax Rate/$1000	$ 2.64	$ 2.64	$ 0.00	0.00%
Highway Fund Tax Rate/$1000	$ 4.81	$ 4.81	$ (0.00)	0.00%
Total Townwide Tax Rate/$1000	**$ 7.45**	**$ 7.45**	**$ 0.00**	**0.00%**
Fire Protection Tax Rate/$1000	$ 0.59	$ 0.60	$ 0.01	1.61%

NOTE: Townwide Tax Base =	$ 173,343,949	$ 176,122,544
Fire Protection Tax Base =	$ 90,754,089	$ 90,405,436

	CODE	Actual Expenditures/ Revenues 2023	Actual Expenditures/ Revenues through 8/31/24	Budget as Amended through 8/31/24	**Adopted 2025 Budget**

GENERAL FUND APPROPRIATIONS

TOWN BOARD

PERSONAL SERVICES (4 @ $2,816)	A10101	$ 8,881	$ 7,255	$ 10,936	$ 11,264
EQUIPMENT	A10102	$ -	$ -	$ -	$ -
CONTRACTUAL EXPENSES	A10104	$ 19	$ 378	$ 500	$ 500
TOTAL		$ 8,900	$ 7,633	$ 11,436	**$ 11,764**

JUSTICE

PERSONAL SERVICES	A11101	$ 9,891	$ 7,053	$ 10,188	$ 10,494
ASSISTANT WAGES	A11101.1	$ 12,607	$ 13,624	$ 17,264	$ 31,122
COURT OFFICER SERVICES	A11101.2	$ -	$ -	$ -	$ 2,232
EQUIPMENT (JCAP in 2023)	A11102	$ 13,473	$ -	$ -	$ -
CONTRACTUAL EXPENSES	A11104	$ 1,915	$ 2,667	$ 3,000	$ 4,000
TOTAL		$ 37,886	$ 23,344	$ 30,452	**$ 47,848**

SUPERVISOR

PERSONAL SERVICES	A12201	$ 15,918	$ 11,350	$ 16,395	$ 16,887
EQUIPMENT	A12202	$ -	$ -	$ -	$ -
CONTRACTUAL EXPENSES (Includes $2,850/mo for accountants, $350/mo for accounting consultant & Other Misc)	A12204	$ 36,427	$ 25,818	$ 40,000	$ 40,000
TOTAL		$ 52,345	$ 37,168	$ 56,395	**$ 56,887**

TAX COLLECTION

PERSONAL SERVICES	A13301	$ 4,326	$ 3,085	$ 4,456	$ 4,590
SCHOOL TAX COLLECTOR	A13301.1	$ 4,326	$ -	$ 4,456	$ 4,590
EQUIPMENT	A13302	$ -	$ -	$ -	$ 250
CONTRACTUAL EXPENSES	A13304	$ 788	$ 852	$ 1,500	$ 1,500
TOTAL		$ 9,440	$ 3,937	$ 10,412	**$ 10,930**

ASSESSOR

PERSONAL SERVICES	A13551	$ 22,483	$ 16,032	$ 23,158	$ 25,000
ASSISTANT WAGES	A13551.1	$ -	$ -	$ -	$ -
EQUIPMENT	A13552	$ -	$ -	$ 1,000	$ 1,000
CONTRACTUAL EXPENSES	A13554	$ 1,065	$ 210	$ 1,500	$ 1,500
TOTAL		$ 23,548	$ 16,242	$ 25,658	**$ 27,500**

TOWN CLERK

PERSONAL SERVICES	A14101	$ 32,807	$ 23,394	$ 33,791	$ 34,805
DEPUTY CLERK WAGES	A14101.1	$ -	$ 742	$ 2,550	$ 10,000
EQUIPMENT	A14102	$ -	$ -	$ -	$ -
CONTRACTUAL EXPENSES	A14104	$ 3,189	$ 3,104	$ 4,000	$ 8,000
TOTAL		$ 35,996	$ 27,240	$ 40,341	**$ 52,805**

ATTORNEY

PERSONAL SERVICES	A14201	$ -	$ -	$ -	$ -
CONTRACTUAL EXPENSES	A14204	$ 4,675	$ -	$ 5,000	$ 5,000
TOTAL		$ 4,675	$ -	$ 5,000	**$ 5,000**

	CODE	Actual Expenditures/ Revenues 2023		Actual Expenditures/ Revenues through 8/31/24		Budget as Amended through 8/31/24		**Adopted 2025 Budget**	

RECORDS MANAGEMENT

PERSONAL SERVICES	A14601	$	1,575	$	1,123	$	1,622	$	1,670
EQUIPMENT	A14602	$	-	$	-	$	-	$	-
CONTRACTUAL EXPENSES	A14604	$	1,100	$	1,200	$	1,200	$	1,200
TOTAL		$	2,675	$	2,323	$	2,822	**$**	**2,870**

BUILDINGS

PERSONAL SERVICES-Custodian 3 bldgs	A16201	$	9,356	$	5,188	$	8,190	$	6,435
EQUIPMENT & CAPITAL OUTLAY	A16202	$	-	$	-	$	-	$	-
CONTRACTUAL EXP (Fine Town Hall)	A16204.1	$	1,689	$	1,120	$	3,000	$	3,000
CONTRACTUAL EXP (Town Barn)	A16204.2	$	19,435	$	10,821	$	23,000	$	23,000
CONTRACTUAL EXP (Offfice Building)	A16204.3	$	15,426	$	12,412	$	20,500	$	20,000
CONTRACTUAL EXP (Community Ctr)	A16204.4	$	19,871	$	5,199	$	11,000	$	10,000
CONTRACTUAL EXP (Wanakena Restro	A16204.5	$	1,511	$	1,200	$	2,000	$	2,000
CONTRACTUAL EXP (Footbridge)	A16204.6	$	121	$	1,278	$	4,000	$	2,000
TOTAL		$	67,409	$	37,218	$	71,690	**$**	**66,435**

SPECIAL ITEMS

UNALLOCATED INSURANCE	A19104	$	25,937	$	28,862	$	30,000	$	32,000
(Fire & Liability)									
MUNICIPAL DUES	A19204	$	1,750	$	1,750	$	1,850	$	1,850
(AOT $1,100; AATV $450; LGRB $300)									
PURCHASE OF LAND	A19404	$	-	$	-	$	-	$	-
CONTINGENCY ACCOUNT	A19904	$	-	$	-	$	15,000	$	14,960
TOTAL		$	27,687	$	30,612	$	46,850	**$**	**48,810**

PUBLIC SAFETY ADM

PERSONAL SERVICES	A30101	$	1,973	$	2,032	$	2,032	$	2,093
EQUIPMENT	A30102	$	-	$	-	$	-	$	-
CONTRACTUAL EXPENSES	A30104	$	1,683	$	1,389	$	2,500	$	2,000
DEMOLITION & CLEAN-UP	A30104.1	$	594	$	125	$	10,000	$	10,000
TOTAL		$	4,250	$	3,546	$	14,532	**$**	**14,093**

TRAFFIC CONTROL

EQUIPMENT (Signs)	A33102	$	641	$	233	$	1,000	$	1,000
CONTRACTUAL EXPENSES (Striping)	A33104	$	5,885	$	-	$	6,500	$	7,000
TOTAL		$	6,526	$	233	$	7,500	**$**	**8,000**

CONTROL OF DOGS

PERSONAL SERVICES	A35101	$	4,212	$	3,003	$	4,338	$	4,338
EQUIPMENT	A35102	$	-	$	-	$	-	$	-
CONTRACTUAL EXPENSES	A35104	$	1,838	$	1,607	$	2,200	$	2,200
$990/Town Shelter Contract & Mileage									
TOTAL		$	6,050	$	4,610	$	6,538	**$**	**6,538**

BOARD ASSESSMENT REVIEW

PERSONAL SERVICES	A36101	$	-	$	-	$	-	$	-
EQUIPMENT	A36102	$	-	$	-	$	-	$	-
CONTRACTUAL EXPENSES (3@$400)	A36104	$	800	$	1,247	$	1,300	$	1,300
TOTAL		$	800	$	1,247	$	1,300	**$**	**1,300**

	CODE	Actual Expenditures/ Revenues 2023	Actual Expenditures/ Revenues through 8/31/24	Budget as Amended through 8/31/24	**Adopted 2025 Budget**

CODE ENFORCEMENT

PERSONAL SERVICES	A36201	$ 13,372	$ 9,536	$ 13,774	$ 14,187
ASSISTANT WAGES	A36201.1	$ -	$ 705	$ 6,240	$ 6,448
EQUIPMENT	A36202	$ -	$ -	$ -	$ -
CONTRACTUAL EXPENSES	A36204	$ 964	$ 788	$ 3,000	$ 2,500
TOTAL		$ 14,336	$ 11,029	$ 23,014	**$ 23,135**

REGISTRAR OF VITAL STATS

PERSONAL SERVICES	A40201	$ 920	$ 590	$ 1,620	$ 1,000
CONTRACTUAL EXPENSES	A40204	$ 74	$ 78	$ 100	$ 100
TOTAL		$ 994	$ 668	$ 1,720	**$ 1,100**

INSECT CONTROL

PERSONAL SERVICES (2 people)	A40681	$ 12,549	$ 12,084	$ 12,720	$ 13,840
CONTRACTUAL EXPENSES	A40684	$ 6,692	$ 7,049	$ 7,100	$ 7,500
TOTAL		$ 19,241	$ 19,133	$ 19,820	**$ 21,340**

AMBULANCE

STAR LAKE AMBULANCE	A45404	$ 29,425	$ 26,550	$ 27,250	**$ 27,250**
(Includes $1,000 Life Flight)					

HIGHWAY SUPERINTENDENT

PERSONAL SERVICES	A50101	$ 63,474	$ 45,262	$ 65,378	$ 67,339
CONTRACTUAL EXPENSES	A50104	$ 619	$ 365	$ 1,000	$ 1,000
TOTAL		$ 64,093	$ 45,627	$ 66,378	**$ 68,339**

STREET LIGHTING

STREET LIGHTING	A51824	$ 23,830	$ 16,029	$ 25,500	**$ 25,500**

COMMUNITY ACTION

CONTRACTUAL EXPENSES	A63104	$ 641	$ -	$ -	$ -
TOTAL		$ 641	$ -	$ -	**$ -**

PUBLICITY

PUBLIC NOTICES (Legal Notices)	A64104	$ 772	$ 457	$ 800	**$ 800**

VETERANS SERVICES

CEMETERY FLAGS	A65104	$ 125	$ 125	$ 125	**$ 125**

PLAYGROUNDS & REC CTR

PLAYGROUND MAINTENANCE	A71404	$ 302	$ -	$ 500	**$ 500**

YOUTH PROGRAM

YOUTH COMMISSION EXPENSES	A73104	$ 4,150	$ -	$ 6,770	**$ 8,492**
(BOTH TOWNS CONTRIBUTE $8,492)					

	CODE	Actual Expenditures/ Revenues 2023	Actual Expenditures/ Revenues through 8/31/24	Budget as Amended through 8/31/24	**Adopted 2025 Budget**
HISTORIAN					
CONTRACTUAL EXPENSES	A75104	$ 125	$ -	$ 1,000	$ 1,200
TOTAL		$ 125	$ -	$ 1,000	**$ 1,200**
ADULT RECREATION					
CONTRACTUAL EXPENSES	A76204	$ 1,500	$ 1,500	$ 1,500	**$ 1,500**
OTHER CULTURE & REC					
CLIFTON-FINE ARENA	A79894	$ 14,000	$ 14,000	$ 14,000	$ 14,000
(BOTH TOWNS CONTRIBUTE $ 14,000)					
CLIFTON-FINE GOLF COURSE	A79894.1	$ 29,961	$ -	$ -	$ -
TOTAL		$ 43,961	$ 14,000	$ 14,000	**$ 14,000**
PLANNING					
CONTRACTUAL EXPENSES	A80204	$ 677	$ 117	$ 2,500	$ 2,000
(Site Planning-$400 each for 5 board members, plus training)					
TOTAL		$ 677	$ 117	$ 2,500	**$ 2,000**
ADMINISTRATION					
ARPA CE EXPENDITURES	A86864	$ 7,206	$ -	$ -	**$ -**
CEMETERIES					
PERSONAL SERVICES	A88101	$ -	$ -	$ -	$ -
EQUIPMENT	A88102	$ -	$ -	$ -	$ -
CONTRACTUAL EXPENSES	A88104	$ -	$ -	$ 500	$ 500
CONTRACTUAL EXPENSES (OSWEGATCHIE CEMETERY)	A88104.1	$ -	$ -	$ -	$ -
TOTAL		$ -	$ -	$ 500	**$ 500**
EMPLOYEE BENEFITS					
STATE RETIREMENT	A90108	$ 20,670	$ (89)	$ 32,000	$ 41,200
SOCIAL SECURITY	A90308	$ 13,354	$ 9,898	$ 14,825	$ 16,800
MEDICARE	A90358	$ 3,123	$ 2,315	$ 3,466	$ 4,000
LIFE INSURANCE	A90458	$ 227	$ 151	$ 228	$ 350
UNEMPLOYMENT INSURANCE	A90508	$ 4,252	$ 3,876	$ 5,725	$ 6,500
DISABILITY INSURANCE	A90558	$ 103	$ (2)	$ 115	$ 150
MEDICAL/DENTAL INSURANCE	A90608	$ 20,666	$ 16,650	$ 23,000	$ 35,400
TOTAL		$ 62,395	$ 32,799	$ 79,359	**$ 104,400**
TRANSFERS TO OTHER FUNDS					
PAID TO HIGHWAY FOR GENERAL FUND SERVICES	A99019	$ 20,000	$ 20,000	$ 20,000	**$ 20,000**
TOTAL GENERAL FUND APPROPRIATIONS		$ 581,960	$ 383,387	$ 621,662	$ 680,961

GENERAL FUND REVENUES

	CODE	Actual Expenditures/ Revenues 2023	Actual Expenditures/ Revenues through 8/31/24	Budget as Amended through 8/31/24	**Adopted 2025 Budget**
OTHER TAX ITEMS					
Other Pymts in Lieu of Taxes	A1081	$ 1,108	$ 13,020	$ -	$ -
Other Tax Items-Surchg Share	A1089	$ 950	$ 1,311	$ 1,000	$ 1,000
Interest & Penalties on Property Taxes	A1090	$ 1,547	$ 2,339	$ 1,500	$ 1,500
Non-Property Tax Dist. By County (Excess Sales Tax)	A1120	$ 66,336	$ -	$ -	$ -
DEPARTMENTAL INCOME					
Tax Collector Fees	A1232	$ 286	$ 238	$ 300	$ 250
Town Clerk Fees	A1255	$ 671	$ 307	$ 600	$ 300
Vital Statistics Fees (Registrar)	A1603	$ 990	$ 540	$ 1,620	$ 1,000
General Services Other Governments - School Tax Collection	A2210	$ 5,300	$ -	$ 5,400	$ 5,500
Planning Board Fees	A2115	$ -	$ -	$ -	$ -
USE OF MONEY & PROPERTY					
Interest & Earnings	A2401	$ 14,909	$ 23,259	$ 10,000	$ 15,475
Real Property Rental	A2410	$ 380	$ 183	$ 200	$ 200
Real Property Rental-Other Gov't	A2412	$ 2,100	$ 1,750	$ 2,100	$ 2,000
(Office of Aging-$350/month-1/2 each town)					
LICENSES & PERMITS					
Dog Licenses	A2544	$ 1,944	$ 1,228	$ 1,500	$ 1,500
Building Permits	A2555	$ 5,267	$ 5,588	$ 3,000	$ 3,000
FINES & FORFEITURES					
Fines & Forfeited Bail	A2610	$ 13,195	$ 9,785	$ 10,000	$ 13,000
SALES OF PROPERTY & COMPENSATION FOR LOSS					
Scrap & Excess Material Sales	A2650	$ -	$ -	$ -	$ -
Forest Products Sales	A2652	$ -	$ -	$ -	$ -
Book Sales	A2655	$ 93	$ 162	$ -	$ -
Real Property Sales	A2660	$ -	$ -	$ -	$ -
Equipment Sales	A2665	$ -	$ -	$ -	$ -
Insurance Recoveries	A2680	$ -	$ -	$ -	$ -
Self Ins Reimbursements (WC)	A2683	$ 2,046	$ 971	$ 1,000	$ 1,000
Other Compensation For Loss	A2690	$ -	$ -	$ -	$ -
MISCELLANEOUS					
Refunds of Prior Yrs Expenditures	A2701	$ -	$ -	$ -	$ -
Gifts & Donations	A2705	$ -	$ -	$ -	$ -
Endowment & Trust Fund Income	A2755	$ -	$ -	$ -	$ -
Unclassified Revenue	A2770	$ 192	$ 75	$ 50	$ 56

	CODE	Actual Expenditures/ Revenues 2023	Actual Expenditures/ Revenues through 8/31/24	Budget as Amended through 8/31/24	**Adopted 2025 Budget**
STATE AID					
AIM-Related (Per Capita Aid)	A2750	$ 32,713	$ -	$ -	$ -
AIM (NYS Revenue Sharing)	A3001	$ -	$ 2,288	$ 32,713	$ 35,001
Mortgage Tax	A3005	$ 12,867	$ 5,742	$ 8,500	$ 8,500
JCAP Grant	A3089.1	$ 13,473	$ -	$ -	$ -
FEDERAL AID					
ARPA	A4089	$ 9,197	$ -	$ -	$ -
TOTAL GENERAL FUND REVENUES		$ 185,564	$ 68,786	$ 79,483	**$ 89,282**
SURPLUS/(DEFICIT)		$ (396,396)	$ (314,601)	$ (542,179)	$ (591,679)
<u>TO BE COVERED BY:</u>					
- GENERAL FUND UNEXPENDED FUND BALANCE TO BE APPROPRIATED		$ -		$ 84,500	$ 126,715
- PROPERTY TAXES		$ 452,283	$ 457,679	$ 457,679	$ 464,964
SURPLUS/(DEFICIT) WITHOUT USING FUND BALANCE		$ 55,887	$ 143,078	$ (84,500)	$ (126,715)
Appropriated Fund Balance at 1/1/25					$ 126,715
Estimated Unappropriated Unreserved Fund Balance at 1/1/25					$ 565,000

	CODE	Actual Expenditures/ Revenues 2023	Actual Expenditures/ Revenues through 8/31/24	Budget as Amended through 8/31/24	**Adopted 2025 Budget**
HIGHWAY APPROPRIATIONS					
GENERAL REPAIRS					
PERSONAL SERVICES (6 employees)	DA51101	$ 148,159	$ 142,205	$ 163,000	$ 182,101
CONTRACTUAL EXPENSES	DA51104	$ 65,111	$ 45,431	$ 70,000	$ 77,500
TOTAL		$ 213,270	$ 187,636	$ 233,000	**$ 259,601**
IMPROVEMENTS					
PERMANENT IMPROVEMENTS (CHIPS	DA51122	$ 327,574	$ 400,565	$ 400,565	$ 400,000
TOTAL		$ 327,574	$ 400,565	$ 400,565	**$ 400,000**
BRIDGES					
CONTRACTUAL EXPENSES	DA51204	$ 1,446	$ 4,893	$ 4,895	$ 5,000
TOTAL		$ 1,446	$ 4,893	$ 4,895	**$ 5,000**
MACHINERY					
CONTRACTUAL EXPENSES	DA51304	$ 38,921	$ 29,231	$ 70,000	$ 70,000
EQUIPMENT	DA51302	$ -	$ 243,570	$ 243,571	$ -
TOTAL		$ 38,921	$ 272,801	$ 313,571	**$ 70,000**
SNOW REMOVAL					
PERSONAL SERVICES (6 employees)	DA51421	$ 164,599	$ 92,161	$ 190,500	$ 163,504
CONTRACTUAL EXPENSES	DA51424	$ 85,308	$ 36,114	$ 90,000	$ 95,000
TOTAL		$ 249,907	$ 128,275	$ 280,500	**$ 258,504**
SPECIAL ITEMS					
CONTINGENCY ACCOUNT	DA19904	$ -	$ -	$ 4,105	**$ 5,938**
TRANSFERS TO OTHER FUNDS					
TRANSFER TO YOUNGS RD BRIDGE CAPITAL PROJECT	DA99509	$ 196	$ -	$ -	**$ 100,000**
EMPLOYEE BENEFITS					
STATE RETIREMENT	DA90108	$ 35,140	$ -	$ 42,500	$ 43,550
SOCIAL SECURITY	DA90308	$ 18,284	$ 13,780	$ 22,000	$ 21,430
MEDICARE	DA90358	$ 4,276	$ 3,223	$ 5,200	$ 5,015
LIFE INSURANCE	DA90458	$ 661	$ 434	$ 700	$ 700
UNEMPLOYMENT INSURANCE	DA90508	$ 5,251	$ 5,784	$ 7,000	$ 6,200
DISABILITY INSURANCE	DA90558	$ 2	$ (39)	$ -	$ 25
MEDICAL/DENTAL INSURANCE	DA90608	$ 134,751	$ 103,207	$ 141,000	$ 115,550
TOTAL		$ 198,365	$ 126,389	$ 218,400	**$ 192,470**
TOTAL HIGHWAY APPROPRIATIONS		$ 1,029,679	$ 1,120,559	$ 1,455,036	$ 1,291,513
HIGHWAY BUDGETARY PROVISIONS FOR OTHER USES (Additions to Reserves)					
BRIDGE CONSTRUCTION	DA962.1	$ 50,000	$ 50,000	$ 50,000	$ -
MACHINERY/EQUIPMENT	DA962.2	$ 150,000	$ 150,000	$ 150,000	$ 150,000
TOTAL HIGHWAY BUDGETARY PROVISIONS FOR OTHER USES		$ 200,000	$ 200,000	$ 200,000	$ 150,000
TOTAL HIGHWAY APPROPRIATIONS & BUDGETARY PROVISIONS FOR OTHER USES		$ 1,229,679	$ 1,320,559	$ 1,655,036	$ 1,441,513

	CODE	Actual Expenditures/ Revenues 2023	Actual Expenditures/ Revenues through 8/31/24	Budget as Amended through 8/31/24	**Adopted 2025 Budget**

HIGHWAY REVENUES

TRANSPORT SVCS-OTHER GOV'T (COUNTY MOWING CONTRACT)	DA2300	$ 3,038	$ -	$ 3,200	$ 3,300
SNOW REMOVAL-OTHER GOV'T (COUNTY PLOWING CONTRACT)	DA2302	$ 17,169	$ 17,707	$ 17,707	$ 18,820
INTEREST & EARNINGS	DA2401	$ 14,198	$ 20,166	$ 10,000	$ 14,000
SCRAP & EXCESS SALES	DA2650	$ 2,374	$ 2,060	$ 1,100	$ 1,500
EQUIPMENT SALES	DA2665	$ 12,700	$ -	$ -	$ -
INSURANCE RECOVERIES	DA2680	$ -	$ -	$ -	$ -
REFUNDS OF PRIOR YRS EXPEND	DA2701	$ -	$ -	$ -	$ -
GIFTS & DONATIONS	DA2705	$ -	$ -	$ -	$ -
INTERFUND REVENUES	DA2801	$ -	$ -	$ -	$ -
UNCLASSIFIED REVENUE	DA2770	$ -	$ -	$ -	$ -
NYS CONSOLIDATED HIGHWAY AID (CHIPS) - Paving	DA3501	$ 327,574	$ 400,565	$ 400,565	$ 400,000
INTERFUND TRANSFERS FROM GENERAL FUND FOR SERVICES	DA5031	$ 20,000	$ 20,000	$ 20,000	$ 20,000
TOTAL HIGHWAY REVENUES		$ 397,053	$ 460,498	$ 452,572	**$ 457,620**
SURPLUS/(DEFICIT)		$ (832,626)	$ (860,061)	$ (1,202,464)	$ (983,893)

<u>TO BE COVERED BY:</u>

- HIGHWAY UNEXPENDED FUND BALANCE TO BE APPROPRIATED	$ -		$ 125,000	$ 136,744
- PROPERTY TAXES	$ 812,160	$ 833,893	$ 833,893	$ 847,149
SURPLUS/(DEFICIT) WITHOUT USING FUND BALANCE	$ (20,466)	$ (26,168)	$ (368,571)	$ (136,744)

Estimated Capital Reserve at 1/1/25	$ 57,000
Appropriated Fund Balance at 1/1/25	$ 136,744
Estimated Unappropriated Unreserved Fund Balance at 1/1/25	$ 330,000

STAR LAKE WATER APPROPRIATIONS

	CODE	Actual Expenditures/ Revenues 2023	Actual Expenditures/ Revenues through 8/31/24	Budget as Amended through 8/31/24	Adopted 2025 Budget
Personal Services (2 employees)	SW83101	$ 54,308	$ 37,992	$ 65,800	$ 57,814
Equipment & Capital Outlay	SW83102	$ 10,000	$ -	$ 2,500	$ 2,500
Contractual Expenses	SW83104	$ 69,929	$ 50,667	$ 68,000	$ 85,000
Debt Principal, Serial Bonds	SW97106	$ 160,340	$ 160,257	$ 160,257	$ 160,340
Contingency	SW19904	$ -	$ -	$ 7,514	$ 10,000
TOTAL		$ 294,577	$ 248,916	$ 304,071	**$ 315,654**

EMPLOYEE BENEFITS

	CODE	Actual Expenditures/ Revenues 2023	Actual Expenditures/ Revenues through 8/31/24	Budget as Amended through 8/31/24	Adopted 2025 Budget
STATE RETIREMENT	SW90108	$ 8,401	$ -	$ 11,700	$ 10,000
SOCIAL SECURITY	SW90308	$ 3,300	$ 2,306	$ 4,100	$ 3,600
MEDICARE	SW90358	$ 772	$ 539	$ 1,000	$ 850
LIFE INSURANCE	SW90458	$ 113	$ 75	$ 114	$ 115
UNEMPLOYMENT INSURANCE	SW90508	$ 1,238	$ 1,022	$ 2,200	$ 1,505
DISABILITY INSURANCE	SW90558	$ 5	$ (12)	$ -	$ 5
MEDICAL/DENTAL INSURANCE	SW90608	$ 10,125	$ 8,545	$ 11,400	$ 11,871
TOTAL		$ 23,954	$ 12,475	$ 30,514	**$ 27,946**
TOTAL WATER APPROPRIATIONS		$ 318,531	$ 261,391	$ 334,585	**$ 343,600**

STAR LAKE WATER REVENUES

	CODE	Actual Expenditures/ Revenues 2023	Actual Expenditures/ Revenues through 8/31/24	Budget as Amended through 8/31/24	Adopted 2025 Budget
Metered Sales-EDU's-Fine	SW2140.1	$ 266,760	$ 263,520	$ 263,520	$ 269,460
Metered Sales-EDU's-Clifton Star Lake (FKA Woodhaven & new Rt 3)	SW2140.2	$ 34,560	$ 34,560	$ 34,560	$ 34,020
Metered Sales-EDU's-Clifton Newton Falls	SW2140.3	$ 25,155	$ 25,155	$ 25,155	$ 25,370
Metered Sales-Golf Course Raw Water	SW2140.4	$ 1,350	$ 1,350	$ 1,350	$ 1,350
Unmetered Sales	SW2142	$ 300	$ 600	$ -	$ -
Water Service Charges	SW2144	$ -	$ -	$ -	$ -
Interest & Earnings	SW2401	$ 9,000	$ 14,248	$ 10,000	$ 13,400
Sale of Excess Material	SW2650	$ -	$ -	$ -	$ -
Insurance Recoveries	SW2680	$ -	$ -	$ -	$ -
Unclassified Revenues	SW2770	$ -	$ -	$ -	$ -
Interfund Revenues	SW2801	$ -	$ -	$ -	$ -
TOTAL WATER REVENUES		$ 337,125	$ 339,433	$ 334,585	**$ 343,600**
SURPLUS/(DEFICIT)		$ 18,594	$ 78,042	$ -	$ -
<u>TO BE COVERED BY:</u>					
- STAR LAKE WATER DISTRICT UNEXPENDED FUND BALANCE TO BE APPROPRIATED		$ -	$ -	$ -	$ -
- PROPERTY TAXES		$ -	$ -	$ -	$ -
SURPLUS/(DEFICIT) WITHOUT USING FUND BALANCE		$ 18,594	$ 78,042	$ -	$ -
Estimated Repair Reserve at 1/1/25					$ 50,000
Estimated Unappropriated Unreserved Fund Balance at 1/1/25					$ 240,000

	CODE	Actual Expenditures/ Revenues 2023	Actual Expenditures/ Revenues through 8/31/24	Budget as Amended through 8/31/24	**Adopted 2025 Budget**

WANAKENA SEWER APPROPRIATIONS

Personal Services	SS81201	$ 7,209	$ 5,140	$ 7,425	$ 7,648
Equipment & Capital Outlay	SS81202	$ -	$ -	$ -	$ -
Contractual Expenses	SS81204	$ 17,776	$ 13,470	$ 16,928	$ 11,220
TOTAL		$ 24,985	$ 18,610	$ 24,353	**$ 18,868**

EMPLOYEE BENEFITS

STATE RETIREMENT	SS90108	$ -	$ -	$ -	$ -
SOCIAL SECURITY	SS90308	$ 447	$ 319	$ 465	$ 474
MEDICARE	SS90358	$ 104	$ 74	$ 110	$ 111
UNEMPLOYMENT INSURANCE	SS90508	$ 471	$ 335	$ 600	$ 615
DISABILITY INSURANCE	SS90558	$ -	$ (6)	$ -	$ 5
TOTAL		$ 1,022	$ 722	$ 1,175	**$ 1,205**

DEBT SERVICE - PRINCIPLE

Serial Bonds - Principle	SS97106	$ 6,300	$ 6,300	$ 6,300	$ 6,300
TOTAL		$ 6,300	$ 6,300	$ 6,300	**$ 6,300**

DEBT SERVICE - INTEREST

Serial Bonds - Interest	SS97107	$ 5,785	$ 5,537	$ 5,537	$ 5,267
TOTAL		$ 5,785	$ 5,537	$ 5,537	**$ 5,267**

TOTAL SEWER APPROPRIATIONS		$ 38,092	$ 31,169	$ 37,365	**$ 31,640**

WANAKENA SEWER REVENUES

Sewer Rents	SS2120	$ 30,290	$ 30,290	$ 30,290	$ 30,290
Penalties on Sewer Rents	SS2128	$ 149	$ 147	$ 75	$ 100
Interest & Earnings	SS2401	$ 1,408	$ 1,823	$ 1,000	$ 1,250
TOTAL SEWER REVENUES		$ 31,847	$ 32,260	$ 31,365	**$ 31,640**
SURPLUS/(DEFICIT)		$ (6,245)	$ 1,091	$ (6,000)	$ -

TO BE COVERED BY:

- WANAKENA SEWER DISTRICT UNEXPENDED FUND BALANCE TO BE APPROPRIATED		$ -	$ -	$ -	$ -
- PROPERTY TAXES		$ -	$ -	$ -	$ -
SURPLUS/(DEFICIT) WITHOUT USING FUND BALANCE		$ (6,245)	$ 1,091	$ (6,000)	$ -
Estimated Unappropriated Unreserved Fund Balance at 1/1/25					$ 75,000

	CODE	Actual Expenditures/ Revenues 2023	Actual Expenditures/ Revenues through 8/31/24	Budget as Amended through 8/31/24	**Adopted 2025 Budget**

FIRE PROTECTION DISTRICT APPROPRIATIONS

Star Lake Fire Dept Contract	SF34104	$ 33,732	$ 35,682	$ 35,682	$ 36,395
Fine Fire Dept Contract	SF34104.1	$ 17,113	$ 17,455	$ 17,455	$ 17,804
TOTAL FIRE PROTECTION DISTRICT APPROPRIATIONS		$ 50,845	$ 53,137	$ 53,137	**$ 54,199**

CLIFTON FINE YOUTH COMMISSION APPROPRIATIONS

Personal Services	SP73201	$ 1,818	$ 5,299	$ 5,400	$ 6,120
Equipment	SP73202	$ -	$ -	$ -	$ -
Contractual Expenes	SP73204	$ 6,774	$ 8,288	$ 15,365	$ 10,250
TOTAL		$ 8,592	$ 13,587	$ 20,765	**$ 16,370**

EMPLOYEE BENEFITS

STATE RETIREMENT	SP90108	$ -	$ -	$ -	$ -
SOCIAL SECURITY	SP90308	$ 113	$ 329	$ 335	$ 380
MEDICARE	SP90358	$ 26	$ 77	$ 80	$ 90
WORKERS COMPENSATION	SP90408	$ 55	$ 35	$ 35	$ 65
UNEMPLOYMENT INSURANCE	SP90508	$ 2	$ 155	$ 435	$ 525
DISABILITY INSURANCE	SP90558	$ -	$ (5)	$ 40	$ 55
TOTAL EMPLOYEE BENEFITS		$ 196	$ 591	$ 925	**$ 1,115**

TOTAL YOUTH COMMISSION APPROPRIATIONS		$ 8,788	$ 14,178	$ 21,690	**$ 17,485**

CLIFTON FINE YOUTH COMMISSION REVENUES

Youth Recreation Services Other Government (Fine)	SP2350	$ 4,150	$ -	$ 6,770	$ 8,492
Share of Joint Activity, Other Government (Clifton)	SP2390	$ 4,150	$ -	$ 6,770	$ 8,492
Interest & Earnings	SP2401	$ 1	$ 1	$ -	$ 1
Gifts & Donations	SP2705	$ 1,295	$ 204	$ 750	$ 500
Grants from Local Governments	SP2706	$ -	$ 7,400	$ 7,400	$ -
TOTAL YOUTH COMMISSION REVENUES		$ 9,596	$ 7,605	$ 21,690	**$ 17,485**
SURPLUS/(DEFICIT)		$ 808	$ (6,573)	$ -	$ -

<u>TO BE COVERED BY:</u>					
- YOUTH COMMISSION UNEXPENDED FUND BALANCE TO BE APPROPRIATED		$ -	$ -	$ -	$ -
- PROPERTY TAXES		$ -	$ -	$ -	$ -
SURPLUS/(DEFICIT) WITHOUT USING FUND BALANCE		$ 808	$ (6,573)	$ -	$ -
Estimated Unappropriated Unreserved Fund Balance at 1/1/25					$ 4,000

	CODE	Actual Expenditures/ Revenues 2023	Actual Expenditures/ Revenues through 8/31/24	Budget as Amended through 8/31/24	**Adopted 2025 Budget**

CLIFTON FINE GOLF COURSE APPROPRIATIONS

	CODE	Actual Expenditures/ Revenues 2023	Actual Expenditures/ Revenues through 8/31/24	Budget as Amended through 8/31/24	Adopted 2025 Budget
Personal Services (Fertilizer)	SPG72501	$ 1,201	$ 715	$ 1,285	$ 1,580
Personal Services (Club House)	SPG72501.1	$ 16,901	$ 13,973	$ 20,160	$ 20,832
Personal Services (Grounds)	SPG72501.2	$ 38,767	$ 26,642	$ 41,830	$ 43,163
Equipment/Capital (Club House)	SPG72502.1	$ -	$ -	$ -	$ 2,500
Equipment/Capital (Grounds)	SPG72502.2	$ 59,923	$ 2,000	$ 2,500	$ 12,000
Contractual Exp (Insurance)	SPG72504	$ 5,317	$ 1,749	$ 6,000	$ 4,500
Contractual Exp (Club House)	SPG72504.1	$ 4,190	$ 5,348	$ 5,500	$ 6,250
Contractual Exp (Grounds)	SPG72504.2	$ 17,372	$ 16,894	$ 21,000	$ 20,000
Pro Shop Supplies	SPG72504.3	$ 453	$ 2,284	$ 2,500	$ 1,000
Kitchen/Concessions Supplies	SPG72504.4	$ -	$ 939	$ 1,000	$ -
Contingency	SPG19904	$ -	$ -	$ 1,672	$ 2,000
TOTAL		$ 144,124	$ 70,544	$ 103,447	**$ 113,825**

EMPLOYEE BENEFITS

	CODE	Actual Expenditures/ Revenues 2023	Actual Expenditures/ Revenues through 8/31/24	Budget as Amended through 8/31/24	Adopted 2025 Budget
STATE RETIREMENT	SPG90108	$ 545	$ -	$ -	$ -
SOCIAL SECURITY	SPG90308	$ 3,526	$ 2,563	$ 3,950	$ 4,066
MEDICARE	SPG90358	$ 825	$ 599	$ 925	$ 951
WORKERS COMPENSATION	SPG90408	$ 1,385	$ 889	$ 890	$ 867
UNEMPLOYMENT INSURANCE	SPG90508	$ 3,264	$ 2,481	$ 4,600	$ 4,486
DISABILITY INSURANCE	SPG90558	$ 58	$ (1)	$ 38	$ 38
TOTAL		$ 9,603	$ 6,531	$ 10,403	**$ 10,408**
TOTAL GOLF COURSE APPROPRIATIONS		$ 153,727	$ 77,075	$ 113,850	**$ 124,233**

CLIFTON FINE GOLF COURSE REVENUES

	CODE	Actual Expenditures/ Revenues 2023	Actual Expenditures/ Revenues through 8/31/24	Budget as Amended through 8/31/24	Adopted 2025 Budget
Cart Trail Fees	SPG2001	$ 11,643	$ 11,250	$ 11,500	$ 11,500
Cart Rentals	SPG2010	$ 14,365	$ 14,886	$ 12,750	$ 15,000
Concessions-Kitchen	SPG2012	$ -	$ 680	$ 1,000	$ -
Concessions-Pro Shop	SPG2015	$ 800	$ 2,064	$ 2,500	$ 1,500
Cart Storage Rental	SPG2025	$ 4,775	$ 4,775	$ 5,000	$ 4,500
Driving Range Fees	SPG2030	$ 1,859	$ 1,779	$ 1,400	$ 1,833
Greens Fees	SPG2050	$ 40,405	$ 37,165	$ 36,000	$ 40,000
Memberships	SPG2051	$ 41,180	$ 42,845	$ 40,000	$ 42,000
Share of Joint Activity (Fine)	SPG2390	$ 29,961	$ -	$ -	$ -
Share of Joint Activity (Clifton)	SPG2390.1	$ 29,961	$ -	$ -	$ -
Interest & Earnings	SPG2401	$ 611	$ 2,631	$ -	$ 3,500
Rental of Real Property-Kitchen	SPG2410	$ 1,800		$ 3,000	$ 3,600
Gift Certificate Revenue	SPG2691	$ 405	$ 250	$ 200	$ 300
NYS Sales Tax Vendor Credit	SPG2702	$ 57	$ 56	$ -	$ -
NYS Sales Tax on Taxable Sale	SPG2703	$ (1,062)	$ (1,104)	$ (1,000)	$ (1,000)
Gifts & Donations	SPG2705	$ 500	$ 4,200	$ -	$ -
Sponsorships (Score Cards)	SPG2705.1	$ 1,775	$ 1,000	$ 1,500	$ 1,500
TOTAL GOLF COURSE REVENUES		$ 179,035	$ 122,477	$ 113,850	**$ 124,233**
SURPLUS/(DEFICIT)		$ 25,308	$ 45,402	$ -	$ -

	Actual Expenditures/ Revenues 2023	Actual Expenditures/ Revenues through 8/31/24	Budget as Amended through 8/31/24	Adopted 2025 Budget
<u>TO BE COVERED BY:</u>				
- GOLF COURSE UNEXPENDED FUND BALANCE TO BE APPROPRIATED	$ -	$ -	$ -	$ -
- PROPERTY TAXES	$ -	$ -	$ -	$ -
SURPLUS/(DEFICIT) WITHOUT USING FUND BALANCE	$ 25,308	$ 45,402	$ -	$ -
Estimated Capital Reserve at 1/1/25				$ 3,163
Estimated Unappropriated Unreserved Fund Balance at 1/1/25				$ 100,000

SALARIES OF ELECTED TOWN OFFICERS

ARTICLE 8 OF THE TOWN LAW

SUPERVISOR	$ 16,887.00
COUNCIL	$ 2,816.00
COUNCIL	$ 2,816.00
COUNCIL	$ 2,816.00
COUNCIL	$ 2,816.00
JUSTICE	$ 10,494.00
TOWN CLERK	$ 34,805.00
HIGHWAY SUPERINTENDENT	$ 67,339.00
TOTAL	$ 140,789.00

Assessor's Report - 2024 - Prior Year File
S495 Exemption Impact Report
Town Summary

Total Assessed Value 208,236,075
Uniform Percentage 89.00

Equalized Total Assessed Value 233,973,118

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	7	5,297,640	2.26
12350	PUBLIC AUTHORITY - STATE	RPTL 412	1	0	0.00
13100	CO - GENERALLY	RPTL 406(1)	1	17,978	0.01
13500	TOWN - GENERALLY	RPTL 406(1)	21	5,551,236	2.37
13800	SCHOOL DISTRICT	RPTL 408	1	5,997,191	2.56
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	1	460,337	0.20
14110	USA - SPECIFIED USES	STATE L 54	1	144,944	0.06
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	4,211,402	1.80
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	8	1,561,573	0.67
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	3	96,292	0.04
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	2	2,095,618	0.90
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	3	687,753	0.29
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	4	165,393	0.07
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	6	76,067	0.03
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	1	1,180,337	0.50
41003	VETERANS EXEMPTION INCR/DECR I	RPTL 458(5)	5	297,653	0.13
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	34	359,157	0.15
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	37	653,174	0.28
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	24	550,863	0.24
41161	COLD WAR VETERANS (15%)	RPTL 458-b	9	100,045	0.04
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	2	83,596	0.04
41400	CLERGY	RPTL 460	1	1,685	0.00
41690	VOLUNTEER FIREFIGHTERS AND AM	RPTL 466-c,d,e,f,g,h&i	1	3,135	0.00
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	2	14,616	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	6	99,289	0.04
41806	PERSONS AGE 65 OR OVER	RPTL 467	1	15,809	0.01
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	138,369	0.06

Total Assessed Value 208,236,075
Uniform Percentage 89.00

Equalized Total Assessed Value 233,973,118

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	22	1,826,165	0.78
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	33	3,705,089	1.58
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	21,685	0.01

Total Exemptions Exclusive of System Exemptions:	**240**	**35,392,406**	**15.13**
Total System Exemptions:	**1**	**21,685**	**0.01**
Totals:	**241**	**35,414,091**	**15.14**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: ________________

LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

(for local use only -- not to be filed with NYS Department of Taxation & Finance - Office of Real Property Tax Services)

Date: **September 30, 2024**

Taxing Jurisdiction: **Town of Fine**

Fiscal Year Begining: **January 1, 2025**

Total equalized value in taxing jurisdiction: **$ 176,122,544**

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Payments in Lieu of Taxes (PILOTs) (Column E)

* * * * NONE * * * *

		Totals		