§ 116. Town charges. Except as herein otherwise provided, towns may incur obligations for any purpose necessary to give effect to the powers herein granted, including but not limited to the following:

1. The compensation of town officers and employees, and all expenses necessarily incurred for the use and benefit of the town, and when incurred by authority of the town board, all expenses necessarily incurred and paid by any town officer or employee in executing the duties of his office or position, including actual and necessary expenses for travel, office rent, janitor service, light, heat, telephone, postage, furniture, books, stationery and supplies, and, in the county of Franklin, for maintenance while attending meetings of the town board. The town board of any town, in lieu of auditing and allowing the claim of a town officer or employee for actual and necessary expenses for travel, may determine by resolution to allow and pay such officer or employee a reasonable mileage allowance for the use of his own automobile for each mile actually and necessarily traveled by him in the performance of the duties of his office or position, in attending a course of training for his respective office or position provided by the town and county officers training school of the state of New York, or in attending a convention, conference or school pursuant to section seventy-seven-b of the general municipal law.

2. All damages recovered against a town officer for any act done pursuant to a resolution, or proposition, duly adopted by the town board or at a town election duly held; and all damages against any such officer for any act done in good faith, in his official capacity, without any such direction or resolution, may be made a town charge, by a vote of the town, at a town election duly held, or by a resolution of the town board, but any such subsequent resolution of the town board shall be subject to a permissive referendum.

3. The moneys authorized to be raised by the vote of a town election for any town purpose, or by resolution of the town board, which has become effective by the failure to file a petition for a referendum, or, which has been approved by a referendum.

4. The actual expenses necessarily incurred by the supervisor of a town in the forest preserve, when authorized by resolution of the town board, in connection with the distribution of fish and game birds, not exceeding one hundred dollars in any one year.

5-a. The expense incurred by a town officer, with the approval of the town board, for insurance indemnifying against any loss through theft, robbery or burglary of public moneys in his custody.

6. The cost and expense necessarily incurred by the town board in the employment of a veterinarian to examine animals in the town to ascertain whether they are infected with an infectious or communicable disease. The town board may employ such veterinarian and provide for filing the result of examinations made by him with the commissioner of agriculture and markets.

7. The reasonable fees of a physician for examining a person arrested in the town and charged with being intoxicated while operating a motor vehicle.

8. The engaging of a certified public accountant or a public accountant to audit the accounts and fiscal affairs of the town.

9. The fees of officers other than magistrates in criminal proceedings, or in criminal actions tried before a magistrate of the town where the offense is alleged to have been committed. The fees allowable to towns and villages for the services of a magistrate and the fees allowable to an officer in issuing or serving process for an offense committed in a town other than that in which such magistrate resides, and of which a court of special sessions has jurisdiction to try, or which a magistrate has jurisdiction to hear and determine and the fees allowable to towns and villages for the services of a magistrate in the trial or examination of a person brought before him by reason of the absence or inability to act of the magistrate before whom he is directed by the warrant to be brought, charged with such an offense committed in a town other than that in which the magistrate before whom such person is brought resides, shall, in either case, be a

charge against the town in which such offense was committed. Except as provided in this section no fees shall be allowed to an officer, for services in a criminal action or proceeding, before a magistrate of one town for or on account of an offense charged to have been committed in another town, and which a court of special sessions has jurisdiction to try, or which a magistrate has jurisdiction to hear and determine. The fees and mileage of a police officer or peace officer in connection with any criminal action or proceeding of which a court of special sessions has jurisdiction to try, or which a magistrate has jurisdiction to hear and determine, may be fixed by the town board of the town to which the same are chargeable, not exceeding the amount now allowed by law; and when so fixed, shall supersede as to such town any other provision of law fixing fees or mileage in such case. The fees allowable to towns for the services of magistrates and the fees allowable to other officers for services in criminal proceedings, for or on account of an offense which a court of special sessions has not jurisdiction to try, shall be a county charge, if the magistrate had jurisdiction of the proceedings in which the services were rendered. A county shall pay any amount due to a town for the services of a justice of the peace which are a county charge upon the presentation to it of a claim by the state comptroller for such charges each quarter.

10. Such sums as the town board may determine to annually expend and raise by taxation in such town to meet the actual and necessary expenses of maintaining and continuing the association of towns of the state of New York, the New York state town clerks association, Inc., the county legislators and supervisors association of New York State and any of their activities in this state for the purpose of devising practical ways and means for obtaining greater economy and efficiency in the government thereof.

11. The fees and charges of a police justice or other officer authorized by law to be paid for services rendered and expenses incurred on account of offenses committed in a village and triable before the police justice, shall not be a town charge or be audited or paid by the town board of the town.

12. Except as otherwise provided in section one hundred seventy-one-d of the tax law, the actual and necessary expenses incurred by a town officer or a person duly elected as a town officer, in attending a course of training for his respective office provided by the town and county officers training school of the state of New York for the purpose of improving the administration of municipal affairs in the towns and counties of the state, or by a justice of the peace in attending a training school for justices provided by the education department or given in his own county, by the county magistrate's association, shall be a charge against the town of which he is an officer or officer-elect. No such person, however, shall be allowed such expenses for attending a regional school unless his town shall be included within the area of such region as established by the education department or the board of trustees of the town and county officers training school of the state of New York.

13. The actual expense incurred in the publication and distribution of a report relative to the fiscal affairs, official acts, programs and meetings of boards, commissions, departments and other agencies, of a town.

14. Notwithstanding the provisions of this chapter or any general or special law, when incurred pursuant to resolution of the town board the cost and expense of acquiring, purchasing, leasing or rental of any labor-saving device, machine or equipment to assist a town officer in the performance of the duties of his office.