

All Numbers in This Report  
Have Been Rounded To  
The Nearest Dollar

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Fine

County of St. Lawrence

For the Fiscal Year Ended 12/31/2017

\*\*\*\*\*

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 \*\*\*

State of NEW YORK  
Office of The State Comptroller  
Division of Local Government and School Accountability  
Albany, New York 12236

TOWN OF Fine

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2016 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Fine  
Annual Update Document  
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	92,760	A200	83,384
Cash In Time Deposits	160,720	A201	160,792
Petty Cash	200	A210	200
<b>TOTAL Cash</b>	<b>253,680</b>		<b>244,375</b>
Accounts Receivable	2,205	A380	3,636
<b>TOTAL Other Receivables (net)</b>	<b>2,205</b>		<b>3,636</b>
Due From Other Funds	50	A391	48,464
<b>TOTAL Due From Other Funds</b>	<b>50</b>		<b>48,464</b>
Due From Other Governments	6,712	A440	2,092
<b>TOTAL Due From Other Governments</b>	<b>6,712</b>		<b>2,092</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>262,646</b>		<b>298,568</b>

TOWN OF Fine  
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(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	9,418	A600	19,945
<b>TOTAL Accounts Payable</b>	<b>9,418</b>		<b>19,945</b>
Accrued Liabilities	1,546	A601	
<b>TOTAL Accrued Liabilities</b>	<b>1,546</b>		<b>0</b>
Overpayments & Clearing Account	2,315	A690	2,361
<b>TOTAL Other Liabilities</b>	<b>2,315</b>		<b>2,361</b>
Due To Other Funds		A630	376
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>376</b>
<b>TOTAL Liabilities</b>	<b>13,279</b>		<b>22,682</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	80,000	A914	60,000
<b>TOTAL Assigned Fund Balance</b>	<b>80,000</b>		<b>60,000</b>
Unassigned Fund Balance	169,367	A917	215,885
<b>TOTAL Unassigned Fund Balance</b>	<b>169,367</b>		<b>215,885</b>
<b>TOTAL Fund Balance</b>	<b>249,367</b>		<b>275,885</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>262,646</b>		<b>298,568</b>

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	445,509	A1001	440,064
<b>TOTAL Real Property Taxes</b>	<b>445,509</b>		<b>440,064</b>
Other Tax Items	2,077	A1089	15,949
Interest & Penalties On Real Prop Taxes	2,219	A1090	3,901
<b>TOTAL Real Property Tax Items</b>	<b>4,295</b>		<b>19,850</b>
Tax Collector Fees	757	A1232	314
Clerk Fees	630	A1255	593
Public Health Fees	1,350	A1601	1,060
<b>TOTAL Departmental Income</b>	<b>2,738</b>		<b>1,967</b>
General Services, Inter Government	6,400	A2210	4,400
<b>TOTAL Intergovernmental Charges</b>	<b>6,400</b>		<b>4,400</b>
Interest And Earnings	343	A2401	101
Rental of Real Property	600	A2410	553
Rental of Real Property, Other Govts	4,200	A2412	3,675
<b>TOTAL Use of Money And Property</b>	<b>5,143</b>		<b>4,329</b>
Dog Licenses	2,094	A2544	1,920
Building And Alteration Permits	840	A2555	500
<b>TOTAL Licenses And Permits</b>	<b>2,934</b>		<b>2,420</b>
Fines And Forfeited Bail	19,531	A2610	15,722
<b>TOTAL Fines And Forfeitures</b>	<b>19,531</b>		<b>15,722</b>
Insurance Recoveries	102	A2680	607
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>102</b>		<b>607</b>
Refunds of Prior Year's Expenditures	64	A2701	71
Gifts And Donations	203	A2705	421
Unclassified (specify)	282	A2770	134
<b>TOTAL Miscellaneous Local Sources</b>	<b>549</b>		<b>626</b>
St Aid, Revenue Sharing	32,713	A3001	32,713
St Aid, Mortgage Tax	10,601	A3005	9,280
St Aid - Other (specify)		A3089	8,389
<b>TOTAL State Aid</b>	<b>43,314</b>		<b>50,382</b>
<b>TOTAL Revenues</b>	<b>530,516</b>		<b>540,366</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>530,516</b>		<b>540,366</b>

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Legislative Board, Pers Serv	9,096	A10101	9,229
Legislative Board, Contr Expend	303	A10104	157
<b>TOTAL Legislative Board</b>	<b>9,399</b>		<b>9,386</b>
Municipal Court, Pers Serv	10,125	A11101	10,771
Municipal Court, Equip & Cap Outlay	2,688	A11102	1,140
Municipal Court, Contr Expend	1,200	A11104	1,379
<b>TOTAL Municipal Court</b>	<b>14,013</b>		<b>13,290</b>
Supervisor,pers Serv	29,663	A12201	27,425
Supervisor,equip & Cap Outlay	900	A12202	1,500
Supervisor,contr Expend	7,202	A12204	43,969
<b>TOTAL Supervisor</b>	<b>37,766</b>		<b>72,894</b>
Auditor, Contr Expend		A13204	9,000
<b>TOTAL Auditor</b>	<b>0</b>		<b>9,000</b>
Tax Collection,pers Serv	7,315	A13301	7,462
Tax Collection,contr Expend	836	A13304	741
<b>TOTAL Tax Collection</b>	<b>8,151</b>		<b>8,203</b>
Assessment, Pers Serv	20,817	A13551	22,281
Assessment, Equip & Cap Outlay		A13552	280
Assessment, Contr Expend	1,373	A13554	2,373
<b>TOTAL Assessment</b>	<b>22,190</b>		<b>24,934</b>
Clerk,pers Serv	28,297	A14101	28,652
Clerk,equip & Cap Outlay	630	A14102	630
Clerk,contr Expend	1,166	A14104	1,252
<b>TOTAL Clerk</b>	<b>30,092</b>		<b>30,533</b>
Law, Pers Serv	6,433	A14201	6,700
Law, Contr Expend		A14204	1,098
<b>TOTAL Law</b>	<b>6,433</b>		<b>7,798</b>
Records Mgmt, PerS. SerV.	1,333	A14601	1,360
Records Mgmt, Equip & Cap Outlay	765	A14602	765
Records Mgmt, Contr Expend		A14604	
<b>TOTAL Records Mgmt</b>	<b>2,098</b>		<b>2,125</b>
Buildings, Pers Serv	2,937	A16201	4,107
Buildings, Contr Expend	36,172	A16204	35,447
<b>TOTAL Buildings</b>	<b>39,108</b>		<b>39,553</b>
Unallocated Insurance, Contr Expend	25,941	A19104	27,699
<b>TOTAL Unallocated Insurance</b>	<b>25,941</b>		<b>27,699</b>
Municipal Assn Dues, Contr Expend	1,648	A19204	1,648
<b>TOTAL Municipal Assn Dues</b>	<b>1,648</b>		<b>1,648</b>
Other Gen Govt Support, Contr Expend	3,632	A19894	7,438
<b>TOTAL Other Gen Govt Support</b>	<b>3,632</b>		<b>7,438</b>
<b>TOTAL General Government Support</b>	<b>200,471</b>		<b>254,501</b>
Public Safety Admin, Pers Serv	1,752	A30101	1,787
Public Safety Admin, Contr Expend	1,285	A30104	1,787
<b>TOTAL Public Safety Admin</b>	<b>3,037</b>		<b>3,574</b>
Traffic Control, Equip & Cap Outlay	4,163	A33102	1,213

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Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Traffic Control, Contr Expen		A33104	3,974
<b>TOTAL Traffic Control</b>	<b>4,163</b>		<b>5,186</b>
Control of Animals, Pers Serv	3,741	A35101	3,816
Control of Animals, Contr Expend	2,790	A35104	1,524
<b>TOTAL Control of Animals</b>	<b>6,531</b>		<b>5,340</b>
Examining Boards, Pers Serv	993	A36101	662
Examining Boards, Contr Expend	38	A36104	41
<b>TOTAL Examining Boards</b>	<b>1,031</b>		<b>703</b>
Safety Inspection, Pers Serv	7,716	A36201	7,870
Safety Inspection, Contr Expend	738	A36204	98
<b>TOTAL Safety Inspection</b>	<b>8,454</b>		<b>7,968</b>
<b>TOTAL Public Safety</b>	<b>23,217</b>		<b>22,772</b>
Registrar of Vital Statistics, Pers Serv	1,365	A40201	1,040
Registrar of Vital Stat Contr Expend	20	A40204	93
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>1,385</b>		<b>1,133</b>
Insect Control, Pers Serv	10,000	A40681	10,200
Insect Control, Contr Expend	-1,026	A40684	4,618
<b>TOTAL Insect Control</b>	<b>8,974</b>		<b>14,818</b>
Ambulance, Contr Expend	32,910	A45404	32,868
<b>TOTAL Ambulance</b>	<b>32,910</b>		<b>32,868</b>
<b>TOTAL Health</b>	<b>43,269</b>		<b>48,819</b>
Street Admin, Pers Serv	50,500	A50101	51,510
Street Admin, Contr Expend	901	A50104	616
<b>TOTAL Street Admin</b>	<b>51,401</b>		<b>52,126</b>
<b>TOTAL Transportation</b>	<b>51,401</b>		<b>52,126</b>
Community Action, Pers Serv	8,274	A63101	
Community Action, Contr Expend	-2,728	A63104	2,474
<b>TOTAL Community Action</b>	<b>5,547</b>		<b>2,474</b>
Publicity, Contr Expend	431	A64104	357
<b>TOTAL Publicity</b>	<b>431</b>		<b>357</b>
Veterans Service, Contr Expend	125	A65104	125
<b>TOTAL Veterans Service</b>	<b>125</b>		<b>125</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>6,103</b>		<b>2,956</b>
Playgr & Rec Centers, Contr Expend	1,653	A71404	
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>1,653</b>		<b>0</b>
Youth Prog, Contr Expend	4,000	A73104	4,000
<b>TOTAL Youth Prog</b>	<b>4,000</b>		<b>4,000</b>
Historian, Pers Serv	720	A75101	700
Historian, Contr Expend		A75104	
<b>TOTAL Historian</b>	<b>720</b>		<b>700</b>
Other Culture And Rec, Contr Expend	11,500	A79894	9,000
<b>TOTAL Other Culture And Rec</b>	<b>11,500</b>		<b>9,000</b>
<b>TOTAL Culture And Recreation</b>	<b>17,873</b>		<b>13,700</b>

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Planning, Contr Expend	1	A80204	
<b>TOTAL Planning</b>	<b>1</b>		<b>0</b>
Administration, Contr Expend	4,402	A86864	2,923
<b>TOTAL Administration</b>	<b>4,402</b>		<b>2,923</b>
<b>TOTAL Home And Community Services</b>	<b>4,403</b>		<b>2,923</b>
State Retirement System	20,312	A90108	17,766
Social Security, Employer Cont	11,366	A90308	11,306
Unemployment Insurance, Empl Bnfts	4,726	A90508	4,162
Disability Insurance, Empl Bnfts	683	A90558	737
Hospital & Medical (dental) Ins, Empl Bnft	28,757	A90608	15,618
<b>TOTAL Employee Benefits</b>	<b>65,844</b>		<b>49,589</b>
Debt Principal, Serial Bonds	55,000	A97106	60,000
<b>TOTAL Debt Principal</b>	<b>55,000</b>		<b>60,000</b>
Debt Interest, Serial Bonds	7,920	A97107	5,500
<b>TOTAL Debt Interest</b>	<b>7,920</b>		<b>5,500</b>
<b>TOTAL Expenditures</b>	<b>475,500</b>		<b>512,885</b>
Transfers, Other Funds	20,000	A99019	20,000
<b>TOTAL Operating Transfers</b>	<b>20,000</b>		<b>20,000</b>
<b>TOTAL Other Uses</b>	<b>20,000</b>		<b>20,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>495,500</b>		<b>532,885</b>



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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>174,780</b>	<b>A8021</b>	<b>249,327</b>
Prior Period Adj -Increase In Fund Balance	39,531	A8012	19,078
<b>Restated Fund Balance - Beg of Year</b>	<b>214,311</b>	<b>A8022</b>	<b>268,405</b>
ADD - REVENUES AND OTHER SOURCES	530,516		540,366
DEDUCT - EXPENDITURES AND OTHER USES	495,500		532,885
<b>Fund Balance - End of Year</b>	<b>249,327</b>	<b>A8029</b>	<b>275,895</b>

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	440,064	A1049N	448,036
Est Rev - Real Property Tax Items	4,000	A1099N	4,000
Est Rev - Departmental Income	8,975	A1299N	6,875
Est Rev - Use of Money And Property	4,400	A2499N	4,400
Est Rev - Licenses And Permits	1,500	A2599N	1,500
Est Rev - Fines And Forfeitures	12,500	A2649N	12,500
Est Rev - State Aid	89,000	A3099N	89,000
<b>TOTAL Estimated Revenues</b>	<b>560,439</b>		<b>566,311</b>
Appropriated Fund Balance	80,000	A599N	60,000
<b>TOTAL Estimated Other Sources</b>	<b>80,000</b>		<b>60,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>640,439</b>		<b>626,311</b>

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - General Government Support	260,300	A1999N	258,605
App - Public Safety	34,816	A3999N	35,085
App - Health	48,868	A4999N	51,662
App - Transportation	53,910	A5999N	54,040
App - Economic Assistance And Opportunity	6,425	A6999N	2,625
App - Culture And Recreation	15,800	A7999N	14,800
App - Home And Community Services	51,000	A8999N	68,534
App - Employee Benefits	83,820	A9199N	53,100
App - Debt Service	65,500	A9899N	67,860
<b>TOTAL Appropriations</b>	<b>620,439</b>		<b>606,311</b>
App - Interfund Transfer	20,000	A9999N	20,000
<b>TOTAL Other Uses</b>	<b>20,000</b>		<b>20,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>640,439</b>		<b>626,311</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	210,962	DA200	314,288
Cash In Time Deposits	16,413	DA201	16,420
<b>TOTAL Cash</b>	<b>227,375</b>		<b>330,708</b>
Cash Special Reserves		DA230	34,999
Cash In Time Deposits Special Reserves	93,148	DA231	
<b>TOTAL Restricted Assets</b>	<b>93,148</b>		<b>34,999</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>320,523</b>		<b>365,707</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	27,792	DA600	18,895
<b>TOTAL Accounts Payable</b>	<b>27,792</b>		<b>18,895</b>
Accrued Liabilities	727	DA601	
<b>TOTAL Accrued Liabilities</b>	<b>727</b>		<b>0</b>
Due To Other Funds		DA630	7,474
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>7,474</b>
<b>TOTAL Liabilities</b>	<b>28,519</b>		<b>26,369</b>
<b>Fund Balance</b>			
Unemployment Insurance Reserve		DA815	
Capital Reserve	93,148	DA878	34,999
<b>TOTAL Restricted Fund Balance</b>	<b>93,148</b>		<b>34,999</b>
Assigned Appropriated Fund Balance		DA914	60,000
Assigned Unappropriated Fund Balance	198,856	DA915	244,339
<b>TOTAL Assigned Fund Balance</b>	<b>198,856</b>		<b>304,339</b>
Unassigned Fund Balance		DA917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>292,004</b>		<b>339,338</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>320,523</b>		<b>365,707</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	677,185	DA1001	708,740
<b>TOTAL Real Property Taxes</b>	<b>677,185</b>		<b>708,740</b>
Transportation Services, Other Govts	4,028	DA2300	3,103
Snow Removal Services-Other Govts	15,252	DA2302	15,708
<b>TOTAL Intergovernmental Charges</b>	<b>19,280</b>		<b>18,811</b>
Interest And Earnings	8	DA2401	7
<b>TOTAL Use of Money And Property</b>	<b>8</b>		<b>7</b>
Sales of Scrap & Excess Materials	516	DA2650	658
Insurance Recoveries	148	DA2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>664</b>		<b>658</b>
St Aid, Consolidated Highway Aid	100,419	DA3501	318,001
<b>TOTAL State Aid</b>	<b>100,419</b>		<b>318,001</b>
<b>TOTAL Revenues</b>	<b>797,556</b>		<b>1,046,218</b>
Interfund Transfers	20,000	DA5031	20,000
<b>TOTAL Interfund Transfers</b>	<b>20,000</b>		<b>20,000</b>
<b>TOTAL Other Sources</b>	<b>20,000</b>		<b>20,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>817,556</b>		<b>1,066,218</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Maint of Streets, Pers Serv	80,000	DA51101	63,475
Maint of Streets, Contr Expend	28,713	DA51104	44,338
<b>TOTAL Maint of Streets</b>	<b>108,713</b>		<b>107,813</b>
Perm Improve Highway, Pers Serv	42,257	DA51121	38,377
Perm Improve Highway, Contr Expend	103,073	DA51124	225,506
<b>TOTAL Perm Improve Highway</b>	<b>145,330</b>		<b>263,883</b>
Maint of Bridges, Contr Expend	1,164	DA51204	1,146
<b>TOTAL Maint of Bridges</b>	<b>1,164</b>		<b>1,146</b>
Machinery, Pers Serv	3,826	DA51301	9,672
Machinery, Equip & Cap Outlay	47,985	DA51302	194,573
Machinery, Contr Expend	53,457	DA51304	52,196
<b>TOTAL Machinery</b>	<b>105,268</b>		<b>256,441</b>
Snow Removal, Pers Serv	136,817	DA51421	168,325
Snow Removal, Contr Expend	35,892	DA51424	43,301
<b>TOTAL Snow Removal</b>	<b>172,708</b>		<b>211,626</b>
<b>TOTAL Transportation</b>	<b>533,184</b>		<b>840,910</b>
State Retirement, Empl Bnfts	30,144	DA90108	31,301
Social Security , Empl Bnfts	22,728	DA90308	22,684
Unemployment Insurance, Empl Bnfts	6,364	DA90508	4,643
Disability Insurance, Empl Bnfts	135	DA90558	137
Hospital & Medical (dental) Ins, Empl Bnft	139,870	DA90608	119,224
<b>TOTAL Employee Benefits</b>	<b>199,240</b>		<b>177,989</b>
<b>TOTAL Expenditures</b>	<b>732,424</b>		<b>1,018,898</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>732,424</b>		<b>1,018,898</b>

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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>206,872</b>	<b>DA8021</b>	<b>292,004</b>
Prior Period Adj -Increase In Fund Balance		DA8012	14
<b>Restated Fund Balance - Beg of Year</b>	<b>206,872</b>	<b>DA8022</b>	<b>292,018</b>
ADD - REVENUES AND OTHER SOURCES	817,556		1,066,218
DEDUCT - EXPENDITURES AND OTHER USES	732,424		1,018,898
<b>Fund Balance - End of Year</b>	<b>292,004</b>	<b>DA8029</b>	<b>339,340</b>



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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	708,740	DA1049N	735,455
Est Rev - Intergovernmental Charges	18,098	DA2399N	18,395
Est Rev - Use of Money And Property	0	DA2499N	0
Est Rev - Sale of Prop And Comp For Loss	500	DA2699N	500
Est Rev - State Aid	160,000	DA3099N	160,000
<b>TOTAL Estimated Revenues</b>	<b>887,338</b>		<b>914,350</b>
Estimated - Interfund Transfer	20,000	DA5031N	20,000
Appropriated Fund Balance		DA599N	60,000
<b>TOTAL Estimated Other Sources</b>	<b>20,000</b>		<b>80,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>907,338</b>		<b>994,350</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Transportation	744,000	DA5999N	796,400
App - Employee Benefits	163,338	DA9199N	197,950
<b>TOTAL Appropriations</b>	<b>907,338</b>		<b>994,350</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>907,338</b>		<b>994,350</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	197,895	H200	10,100
<b>TOTAL Cash</b>	<b>197,895</b>		<b>10,100</b>
Accounts Receivable	25,000	H380	5,484
<b>TOTAL Other Receivables (net)</b>	<b>25,000</b>		<b>5,484</b>
Due From State And Federal Government	180,810	H410	45,881
<b>TOTAL State And Federal Aid Receivables</b>	<b>180,810</b>		<b>45,881</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>403,705</b>		<b>61,464</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	73,443	H600	564,822
<b>TOTAL Accounts Payable</b>	<b>73,443</b>		<b>564,822</b>
Bond Anticipation Notes Payable	735,623	H626	888,957
<b>TOTAL Notes Payable</b>	<b>735,623</b>		<b>888,957</b>
Due To Other Funds	26,414	H630	121,449
<b>TOTAL Due To Other Funds</b>	<b>26,414</b>		<b>121,449</b>
<b>TOTAL Liabilities</b>	<b>835,480</b>		<b>1,575,228</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-431,775	H917	-1,513,764
<b>TOTAL Unassigned Fund Balance</b>	<b>-431,775</b>		<b>-1,513,764</b>
<b>TOTAL Fund Balance</b>	<b>-431,775</b>		<b>-1,513,764</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>403,705</b>		<b>61,464</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Gifts And Donations	177,674	H2705	10,484
Unclassified (specify)		H2770	170
<b>TOTAL Miscellaneous Local Sources</b>	<b>177,674</b>		<b>10,654</b>
St Aid-Capital Projects	215,747	H3097	4,619
St Aid-Water Cap Proj		H3991	
<b>TOTAL State Aid</b>	<b>215,747</b>		<b>4,619</b>
<b>TOTAL Revenues</b>	<b>393,421</b>		<b>15,273</b>
Bans Redeemed From Appropriations		H5731	6,000
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>6,000</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>6,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>393,421</b>		<b>21,273</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Maint of Bridges, Equip & Cap Outlay	393,421	H51202	15,103
<b>TOTAL Maint of Bridges</b>	<b>393,421</b>		<b>15,103</b>
<b>TOTAL Transportation</b>	<b>393,421</b>		<b>15,103</b>
Water Capital Projects, Equip & Cap Outlay	316,448	H83972	1,088,159
<b>TOTAL Water Capital Projects</b>	<b>316,448</b>		<b>1,088,159</b>
<b>TOTAL Home And Community Services</b>	<b>316,448</b>		<b>1,088,159</b>
Debt Interest, Bond Anticipation Notes	7,242	H97307	
<b>TOTAL Debt Interest</b>	<b>7,242</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>717,110</b>		<b>1,103,261</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>717,110</b>		<b>1,103,261</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-106,543</b>	<b>H8021</b>	<b>-431,775</b>
Prior Period Adj -Increase In Fund Balance		H8012	
Prior Period Adj -Decrease In Fund Balance	1,541	H8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>-108,085</b>	<b>H8022</b>	<b>-431,775</b>
ADD - REVENUES AND OTHER SOURCES	393,421		21,273
DEDUCT - EXPENDITURES AND OTHER USES	717,110		1,103,261
<b>Fund Balance - End of Year</b>	<b>-431,775</b>	<b>H8029</b>	<b>-1,513,764</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Land	43,373	K101	43,373
Buildings	1,360,156	K102	1,360,156
Machinery And Equipment	1,795,215	K104	1,996,704
Construction Work In Progress	864,726	K105	1,967,988
Infrastructure	1,532,602	K106	1,532,602
Net Pension Asset - Proportionate Share		K108	12,799
Accum Deprec, Other Capital Assets	-2,014,213	K117	-2,145,845
<b>TOTAL Fixed Assets (net)</b>	<b>3,581,860</b>		<b>4,767,776</b>
Deferred Outflows of Resources - Pensions	12,799	K496	
<b>TOTAL Deferred Outflows of Resources</b>	<b>12,799</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,594,659</b>		<b>4,767,776</b>



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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	3,594,659	K159	4,767,776
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>3,594,659</b>		<b>4,767,776</b>
<b>TOTAL Fund Balance</b>	<b>3,594,659</b>		<b>4,767,776</b>
<b>TOTAL</b>	<b>3,594,659</b>		<b>4,767,776</b>

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Balance Sheet

Code Description	2016	EdpCode	2017
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Balance Sheet

Code Description	2016	EdpCode	2017
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Results of Operation

Code Description	2016	EdpCode	2017
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(PN) PERMANENT

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Other Education, Contr Expend	1,391	PN29894	
<b>TOTAL Other Education</b>	<b>1,391</b>		<b>0</b>
<b>TOTAL Education</b>	<b>1,391</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>1,391</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,391</b>		<b>0</b>

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(PN) PERMANENT

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,391</b>	<b>PN8021</b>	
<b>Restated Fund Balance - Beg of Year</b>	<b>1,391</b>	<b>PN8022</b>	
DEDUCT - EXPENDITURES AND OTHER USES	1,391		
<b>Fund Balance - End of Year</b>		<b>PN8029</b>	

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Balance Sheet

Code Description	2016	EdpCode	2017
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Balance Sheet

Code Description	2016	EdpCode	2017
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	44,943	SF1001	45,143
<b>TOTAL Real Property Taxes</b>	<b>44,943</b>		<b>45,143</b>
<b>TOTAL Revenues</b>	<b>44,943</b>		<b>45,143</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>44,943</b>		<b>45,143</b>

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Fire Protection, Contr Expend	44,943	SF34104	45,143
<b>TOTAL Fire Protection</b>	<b>44,943</b>		<b>45,143</b>
<b>TOTAL Public Safety</b>	<b>44,943</b>		<b>45,143</b>
<b>TOTAL Expenditures</b>	<b>44,943</b>		<b>45,143</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>44,943</b>		<b>45,143</b>

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(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>SF8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>SF8022</b>	
ADD - REVENUES AND OTHER SOURCES	44,943		45,143
DEDUCT - EXPENDITURES AND OTHER USES	44,943		45,143
<b>Fund Balance - End of Year</b>		<b>SF8029</b>	

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(SL) LIGHTING

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	7,059	SL200	10,302
Cash In Time Deposits	2,732	SL201	2,734
<b>TOTAL Cash</b>	<b>9,791</b>		<b>13,036</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>9,791</b>		<b>13,036</b>

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(SL) LIGHTING

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable		SL600	
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	9,791	SL915	13,036
<b>TOTAL Assigned Fund Balance</b>	<b>9,791</b>		<b>13,036</b>
<b>TOTAL Fund Balance</b>	<b>9,791</b>		<b>13,036</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>9,791</b>		<b>13,036</b>

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(SL) LIGHTING

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	28,000	SL1001	28,000
<b>TOTAL Real Property Taxes</b>	<b>28,000</b>		<b>28,000</b>
Interest And Earnings	1	SL2401	1
<b>TOTAL Use of Money And Property</b>	<b>1</b>		<b>1</b>
<b>TOTAL Revenues</b>	<b>28,001</b>		<b>28,001</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>28,001</b>		<b>28,001</b>

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(SL) LIGHTING

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Street Lighting, Contr Expend	23,933	SL51824	24,756
<b>TOTAL Street Lighting</b>	<b>23,933</b>		<b>24,756</b>
<b>TOTAL Transportation</b>	<b>23,933</b>		<b>24,756</b>
<b>TOTAL Expenditures</b>	<b>23,933</b>		<b>24,756</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>23,933</b>		<b>24,756</b>

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(SL) LIGHTING

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>5,723</b>	<b>SL8021</b>	<b>9,791</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>5,723</b>	<b>SL8022</b>	<b>9,791</b>
ADD - REVENUES AND OTHER SOURCES	28,001		28,001
DEDUCT - EXPENDITURES AND OTHER USES	23,933		24,756
<b>Fund Balance - End of Year</b>	<b>9,791</b>	<b>SL8029</b>	<b>13,036</b>



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(SS) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	14,657	SS200	15,821
Cash In Time Deposits	60,446	SS201	60,473
<b>TOTAL Cash</b>	<b>75,103</b>		<b>76,293</b>
Accounts Receivable	4,120	SS380	2,472
<b>TOTAL Other Receivables (net)</b>	<b>4,120</b>		<b>2,472</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>79,222</b>		<b>78,765</b>

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(SS) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	710	SS600	361
<b>TOTAL Accounts Payable</b>	<b>710</b>		<b>361</b>
Accrued Liabilities	3,303	SS601	3,041
<b>TOTAL Accrued Liabilities</b>	<b>3,303</b>		<b>3,041</b>
<b>TOTAL Liabilities</b>	<b>4,013</b>		<b>3,401</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	4,124	SS914	3,801
Assigned Unappropriated Fund Balance	71,085	SS915	71,563
<b>TOTAL Assigned Fund Balance</b>	<b>75,209</b>		<b>75,364</b>
Unassigned Fund Balance		SS917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>75,209</b>		<b>75,364</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>79,222</b>		<b>78,765</b>

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(SS) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Sewer Rents	30,290	SS2120	30,290
Interest & Penalties On Sewer Accts	379	SS2128	302
<b>TOTAL Departmental Income</b>	<b>30,669</b>		<b>30,592</b>
Interest And Earnings	27	SS2401	27
<b>TOTAL Use of Money And Property</b>	<b>27</b>		<b>27</b>
<b>TOTAL Revenues</b>	<b>30,696</b>		<b>30,619</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>30,696</b>		<b>30,619</b>

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(SS) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Sanitary Sewers, Pers Serv	6,097	SS81201	6,219
Sanitary Sewers, Contr Expend	5,687	SS81204	8,876
<b>TOTAL Sanitary Sewers</b>	<b>11,784</b>		<b>15,095</b>
<b>TOTAL Home And Community Services</b>	<b>11,784</b>		<b>15,095</b>
State Retirement, Empl Bnfts	861	SS90108	960
Social Security , Empl Bnfts	466	SS90308	481
Unemployment Insurance, Empl Bnfts	398	SS90508	442
Disability Insurance, Empl Bnfts	19	SS90558	25
<b>TOTAL Employee Benefits</b>	<b>1,744</b>		<b>1,908</b>
Debt Principal, Serial Bonds	6,300	SS97106	6,300
<b>TOTAL Debt Principal</b>	<b>6,300</b>		<b>6,300</b>
Debt Interest, Serial Bonds	7,704	SS97107	7,216
<b>TOTAL Debt Interest</b>	<b>7,704</b>		<b>7,216</b>
<b>TOTAL Expenditures</b>	<b>27,532</b>		<b>30,519</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>27,532</b>		<b>30,519</b>

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(SS) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>72,045</b>	<b>SS8021</b>	<b>75,209</b>
Prior Period Adj -Increase In Fund Balance		SS8012	55
Prior Period Adj -Decrease In Fund Balance		SS8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>72,045</b>	<b>SS8022</b>	<b>75,264</b>
ADD - REVENUES AND OTHER SOURCES	30,696		30,619
DEDUCT - EXPENDITURES AND OTHER USES	27,532		30,519
<b>Fund Balance - End of Year</b>	<b>75,209</b>	<b>SS8029</b>	<b>75,364</b>

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(SS) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	30,440	SS1299N	30,440
<b>TOTAL Estimated Revenues</b>	<b>30,440</b>		<b>30,440</b>
Appropriated Fund Balance	4,124	SS599N	3,801
<b>TOTAL Estimated Other Sources</b>	<b>4,124</b>		<b>3,801</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>34,564</b>		<b>34,241</b>

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(SS) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Home And Community Services	18,719	SS8999N	18,843
App - Employee Benefits	2,045	SS9199N	1,936
App - Debt Service	13,800	SS9899N	13,462
<b>TOTAL Appropriations</b>	<b>34,564</b>		<b>34,241</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>34,564</b>		<b>34,241</b>

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(SW) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	66,823	SW200	138,798
Cash In Time Deposits	87,115	SW201	137,176
<b>TOTAL Cash</b>	<b>153,938</b>		<b>275,974</b>
Accounts Receivable	23,106	SW380	
<b>TOTAL Other Receivables (net)</b>	<b>23,106</b>		<b>0</b>
Due From Other Funds	26,364	SW391	72,985
<b>TOTAL Due From Other Funds</b>	<b>26,364</b>		<b>72,985</b>
Cash Special Reserves		SW230	50,000
Cash In Time Deposits Special Reserves	50,000	SW231	
<b>TOTAL Restricted Assets</b>	<b>50,000</b>		<b>50,000</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>253,408</b>		<b>398,959</b>



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(SW) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	2,664	SW600	3,306
<b>TOTAL Accounts Payable</b>	<b>2,664</b>		<b>3,306</b>
Accrued Liabilities	201	SW601	
<b>TOTAL Accrued Liabilities</b>	<b>201</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>2,865</b>		<b>3,306</b>
<b>Fund Balance</b>			
Reserve For Repairs	50,000	SW882	50,000
<b>TOTAL Restricted Fund Balance</b>	<b>50,000</b>		<b>50,000</b>
Assigned Appropriated Fund Balance	2,642	SW914	7,990
Assigned Unappropriated Fund Balance	197,901	SW915	337,663
<b>TOTAL Assigned Fund Balance</b>	<b>200,543</b>		<b>345,653</b>
Unassigned Fund Balance		SW917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>250,543</b>		<b>395,653</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>253,408</b>		<b>398,959</b>

TOWN OF Fine  
Annual Update Document  
For the Fiscal Year Ending 2017

(SW) WATER

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes		SW1001	265,950
<b>TOTAL Real Property Taxes</b>	<b>0</b>		<b>265,950</b>
Metered Water Sales	127,650	SW2140	
Unmetered Water Sales	749	SW2142	300
Interest & Penalties On Water Rents	2,404	SW2148	
<b>TOTAL Departmental Income</b>	<b>130,803</b>		<b>300</b>
Interest And Earnings	63	SW2401	61
<b>TOTAL Use of Money And Property</b>	<b>63</b>		<b>61</b>
Unclassified (specify)		SW2770	770
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>770</b>
<b>TOTAL Revenues</b>	<b>130,866</b>		<b>267,081</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>130,866</b>		<b>267,081</b>

TOWN OF Fine  
Annual Update Document  
For the Fiscal Year Ending 2017

(SW) WATER

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Water Administration, Pers Serv	54,681	SW83101	54,666
Water Administration, Equip & Cap Outlay	11,138	SW83102	554
Water Administration, Contr Expend	43,231	SW83104	38,949
<b>TOTAL Water Administration</b>	<b>109,049</b>		<b>94,169</b>
<b>TOTAL Home And Community Services</b>	<b>109,049</b>		<b>94,169</b>
State Retirement, Empl Bnfts	8,828	SW90108	8,610
Social Security , Empl Bnfts	4,060	SW90308	4,055
Unemployment Insurance, Empl Bnfts	1,758	SW90508	1,655
Disability Insurance, Empl Bnfts	55	SW90558	60
Hospital & Medical (dental) Ins, Empl Bnft	8,645	SW90608	7,548
<b>TOTAL Employee Benefits</b>	<b>23,346</b>		<b>21,927</b>
Debt Principal, Bond Anticipation Notes		SW97306	6,000
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>6,000</b>
<b>TOTAL Expenditures</b>	<b>132,395</b>		<b>122,096</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>132,395</b>		<b>122,096</b>

TOWN OF Fine  
Annual Update Document  
For the Fiscal Year Ending 2017

(SW) WATER

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>250,531</b>	<b>SW8021</b>	<b>250,543</b>
Prior Period Adj -Increase In Fund Balance	1,541	SW8012	124
<b>Restated Fund Balance - Beg of Year</b>	<b>252,073</b>	<b>SW8022</b>	<b>250,668</b>
ADD - REVENUES AND OTHER SOURCES	130,866		267,081
DEDUCT - EXPENDITURES AND OTHER USES	132,395		122,096
<b>Fund Balance - End of Year</b>	<b>250,543</b>	<b>SW8029</b>	<b>395,654</b>

TOWN OF Fine  
Annual Update Document  
For the Fiscal Year Ending 2017

(SW) WATER

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	285,660	SW1299N	283,280
<b>TOTAL Estimated Revenues</b>	<b>285,660</b>		<b>283,280</b>
Appropriated Fund Balance	2,642	SW599N	7,990
<b>TOTAL Estimated Other Sources</b>	<b>2,642</b>		<b>7,990</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>288,302</b>		<b>291,270</b>

TOWN OF Fine  
Annual Update Document  
For the Fiscal Year Ending 2017

(SW) WATER

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Home And Community Services	107,866	SW8999N	110,134
App - Employee Benefits	23,000	SW9199N	23,700
App - Debt Service	157,436	SW9899N	157,436
<b>TOTAL Appropriations</b>	<b>288,302</b>		<b>291,270</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>288,302</b>		<b>291,270</b>

TOWN OF Fine  
Annual Update Document  
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	9,646	TA200	7,455
<b>TOTAL Cash</b>	<b>9,646</b>		<b>7,455</b>
Accrued Interest Receivable		TA381	
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>0</b>
Due From Other Funds		TA391	7,850
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>7,850</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>9,646</b>		<b>15,305</b>

TOWN OF Fine  
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For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Consolidated Payroll		TA10	976
State Retirement	499	TA18	169
Disability Insurance	684	TA19	5
Group Insurance	9,221	TA20	
Nys Income Tax	-630	TA21	1,198
Federal Income Tax	-148	TA22	3,102
Income Executions	50	TA23	72
Assoc & Union Dues		TA24	827
Social Security Tax		TA26	4,291
Guaranty & Bid Deposits		TA30	25
Other Funds (specify)	-30	TA85	4,641
<b>TOTAL Agency Liabilities</b>	<b>9,646</b>		<b>15,305</b>
<b>TOTAL Liabilities</b>	<b>9,646</b>		<b>15,305</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>9,646</b>		<b>15,305</b>



TOWN OF Fine  
Annual Update Document  
For the Fiscal Year Ending 2017

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	4,376	TE200	2,525
<b>TOTAL Cash</b>	<b>4,376</b>		<b>2,525</b>
Miscellaneous Current Assets		TE489	22
<b>TOTAL Other</b>	<b>0</b>		<b>22</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>4,376</b>		<b>2,547</b>

TOWN OF Fine  
Annual Update Document  
For the Fiscal Year Ending 2017

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	54	TE600	678
<b>TOTAL Accounts Payable</b>	<b>54</b>		<b>678</b>
Other Liabilities	4,323	TE688	1,869
<b>TOTAL Other Liabilities</b>	<b>4,323</b>		<b>1,869</b>
<b>TOTAL Liabilities</b>	<b>4,376</b>		<b>2,547</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,376</b>		<b>2,547</b>

TOWN OF Fine  
Annual Update Document  
For the Fiscal Year Ending 2017

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Other Revenue		TE2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>0</b>

TOWN OF Fine  
Annual Update Document  
For the Fiscal Year Ending 2017

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Other Health, Contract Expend		TE49894	
<b>TOTAL Other Health</b>	<b>0</b>		<b>0</b>
<b>TOTAL Health</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>0</b>

TOWN OF Fine  
Annual Update Document  
For the Fiscal Year Ending 2017

(TE) PRIVATE PURPOSE TRUST

**Analysis of Changes in Net Position**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Net Position</b>			
<b>Fund Balance - Beginning of Year</b>	<b>25</b>	<b>TE8021</b>	
Prior Period Adjustments,dec Fnd Eqty	25	TE8015	
<b>Restated Fund Balance - Beg of Year</b>		<b>TE8022</b>	
ADD - REVENUES AND OTHER SOURCES			
DEDUCT - EXPENDITURES AND OTHER USES			
<b>Fund Balance - End of Year</b>		<b>TE8029</b>	

TOWN OF Fine  
Annual Update Document  
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Total Non-Current Govt Liabilities	717,277	W129	662,115
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>717,277</b>		<b>662,115</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>717,277</b>		<b>662,115</b>

TOWN OF Fine  
Annual Update Document  
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Net Pension Liability -Proportionate Share	62,222	W638	148,900
Judgments And Claims Payable	347,512	W686	278,515
<b>TOTAL Other Liabilities</b>	<b>409,734</b>		<b>427,415</b>
Bonds Payable	301,000	W628	234,700
<b>TOTAL Bond And Long Term Liabilities</b>	<b>301,000</b>		<b>234,700</b>
Deferred Inflows of Resources - Pensions	6,543	W697	
<b>TOTAL Deferred Inflows of Resources</b>	<b>6,543</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>717,277</b>		<b>662,115</b>
<b>TOTAL Liabilities</b>	<b>717,277</b>		<b>662,115</b>

**TOWN OF FINE**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2017**

2/28/2018

County of: St. Lawrence

Municipal Code: 400328700000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2017	BAN E	EFC Star Lake Water 2017			04/07/2017	04/08/2018	0.00%		\$534,334	\$0	\$0		\$0		\$534,334
2016	BAN E	EFC Star Lake Water 2016			04/07/2016	04/07/2017	0.00%		\$360,623	\$360,623	\$6,000	\$0	\$0		\$354,623
2016	BAN N	Wanakena Footbridge			09/26/2016	09/21/2017	2.39%		\$375,000	\$375,000	\$375,000	\$0	\$0		\$0
<b>Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year</b>									<b>\$534,334</b>	<b>\$735,623</b>	<b>\$381,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$888,957</b>
2003	BOND N	Construct Town Barn			11/15/2003	11/15/2018	4.40%		\$700,000	\$175,000	\$60,000	\$0			\$115,000
2006	BOND N	Sewer Improvements			02/01/2006	02/01/2044	4.375%		\$167,300	\$71,400	\$4,400	\$0	\$0		\$67,000
2006	BOND N	Sewer Improvements			02/01/2006	02/01/2044	4.125%		\$71,700	\$54,600	\$1,900	\$0			\$52,700
<b>Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year</b>									<b>\$0</b>	<b>\$301,000</b>	<b>\$66,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$234,700</b>
<b>AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year</b>									<b>\$534,334</b>	<b>\$1,036,623</b>	<b>\$447,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,123,657</b>



TOWN OF Fine  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2017

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	<u>\$643,831.47</u>
Demand Deposits	9Z2011	<u></u>
Time Deposits	9Z2021	<u>\$401,634.41</u>
Total		<u>\$1,045,465.88</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	<u>\$250,000.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z2014A	<u>\$250,000.00</u>
Total		<u>\$500,000.00</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	<u></u>
Market Value at Balance Sheet Date	9Z4502	<u></u>
Collateralized with securities held in possession of municipality or its agent	9Z4504A	<u></u>
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	<u></u>
Market Value at Balance Sheet Date	9Z4512	<u></u>
Collateralized with securities held in possession of municipality or its agent	9Z4514A	<u></u>

TOWN OF Fine  
Bank Reconciliation  
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0124	\$502,208	\$0	\$0	\$502,208
*****-0876	\$35,488	\$0	\$1,446	\$34,041
*****-7415	\$122,998	\$0	\$49,661	\$73,337
*****-7423	\$58,085	\$0	\$0	\$58,085
*****-6491	\$377,594	\$0	\$0	\$377,594
Total Adjusted Bank Balance				\$1,045,266
Petty Cash				\$200.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$1,045,466
Total Cash Balance All Funds			9ZCASHB *	\$1,045,466
* Must be equal				

TOWN OF Fine  
Local Government Questionnaire  
For the Fiscal Year Ending 2017

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited?	No
If not, are you planning on having an audit conducted?	Yes
3) Does your local government participate in an insurance pool with other local governments?	Yes
4) Does your local government participate in an investment pool with other local governments?	No
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	Yes
7) Has your municipality prepared and documented a risk assessment plan?	No
If yes, has your municipality used the results to design the system of internal controls?	
8) Have you had a change in chief executive or chief fiscal officer during the last year?	Yes
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

TOWN OF Fine  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2017

<b>Total Full Time Employees:</b>		10			
<b>Total Part Time Employees:</b>		18			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$58,637.00	10	8	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$38,525.00	10	18	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$10,901.00	10	18	
90558	Disability Insurance	\$959.00			
90608	Hospital and Medical (Dental) Insurance	\$142,389.00	10		4
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$251,411.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$251,411.97</b>			

TOWN OF Fine  
Energy Costs and Consumption  
For the Fiscal Year Ending 2017

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$7,773	4,087	gallons	
Diesel Fuel	\$32,990	17,187	gallons	
Fuel Oil	\$10,442	5,927	gallons	
Natural Gas			cubic feet	
Electricity	\$42,180	220,998	kilowatt-hours	
Coal			tons	
Propane	\$265	180	gallons	

TOWN OF Fine  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2017

**Annual OPEB Cost and Net OPEB Obligation**

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
9. Net OPEB Obligation - end of year
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

**Other OPEB Information**

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

## CERTIFICATION OF CHIEF FISCAL OFFICER

I, Connie Snider, hereby certify that I am the Chief Fiscal 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 12/31/2017, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Fine, and adopted by me as my signature for use in conjunction with the filing of the Town of Fine's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Fine's annual financial report for the fiscal year ended 12/31/2017 and filed by means of electronic data transmission.

\_\_\_\_\_  
Name of Report Preparer if different  
than Chief Fiscal Officer

(315) 848-3121  
Telephone Number

02/26/2018  
Date of Certification

Connie Snider  
Name

Town Supervisor  
Title

4078 State Highway 3, Star Lake NY  
Official Address

(315) 847-3121  
Official Telephone Number

TOWN OF FINE  
Financial Comments  
For the Fiscal Year Ending 2017

(A) GENERAL

Adjustment Reason

Account Code A8012 Adjustment made during reconciliation.

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8012 Adjustment made during reconciliation.

(SS) SEWER

Adjustment Reason

Account Code SS8012 Adjustment done during reconciliation.

(SW) WATER

Adjustment Reason

Account Code SW8012 Adjustment done during reconciliation.