Town of Mina

Town Board Packet

January 8, 2026 Meeting

#1 of 1

(Agenda and Minutes Are Posted Separately)

Town of Mina Grants Report
Report Date: January 8, 2026

Status of Current Grants Awarded

Project	Awarded by	Total Project	Grant Amt	Town Match	Expended	Reimbursed	Notes
Culvert Replacement Bailey Hill Road	Bridge NY	$ 998,050	$ 998,050	$ -	$ 194,499	$ 183,432	Construction Spring 2026
Culvert Replacement West Mina Road	Bridge NY	$ 949,950	$ 949,950	$ -	$ 16,146	$ -	Awarded GPI
ARC READY Training/Capacity Building	Federal ARC	$ 50,000	$ 50,000	$ -	$ -	$ -	2nd Report Due 1/31/26
Buesink's Creek Stream Restoration WQIP	NYS DEC	$ 646,667	$ 485,000	$ 161,667	$ -	$ -	B&L Agreement Signed
Architect Highway Bldg/Fire Hall Reno	FL Comm Found	$ 32,400	$ 16,000	$ 16,400	$ 21,965	$ 16,000	Feasibility Study 2/10/26
NY Forward/DRI Assistance with Grant	County	$ 7,500	$ 7,500	$ -	$ 10,297	$ 7,500	Final Report Submitted
Total		$ 2,684,567	$ 2,483,000	$ 161,667	$ 210,645	$ 183,432	

Sewer Grants

Project - Sewer	Request to	Total Project	Amt Request	Town Match	Expended	Reimbursed	Notes
Sewer Bipartisan Infrastructure	Federal	$ 23,100,000	$ 13,050,000	$ -		$ -	Awarded
Sewer Water Infrastructure Improve	NYS EFC	"	$ 13,050,000	$ -	$ 1,092,420	$ -	EFC Draw Requests #1 & 2
Sewer Water Quality Improve (WQIP)	NYS DEC	"	$ 10,000,000	$ -		$ -	Contract in for Approval
Revolving Loan Fund	NYS EFC	"	If Needed	$ -		$ -	0% Interest 30 Yr Term
TOTAL	NYS EFC	$ 36,100,000	$ 36,100,000	$ -	$ 1,092,420	$ -	

Grant Opportunities for Town

Project	Request to	Total Project	Grant Max	Town Match	Notes
NYS - NY Forward - Round 4	NYS REDC		$ 4,500,000	$ -	Awards for NY Forward or DRI Decision Spring 2026
NYS - DRI (Downtown Revitalization)	NYS REDC		$ 10,000,000	$ -	Awards for NY Forward or DRI Decision Spring 2026
Culvert Bailey Hill Additional	Bridge NY	$ 300,000	$ 300,000	$ -	Request Submitted for Potential Project Overage
NYS CDBG Pocket Neighborhood Planning	NYS CDBG		$ 50,000		Denied - Held Debriefing - Beyond Planning Stage
Hiking & Biking Paths & Trails/Boardwalks	Ralph Wilson Found				Not Submitted
Community Center Hub Renovations	Ralph Wilson Found		$ 155,000	$ -	Grant Submitted - Panel Meets on January 21, 2026
Shared Services for Dog Kennel	NYS Ag & Markets		$ 250,000	10%	Each Town - Ripley, Clymer, French Creek, Mina

Grants - Other

Project	Request to	Total Project	Amt Request	Notes
Sewer Hookup for Individuals	CDBG CHRIC/FLCF	Per Person	Per Person	Eligible after Engineering Completed
FLMHS Roller Rink Historic Marker	Pomeroy Found	$ 2,000	$ 2,000	FL&MHS Plan to Submit for Legends & Lore Classification
FL Forward - Signage & Banners	County 3% Tourism	$ 18,478	$ 6,724	Approved - Working on Design of Sign and Banners
Arts & Community Centers - Log Cabin	USDA Rural Develop	$ 650,000	$ 487,500	Rotating Submission Date - Maximum 75%

MEMORANDUM

ASSESSOR'S OFFICE

TOWNS OF MINA, SHERMAN & FRENCH CREEK

2883 NORTH RD

P.O. BOX 86

FINDLEY LAKE, NY 14736

Ph: 716-769-7125: Fax: 716-769-7207

TO: **Mina Town Supervisor and Town Board**

FROM: **Heather Young-Deyell, Assessor**

DATE: **January 7, 2025**

SUBJECT: **January Assessor Report**

- There were 5 deeds recorded in the month of November.
- Renewal applications are being mailed to all property owners with exemptions that require annual renewal. March 1, 2026 is deadline to file all applications with the Assessor's Office.

Governor Hochul has signed a bill (S.01183 / A.00074) that allows for local adoption of a disability exemption for Veterans with 100% disability rating.

The Town of Mina has not adopted Veterans exemptions prior to this addition. Currently the town has 5 100% disabled veterans. IF all of them were to qualify for the exemption the tax revenue implication would be $8,437.16 lost in tax collected.

However, the CRITERIA is not only to be 100% service connection disability but MUST meet the following:

Have a qualifying condition under the NYS Veterans' Services Law, defined as:

- Post-Traumatic Stress Disorder (PTSD), OR
- Traumatic Brain Injury (TBI), OR
- Military Sexual Trauma (MST), OR
- Be discharged LGBT Veteran with an other-than-dishonorable or bad conduct discharge;

AND

- Have a 100% disability rating with a PERMANENT AND TOTAL designation form the VA

AND

- Have a TOTAL Disability based on Individual Unemployability (TDIU) designation from the VA

AND

- Qualify for the VA's Specifically adapted housing grant.

As you can see, there are likely very few- if any that will currently qualify.

It is my recommendation that we adopt this exemption as a means of POSITIVE PUBLIC RELATIONS.

Thank you all for your continued support.

TOWN CLERK'S MONTHLY REPORT

TOWN OF MINA, NEW YORK — DECEMBER, 2025

TO THE SUPERVISOR: — PAGE 1

Pursuant to Section 27, Subd 1 of the Town Law, I hereby make the following statement of all fees and moneys received by me in connection with my office during the month stated above, excepting only such fees and moneys the application and payment of which are otherwise provided for by Law:

A1255				
	2	DECALS	3.86	
	2	REGISTRAR FEES	20.00	
		TOTAL TOWN CLERK FEES		**23.86**
A2110				
	2	ZONING PERMITS	150.00	
		TOTAL A2110		**150.00**
A2190				
	3	CEMETERY PLOTS	900.00	
		TOTAL A2190		**900.00**
A2544				
	13	DOG LICENSES	84.00	
		TOTAL A2544		**84.00**
A2590				
	2	BUILDING PERMITS	139.00	
		TOTAL A2590		**139.00**
A2770				
	1	MISCELLANEOUS REVENUE	81.00	
		TOTAL A2770		**81.00**

TOWN CLERK'S MONTHLY REPORT

DECEMBER, 2025

DISBURSEMENTS	
PAID TO SUPERVISOR FOR GENERAL FUND	1,377.86
PAID TO NYS DEC FOR DECALS	66.14
PAID TO AG & MARKETS FOR DOG LICENSES	21.00
TOTAL DISBURSEMENTS	**1,465.00**

DECEMBER 30, 2025

_____ , SUPERVISOR
REBECCA BRUMAGIN

STATE OF NEW YORK, COUNTY OF CHAUTAUQUA, TOWN OF MINA

I, SHERRIE R. TANNER , being duly sworn, says that I am the Clerk of the TOWN OF MINA that the foregoing is a full and true statement of all Fees and moneys received by me during the month above stated, excepting only such Fees the application and payment of which are otherwise provided for by law.

Subscribed and sworn to before me this

_____
Town Clerk

_____ day of _____ 20___

_____
Notary Public

Town of Mina
Building Inspector/Code Enforcement Officer
Monthly Report for the Month of : January 2026

New Building Permits

Date	Doc #	Name	SBL	Zone	Property Address	Project	Valuation	Fee	Notes
12/12/2025	62-25	Roy Swanson	359.18-1-24	R2	2420 Shadyside Rd	Remodel	$192,000	$ 89	
12/29/2025	63-25	Ed Mulkern	359.00-2-21	AR1	2488 Sunnyside Rd	Accessory Bldg	$220,000	$ 99	
						Monthly Total	$412,000	$ 188	

Outstanding Building Permits

Date	Doc #	Name	SBL	Zone	Property Address	Project	Valuation	Fee	Notes
12/3/2025	61-25	Allen and Judith Scott	359.06-3-30	R2	2854 Sunnyside Rd	Shed	$1,500	$ 50	
10/14/2025	51-25	Robert Zozicbko	359.18-1-53	B4	2360 Shadyside Rd	Deck	$ 1,000	$ 50	
10/14/2025	52-25	Judd Carey	359.18-1-53	B4	2360 Shadyside Rd Lot #4	Deck	$ 5,000	$ 50	
10/14/2025	53-25	Shelly Schiecf	359.18-1-53	B4	2360 Shadyside Rd	Addition	$ 6,000	$ 50	
10/14/2025	54-25	John Shifler	359.18-1-19.2	R1	2434 Shadyside Rd	Dock Repair	$ 5,000	$ 50	
10/14/2025	55-25	Jen & Brian Haberman	359.06-3-29	R1	2658 Sunnyside Rd	Sliding Door	$ 8,500	$ 50	
10/14/2025	56-25	Caleb Swan	342.00-1-68.1	R1	2434 Rt 426	Addition	$ 40,000	$ 50	
10/15/2025	57-25	James Whitetaker	327.00-1-10.4	AR	Rt 430	Shop	$ 25,000	$ 102	
10/15/2025	27-24B	Unity Findley Lake	342.00-1-82	B2	3625 Rt 426	Rennovation	$ 1,500,000	$ 1,338	
10/15/2025	58-25	Chris Peer	376.07-1-4	R2	2296 Shadyside Rd	Addition	$ 210,000	$ 90	
10/15/2025	59-25	Sue Maloney	359.11-1-14	R2	2523 Sunnyside Rd	Addition	$ 500,000	$ 253	
10/25/2025	60-25	Larry Bowman	359.10-1-25	R2	2638 Shadyside Rd	Demo	$ 200	$ -	
9/2/2017	41-25	Jack Hamilton	342.00-1-64	A1	3018 North Rd	Garage	$ 15,000	$ 76	
9/2/2025	42-25	Mulligan Properties	342.00-1-51	B2	2971 Rt 426	Sign	$ 500	$ 50	**Complete**
9/17/2025	43-25	Shawn O'Brien	376.07-2-59	R2	2154 Shadyside Rd	Garage	$ 75,000	$ 150	
9/17/2025	44-25	Max Fedor	376.07-1-28	R2	2262 Woodland	Shed	$ 8,000	$ 50	
9/17/2025	45-25	Debbie Emory	359.15-2-7	R1	2402 Rt 426	Repair	$ 9,600	$ 50	
9/19/2025	46-25	Ron Antal	359.06-3-59	B1	10363 Main St	Dock	$ 2,500	$ 50	
9/30/2025	47-25	Bill Himelein	343.00-1-28	A1	9414 Bailey Hill Rd	Repair	$ 3,000	$ 50	

10/1/2025	48-25	Steven Quast	359.19-1-6	R1	2257 Sunnyside Rd	Demo/ Reno	$ 4,000	$ 50	
10/1/2025	49-25	Andrew Hick	376.07-1-38	R2	2242 Shadyside Rd	Deck Demo	$ 1,000	$ -	
8/13/2025	39-25	Todd Olson	342.00-1-28.1	A1	3022 North Rd	Garage	$ 48,200	$ 112	
8/13/2025	21-24B	Steven Quast	359.19-1-16	R2	2257 Sunnyside Rd	Boat House/ Renewal	$ 50,000	$ 35	Renewal
8/22/2025	22-24B	Randy Konkol	359.10-2-31	R2	2621 Shadyside Rd	Renovation/	$ 400,000	$ 80	Renewal
8/22/2025	40-25	Brian McCue	376.07-1-20	R2	2278 Shadyside Rd	Addition	$ 75,000	$ 50	
7/23/2025	34-25	Linda Smith	359.11-1-17.1	R2	2532 Sunnyside Rd	Dock	$ 7,000	$ 50	
7/25/2025	35-25	Dan Simon	359.18-1-19.1	R2	2436 Shadyside Rd	Garage	$ 100,000	$ 170	
6/26/2026	32-25	Brian Gates	307.00-1-12	A1	3824 Stetson Rd	Pool	$ 4,200	$ 50	
5/7/2025	21-25	David Waples	359.06-3-24	R1	2692 Sunnyside Rd	New Build	$ 500,000	$ 205	
5/12/2025	22-25	Larry Bowman	359.10-1-25	R2	2638 Shadyside Rd	Dock	$ 50	$ 50	
4/30/2025	18-25	Brian Gates	307.00-1-12	A1	3824 Stetson Rd	Addition	$ 59,350	$ 103	
3/26/2025	11-25	Kate Gioglio	359.18-1-29	R2	2412 Shadyside Rd	Dock	$ 5,000	$ 50	
3/12/2025	10-25	Andrew Hicks	376.07-1-38	R2	2242 Shadyside Rd	Dock	$ 3,000	$ 50	
1/25/2025	04-25	Uriah Yoder	378.00-3-2	A1	9184 French Creek	Barn	$ 15,000	$ 103	
12/13/2024	47-24	Russ Hayes	343.4-1-4	A1	9680 Rte 430 Mina	COO		$ 208	
9/11/2024	37-24	Carol Gilligan	359.10-1-52	R1	2761 Shadyside Rd	Addition	$ 1,065,000	$ 200	
7/31/2024	29-24	John Palpant	342.18-1-11	A1	2956 North Rd	New Build	$ 300,000	$ 202	
6/28/2024	26-24	Lori & Joe Himelein	359.06-2-15	B1	2792 North Rd	Addition	$ 45,000	$ 77	Renewed 9/2/25
6/7/2024	22-24	RAK Properties	359.10-2-31	R1	2621 Shadyside Rd	Renovation	$ 100,000	$ 160	
						Outstanding Total	$5,197,600	$ 4,614	

Referrals to ZBA

Date	Doc #	Name	SBL	Zone	Property Address	Project	Valuation	Fee	Notes
12/19/2025		Susan Bartelett Maloney	359.11-1-14		2523 Rt 426	Contract Balcony		$ 75	
						Monthly Total		$ 75.00	

Fire Safety and Property Maintenance

Date	Doc #	Name	SBL	Zone	Property Address	Prop Description	Complete	Fee	Notes

		Advent Gravel & Land Management	359.00-2-1		Bailey Hill Rd	Gravel Pit	X		
		Kathryn Miller	361.00-1-4		Bailey Hill Rd	Cemetery	X		
		Pine Junction	360.00-1-4.2		Bailey Hill Rd	Restaurant			
		Jack's Repair	342.00-1-47.2.1		Bailey Hill Rd	Auto Body			
		Mark's Cemetery	378.00-3-17		Co Hwy 4	Cemetery	X		
		People of St.of NY	359.06-3-52		Main	Parking Lot	X		
		State of NY	359.06-2-12		Main	Retail			
		Our Own Candle	359.06-3-2		Main	Warehouse			
		Penn Union Land	359.06-3-60		Main	Retail			
		Baronial Splendor	359.06-3-59		Main	Row Building			
		10365 Main St	359.06-3-58		Main	Row Building			
		Russell Becker	359.06-3-57		Main	Row Building			
		Findley Lake Vol.	359.06-2-25		Main	Police/Fire	X		
		Findley Lake Mkt	359.06-3-54		Main	Retail			
		Buck & Doe Prop	359.06-2-26		Main	Row Building			
		John Cooper	359.06-2-27		Main	Row Building			
		Findley Lake W.Sh	359.06-2-28.1		Main	Small Use Bldg	X		
		Findley Lk Prop	359.06-1-8		Main	Government Bldg			
		Findley Lk Comm	359.06-4-8		Main	Restaurant	X		
		Barbara Howard	359.06-1-18		Main	Office Bldg			
		Town of Mina	359.00-1-5		Mann	Hwy Garage	X		
		Town of Mina	359.06-4-29		Mann	Hwy Garage	X		
		Our Own Candle	359.06-2-22		North	Small Use Bldg			
		Findley Lk Church	342.18-1-26		North	Religious	X		
		Town of Mina	342.18-1-4		North	Government Bldg	X		
		Michael Maring	342.18-1-42		Rt 426	Converted Resid.	X		
		Ralph Biggs Trustee	324.00-1-11.1		Rt 426	Storage			
		Fit for Life Min.	359.00-2-16		Rt 426	Camp			
		Jeff Richards	342.18-1-45.1		Rt 426	Self Storage	X		
		Candlestick Park	342.18-1-45.2		Rt 426	Medium Retail			
		Colin Johnson	342.18-1-46		Rt 426	Auto Body			

		Unity Findley Lk	342.00-1-82		Rt 426	Hotel			
		Michael Munsee	342.00-1-83		Rt 426	Self Storage			
		Larry Briggs	342.00-1-10.1		Rt 426	Self Storage			
		R Chadwick Land Holdings	359.06-3-9		Rt 430	Mining / Gravel	X		
		Town of Mina	343.00-1-32		Rt 430	Cemetery	X		
		Town of Mina	359.06-1-21		Rt 430	Cemetery	X		
		R Chadwick Land Holdings	342.00-1-56.1		Rt 430	Converted Resid.			
		Gorski Real Estate	358.00-1-3		Rt 430	Restaurant			
		Town of Mina	359.06-1-1		School	Playground	X		
		Robert Trevelline	359.18-1-51		Shadyside	Camping Park	X		
		Findley Lk Marine	359.06-4-7		Shadyside	Marina			
		Nicholas Krasa	359.11-1-5		Sunnyside	Diner/Lunch	X		
		Findley Lk Prop	359.06-3-12.2		Sunnyside	Apartment Bldg			
		West Mina Cem.	375.00-2-5		W Mina	Cemetery	X		
		Albert Post	358.00-1-22		W Mina	Banquet Facility			

Other Code Enforcement Issues/Complaints

Date	Doc #	Name	SBL	Zone	Property Address	Project	Valuation	Fee	Notes
9/4/2025		Al-issa Abbas Fadhil	361.00-1-1.2	A1	2731 Marks Rd				Several unregistered vehicles
5/16/2025		Stephen Burmaster			Sunnyside Rd				Tree in Lake - talk to DOT referred to DEC and in process of having DEC remove the tree.

Short-Term Rental Permits (List of STRs attached)

Date	Permit #	Name	SBL	Zone	Property Address	Project	Paid	Fee	Notes
DO NOT CURRENTLY HAVE PERMIT FOR STR					Sent letter to Attorney for final approval to Issue Fines and Summons.				
1/29/2025		Findley Lake Prop. LLC		B1	2746 Sunnyside Rd			$ 100	States they don't have an STR and refuses to sign affidavit stating such.
1/29/2025		Pam Vojticek		AR	2532 Ball Diamond	Rental #1		$ 100	Made contact -
1/29/2025		Pam Vojticek		AR	2532 Ball Diamond	Rental #2		$ 100	Waiting on Affidavit
1/29/2025		D&G Capital LLC		B1	2809 Rt 426			$ 100	30 Days to Comply
1/29/2025		Shawn Jackson		B1	2824 Pleasant St			$ 100	30 Days to Comply
1/29/2025		James Zank		R1	2698 Sunnyside Rd			$ 100	30 Days to Comply
1/29/2025		Wilson Vacation Prop.		R1	2280 Sunnyside Rd			$ 100	30 Days to Comply Letter Sent - No response to letter
1/29/2025		Donald Scott		R1	2424 Sunnyside Rd			$ 100	30 Days to Comply Letter Sent - No response to letter
1/29/2025		Walker Novosel		R2	2260 Shadyside Rd			$ 100	30 Days to Comply Letter Sent - No response to letter
1/29/2025		Murl E Homesteader Corp		A1	3162-3164 Greenman			$ 100	Waiting on County Septic test
1/29/2025		Todd Kortowich		R2	2530 Shadyside Rd			$ 100	Waiting for Documentation
1/29/2025		Russell Becker		B1	10371 Main St			$ 100	30 Days to Comply Letter Sent - No response to letter
4/26/2025		Daniel Flannery	new owner	R1	2645 Shadyside Rd			$ 100	Letter Sent if continuing Rental - No mailing address - Letter returned

1/29/2025	5	Matt Wells		R1	2456 Sunnyside Rd			$	100	Renewal letter sent - No response
1/29/2025	6	Matt Wells		R2	2575 Sunnyside Rd			$	100	Renewal letter sent - No response
1/29/2025	7	William Kieklak		R2	2531 Sunnyside Rd			$	100	Renewal letter sent - No response
1/29/2025	10	Harold Heximer		R2	2284 Shadyside Rd			$	100	Renewal letter sent - No Response

Notes:

Number	Comments
	Tom completed letter for Issuing Fines and Summons - Waiting for Attorney's final approval.

Town of Mina
Balance Sheet
As of December 31, 2025

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
General - HRA	1,079.16
General Money Market	5,028.62
General/Light District Checking	30,495.85
Highway Checking	168,432.58
Highway Money Market	5,123.80
NY Class	
01 - S - Sewer Project	462,140.84
02 - G - Community Ctr Capital	10,096.83
03 - G - Highway Blding Capital	10,096.83
04 - H - Highway Equip Capital	10,096.83
06 - G - Cemetery	13,125.85
07 - G - General Operating	475,603.89
08 - H - Highway Operating	566,048.26
Total NY Class	1,547,209.33
Payroll Trust	0.29
Petty Cash	225.00
Sewer Checking	-79,710.46
Youth Program	738.95
Total Checking/Savings	1,678,623.12
Total Current Assets	1,678,623.12
Fixed Assets	
Buildings	976,200.00
Land	187,600.00
Machinery & Equipment	799,095.00
Other Capital Assets	429,378.00
Total Fixed Assets	2,392,273.00
Other Assets	
W129 Non-Current Gov't Liab	275,000.00
Total Other Assets	275,000.00
TOTAL ASSETS	**4,345,896.12**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
PR Liabilities	378.11
RAN Bond	1,560,000.00
Total Other Current Liabilities	1,560,378.11
Total Current Liabilities	1,560,378.11
Long Term Liabilities	
W626 Bonds Payable USDA	275,000.00
Total Long Term Liabilities	275,000.00
Total Liabilities	1,835,378.11

Town of Mina
Balance Sheet
As of December 31, 2025

	Dec 31, 25
Equity	
Fund Balance - Fixed Assets	2,392,273.00
Fund Balance - General	337,325.16
Fund Balance - Highway	621,444.92
Fund Balance - Lighting Dist	15,301.84
Fund Balance - Sewer	-36,563.90
Net Income	-819,263.01
Total Equity	2,510,518.01
TOTAL LIABILITIES & EQUITY	**4,345,896.12**

Town of Mina
Profit & Loss Budget vs. Actual
January through December 2025

	Jan - Dec 25	Budget	$ Over Budget	% of Budget
Income				
A1001 Real Property Taxes	290,114.00	290,114.00	0.00	100.0%
A1090 Interest/Penalities Taxes	3,585.43	3,500.00	85.43	102.4%
A1120 Non Prop Tax Dist by Co	176,134.58	145,000.00	31,134.58	121.5%
A1170 Franchises	4,847.02	5,000.00	-152.98	96.9%
A1255 Clerk Fees	3,388.17	3,000.00	388.17	112.9%
A2001 Park and Recreation Char	1,050.00	6,000.00	-4,950.00	17.5%
A2110 Zoning Fees	2,400.00	1,200.00	1,200.00	200.0%
A2190 Sale of Cemetery Lots	2,400.00	1,200.00	1,200.00	200.0%
A2192 Chgs for Cemetery Service	1,850.00	1,200.00	650.00	154.2%
A2210 Tax/Assess Other Gov CAP				
A2210 Tax/Assess Fr Creek	1,347.06			
A2210 Tax/Assess Sherman	1,479.76			
A2210 Tax/Assess Other Gov CAP - Other	282.39	6,000.00	-5,717.61	4.7%
Total A2210 Tax/Assess Other Gov CAP	3,109.21	6,000.00	-2,890.79	51.8%
A2300 Justice Serv. Other Govts	3,900.00	3,900.00	0.00	100.0%
A2401 Interest & Earnings	5,809.51	6,000.00	-190.49	96.8%
A2410 Rental of Real Property	26,898.00	24,000.00	2,898.00	112.1%
A2544 Dog Licenses	1,440.00	1,200.00	240.00	120.0%
A2590 Permits, Other	7,323.00	4,000.00	3,323.00	183.1%
A2610 Fines & Forfeited Bail	5,957.50	7,000.00	-1,042.50	85.1%
A2705 Gifts and Donations	2,630.00	6,500.00	-3,870.00	40.5%
A2750 Aim-Related Payments	7,256.00	6,782.00	474.00	107.0%
A2770 Other Unclassified Revenu	164,195.54	0.00	164,195.54	100.0%
A3005 Mortgage Tax	22,117.99	20,000.00	2,117.99	110.6%
A3820 Youth Programs	0.00	1,000.00	-1,000.00	0.0%
DA1001 Real Property Taxes	468,230.00	468,230.00	0.00	100.0%
DA1120 Co. Sales Tax Distributn	258,015.23	220,000.00	38,015.23	117.3%
DA2300 Services Other Govts	2,000.00	2,000.00	0.00	100.0%
DA2401 Interest & Earnings	11,765.85	10,000.00	1,765.85	117.7%
DA2650 - Sale of Scrap Material	1,864.51	0.00	1,864.51	100.0%
DA3089 St. Aid Other, Bridge NY	38,851.54	0.00	38,851.54	100.0%
DA3501 Consolid Highway CHIPS	176,319.97	79,198.00	97,121.97	222.6%
FD3410.4 Fire District	104,763.66	100,000.00	4,763.66	104.8%
LD5182.4 Lighting District	16,000.00	16,000.00	0.00	100.0%
SS2401 Interest & Earnings	820.12	0.00	820.12	100.0%
Total Income	1,815,036.83	1,438,024.00	377,012.83	126.2%
Gross Profit	1,815,036.83	1,438,024.00	377,012.83	126.2%
Expense				
A1010.1 Town Board - PS	6,000.00	6,000.00	0.00	100.0%
A1010.4 Town Board Expense	992.22	800.00	192.22	124.0%
A1110.1 Justice - PS	8,239.92	8,240.00	-0.08	100.0%
A1110.1 Justice Clerk - PS	7,801.61	7,066.00	735.61	110.4%
A1110.4 Justice Expense	3,987.60	5,600.00	-1,612.40	71.2%
A1220.1 Supervisor - PS	9,999.93	10,000.00	-0.07	100.0%
A1220.1 Supervisor Bkkpr - PS	18,394.66	10,000.00	8,394.66	183.9%
A1220.4 Supervisor Expense	5,049.60	5,500.00	-450.40	91.8%
A1330.1 Tax Collection - PS	0.00	0.00	0.00	0.0%
A1330.4 Tax Collection Expense	0.00	0.00	0.00	0.0%
A1355.1 Assessor - PS	19,097.48	19,100.00	-2.52	100.0%
A1355.1 Assessor Clerk - PS	0.00	0.00	0.00	0.0%
A1355.1 Assessor PS Loan Repay	0.00	0.00	0.00	0.0%
A1355.2 Assessor Equip	187.99	0.00	187.99	100.0%
A1355.4 Assessor Exp CAP	4,257.56	6,500.00	-2,242.44	65.5%
A1355.4 Assessor Exp Fr Creek	0.00	0.00	0.00	0.0%
A1355.4 Assessor Exp Mina	0.00	0.00	0.00	0.0%
A1355.4 Assessor Exp Sherman	0.00	0.00	0.00	0.0%
A1410.1 Town Clerk - PS	28,900.00	28,800.00	100.00	100.3%
A1410.1 Town Clerk Deputy - PS	5,683.85	4,500.00	1,183.85	126.3%
A1410.4 Town Clerk Expense	2,606.60	5,000.00	-2,393.40	52.1%
A1420.4 Attorney Expense	3,474.80	14,000.00	-10,525.20	24.8%
A1440.4 Engineer Contractual	24,805.48	0.00	24,805.48	100.0%
A1450.1 Elections - PS	0.00	0.00	0.00	0.0%
A1450.4 Elections Expense	0.00	0.00	0.00	0.0%
A1490.4 Public Works Admin	0.00	0.00	0.00	0.0%
A162.2 Buildings Equipment	0.00	0.00	0.00	0.0%
A1620.1 Buildings - PS	4,862.70	7,000.00	-2,137.30	69.5%

Town of Mina
Profit & Loss Budget vs. Actual
January through December 2025

	Jan - Dec 25	Budget	$ Over Budget	% of Budget
A1620.4 Buildings Expense				
A1620.4 Bldg Electric	5,322.81			
A1620.4 Bldg Gas	9,716.95			
A1620.4 Bldg Supplies	5,292.71			
A1620.4 Bldg Telephone/Internet	3,501.46			
A1620.4 Buildings Expense - Other	6,869.13	45,000.00	-38,130.87	15.3%
Total A1620.4 Buildings Expense	30,703.06	45,000.00	-14,296.94	68.2%
A1910.4 Unallocated Insurance	32,590.78	33,620.00	-1,029.22	96.9%
A1920.2 Municipal Assoc Dues	1,400.00	1,300.00	100.00	107.7%
A1990.4 Contingent	0.00	25,000.00	-25,000.00	0.0%
A3310.4 Traffic Control	0.00	3,500.00	-3,500.00	0.0%
A3410.4 Contractual Expense	0.00	0.00	0.00	0.0%
A3510.1 Control of Dogs - PS	600.00	550.00	50.00	109.1%
A3510.4 Control of Dogs Expense	713.10	500.00	213.10	142.6%
A3620.1 Safety Inspection - PS	0.00	11,000.00	-11,000.00	0.0%
A3620.4 Safety Inspection	1,132.38	2,500.00	-1,367.62	45.3%
A5010.1 Sup't of Highways - PS	59,869.94	59,870.00	-0.06	100.0%
A5010.4 Sup't Highways Expense	1,010.95	3,500.00	-2,489.05	28.9%
A5132.4 Garage Expense				
A5132.4 Garage Electric	2,052.73			
A5132.4 Garage Gas	5,997.35			
A5132.4 Garage Phone/Internet	2,393.11			
A5132.4 Garage Expense - Other	6,024.35	18,000.00	-11,975.65	33.5%
Total A5132.4 Garage Expense	16,467.54	18,000.00	-1,532.46	91.5%
A5182.4 Street Lighting	4,360.90	4,350.00	10.90	100.3%
A6410.4 Publicity	6,430.00	1,500.00	4,930.00	428.7%
A6460.4 Industrial Dev Agency	9,636.00	0.00	9,636.00	100.0%
A6772.4 Programs for Aging	3,500.00	3,500.00	0.00	100.0%
A7110.4 Parks Contractual Exp	0.00	7,000.00	-7,000.00	0.0%
A7140.4 Playrounds/Rec Centers	1,726.36	2,000.00	-273.64	86.3%
A7310.1 Youth Program - PS	0.00	750.00	-750.00	0.0%
A7310.4 Youth Program Expense	6,625.00	9,000.00	-2,375.00	73.6%
A7410.4 Library	22,250.00	22,250.00	0.00	100.0%
A7510.1 Historian - PS	1,200.00	1,200.00	0.00	100.0%
A7510.4 Historian Expense	196.10	500.00	-303.90	39.2%
A7520.4 Historical Property	1,500.00	1,500.00	0.00	100.0%
A7550.4 Celebrations	3,052.89	2,500.00	552.89	122.1%
A8010.1 Zoning - PS	7,999.93	8,000.00	-0.07	100.0%
A8010.1 Zoning PS Clerk	2,496.72	4,500.00	-2,003.28	55.5%
A8010.4 Zoning Expense	759.50	1,500.00	-740.50	50.6%
A8020.1 Planning - PS	0.00	100.00	-100.00	0.0%
A8020.4 Planning Expense	0.00	100.00	-100.00	0.0%
A8090.4 Env Control Contrac Exp	59,572.50	10,850.00	48,722.50	549.1%
A8160.4 Refuse/Garbage Expense	1,187.00	1,500.00	-313.00	79.1%
A8510.4 Community Beautifuicati	3,500.00	3,500.00	0.00	100.0%
A8664.1 Code Enforcement - PS				
A8664.4 Code Enforc Clerk - PS	731.25			
A8664.1 Code Enforcement - PS - Other	23,799.11	6,500.00	17,299.11	366.1%
Total A8664.1 Code Enforcement - PS	24,530.36	6,500.00	18,030.36	377.4%
A8664.4 Code Enforcement Exp	262.55	200.00	62.55	131.3%
A8810.1 Cemeteries - PS	5,000.00	5,000.00	0.00	100.0%
A8810.4 Cemeteries Expense	2,333.43	2,000.00	333.43	116.7%
A9010.8 State Retirement	18,615.50	21,500.00	-2,884.50	86.6%
A9030.8 Social Security	15,456.08	12,700.00	2,756.08	121.7%
A9040.8 Workers Comp	3,004.94	3,000.00	4.94	100.2%
A9055.8 Disability Insurance	1,178.46	1,250.00	-71.54	94.3%
A9060.8 Medical Insurance	35,084.60	41,900.00	-6,815.40	83.7%
A9950.9 Capital Project Fund	0.00	20,000.00	-20,000.00	0.0%
DA5110.1 General Repairs - PS	94,437.05	94,200.00	237.05	100.3%
DA5110.4 Gen'l Repairs Cont Exp	177,978.69	195,000.00	-17,021.31	91.3%
DA5112.2 Improvement Cap Outlay	179,157.89	79,198.00	99,959.89	226.2%
DA5120.4 Bridges - Cont Exp	39,686.79	0.00	39,686.79	100.0%
DA5130.2 Machinery/Equipment	14,000.00	55,000.00	-41,000.00	25.5%
DA5130.4 Machinery	53,678.69	55,000.00	-1,321.31	97.6%
DA5140.4 Misc - Cont Exp	14,065.05	20,000.00	-5,934.95	70.3%
DA5142.1 Snow Removal- PS	83,600.52	91,050.00	-7,449.48	91.8%
DA5142.4 Snow Removal Cont Exp	53,718.60	50,000.00	3,718.60	107.4%
DA9010.8 State Retirement	21,684.50	23,850.00	-2,165.50	90.9%
DA9030.8 Social Security	13,697.84	12,360.00	1,337.84	110.8%
DA9040.8 Workers Comp	7,011.51	7,020.00	-8.49	99.9%
DA9055.8 Disability Insurance	50.40	250.00	-199.60	20.2%
DA9060.8 Medical Insurance	38,860.81	52,000.00	-13,139.19	74.7%

Town of Mina
Profit & Loss Budget vs. Actual
January through December 2025

	Jan - Dec 25	Budget	$ Over Budget	% of Budget
DA9089.8 Clothing	4,340.08	3,000.00	1,340.08	144.7%
DA9710.6 Serial Bonds Principal	25,000.00	25,000.00	0.00	100.0%
DA9710.7 Serial Bond Interest	3,375.00	6,500.00	-3,125.00	51.9%
DA9720.6 Debt Prin, Instal Bond	0.00	0.00	0.00	0.0%
DA9720.7 Debt Int., Instal Bond	3,093.75	0.00	3,093.75	100.0%
DA9950.9 Capital Project Fund	0.00	10,000.00	-10,000.00	0.0%
SF3410.4 Payments Fire Contract	104,763.66	100,000.00	4,763.66	104.8%
SL5182.4 Light District	17,906.15	16,000.00	1,906.15	111.9%
SS1420.4 Attorney Expense	16,227.32	0.00	16,227.32	100.0%
SS1440.4 Engineer Contractual	702,630.05	0.00	702,630.05	100.0%
SS1620.4 Building Expenses				
SS1620.4 Blding Exp.- Electric	348.66	0.00	348.66	100.0%
SS1620.4 Building Expenses - Other	2,383.54	0.00	2,383.54	100.0%
Total SS1620.4 Building Expenses	2,732.20	0.00	2,732.20	100.0%
SS1910.4 Unallocated Insurance	536.56	0.00	536.56	100.0%
SS1945.4 Purchase of Land Cont	415,738.93	0.00	415,738.93	100.0%
SS8110.0 Sewer Administration	6,039.23	0.00	6,039.23	100.0%
Total Expense	2,634,299.84	1,438,024.00	1,196,275.84	183.2%
Net Income	**-819,263.01**	**0.00**	**-819,263.01**	**100.0%**

Town of Mina
Profit & Loss by Class
January through December 2025

	Fire District	Grants (General)	General - Other (General)	Total General	Highway	Light District	Sewer District	TOTAL
Income								
A1001 Real Property Taxes	0.00	0.00	290,114.00	290,114.00	0.00	0.00	0.00	290,114.00
A1090 Interest/Penalities Taxes	0.00	0.00	3,585.43	3,585.43	0.00	0.00	0.00	3,585.43
A1120 Non Prop Tax Dist by Co	0.00	0.00	176,134.58	176,134.58	0.00	0.00	0.00	176,134.58
A1170 Franchises	0.00	0.00	4,847.02	4,847.02	0.00	0.00	0.00	4,847.02
A1255 Clerk Fees	0.00	0.00	3,388.17	3,388.17	0.00	0.00	0.00	3,388.17
A2001 Park and Recreation Char	0.00	0.00	1,050.00	1,050.00	0.00	0.00	0.00	1,050.00
A2110 Zoning Fees	0.00	0.00	2,400.00	2,400.00	0.00	0.00	0.00	2,400.00
A2190 Sale of Cemetery Lots	0.00	0.00	2,400.00	2,400.00	0.00	0.00	0.00	2,400.00
A2192 Chgs for Cemetery Service	0.00	0.00	1,850.00	1,850.00	0.00	0.00	0.00	1,850.00
A2210 Tax/Assess Other Gov CAP								
A2210 Tax/Assess Fr Creek	0.00	0.00	1,347.06	1,347.06	0.00	0.00	0.00	1,347.06
A2210 Tax/Assess Sherman	0.00	0.00	1,479.76	1,479.76	0.00	0.00	0.00	1,479.76
A2210 Tax/Assess Other Gov CAP - Other	0.00	0.00	282.39	282.39	0.00	0.00	0.00	282.39
Total A2210 Tax/Assess Other Gov CAP	0.00	0.00	3,109.21	3,109.21	0.00	0.00	0.00	3,109.21
A2300 Justice Serv. Other Govts	0.00	0.00	3,900.00	3,900.00	0.00	0.00	0.00	3,900.00
A2401 Interest & Earnings	0.00	0.00	4,488.79	4,488.79	0.00	0.00	1,320.72	5,809.51
A2410 Rental of Real Property	0.00	0.00	26,898.00	26,898.00	0.00	0.00	0.00	26,898.00
A2544 Dog Licenses	0.00	0.00	1,440.00	1,440.00	0.00	0.00	0.00	1,440.00
A2590 Permits, Other	0.00	0.00	7,323.00	7,323.00	0.00	0.00	0.00	7,323.00
A2610 Fines & Forfeited Bail	0.00	0.00	5,957.50	5,957.50	0.00	0.00	0.00	5,957.50
A2705 Gifts and Donations	0.00	0.00	2,630.00	2,630.00	0.00	0.00	0.00	2,630.00
A2750 Aim-Related Payments	0.00	0.00	7,256.00	7,256.00	0.00	0.00	0.00	7,256.00
A2770 Other Unclassified Revenu	0.00	163,000.00	712.00	163,712.00	0.00	0.00	483.54	164,195.54
A3005 Mortgage Tax	0.00	0.00	22,117.99	22,117.99	0.00	0.00	0.00	22,117.99
DA1001 Real Property Taxes	0.00	0.00	0.00	0.00	468,230.00	0.00	0.00	468,230.00
DA1120 Co. Sales Tax Distributn	0.00	0.00	0.00	0.00	258,015.23	0.00	0.00	258,015.23
DA2300 Services Other Govts	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
DA2401 Interest & Earnings	0.00	0.00	0.00	0.00	11,765.85	0.00	0.00	11,765.85
DA2650 - Sale of Scrap Material	0.00	0.00	0.00	0.00	1,864.51	0.00	0.00	1,864.51
DA3089 St. Aid Other, Bridge NY	0.00	0.00	0.00	0.00	38,851.54	0.00	0.00	38,851.54
DA3501 Consolid Highway CHIPS	0.00	0.00	0.00	0.00	176,319.97	0.00	0.00	176,319.97
FD3410.4 Fire District	104,763.66	0.00	0.00	0.00	0.00	0.00	0.00	104,763.66
LD5182.4 Lighting District	0.00	0.00	0.00	0.00	0.00	16,000.00	0.00	16,000.00
SS2401 Interest & Earnings	0.00	0.00	0.00	0.00	0.00	0.00	820.12	820.12
Total Income	104,763.66	163,000.00	571,601.69	734,601.69	957,047.10	16,000.00	2,624.38	1,815,036.83
Gross Profit	104,763.66	163,000.00	571,601.69	734,601.69	957,047.10	16,000.00	2,624.38	1,815,036.83
Expense								
A1010.1 Town Board - PS	0.00	0.00	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00
A1010.4 Town Board Expense	0.00	0.00	992.22	992.22	0.00	0.00	0.00	992.22
A1110.1 Justice - PS	0.00	0.00	8,239.92	8,239.92	0.00	0.00	0.00	8,239.92
A1110.1 Justice Clerk - PS	0.00	0.00	7,801.61	7,801.61	0.00	0.00	0.00	7,801.61
A1110.4 Justice Expense	0.00	0.00	3,987.60	3,987.60	0.00	0.00	0.00	3,987.60
A1220.1 Supervisor - PS	0.00	0.00	9,999.93	9,999.93	0.00	0.00	0.00	9,999.93
A1220.1 Supervisor Bkkpr - PS	0.00	0.00	18,394.66	18,394.66	0.00	0.00	0.00	18,394.66
A1220.4 Supervisor Expense	0.00	0.00	5,049.60	5,049.60	0.00	0.00	0.00	5,049.60
A1355.1 Assessor - PS	0.00	0.00	19,097.48	19,097.48	0.00	0.00	0.00	19,097.48
A1355.2 Assessor Equip	0.00	0.00	187.99	187.99	0.00	0.00	0.00	187.99
A1355.4 Assessor Exp CAP	0.00	0.00	4,257.56	4,257.56	0.00	0.00	0.00	4,257.56
A1410.1 Town Clerk - PS	0.00	0.00	28,900.00	28,900.00	0.00	0.00	0.00	28,900.00
A1410.1 Town Clerk Deputy - PS	0.00	0.00	5,683.85	5,683.85	0.00	0.00	0.00	5,683.85
A1410.4 Town Clerk Expense	0.00	0.00	2,606.60	2,606.60	0.00	0.00	0.00	2,606.60
A1420.4 Attorney Expense	0.00	0.00	3,474.80	3,474.80	0.00	0.00	0.00	3,474.80
A1440.4 Engineer Contractual	0.00	22,635.98	2,169.50	24,805.48	0.00	0.00	0.00	24,805.48
A1620.1 Buildings - PS	0.00	0.00	4,862.70	4,862.70	0.00	0.00	0.00	4,862.70

Town of Mina
Profit & Loss by Class
January through December 2025

	Fire District	Grants (General)	General - Other (General)	Total General	Highway	Light District	Sewer District	TOTAL
A1620.4 Buildings Expense								
A1620.4 Bldg Electric	0.00	0.00	5,322.81	5,322.81	0.00	0.00	0.00	5,322.81
A1620.4 Bldg Gas	0.00	0.00	9,716.95	9,716.95	0.00	0.00	0.00	9,716.95
A1620.4 Bldg Supplies	0.00	0.00	5,292.71	5,292.71	0.00	0.00	0.00	5,292.71
A1620.4 Bldg Telephone/Internet	0.00	0.00	3,501.46	3,501.46	0.00	0.00	0.00	3,501.46
A1620.4 Buildings Expense - Other	0.00	0.00	6,869.13	6,869.13	0.00	0.00	0.00	6,869.13
Total A1620.4 Buildings Expense	0.00	0.00	30,703.06	30,703.06	0.00	0.00	0.00	30,703.06
A1910.4 Unallocated Insurance	0.00	0.00	32,590.78	32,590.78	0.00	0.00	0.00	32,590.78
A1920.2 Municipal Assoc Dues	0.00	0.00	1,400.00	1,400.00	0.00	0.00	0.00	1,400.00
A3510.1 Control of Dogs - PS	0.00	0.00	600.00	600.00	0.00	0.00	0.00	600.00
A3510.4 Control of Dogs Expense	0.00	0.00	713.10	713.10	0.00	0.00	0.00	713.10
A3620.1 Safety Inspection - PS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A3620.4 Safety Inspection	0.00	0.00	1,132.38	1,132.38	0.00	0.00	0.00	1,132.38
A5010.1 Sup't of Highways - PS	0.00	0.00	59,869.94	59,869.94	0.00	0.00	0.00	59,869.94
A5010.4 Sup't Highways Expense	0.00	0.00	1,010.95	1,010.95	0.00	0.00	0.00	1,010.95
A5132.4 Garage Expense								
A5132.4 Garage Electric	0.00	0.00	2,052.73	2,052.73	0.00	0.00	0.00	2,052.73
A5132.4 Garage Gas	0.00	0.00	5,997.35	5,997.35	0.00	0.00	0.00	5,997.35
A5132.4 Garage Phone/Internet	0.00	0.00	2,393.11	2,393.11	0.00	0.00	0.00	2,393.11
A5132.4 Garage Expense - Other	0.00	0.00	6,024.35	6,024.35	0.00	0.00	0.00	6,024.35
Total A5132.4 Garage Expense	0.00	0.00	16,467.54	16,467.54	0.00	0.00	0.00	16,467.54
A5182.4 Street Lighting	0.00	0.00	4,360.90	4,360.90	0.00	0.00	0.00	4,360.90
A6410.4 Publicity	0.00	0.00	6,430.00	6,430.00	0.00	0.00	0.00	6,430.00
A6460.4 Industrial Dev Agency	0.00	0.00	9,636.00	9,636.00	0.00	0.00	0.00	9,636.00
A6772.4 Programs for Aging	0.00	0.00	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00
A7140.4 Playrounds/Rec Centers	0.00	0.00	1,726.36	1,726.36	0.00	0.00	0.00	1,726.36
A7310.4 Youth Program Expense	0.00	0.00	6,625.00	6,625.00	0.00	0.00	0.00	6,625.00
A7410.4 Library	0.00	0.00	22,250.00	22,250.00	0.00	0.00	0.00	22,250.00
A7510.1 Historian - PS	0.00	0.00	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00
A7510.4 Historian Expense	0.00	0.00	196.10	196.10	0.00	0.00	0.00	196.10
A7520.4 Historical Property	0.00	0.00	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
A7550.4 Celebrations	0.00	0.00	3,052.89	3,052.89	0.00	0.00	0.00	3,052.89
A8010.1 Zoning - PS	0.00	0.00	7,999.93	7,999.93	0.00	0.00	0.00	7,999.93
A8010.1 Zoning PS Clerk	0.00	0.00	2,496.72	2,496.72	0.00	0.00	0.00	2,496.72
A8010.4 Zoning Expense	0.00	0.00	759.50	759.50	0.00	0.00	0.00	759.50
A8090.4 Env Control Contrac Exp	0.00	49,072.50	10,500.00	59,572.50	0.00	0.00	0.00	59,572.50
A8160.4 Refuse/Garbage Expense	0.00	0.00	1,187.00	1,187.00	0.00	0.00	0.00	1,187.00
A8510.4 Community Beautifuicati	0.00	0.00	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00
A8664.1 Code Enforcement - PS								
A8664.4 Code Enforc Clerk - PS	0.00	0.00	731.25	731.25	0.00	0.00	0.00	731.25
A8664.1 Code Enforcement - PS - Other	0.00	0.00	23,799.11	23,799.11	0.00	0.00	0.00	23,799.11
Total A8664.1 Code Enforcement - PS	0.00	0.00	24,530.36	24,530.36	0.00	0.00	0.00	24,530.36
A8664.4 Code Enforcement Exp	0.00	0.00	262.55	262.55	0.00	0.00	0.00	262.55
A8810.1 Cemeteries - PS	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00
A8810.4 Cemeteries Expense	0.00	0.00	2,333.43	2,333.43	0.00	0.00	0.00	2,333.43
A9010.8 State Retirement	0.00	0.00	18,615.50	18,615.50	0.00	0.00	0.00	18,615.50
A9030.8 Social Security	0.00	0.00	15,456.08	15,456.08	0.00	0.00	0.00	15,456.08
A9040.8 Workers Comp	0.00	0.00	3,004.94	3,004.94	0.00	0.00	0.00	3,004.94
A9055.8 Disability Insurance	0.00	0.00	1,178.46	1,178.46	0.00	0.00	0.00	1,178.46
A9060.8 Medical Insurance	0.00	0.00	35,084.60	35,084.60	0.00	0.00	0.00	35,084.60
DA5110.1 General Repairs - PS	0.00	0.00	0.00	0.00	94,437.05	0.00	0.00	94,437.05
DA5110.4 Gen'l Repairs Cont Exp	0.00	0.00	0.00	0.00	177,978.69	0.00	0.00	177,978.69
DA5112.2 Improvement Cap Outlay	0.00	0.00	0.00	0.00	179,157.89	0.00	0.00	179,157.89
DA5120.4 Bridges - Cont Exp	0.00	0.00	0.00	0.00	39,686.79	0.00	0.00	39,686.79
DA5130.2 Machinery/Equipment	0.00	0.00	0.00	0.00	14,000.00	0.00	0.00	14,000.00
DA5130.4 Machinery	0.00	0.00	0.00	0.00	53,678.69	0.00	0.00	53,678.69
DA5140.4 Misc - Cont Exp	0.00	0.00	0.00	0.00	14,065.05	0.00	0.00	14,065.05

Town of Mina
Profit & Loss by Class
January through December 2025

	Fire District	Grants (General)	General - Other (General)	Total General	Highway	Light District	Sewer District	TOTAL
DA5142.1 Snow Removal- PS	0.00	0.00	0.00	0.00	83,600.52	0.00	0.00	83,600.52
DA5142.4 Snow Removal Cont Exp	0.00	0.00	0.00	0.00	53,718.60	0.00	0.00	53,718.60
DA9010.8 State Retirement	0.00	0.00	0.00	0.00	21,684.50	0.00	0.00	21,684.50
DA9030.8 Social Security	0.00	0.00	0.00	0.00	13,697.84	0.00	0.00	13,697.84
DA9040.8 Workers Comp	0.00	0.00	0.00	0.00	7,011.51	0.00	0.00	7,011.51
DA9055.8 Disability Insurance	0.00	0.00	0.00	0.00	50.40	0.00	0.00	50.40
DA9060.8 Medical Insurance	0.00	0.00	-261.20	-261.20	39,122.01	0.00	0.00	38,860.81
DA9089.8 Clothing	0.00	0.00	0.00	0.00	4,340.08	0.00	0.00	4,340.08
DA9710.6 Serial Bonds Principal	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	25,000.00
DA9710.7 Serial Bond Interest	0.00	0.00	0.00	0.00	3,375.00	0.00	0.00	3,375.00
DA9720.7 Debt Int., Instal Bond	0.00	0.00	0.00	0.00	3,093.75	0.00	0.00	3,093.75
SF3410.4 Payments Fire Contract	104,763.66	0.00	0.00	0.00	0.00	0.00	0.00	104,763.66
SL5182.4 Light District	0.00	0.00	0.00	0.00	0.00	17,906.15	0.00	17,906.15
SS1420.4 Attorney Expense	0.00	0.00	0.00	0.00	0.00	0.00	16,227.32	16,227.32
SS1440.4 Engineer Contractual	0.00	0.00	0.00	0.00	0.00	0.00	702,630.05	702,630.05
SS1620.4 Building Expenses								
SS1620.4 Blding Exp.- Electric	0.00	0.00	348.66	348.66	0.00	0.00	0.00	348.66
SS1620.4 Building Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	2,383.54	2,383.54
Total SS1620.4 Building Expenses	0.00	0.00	348.66	348.66	0.00	0.00	2,383.54	2,732.20
SS1910.4 Unallocated Insurance	0.00	0.00	0.00	0.00	0.00	0.00	536.56	536.56
SS1945.4 Purchase of Land Cont	0.00	0.00	0.00	0.00	0.00	0.00	415,738.93	415,738.93
SS8110.0 Sewer Administration	0.00	0.00	0.00	0.00	0.00	0.00	6,039.23	6,039.23
Total Expense	104,763.66	71,708.48	468,667.55	540,376.03	827,698.37	17,906.15	1,143,555.63	2,634,299.84
Net Income	**0.00**	**91,291.52**	**102,934.14**	**194,225.66**	**129,348.73**	**-1,906.15**	**-1,140,931.25**	**-819,263.01**

NYCLASS

Town of Mina

PTMA Financial Solutions
2135 CityGate Lane
7th Floor
Naperville, IL 60563
Phone: 630-657-6400
Fax: 630-718-8701

Monthly Activity Summary

12/1/2025 - 12/31/2025

Class	Account	Beginning Balance	Contributions	Dividends YTD	Dividends	Withdrawals	Month End Balance
NYCLASS	NY01-02062-0001 Sewer Project	$300,820.12	$160,000.00	$2,140.84	$1,320.72	$0.00	$462,140.84
NYCLASS	NY01-02062-0002 General Community Center Capital	$10,065.06	$0.00	$96.83	$31.77	$0.00	$10,096.83
NYCLASS	NY01-02062-0003 General Highway Building Capital	$10,065.06	$0.00	$96.83	$31.77	$0.00	$10,096.83
NYCLASS	NY01-02062-0004 Highway Equipment Capital	$10,065.06	$0.00	$96.83	$31.77	$0.00	$10,096.83
NYCLASS	NY01-02062-0005 General Special Projects	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
NYCLASS	NY01-02062-0006 General Cemetery	$13,084.56	$0.00	$125.85	$41.29	$0.00	$13,125.85
NYCLASS	NY01-02062-0007 General Operating	$474,107.79	$0.00	$2,788.63	$1,496.10	$0.00	$475,603.89
NYCLASS	NY01-02062-0008 Highway Operating	$617,180.41	$0.00	$3,550.48	$1,867.85	($53,000.00)	$566,048.26
		$1,435,388.06	**$160,000.00**	**$8,896.29**	**$4,821.27**	**($53,000.00)**	**$1,547,209.33**

Town of Mina
Board Resolution #__ - 26
2025 Justice Audit
Dated: January 8, 2026

At a regular meeting of the Mina Town Board held on Thursday, January 8, 2026, Mina Town Supervisor Rebecca N. Brumagin, submitted a report of findings of the audits conducted on the justice records for the calendar year 2025. Her report included information on the process for reviewing records including monthly bank statements, bank reconciliations, accountability reports, the cash receipt journal, the cash disbursement journal, partial payments report, NYS Justice Court reports, NYS TSLE&D reports and a sampling of court docket files and cases. Findings for 2025 were as follows:

1. The former justice clerk, who was employed by the Town of Mina for 12 years, resigned effective October 10, 2025 and a new justice clerk began employment in October 2025.
2. A sampling of court docket files and cases revealed that not all disposed cases were properly filed. A specific case with an arrest date of March 29, 2025 and an appearance before the court in April 2025 was not able to be located. The current justice clerk has acknowledged that there is a substantial backlog of filing of disposed cases and has agreed to rectify the situation by bringing the filing up to date and has also agreed that she will ensure that in the future that all disposed cases are properly filed in a timely manner.
3. Transactions are recorded properly.
4. Accountability is determined monthly.
5. Required reports are made timely and accurately.
6. A computerized record of uncollected installment payments was generated through the State SEI system in 2025 and shows uncollected payments of $5,184.00.
7. A record of outstanding bail cases was generated through the State SEI system and shows a total of outstanding bail of $1,700.00 for three cases.
8. There are zero cases pending in New York State TSLE&D.