

Town Supervisor
Timothy Doney
Town Board Members
Kenneth Knapp
Donna J. Patchen
James Kenney
Kathleen LaClair



Town of Clayton
405 Riverside Drive
Clayton, New York 13624
Telephone: (315) 686-3512
Fax: (315) 686-2651
www.townofclayton.com

Town Clerk
Megan Badour

TOWN BOARD WORKSHOP MEETING AGENDA

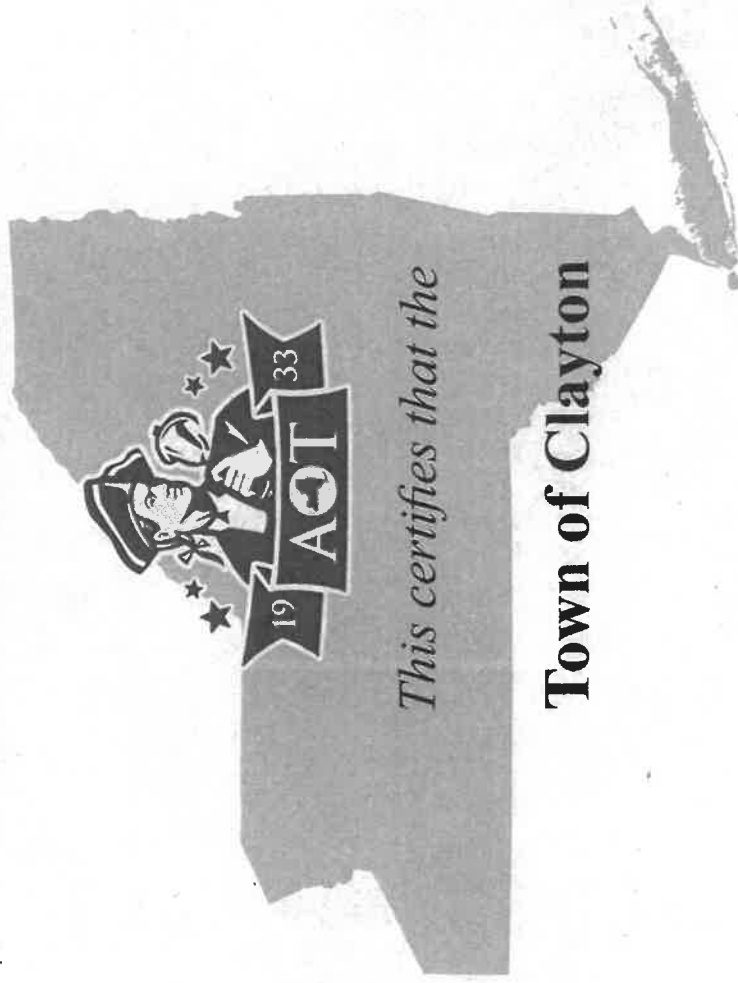
Wednesday, May 22, 2024 • 5:00pm • Cerow Recreation Park Arena

1. **Pledge of Allegiance**
2. **Town Board Workshop Meeting**
 - A. **Town Clerk**
 - i. Correspondence that needs recording
 - ii. Minutes from 5/8/2024 Regular Meeting
 - iii. Minutes from 5/16/2024 Special meeting
 - B. **Public:** Comment on Agenda Items
 - C. **Workshop Discussion Items**
 - i. Unifirst Uniforms and Mat Agreement
 - ii. AUD Approval
 - iii. Lifeguards:
 1. Teagan Kittle- 1st year- \$15/hr starting 6/29/2024
 2. Kelsie Storosow- 1st year- \$15/hr starting 6/29/2024
 3. Matt Randazzo-1st year- \$15/hr starting 6/29/2024
 4. Kelsey Fiora- 1st year- \$15/hr starting 6/29/2024
 5. Tatum Wiley- 1st year- \$15/hr starting 6/29/2024
 6. Colin Huizenga- 1st year- \$15/hr starting 6/29/2024
 - D. **Public:** *Comment on Agenda Items*
3. **Executive Session:** *NYS OML §105(f)*
4. **Adjournment**

Next Board Meeting: *Wednesday, June 12, 2024 @ 5:00pm at Cerow Recreation Park Arena*

The Association of Towns

of the
State of New York



This certifies that the

Town of Clayton

*is entitled to all rights and privileges as a Member of this Association
for the year ending December 31st, 2024.*

William Moehle
President

Gerry Geist
Executive Director



TOWN OF CLAYTON
405 RIVERSIDE DR
CLAYTON, NY 13624-1024

Dear Customer,

Superior Plus has made the difficult decision to exit the heating oil, gasoline and diesel fuel business in your area, selling those business operations to Mirabito Energy Products. Superior Plus will continue to provide propane delivery services.

We believe you will be in excellent hands with Mirabito Energy taking care of your needs. If you also receive propane service from us, we will continue to handle that part of your fuel needs.

Mirabito Energy is one of the premier fuel delivery companies in the entire Northeast. They have a stellar reputation, thousands of happy customers and a wide range of products and services.

What Happens Next?

Both companies have gone to great lengths to ensure that this process is easy for you. In fact, Mirabito Energy has been handling your deliveries for the entire winter.

For home heating oil customers, if you are on automatic delivery, you don't need to do anything. They will make deliveries as you need oil. If you call for your fuel, you can continue to do so but **at the new number below**.

For commercial customers (gas & diesel), a Mirabito Sales Representative will be in touch in the near future. If you receive deliveries on a regularly scheduled basis, you don't need to do anything. If you call for your fuel, have questions or need pricing, you should call **Mirabito at the new number below**.

If you owe us for previous deliveries or have not yet finished your budget payments, please make those payments to Mirabito Energy as of May 1, 2024. Mirabito Energy will honor any pricing agreements you've entered into with us through their completion.

Going forward, you can reach Mirabito Energy at **800-934-9480** or by emailing **info@mirabito.com**.

Mirabito Energy Will Be Reaching Out To You Shortly

In a few days, expect to see a letter from Mirabito Energy going into more depth about the new benefits they can offer you.

We appreciate the opportunity you've given us to serve you. We believe you will be very pleased with where things go from here.

Sincerely,

The Superior Plus Customer Service Team



OFFICE USE ONLY		
<input type="radio"/> Original	<input type="radio"/> Amended	Date _____

Standardized NOTICE FORM for Providing 30-Day Advance Notice to a Local Municipality or Community Board

1. Date Notice Sent: 1a. Delivered by:

2. Select the type of Application that will be filed with the Authority for an On-Premises Alcoholic Beverage License:

For premises outside the City of New York:

- New Application Removal Class Change

For premises in the City of New York:

- New Application New Application and Temporary Retail Permit Renewal Alteration Removal
 Class Change Method of Operation Corporate Change

For **New** and Temporary Retail Permit applicants, answer each question below using all information known to date
 For **Renewal** applicants, answer all questions
 For **Alteration** applicants, attach a complete written description and diagrams depicting the proposed alteration(s)
 For **Corporate Change** applicants, attach a list of the current and proposed corporate principals
 For **Removal** applicants, attach a statement of your current and proposed addresses with the reason(s) for the relocation
 For **Class Change** applicants, attach a statement detailing your current license type and your proposed license type
 For **Method of Operation Change** applicants, although not required, if you choose to submit, attach an explanation detailing those changes

Please include all documents as noted above. Failure to do so may result in disapproval of the application.

This 30-Day Advance Notice is Being Provided to the Clerk of the Following Local Municipality or Community Board:

3. Name of Municipality or Community Board:

Applicant/Licensee Information:

4. Licensee Serial Number (if applicable): Expiration Date (if applicable):

5. Applicant or Licensee Name:

6. Trade Name (if any):

7. Street Address of Establishment:

8. City, Town or Village: , NY Zip Code:

9. Business Telephone Number of applicant/ Licensee:

10. Business E-mail of Applicant/Licensee:

11. Type(s) of alcohol sold or to be sold: Beer & cider Wine, Beer & Cider Liquor, Wine, Beer & Cider

12. Extent of Food Service: Full Food menu; full kitchen run by a chef/cook Menu meets legal minimum food requirements; food prep area required

13. Type of Establishment:
 Seasonal Establishment Juke Box Disc Jockey Recorded Music Karaoke

14. Method of Operation: (check all that apply)
 Live Music (give details i.e., rock bands, acoustic, jazz, etc.):
 Patron Dancing Employee Dancing Exotic Dancing Topless Entertainment
 Video/Arcade Games Third Party Promoters Security Personnel
 Other (specify):

15. Licensed Outdoor Area: None Patio or Deck Rooftop Garden/Grounds Freestanding Covered Structure
 Sidewalk Cafe Other (specify): _____

OFFICE USE ONLY		
<input type="radio"/> Original	<input type="radio"/> Amended	Date _____

16. List the floor(s) of the building that the establishment is located on: Ground

17. List the room number(s) the establishment is located in within the building, if appropriate: all

18. Is the premises located within 500 feet of three or more on-premises liquor establishments? Yes No

19. Will the license holder or a manager be physically present within the establishment during all hours of operation? Yes No

20. If this is a transfer application (an existing licensed business is being purchased) provide the name and serial number of the licensee:

Name	Serial Number
------	---------------

21. Does the applicant or licensee own the building in which the establishment is located? Yes (if YES, SKIP 23-26) No

Owner of the Building in Which the Licensed Establishment is Located

22. Building Owner's Full Name: _____

23. Building Owner's Street Address: _____

24. City, Town or Village: _____ State: _____ Zip Code: _____

25. Business Telephone Number of Building Owner: _____

Representative or Attorney Representing the Applicant in Connection with the Application for a License to Traffic in Alcohol at the Establishment Identified in this Notice

26. Representative/Attorney's Full Name: Sandra Hogan

27. Representative/Attorney's Street Address: 16382 County Route 59

28. City, Town or Village: Dexter State: NY Zip Code: 13634

29. Business Telephone Number of Representative/Attorney: 315-767-6173

30. Business E-mail Address of Representative/Attorney: sandyjhogan@yahoo.com

I am the applicant or licensee holder or a principal of the legal entity that holds or is applying for the license. Representations in this form are in conformity with representations made in submitted documents relied upon by the Authority when granting the license. I understand that representations made in this form will also be relied upon, and that false representations may result in disapproval of the application or revocation of the license.

By my signature, I affirm - under **Penalty of Perjury** - that the representations made in this form are true.

31. Printed Principal Name: Marla Hays Title: Member

Principal Signature: Marla Hays

Town of Clayton Regular Meeting Minutes

Wednesday, May 8, 2024

The Town Board of the Town of Clayton held their regular meeting at 5:00 PM, at Cerow Recreation Park, located at 600 East Line Rd., Clayton, NY.

The following persons attended:

Kenneth Knapp	Kathleen LaClair	Donna Patchen	James Kenney
Megan Badour	James Jones	Pamela McDowell	Steve Dorr, Sr.
Mariah LaClair	Savarah McCargar	Richard Ingerson	

1. Pledge of Allegiance: Kenneth Knapp opened the meeting with the Pledge of Allegiance

2. Guests: N/A

3. Town Clerk:

A. Correspondence:

1. TI Land Trust Save the Date (see attached)
2. Charter Communications update (see attached)
3. Notice of Application Special Use Permit for Telecommunications Facility Application of Network Towers Stone Road, Brownville, New York (see attached)
4. US Customs and Border Protection Supplemental Environmental Assessment (see attached)
5. Notice of Application Special Use Permit for Telecommunications Facility, 41672 NYS RT 12, Town of Orleans, New York (see attached)
6. Pivot First Quarter Statistics (see attached)
7. NYS Agriculture and Markets Municipal Shelter Inspection Report (see attached)
8. Thousand Islands High School SADD Lock-In Donation request (see attached)

B. Minutes:

1. Motion made to approve 4/10/2024 regular meeting minutes by Kathleen LaClair, seconded by James Kenney. **Motion carried.**

4. Public: No comment on agenda items.

5. General Discussion Items:

A. Bills and Transfers:

i. Abstract #5 of 2024

Motion was made by Donna Patchen, seconded by James Kenney, to approve Abstract #5, in the amount of \$134,571.10. **Motion carried.**

ii. Transfers: N/A

iv. New Accounts/Special Entries: Recreation Park Day Camp Accounts

Motion was made by Donna Patchen, seconded by Kathleen LaClair to set up three new accounts for the Recreation Park Day Camp as follows:

1. A7320.10 Youth Programs- Personal Services
2. A7320.20 Youth Programs- Equipment
3. A7320.40 Youth Programs- Contractual Expenses. **Motion carried.**

iii. Budget Amendment: Recreation Park Day Camp Amendments

Motion was made by Kathleen LaClair, seconded by James Kenny to approve the following budget amendments for the Recreation Park Day Camp:

1. Decrease A0909.00 Fund Balance by \$6,600.00 and Increase A7320.10 Youth Programs- Personal Services by \$6,600.00
2. Decrease A0909.00 Fund Balance by \$500.00 and Increase A7320.10 Youth Programs- Equipment by \$500.00
3. Decrease A0909.00 Fund Balance by \$4,100.00 and Increase A7320.10 Youth Programs- Contractual Expenses by \$4,100.00
4. Decrease A0909.00 Fund Balance by \$800.00 and Increase A9030.80 Employee Benefits- Social Security by \$800.00. **Motion carried.**

B. Supervisor's Report & Bank Reconciliations:

Motion was made by James Kenney, seconded by Kathleen LaClair to approve this for April 2024. **Motion carried.**

C. Balance Sheets: April 2024

D. Resignations; Appointments & Rate Changes:

i. Resignations: Thomas LaClair

Motion was made by Donna Patchen, seconded by James Kenney to regretfully accept the resignation of Thomas LaClair as historian effective December 31st, 2024. **Motion carried.**

ii. Positions/Appointments:

a. Seasonal Lifeguards-

Motion to approve Lifeguards: Courtney Evans-Eppolito, Pool Director at \$20.00/hr.; Franchesca Cartaya, Head Guard at \$18.00/hr.; Claire Pettit, Lifeguard at \$17.00/hr; Bailey Drake, Lifeguard at \$17.00/hr; Mackensie Allen, Lifeguard at \$17.00/hr; Emily Durr, Lifeguard at \$17.00/hr; Grace Folsom, Lifeguard at \$17.00/hr; Anna Huizenga, Lifeguard at \$15.00/hr; Eleanor Foody, Lifeguard at \$17.00/hr; Kyleigh Razzano, Lifeguard at \$17.00/hr; and Tyler Urf, 1st year Lifeguard at \$15.00/hr by Kathleen LaClair, seconded by James Kenney. **Motion carried.**

b. Dock Attendants-

Motion to approve Dock Attendants: Jack Bashaw at \$15.00/hr; Traigh Kittle at \$15.00/hr; Sean Loveland at \$15.00/hr; Kyle Natali at \$15.00/hr; Cooper Swenson at \$15.00/hr; Sawyer Barton at \$15.00/hr and Gaike Badour at \$15.00/hr by Kathleen LaClair seconded by James Kenney. **Motion carried.**

iii. Rate Changes: Motion was made to approve step increase of \$.50/hour for D. Bogart effective 5/12/24 by James Kenney, seconded by Kathleen LaClair. **Motion carried.**

E. Training: The Town Board, of the Town of Clayton, will hold a special meeting on Thursday, May 16, 2024 at 2:30 PM at the Clayton Opera House, 405 Riverside Drive, Clayton, New York. The purpose of the special meeting is for Town Board members and staff to receive training from the New York State Department of Labor regarding public works contracts and items related to prevailing wages.

F. Jeff-Lewis BOCES Drug Testing Agreement:

Motion was made by Kathleen LaClair, seconded by Donna Patchen to approve the Jeff-Lewis BOCES Drug Testing Agreement for 2024. **Motion carried.**

G. Change Order: Redi Shoreline Project Pre-Pay:

Motion was made by Kathleen LaClair, seconded by Donna Patchen to approve prepay for the change order for the Redi-Shoreline Project. **Motion carried**

6. Supervisor's Report: N/A

7. Department Head Reports:

A. Highway Superintendent: Steve Dorr- Crew is working on washing bridges in partnership with Jefferson County, trucks are in the process of being inspected and work is commencing on the unpaved roads in the town for cleanup.

B. Buildings and Grounds: James Jones- Free Friday is this Friday at the transfer site. Town employees are scheduled for CPR on either May 20th or 30th at Rec Park.

C. Assessor: Alexander Marchenkoff- N/A

D. Codes/Zoning: Richard Ingerson-please see attached.

8. Council Reports

- Councilman Knapp: There are supplemental assessments being completed by the CBP with regard to the letter in the attachment. Sign language classes will be offered at the Depauville Library, and they also have care kits available. Truck show was a hit and there is "Business with a Twist" tomorrow evening.
- Councilwoman Patchen: Please see Mr. Jones report.
- Councilman Kenney: Attended the local government conference and will be providing an update.
- Councilwoman LaClair: TIERS continues to host meetings to discuss fundraising.

9. Public: N/A

10. Adjournment:

Motion was made by Donna Patchen, seconded by James Kenney to close the meeting at 5:58 PM. **Motion carried.**

Motion was made by James Kenney to enter executive session at 6:02 pm, In accordance with NYS OML §105 (f) the medical, financial, credit or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation, seconded by Kathleen LaClair. **Motion carried.** Richard Ingerson was invited to stay.

Motion was made by James Kenney to close executive session at 6:22 pm, seconded by Kathleen LaClair. **Motion carried.**

Motion was made by Kathleen LaClair to open the regular meeting at 6:23 pm, seconded by James Kenney. **Motion carried.**

Motion was made by Kathleen LaClair, seconded by James Kenney to adjourn the meeting at 6:24 pm. **Motion carried.**

Next Meeting:

Wednesday, May 22nd 2024 at 5:00PM Cerow Recreation Park, located at 600 East Line Rd., Clayton, NY.

Megan Badour, Town Clerk

Town of Clayton Special Meeting
Thursday May 16th, 2024

The Town Board, of the Town of Clayton, held a special meeting on Thursday, May 16th, 2024 at 2:30 PM at the Clayton Opera House, 405 Riverside Drive, Clayton, New York.

The following persons attended:

Tim Doney, Supervisor	Kenneth Knapp, Councilman	James Kenney, Councilman
Steve Dorr, Highway Superintendent	Michael Bruno, NYS DOL	Ronald Russell, NYS DOL
Garrett Quinn, NYS DOL	Nick Larison, NYS DOL	Mariah LaClair, Finance/HR
Rylee Babcock, Deputy Clerk	Savarah McCargar, Clerk to Supervisor	

Absent: Kathleen LaClair, Councilwoman Donna Patchen, Councilwoman

Guests: Employees of the New York State Department of Labor addressed the Board and Town staff regarding public works contracts and items related to prevailing wages.

Adjournment:

Motion was made by Kenneth Knapp, seconded by James Kenney to adjourn at 3:45 PM. Motion carried.

Rylee Babcock, Deputy Clerk

**Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023**

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Authorization

Article 3, Section 30 of the General Municipal Law

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

Certification Statement

I, Alicia Dewey (TClayton136245), hereby certify that I am the Chief Financial Officer of the Town of Clayton, and that the information provided in the Annual Financial Report of the Town of Clayton for the fiscal year ended 12/31/2023, is true and correct to the best of my knowledge and belief.

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Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- B - General Town-Outside Village
- CM - Miscellaneous Special Revenue
- DA - Highway Town-wide
- DB - Highway Part-town
- H - Capital Projects
- SL - Special District(s) Lighting
- SS - Special District(s) Sewer
- TE - Private Purpose Trust
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,976,763.00	\$2,316,859.00	\$1,941,300.00
201 - Cash In Time Deposits	\$324,909.00	\$196,965.00	\$196,851.00
210 - Petty Cash	\$300.00	\$300.00	\$300.00
Total for Cash and Cash Equivalents	\$2,301,972.00	\$2,514,124.00	\$2,138,451.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$142,765.00	\$234,237.00	\$327,690.00
Total for Restricted Cash and Cash Equivalents	\$142,765.00	\$234,237.00	\$327,690.00
Net Other Receivables			
454 - Leases Receivable	\$55,000.00	\$65,000.00	-
Total for Net Other Receivables	\$55,000.00	\$65,000.00	\$0.00
Due From			
391 - Due From Other Funds	\$1,256,911.00	-	\$74,921.59
410 - Due from State and Federal Government	-	-	\$147,559.00
Total for Due From	\$1,256,911.00	\$0.00	\$222,480.59
Other Assets			
480 - Prepaid Expenses	\$20.00	\$20.00	\$20.00
Total for Other Assets	\$20.00	\$20.00	\$20.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Assets	\$3,756,668.00	\$2,813,381.00	\$2,688,641.59
Total for Assets and Deferred Outflows	\$3,756,668.00	\$2,813,381.00	\$2,688,641.59

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Other Liabilities			
688 - Other Liabilities	-	-	\$148,327.00
Total for Other Liabilities	\$0.00	\$0.00	\$148,327.00
Total for Liabilities	\$0.00	\$0.00	\$148,327.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$55,000.00	\$65,000.00	-
Total for Deferred Inflows of Resources	\$55,000.00	\$65,000.00	\$0.00
Total for Deferred Inflows	\$55,000.00	\$65,000.00	\$0.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$20.00	\$20.00	\$20.00
Total for Nonspendable Fund Balance	\$20.00	\$20.00	\$20.00
Restricted Fund Balance			
878 - Capital Reserve	\$50,083.00	\$50,032.00	\$50,004.00
884 - Reserve For Debt	\$92,682.00	\$184,204.00	\$277,686.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Restricted Fund Balance	\$142,765.00	\$234,236.00	\$327,690.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$702,000.00	\$503,000.00	\$345,000.00
Total for Assigned Fund Balance	\$702,000.00	\$503,000.00	\$345,000.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$2,856,883.00	\$2,011,125.00	\$1,867,604.59
Total for Unassigned Fund Balance	\$2,856,883.00	\$2,011,125.00	\$1,867,604.59
Total for Fund Balance	\$3,701,668.00	\$2,748,381.00	\$2,540,314.59
Total for Liabilities, Deferred Inflows and Fund Balances	\$3,756,668.00	\$2,813,381.00	\$2,688,641.59

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$999,989.00	\$993,462.00	\$978,667.00
Total for Property Taxes	\$999,989.00	\$993,462.00	\$978,667.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$9,427.00	\$10,222.00	\$9,890.00
1090 - Interest and Penalties on Real Prop Taxes	\$5,443.00	\$4,001.00	\$3,997.00
Total for Property Tax Items	\$14,870.00	\$14,223.00	\$13,887.00
Non-Property Tax Items			
1113 - Tax on Hotel Room Occupancy	\$90,472.00	\$94,140.00	\$83,697.00
1120 - Non Property Tax Distribution by County	\$1,614,183.00	\$1,256,727.00	\$1,175,075.00
Total for Non-Property Tax Items	\$1,704,655.00	\$1,350,867.00	\$1,258,772.00
Departmental Income			
1255 - Clerk Fees	\$436.00	\$1,183.00	\$729.00
1603 - Vital Statistics Fees	\$3,441.00	\$2,287.00	\$2,043.00
2001 - Park and Recreational Charges	\$1,345.00	\$829.00	\$285.00
2012 - Recreational Concessions	\$29,539.00	\$30,576.00	\$14,876.00
2025 - Special Recreational Facility Charges	\$123,317.00	\$134,337.00	\$90,064.00
2089 - Other Culture and Recreation Income	\$180,891.00	\$167,685.00	\$119,925.00
2130 - Refuse and Garbage Charges	\$167,216.00	\$159,250.00	\$180,718.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2192 - Charges For Cemetery Services	\$550.00	-	\$560.00
Total for Departmental Income	\$506,735.00	\$496,147.00	\$409,200.00
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments <i>village reimb</i>	\$24,278.00	\$31,601.00	\$33,804.00
2392 - Debt Service Other Governments <i>village reimb</i>	\$11,097.00	\$11,097.00	\$12,375.00
Total for Intergovernmental Charges	\$35,375.00	\$42,698.00	\$46,179.00
Use of Money and Property			
2401 - Interest and Earnings	\$431.00	\$298.00	\$122.00
2410 - Rental of Real Property	\$2,000.00	\$2,000.00	\$5,000.00
2421 - Lease Payments Collected	\$10,000.00	\$2,500.00	-
Total for Use of Money and Property	\$12,431.00	\$4,798.00	\$5,122.00
Licenses and Permits			
2544 - Dog Licenses	\$4,091.00	\$4,330.00	\$5,096.00
2550 - Public Safety Permits	\$39,561.00	\$52,024.00	\$62,952.00
Total for Licenses and Permits	\$43,652.00	\$56,354.00	\$68,048.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$41,648.00	\$41,346.00	\$56,150.00
Total for Fines and Forfeitures	\$41,648.00	\$41,346.00	\$56,150.00
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	\$29,505.00	\$78.00	-

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2680 - Insurance Recoveries	-	\$3,291.00	-
Total for Sales of Property and Compensation for Loss	\$29,505.00	\$3,369.00	\$0.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$592.00	\$250.00	\$18,911.00
2750 - AIM Related Payments	-	\$0.00	\$16,248.00
2770 - Unclassified <i>other govt reimb</i>	\$23,791.00	\$12,145.00	\$15,115.00
Total for Other Revenues	\$24,383.00	\$12,395.00	\$50,274.00
State Aid			
3001 - State Aid Revenue Sharing	\$16,248.00	\$16,248.00	\$0.00
3005 - State Aid Mortgage Tax	\$133,444.00	\$161,290.00	\$192,158.00
3089 - State Aid Other <i>tracy solar ores funds</i>	\$15,021.00	\$8,196.00	-
3889 - State Aid Other Culture and Recreation	-	\$4,000.00	\$1,457.00
Total for State Aid	\$164,713.00	\$189,734.00	\$193,615.00
Federal Aid			
4089 - Federal Aid Other	-	\$149,538.00	-
4960 - Federal Aid Emergency Disaster Assistance	-	\$0.00	\$148,000.00
Total for Federal Aid	\$0.00	\$149,538.00	\$148,000.00
Total for Revenues	\$3,577,956.00	\$3,354,931.00	\$3,227,914.00
Other Sources			

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Operating Transfers			
5031 - Interfund Transfers	\$178,467.00	-	-
Total for Operating Transfers	\$178,467.00	\$0.00	\$0.00
Total for Other Sources	\$178,467.00	\$0.00	\$0.00
Total for Revenues and Other Sources	\$3,756,423.00	\$3,354,931.00	\$3,227,914.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$19,750.00	\$18,750.00	\$19,000.00
10104 - Legislative Board - Contractual	\$2,101.00	\$1,299.00	\$154.00
Total for Legislative Board	\$21,851.00	\$20,049.00	\$19,154.00
Judicial			
11101 - Municipal Court - Personal Services	\$45,979.00	\$56,559.00	\$55,076.00
11104 - Municipal Court - Contractual	\$52,539.00	\$39,827.00	\$50,761.00
Total for Judicial	\$98,518.00	\$96,386.00	\$105,837.00
Executive			
12201 - Supervisor - Personal Services	\$147,909.00	\$133,783.00	\$143,976.00
12202 - Supervisor - Equipment and Capital Outlay	-	-	\$260.00
12204 - Supervisor - Contractual	\$4,635.00	\$5,114.00	\$4,719.00
Total for Executive	\$152,544.00	\$138,897.00	\$148,955.00
Finance			
13104 - Director of Finance - Contractual	\$15,363.00	\$16,812.00	\$14,628.00
13204 - Auditor - Contractual	\$7,300.00	\$22,000.00	\$6,875.00
13304 - Tax Collection - Contractual	\$3,104.00	\$3,036.00	\$3,773.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
13551 - Assessment - Personal Services	-	\$38,013.00	\$55,344.00
13552 - Assessment - Equipment and Capital Outlay	-	\$750.00	\$580.00
13554 - Assessment - Contractual	\$211,367.00	\$134,857.00	\$11,132.00
Total for Finance	\$237,134.00	\$215,468.00	\$92,332.00
Municipal Staff			
14101 - Clerk - Personal Services	\$65,990.00	\$65,760.00	\$60,904.00
14102 - Clerk - Equipment and Capital Outlay	-	\$499.00	-
14104 - Clerk - Contractual	\$7,783.00	\$4,693.00	\$2,979.00
14204 - Law - Contractual	\$17,225.00	\$17,242.00	\$13,655.00
14304 - Personnel - Contractual	\$1,656.00	\$2,504.00	\$216.00
14404 - Engineer - Contractual	\$649.00	\$4,311.00	-
14601 - Records Management - Personal Services	\$720.00	\$2,340.00	\$1,024.00
14604 - Records Management - Contractual	\$3,020.00	\$4,471.00	\$65.00
Total for Municipal Staff	\$97,043.00	\$101,820.00	\$78,843.00
Shared Services			
16201 - Operation of Plant - Personal Services	\$46,191.00	\$39,975.00	\$45,114.00
16402 - Central Garage - Equipment and Capital Outlay	\$12,132.00	\$12,274.00	\$1,230.00
16404 - Central Garage - Contractual	\$40,493.00	\$38,345.00	\$30,926.00
16502 - Central Communication System - Equipment and Capital Outlay	\$6,780.00	\$10,655.00	\$5,815.00
16504 - Central Communication System - Contractual	\$33,264.00	\$36,104.00	\$30,674.00
16604 - Central Storeroom - Contractual	\$2,536.00	\$2,093.00	\$2,348.00
16704 - Central Printing and Mailing - Contractual	\$7,560.00	\$6,666.00	\$8,307.00
Total for Shared Services	\$148,956.00	\$146,112.00	\$124,414.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Special Items			
19104 - Unallocated Insurance - Contractual	\$67,491.00	\$62,981.00	\$49,273.00
19204 - Municipal Association Dues - Contractual	\$1,100.00	\$1,200.00	\$1,199.00
Total for Special Items	\$68,591.00	\$64,181.00	\$50,472.00
Total for General Government Support	\$824,637.00	\$782,913.00	\$620,007.00
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	\$5,693.00	\$5,605.00	\$3,619.00
Total for Fire Protection	\$5,693.00	\$5,605.00	\$3,619.00
Animal Control			
35104 - Dog Control - Contractual	\$8,053.00	\$7,375.00	\$7,227.00
Total for Animal Control	\$8,053.00	\$7,375.00	\$7,227.00
Other Public Safety			
36101 - Examining Boards - Personal Services	\$15,561.00	\$975.00	\$2,563.00
36104 - Examining Boards - Contractual	\$1,315.00	-	-
36201 - Safety Inspection - Personal Services	\$29,763.00	\$28,638.00	\$27,516.00
36202 - Safety Inspection - Equipment and Capital Outlay	-	\$60.00	-
36204 - Safety Inspection - Contractual	\$3,367.00	\$2,649.00	\$1,463.00
Total for Other Public Safety	\$50,006.00	\$32,322.00	\$31,542.00
Total for Public Safety	\$63,752.00	\$45,302.00	\$42,388.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Health			
Other Health			
45404 - Ambulance - Contractual	\$13,220.00	\$15,989.00	\$9,555.00
Total for Other Health	\$13,220.00	\$15,989.00	\$9,555.00
Total for Health	\$13,220.00	\$15,989.00	\$9,555.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$57,750.00	\$55,500.00	\$53,500.00
50102 - Highway and Street Administration - Equipment and Capital Outlay	\$48.00	\$690.00	-
50104 - Highway and Street Administration - Contractual	\$6,301.00	\$4,229.00	\$1,376.00
Total for Highway	\$64,099.00	\$60,419.00	\$54,876.00
Other Transportation			
57104 - Waterways Navigation - Contractual	\$660.00	-	-
57201 - Docks, Piers and Wharfs - Personal Services	\$43,695.00	\$35,759.00	\$32,208.00
57204 - Docks, Piers and Wharfs - Contractual	\$27,671.00	\$27,216.00	\$21,615.00
Total for Other Transportation	\$72,026.00	\$62,975.00	\$53,823.00
Total for Transportation	\$136,125.00	\$123,394.00	\$108,699.00
Economic Assistance and Opportunity			
Economic Opportunity and Development			

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
64104 - Publicity - Contractual	\$48,315.00	\$49,457.00	\$66,334.00
69894 - Economic Development, Other - Contractual <i>LDC/econ dev</i>	\$24,195.00	\$177,712.00	\$166,095.00
Total for Economic Opportunity and Development	\$72,510.00	\$227,169.00	\$232,429.00
Total for Economic Assistance and Opportunity	\$72,510.00	\$227,169.00	\$232,429.00
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	\$301,061.00	\$290,656.00	\$225,218.00
71102 - Parks - Equipment and Capital Outlay	\$26,575.00	\$279,639.00	\$24,049.00
71104 - Parks - Contractual	\$206,726.00	\$175,601.00	\$155,485.00
71801 - Special Recreation Facilities - Personal Services	\$59,983.00	\$42,250.00	\$44,037.00
71802 - Special Recreation Facilities - Equipment and Capital Outlay	-	\$664.00	\$85,683.00
71804 - Special Recreation Facilities - Contractual	\$45,051.00	\$57,302.00	\$25,721.00
Total for Recreation	\$639,396.00	\$846,112.00	\$560,193.00
Culture			
75201 - Historical Property - Personal Services	\$293.00	\$351.00	\$235.00
75204 - Historical Property - Contractual	\$2,169.00	\$647.00	-
75601 - Performing Arts, Other - Personal Services	\$5,071.00	\$1,679.00	\$2,442.00
75602 - Performing Arts, Other - Equipment and Capital Outlay	-	-	\$7,882.00
75604 - Performing Arts, Other - Contractual	\$80,507.00	\$83,178.00	\$46,776.00
Total for Culture	\$88,040.00	\$85,855.00	\$57,335.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Culture and Recreation	\$727,436.00	\$931,967.00	\$617,528.00
Home and Community Services			
Sanitation			
81601 - Refuse and Garbage - Personal Services	\$60,190.00	\$53,288.00	\$54,456.00
81602 - Refuse and Garbage - Equipment and Capital Outlay	\$56,382.00	\$44,700.00	-
81604 - Refuse and Garbage - Contractual	\$109,009.00	\$158,250.00	\$117,250.00
Total for Sanitation	\$225,581.00	\$256,238.00	\$171,706.00
Special Services			
88101 - Cemetery - Personal Services	\$6,768.00	\$7,344.00	\$3,684.00
88104 - Cemetery - Contractual	\$11,535.00	\$15,258.00	\$59,339.00
Total for Special Services	\$18,303.00	\$22,602.00	\$63,023.00
Total for Home and Community Services	\$243,884.00	\$278,840.00	\$234,729.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$71,291.00	\$85,462.00	\$86,083.00
90308 - Social Security - Employee Benefits	\$65,004.00	\$62,451.00	\$59,495.00
90408 - Workers' Compensation - Employee Benefits	\$50,979.00	\$48,579.00	\$43,343.00
90508 - Unemployment Insurance - Employee Benefits	-	\$222.00	-
90558 - Disability Insurance - Employee Benefits	\$555.00	\$636.00	\$599.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$272,696.00	\$257,125.00	\$220,519.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
90898 - Employee Benefits, Other (Specify) - Employee Benefits allowances	\$12,236.00	\$12,663.00	\$12,268.00
Total for Employee Benefits	\$472,761.00	\$467,138.00	\$422,307.00
Total for Employee Benefits	\$472,761.00	\$467,138.00	\$422,307.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$86,000.00	\$205,000.00	\$372,000.00
97107 - Serial Bonds - Debt Interest	\$64,129.00	\$69,152.00	\$21,726.00
97306 - Bond Anticipation Notes - Debt Principal	-	-	\$0.00
97307 - Bond Anticipation Notes - Debt Interest	-	-	\$0.00
Total for Debt Service	\$150,129.00	\$274,152.00	\$393,726.00
Total for Debt Service	\$150,129.00	\$274,152.00	\$393,726.00
Total for Expenditures	\$2,704,454.00	\$3,146,864.00	\$2,681,368.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer loans to REDI project fund	\$98,682.00	-	\$85,706.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	-	\$125,078.41
Total for Interfund Transfers	\$98,682.00	\$0.00	\$210,784.41

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Interfund Transfers	\$98,682.00	\$0.00	\$210,784.41
Total for Other Uses	\$98,682.00	\$0.00	\$210,784.41
Total for Expenditures and Other Uses	\$2,803,136.00	\$3,146,864.00	\$2,892,152.41

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$2,748,381.28	\$2,540,314.28	\$2,241,756.69
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$37,204.00
8022 - Restated Fund Balance - Beginning of Year	\$2,748,381.28	\$2,540,314.28	\$2,204,552.69
Add Revenues and Other Sources	\$3,756,423.00	\$3,354,931.00	\$3,227,914.00
Deduct Expenditures and Other Uses	\$2,803,136.00	\$3,146,864.00	\$2,892,152.41
8029 - Fund Balance - End of Year	\$3,701,668.28	\$2,748,381.28	\$2,540,314.28

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$659,830.00	\$999,989.00	\$993,462.00
1099 - Est Rev - Property Tax Items	\$14,863.00	\$10,214.00	\$12,874.00
1199 - Est Rev - Non-Property Tax Items	\$1,071,370.00	\$937,827.00	\$810,000.00
1299 - Est Rev - Departmental Income	-	\$1,900.00	\$1,700.00
2399 - Est Rev - Intergovernmental Charges	\$422,997.00	\$414,797.00	\$440,519.00
2499 - Est Rev - Use of Money and Property	\$2,200.00	\$2,105.00	\$4,600.00
2599 - Est Rev - Licenses and Permits	\$33,500.00	\$34,000.00	\$24,000.00
2649 - Est Rev - Fines and Forfeitures	\$38,000.00	\$50,000.00	\$30,000.00
2799 - Est Rev - Other Revenues	\$8,000.00	\$24,248.00	\$15,000.00
3099 - Est Rev - State Aid	\$107,749.00	\$91,500.00	\$107,747.00
4099 - Est Rev - Federal Aid	-	-	\$148,000.00
Total for Estimated Revenue	\$2,358,509.00	\$2,566,580.00	\$2,587,902.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$702,000.00	\$503,000.00	\$345,000.00
Total for Estimated Other Sources	\$702,000.00	\$503,000.00	\$345,000.00
Total for Estimated Revenues and Other Sources	\$3,060,509.00	\$3,069,580.00	\$2,932,902.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$969,244.00	\$1,042,694.00	\$979,291.00
3999 - App - Public Safety	\$49,500.00	\$47,263.00	\$50,138.00
4999 - App - Health	\$5,000.00	\$5,000.00	\$8,500.00
5999 - App - Transportation	\$147,121.00	\$123,682.00	\$115,913.00
6999 - App - Economic Assistance and Opportunity	\$77,070.00	\$69,070.00	\$214,000.00
7999 - App - Culture and Recreation	\$784,910.00	\$814,910.00	\$670,725.00
8999 - App - Home and Community Services	\$237,000.00	\$218,500.00	\$209,500.00
9199 - App - Employee Benefits	\$523,178.00	\$478,921.00	\$504,322.00
9899 - App - Debt Service	\$267,486.00	\$269,540.00	\$180,513.00
Total for Estimated Appropriations	\$3,060,509.00	\$3,069,580.00	\$2,932,902.00
Total for Estimated Appropriations and Other Uses	\$3,060,509.00	\$3,069,580.00	\$2,932,902.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$472,101.00	\$383,644.00	\$261,847.00
Total for Cash and Cash Equivalents	\$472,101.00	\$383,644.00	\$261,847.00
Other Assets			
480 - Prepaid Expenses	\$100.00	-	-
Total for Other Assets	\$100.00	\$0.00	\$0.00
Total for Assets	\$472,201.00	\$383,644.00	\$261,847.00
Total for Assets and Deferred Outflows	\$472,201.00	\$383,644.00	\$261,847.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$10,000.00	\$10,000.00	\$10,000.00
Total for Deferred Inflows of Resources	\$10,000.00	\$10,000.00	\$10,000.00
Total for Deferred Inflows	\$10,000.00	\$10,000.00	\$10,000.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$100.00	-	-
Total for Nonspendable Fund Balance	\$100.00	\$0.00	\$0.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$28,762.00	\$20,697.00	\$6,740.00
915 - Assigned Unappropriated Fund Balance	\$433,339.00	\$352,947.00	\$245,107.00
Total for Assigned Fund Balance	\$462,101.00	\$373,644.00	\$251,847.00
Total for Fund Balance	\$462,201.00	\$373,644.00	\$251,847.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$472,201.00	\$383,644.00	\$261,847.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$130,000.00	\$145,000.00	\$88,881.00
1170 - Franchise Tax	\$42,441.00	\$44,515.00	\$43,596.00
Total for Non-Property Tax Items	\$172,441.00	\$189,515.00	\$132,477.00
Departmental Income			
2110 - Zoning Fees	\$32,313.00	\$28,229.00	\$56,233.00
2115 - Planning Board Fees	\$3,850.00	\$6,180.00	\$5,880.00
Total for Departmental Income	\$36,163.00	\$34,409.00	\$62,113.00
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments	-	\$30,020.00	\$28,353.00
Total for Intergovernmental Charges	\$0.00	\$30,020.00	\$28,353.00
Other Revenues			
2770 - Unclassified <i>village reimb</i>	\$7,807.00	-	\$0.00
Total for Other Revenues	\$7,807.00	\$0.00	\$0.00
State Aid			
3089 - State Aid Other <i>EFC Sewer ext grant</i>	\$10,000.00	-	\$0.00
3820 - State Aid Youth Programs	-	-	\$0.00

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for State Aid	\$10,000.00	\$0.00	\$0.00
Total for Revenues	\$226,411.00	\$253,944.00	\$222,943.00
Total for Revenues and Other Sources	\$226,411.00	\$253,944.00	\$222,943.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Economic Assistance and Opportunity			
Economic Opportunity and Development			
67724 - Programs for the Aging - Contractual	\$10,000.00	\$10,000.00	\$10,000.00
Total for Economic Opportunity and Development	\$10,000.00	\$10,000.00	\$10,000.00
Total for Economic Assistance and Opportunity	\$10,000.00	\$10,000.00	\$10,000.00
Culture and Recreation			
Recreation			
73204 - Joint Youth Programs - Contractual	\$9,000.00	\$5,000.00	\$5,000.00
Total for Recreation	\$9,000.00	\$5,000.00	\$5,000.00
Culture			
74101 - Library - Personal Services	\$2,320.00	\$2,775.00	\$1,638.00
74102 - Library - Equipment and Capital Outlay	-	\$9,970.00	-
74104 - Library - Contractual	\$35,075.00	\$31,579.00	\$29,311.00
75102 - Historian - Equipment and Capital Outlay	\$570.00	\$54.00	\$600.00
75104 - Historian - Contractual	\$5,962.00	\$6,241.00	\$5,431.00
Total for Culture	\$43,927.00	\$50,619.00	\$36,980.00
Total for Culture and Recreation	\$52,927.00	\$55,619.00	\$41,980.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$33,868.00	\$32,430.00	\$29,839.00
80102 - Zoning - Equipment and Capital Outlay	-	\$60.00	-
80104 - Zoning - Contractual	\$2,779.00	\$2,688.00	\$3,604.00
80201 - Planning and Surveys - Personal Services	\$7,323.00	\$8,265.00	\$3,550.00
80204 - Planning and Surveys - Contractual	\$2,142.00	\$3,105.00	\$4,536.00
Total for General Environment	\$46,112.00	\$46,548.00	\$41,529.00
Sewage			
81104 - Sewer Administration - Contractual	\$10,162.00	-	-
Total for Sewage	\$10,162.00	\$0.00	\$0.00
Community Environment			
85104 - Community Beautification - Contractual	-	\$149.00	-
Total for Community Environment	\$0.00	\$149.00	\$0.00
Total for Home and Community Services	\$56,274.00	\$46,697.00	\$41,529.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$3,610.00	\$4,570.00	\$4,055.00
90308 - Social Security - Employee Benefits	\$3,153.00	\$3,168.00	\$2,567.00
90508 - Unemployment Insurance - Employee Benefits	\$50.00	\$80.00	-

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
90558 - Disability Insurance - Employee Benefits	\$63.00	\$29.00	\$30.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$11,777.00	\$11,625.00	\$11,840.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits	-	\$360.00	-
Total for Employee Benefits	\$18,653.00	\$19,832.00	\$18,492.00
Total for Employee Benefits	\$18,653.00	\$19,832.00	\$18,492.00
Total for Expenditures	\$137,854.00	\$132,148.00	\$112,001.00
Total for Expenditures and Other Uses	\$137,854.00	\$132,148.00	\$112,001.00

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$373,644.00	\$251,848.00	\$140,905.00
8022 - Restated Fund Balance - Beginning of Year	\$373,644.00	\$251,848.00	\$140,905.00
Add Revenues and Other Sources	\$226,411.00	\$253,944.00	\$222,943.00
Deduct Expenditures and Other Uses	\$137,854.00	\$132,148.00	\$112,001.00
8029 - Fund Balance - End of Year	\$462,201.00	\$373,644.00	\$251,848.00

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	\$80,000.00	\$70,000.00	\$45,000.00
2399 - Est Rev - Intergovernmental Charges	\$39,029.00	\$59,476.00	\$92,059.00
2799 - Est Rev - Other Revenues	\$13,727.00	-	-
Total for Estimated Revenue	\$132,756.00	\$129,476.00	\$137,059.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$28,762.00	\$20,697.00	\$6,740.00
Total for Estimated Other Sources	\$28,762.00	\$20,697.00	\$6,740.00
Total for Estimated Revenues and Other Sources	\$161,518.00	\$150,173.00	\$143,799.00

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
6999 - App - Economic Assistance and Opportunity	\$10,000.00	\$10,000.00	\$10,000.00
7999 - App - Culture and Recreation	\$58,030.00	\$49,030.00	\$44,030.00
8999 - App - Home and Community Services	\$72,500.00	\$71,263.00	\$69,138.00
9199 - App - Employee Benefits	\$20,988.00	\$19,880.00	\$20,631.00
Total for Estimated Appropriations	\$161,518.00	\$150,173.00	\$143,799.00
Total for Estimated Appropriations and Other Uses	\$161,518.00	\$150,173.00	\$143,799.00

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CM - Miscellaneous Special Revenue
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$144,404.00	\$101,604.00	\$133,804.00
Total for Cash and Cash Equivalents	\$144,404.00	\$101,604.00	\$133,804.00
Total for Assets	\$144,404.00	\$101,604.00	\$133,804.00
Total for Assets and Deferred Outflows	\$144,404.00	\$101,604.00	\$133,804.00

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CM - Miscellaneous Special Revenue
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$144,404.00	\$101,604.00	\$133,804.00
Total for Assigned Fund Balance	\$144,404.00	\$101,604.00	\$133,804.00
Total for Fund Balance	\$144,404.00	\$101,604.00	\$133,804.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$144,404.00	\$101,604.00	\$133,804.00

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CM - Miscellaneous Special Revenue
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$171,000.00	\$171,000.00	\$150,000.00
Total for Property Taxes	\$171,000.00	\$171,000.00	\$150,000.00
Total for Revenues	\$171,000.00	\$171,000.00	\$150,000.00
Total for Revenues and Other Sources	\$171,000.00	\$171,000.00	\$150,000.00

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CM - Miscellaneous Special Revenue
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Health			
Other Health			
49894 - Health, Other - Contractual <i>ambulance district expense</i>	\$128,200.00	\$203,200.00	\$113,500.00
Total for Other Health	\$128,200.00	\$203,200.00	\$113,500.00
Total for Health	\$128,200.00	\$203,200.00	\$113,500.00
Total for Expenditures	\$128,200.00	\$203,200.00	\$113,500.00
Total for Expenditures and Other Uses	\$128,200.00	\$203,200.00	\$113,500.00

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CM - Miscellaneous Special Revenue
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$101,604.00	\$133,804.00	\$97,304.00
8022 - Restated Fund Balance - Beginning of Year	\$101,604.00	\$133,804.00	\$97,304.00
Add Revenues and Other Sources	\$171,000.00	\$171,000.00	\$150,000.00
Deduct Expenditures and Other Uses	\$128,200.00	\$203,200.00	\$113,500.00
8029 - Fund Balance - End of Year	\$144,404.00	\$101,604.00	\$133,804.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$863,044.00	\$799,350.00	\$1,055,004.00
201 - Cash In Time Deposits	\$23,417.00	\$23,393.00	\$132,562.00
Total for Cash and Cash Equivalents	\$886,461.00	\$822,743.00	\$1,187,566.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$10,711.00	\$667.00	\$144,409.00
Total for Restricted Cash and Cash Equivalents	\$10,711.00	\$667.00	\$144,409.00
Total for Assets	\$897,172.00	\$823,410.00	\$1,331,975.00
Total for Assets and Deferred Outflows	\$897,172.00	\$823,410.00	\$1,331,975.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$10,711.00	\$667.00	\$144,409.00
Total for Restricted Fund Balance	\$10,711.00	\$667.00	\$144,409.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$200,000.00	\$217,606.00	\$228,416.00
915 - Assigned Unappropriated Fund Balance	\$686,461.00	\$605,137.00	\$959,150.00
Total for Assigned Fund Balance	\$886,461.00	\$822,743.00	\$1,187,566.00
Total for Fund Balance	\$897,172.00	\$823,410.00	\$1,331,975.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$897,172.00	\$823,410.00	\$1,331,975.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$66,590.00	\$68,390.00	\$61,938.00
Total for Property Taxes	\$66,590.00	\$68,390.00	\$61,938.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$525,000.00	\$525,000.00	\$525,000.00
Total for Non-Property Tax Items	\$525,000.00	\$525,000.00	\$525,000.00
Intergovernmental Charges			
2300 - Transportation Services Other Governments <i>snow/ice and summer work</i>	\$366,584.00	\$388,824.00	\$275,328.00
2389 - Miscellaneous Revenue Other Governments <i>other govt reimb</i>	\$8,919.00	\$10,831.00	\$27,127.00
Total for Intergovernmental Charges	\$375,503.00	\$399,655.00	\$302,455.00
Use of Money and Property			
2401 - Interest and Earnings	\$58.00	\$86.00	\$122.00
Total for Use of Money and Property	\$58.00	\$86.00	\$122.00
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	\$4,040.00	\$89,445.00	-
2680 - Insurance Recoveries	\$28,197.00	-	-
Total for Sales of Property and Compensation for Loss	\$32,237.00	\$89,445.00	\$0.00

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	\$8,341.00
Total for Other Revenues	\$0.00	\$0.00	\$8,341.00
Total for Revenues	\$999,388.00	\$1,082,576.00	\$897,856.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	\$87,828.00
Total for Operating Transfers	\$0.00	\$0.00	\$87,828.00
Total for Other Sources	\$0.00	\$0.00	\$87,828.00
Total for Revenues and Other Sources	\$999,388.00	\$1,082,576.00	\$985,684.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51301 - Machinery - Personal Services	\$3,215.00	\$124,994.00	\$129,739.00
51302 - Machinery - Equipment and Capital Outlay	\$127,496.00	\$719,469.00	\$93,474.00
51304 - Machinery - Contractual	\$267,050.00	\$217,935.00	\$141,074.00
51401 - Brush And Weeds - Personal Services	\$40,395.00	\$14,264.00	\$13,206.00
51404 - Brush And Weeds - Contractual	-	-	\$306.00
51421 - Snow Removal - Personal Services	\$48,033.00	\$48,390.00	\$39,979.00
51424 - Snow Removal - Contractual	\$219,361.00	\$230,293.00	\$185,927.00
51481 - Highway Services for Other Governments - Personal Services <i>work for other govts</i>	\$96,716.00	\$117,754.00	\$83,480.00
51484 - Highway Services for Other Governments - Contractual	-	-	\$50.00
Total for Highway	\$802,266.00	\$1,473,099.00	\$687,235.00
Total for Transportation	\$802,266.00	\$1,473,099.00	\$687,235.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$22,245.00	\$24,668.00	\$27,602.00
90308 - Social Security - Employee Benefits	\$23,335.00	\$22,464.00	\$19,544.00
90508 - Unemployment Insurance - Employee Benefits	\$380.00	\$2,162.00	-

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
90558 - Disability Insurance - Employee Benefits	\$82.00	\$78.00	\$70.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$74,558.00	\$66,510.00	\$66,789.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits allowances	\$2,760.00	\$2,160.00	\$2,215.00
Total for Employee Benefits	\$123,360.00	\$118,042.00	\$116,220.00
Total for Employee Benefits	\$123,360.00	\$118,042.00	\$116,220.00
Total for Expenditures	\$925,626.00	\$1,591,141.00	\$803,455.00
Total for Expenditures and Other Uses	\$925,626.00	\$1,591,141.00	\$803,455.00

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$823,410.00	\$1,331,975.00	\$1,149,746.00
8022 - Restated Fund Balance - Beginning of Year	\$823,410.00	\$1,331,975.00	\$1,149,746.00
Add Revenues and Other Sources	\$999,388.00	\$1,082,576.00	\$985,684.00
Deduct Expenditures and Other Uses	\$925,626.00	\$1,591,141.00	\$803,455.00
8029 - Fund Balance - End of Year	\$897,172.00	\$823,410.00	\$1,331,975.00

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$101,886.00	\$66,590.00	\$68,389.00
1199 - Est Rev - Non-Property Tax Items	\$425,000.00	\$425,000.00	\$425,000.00
2399 - Est Rev - Intergovernmental Charges	\$308,500.00	\$308,500.00	\$310,000.00
2499 - Est Rev - Use of Money and Property	\$100.00	-	\$100.00
Total for Estimated Revenue	\$835,486.00	\$800,090.00	\$803,489.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$200,000.00	\$217,606.00	\$228,416.00
Total for Estimated Other Sources	\$200,000.00	\$217,606.00	\$228,416.00
Total for Estimated Revenues and Other Sources	\$1,035,486.00	\$1,017,696.00	\$1,031,905.00

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$886,000.00	\$895,858.00	\$905,410.00
9199 - App - Employee Benefits	\$149,486.00	\$121,938.00	\$126,495.00
Total for Estimated Appropriations	\$1,035,486.00	\$1,017,796.00	\$1,031,905.00
Total for Estimated Appropriations and Other Uses	\$1,035,486.00	\$1,017,796.00	\$1,031,905.00

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$293,546.00	\$741,722.00	\$555,892.00
Total for Cash and Cash Equivalents	\$293,546.00	\$741,722.00	\$555,892.00
Due From			
410 - Due from State and Federal Government	\$416,700.00	-	-
Total for Due From	\$416,700.00	\$0.00	\$0.00
Total for Assets	\$710,246.00	\$741,722.00	\$555,892.00
Total for Assets and Deferred Outflows	\$710,246.00	\$741,722.00	\$555,892.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$318,741.00	\$144,385.00	\$44,155.00
915 - Assigned Unappropriated Fund Balance	\$391,505.00	\$597,337.00	\$511,737.00
Total for Assigned Fund Balance	\$710,246.00	\$741,722.00	\$555,892.00
Total for Fund Balance	\$710,246.00	\$741,722.00	\$555,892.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$710,246.00	\$741,722.00	\$555,892.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$265,673.00	\$320,000.00	\$350,000.00
Total for Non-Property Tax Items	\$265,673.00	\$320,000.00	\$350,000.00
Intergovernmental Charges			
2300 - Transportation Services Other Governments <i>Summer work</i>	\$25,000.00	\$69,420.00	\$125,502.00
Total for Intergovernmental Charges	\$25,000.00	\$69,420.00	\$125,502.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	\$8,341.00
Total for Other Revenues	\$0.00	\$0.00	\$8,341.00
State Aid			
3501 - State Aid Consolidated Highway Aid	\$416,700.00	\$385,550.00	\$395,501.00
Total for State Aid	\$416,700.00	\$385,550.00	\$395,501.00
Total for Revenues	\$707,373.00	\$774,970.00	\$879,344.00
Total for Revenues and Other Sources	\$707,373.00	\$774,970.00	\$879,344.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$115,043.00	\$111,962.00	\$92,748.00
51104 - Maintenance of Roads - Contractual	\$32,492.00	\$24,080.00	\$15,374.00
51121 - Permanent Improvements Highway - Personal Services	\$58,633.00	\$28,019.00	\$42,635.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$420,145.00	\$319,522.00	\$492,330.00
Total for Highway	\$626,313.00	\$483,583.00	\$643,087.00
Total for Transportation	\$626,313.00	\$483,583.00	\$643,087.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$22,245.00	\$24,765.00	\$27,602.00
90308 - Social Security - Employee Benefits	\$12,512.00	\$10,131.00	\$9,864.00
90508 - Unemployment Insurance - Employee Benefits	\$379.00	\$1,912.00	-
90558 - Disability Insurance - Employee Benefits	\$82.00	\$79.00	\$70.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$74,558.00	\$66,510.00	\$66,789.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits allowances	\$2,760.00	\$2,160.00	\$2,215.00
Total for Employee Benefits	\$112,536.00	\$105,557.00	\$106,540.00

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Employee Benefits	\$112,536.00	\$105,557.00	\$106,540.00
Total for Expenditures	\$738,849.00	\$589,140.00	\$749,627.00
Total for Expenditures and Other Uses	\$738,849.00	\$589,140.00	\$749,627.00

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$741,722.00	\$555,892.00	\$426,175.00
8022 - Restated Fund Balance - Beginning of Year	\$741,722.00	\$555,892.00	\$426,175.00
Add Revenues and Other Sources	\$707,373.00	\$774,970.00	\$879,344.00
Deduct Expenditures and Other Uses	\$738,849.00	\$589,140.00	\$749,627.00
8029 - Fund Balance - End of Year	\$710,246.00	\$741,722.00	\$555,892.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	\$226,699.00	\$165,673.00	\$270,000.00
2399 - Est Rev - Intergovernmental Charges	\$20,000.00	\$25,000.00	\$25,000.00
3099 - Est Rev - State Aid	\$377,853.00	\$344,681.00	\$231,245.00
Total for Estimated Revenue	\$624,552.00	\$535,354.00	\$526,245.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$318,741.00	\$144,385.00	\$44,155.00
Total for Estimated Other Sources	\$318,741.00	\$144,385.00	\$44,155.00
Total for Estimated Revenues and Other Sources	\$943,293.00	\$679,739.00	\$570,400.00

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$802,135.00	\$572,232.00	\$460,000.00
9199 - App - Employee Benefits	\$141,158.00	\$107,507.00	\$110,400.00
Total for Estimated Appropriations	\$943,293.00	\$679,739.00	\$570,400.00
Total for Estimated Appropriations and Other Uses	\$943,293.00	\$679,739.00	\$570,400.00

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$246,757.00	\$178,008.00	\$605,823.00
Total for Cash and Cash Equivalents	\$246,757.00	\$178,008.00	\$605,823.00
Total for Assets	\$246,757.00	\$178,008.00	\$605,823.00
Total for Assets and Deferred Outflows	\$246,757.00	\$178,008.00	\$605,823.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	\$1,256,911.00	-	\$74,921.59
Total for Due to	\$1,256,911.00	\$0.00	\$74,921.59
Notes Payable			
626 - Bond Anticipation Notes Payable	-	\$600,000.00	\$1,315,000.00
Total for Notes Payable	\$0.00	\$600,000.00	\$1,315,000.00
Total for Liabilities	\$1,256,911.00	\$600,000.00	\$1,389,921.59
Fund Balance			
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$1,010,154.00)	(\$421,992.00)	(\$784,098.59)
Total for Unassigned Fund Balance	(\$1,010,154.00)	(\$421,992.00)	(\$784,098.59)
Total for Fund Balance	(\$1,010,154.00)	(\$421,992.00)	(\$784,098.59)
Total for Liabilities, Deferred Inflows and Fund Balances	\$246,757.00	\$178,008.00	\$605,823.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
State Aid			
3097 - State Aid Capital Projects	\$2,088,243.00	\$821,682.00	\$450,000.00
Total for State Aid	\$2,088,243.00	\$821,682.00	\$450,000.00
Federal Aid			
4097 - Federal Aid Capital Projects	\$163,208.00	-	-
Total for Federal Aid	\$163,208.00	\$0.00	\$0.00
Total for Revenues	\$2,251,451.00	\$821,682.00	\$450,000.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$98,682.00	-	\$125,078.41
Total for Operating Transfers	\$98,682.00	\$0.00	\$125,078.41
Proceeds of Obligations			
5710 - Serial Bonds	-	-	\$2,734,000.00
5730 - Bond Anticipation Notes	\$1,163,000.00	\$0.00	-
Total for Proceeds of Obligations	\$1,163,000.00	\$0.00	\$2,734,000.00
Total for Other Sources	\$1,261,682.00	\$0.00	\$2,859,078.41

Town of Clayton
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For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Revenues and Other Sources	\$3,513,133.00	\$821,682.00	\$3,309,078.41

Town of Clayton
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**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	-	-	\$78,183.00
Total for Shared Services	\$0.00	\$0.00	\$78,183.00
Total for General Government Support	\$0.00	\$0.00	\$78,183.00
Transportation			
Other Transportation			
56802 - Transportation, Other - Equipment and Capital Outlay <i>marine operations</i>	\$2,739,530.00	\$447,557.00	-
Total for Other Transportation	\$2,739,530.00	\$447,557.00	\$0.00
Total for Transportation	\$2,739,530.00	\$447,557.00	\$0.00
Culture and Recreation			
Recreation			
71102 - Parks - Equipment and Capital Outlay	-	\$7,258.00	\$1,372,606.00
Total for Recreation	\$0.00	\$7,258.00	\$1,372,606.00
Total for Culture and Recreation	\$0.00	\$7,258.00	\$1,372,606.00

Town of Clayton
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**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Debt Service			
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	\$1,163,000.00	-	-
97307 - Bond Anticipation Notes - Debt Interest	\$20,298.00	\$4,760.00	\$25,207.00
Total for Debt Service	\$1,183,298.00	\$4,760.00	\$25,207.00
Total for Debt Service	\$1,183,298.00	\$4,760.00	\$25,207.00
Total for Expenditures	\$3,922,828.00	\$459,575.00	\$1,475,996.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Repayment of Loan</i>	\$178,467.00	-	-
Total for Interfund Transfers	\$178,467.00	\$0.00	\$0.00
Total for Interfund Transfers	\$178,467.00	\$0.00	\$0.00
Total for Other Uses	\$178,467.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$4,101,295.00	\$459,575.00	\$1,475,996.00

Town of Clayton
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**H - Capital Projects
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$421,991.59)	(\$784,098.59)	(\$2,654,385.00)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$37,204.00
8022 - Restated Fund Balance - Beginning of Year	(\$421,991.59)	(\$784,098.59)	(\$2,617,181.00)
Add Revenues and Other Sources	\$3,513,133.00	\$821,682.00	\$3,309,078.41
Deduct Expenditures and Other Uses	\$4,101,295.00	\$459,575.00	\$1,475,996.00
8029 - Fund Balance - End of Year	(\$1,010,153.59)	(\$421,991.59)	(\$784,098.59)

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$7,033.00	\$12,029.00	\$17,365.00
Total for Cash and Cash Equivalents	\$7,033.00	\$12,029.00	\$17,365.00
Total for Assets	\$7,033.00	\$12,029.00	\$17,365.00
Total for Assets and Deferred Outflows	\$7,033.00	\$12,029.00	\$17,365.00

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**SL - Special District(s) Lighting
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$1,500.00	\$7,500.00	\$7,500.00
915 - Assigned Unappropriated Fund Balance	\$5,533.00	\$4,529.00	\$9,865.00
Total for Assigned Fund Balance	\$7,033.00	\$12,029.00	\$17,365.00
Total for Fund Balance	\$7,033.00	\$12,029.00	\$17,365.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$7,033.00	\$12,029.00	\$17,365.00

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	-	-	\$7,500.00
Total for Property Taxes	\$0.00	\$0.00	\$7,500.00
Total for Revenues	\$0.00	\$0.00	\$7,500.00
Total for Revenues and Other Sources	\$0.00	\$0.00	\$7,500.00

Town of Clayton
 Annual Financial Report
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**SL - Special District(s) Lighting
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51824 - Street Lighting - Contractual	\$4,996.00	\$5,336.00	\$4,313.00
Total for Highway	\$4,996.00	\$5,336.00	\$4,313.00
Total for Transportation	\$4,996.00	\$5,336.00	\$4,313.00
Total for Expenditures	\$4,996.00	\$5,336.00	\$4,313.00
Total for Expenditures and Other Uses	\$4,996.00	\$5,336.00	\$4,313.00

Town of Clayton
 Annual Financial Report
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**SL - Special District(s) Lighting
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$12,029.00	\$17,365.00	\$14,178.00
8022 - Restated Fund Balance - Beginning of Year	\$12,029.00	\$17,365.00	\$14,178.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$7,500.00
Deduct Expenditures and Other Uses	\$4,996.00	\$5,336.00	\$4,313.00
8029 - Fund Balance - End of Year	\$7,033.00	\$12,029.00	\$17,365.00

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$33,519.00	\$20,173.00	\$38,531.00
201 - Cash In Time Deposits	\$64,859.00	\$44,793.00	\$44,756.00
Total for Cash and Cash Equivalents	\$98,378.00	\$64,966.00	\$83,287.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$4,963.00	\$34,398.00	\$34,389.00
Total for Restricted Cash and Cash Equivalents	\$4,963.00	\$34,398.00	\$34,389.00
Total for Assets	\$103,341.00	\$99,364.00	\$117,676.00
Total for Assets and Deferred Outflows	\$103,341.00	\$99,364.00	\$117,676.00

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$4,963.00	\$34,398.00	\$34,389.00
Total for Restricted Fund Balance	\$4,963.00	\$34,398.00	\$34,389.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$98,378.00	\$64,966.00	\$83,287.00
Total for Assigned Fund Balance	\$98,378.00	\$64,966.00	\$83,287.00
Total for Fund Balance	\$103,341.00	\$99,364.00	\$117,676.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$103,341.00	\$99,364.00	\$117,676.00

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$267,292.00	\$261,730.00	\$257,886.00
Total for Property Taxes	\$267,292.00	\$261,730.00	\$257,886.00
Departmental Income			
2122 - Sewer Charges	-	\$2,250.00	-
Total for Departmental Income	\$0.00	\$2,250.00	\$0.00
Use of Money and Property			
2401 - Interest and Earnings	\$74.00	\$46.00	\$40.00
Total for Use of Money and Property	\$74.00	\$46.00	\$40.00
State Aid			
3990 - State Aid Sewer Capital Projects	\$15,000.00	-	\$15,000.00
Total for State Aid	\$15,000.00	\$0.00	\$15,000.00
Total for Revenues	\$282,366.00	\$264,026.00	\$272,926.00
Total for Revenues and Other Sources	\$282,366.00	\$264,026.00	\$272,926.00

Town of Clayton
Annual Financial Report
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**SS - Special District(s) Sewer
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19204 - Municipal Association Dues - Contractual	\$263.00	\$260.00	\$260.00
Total for Special Items	\$263.00	\$260.00	\$260.00
Total for General Government Support	\$263.00	\$260.00	\$260.00
Home and Community Services			
Sewage			
81301 - Sewage Treatment and Disposal - Personal Services	\$6,564.00	\$6,580.00	\$6,000.00
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	\$33,997.00	\$18,377.00	\$5,941.00
81304 - Sewage Treatment and Disposal - Contractual	\$116,586.00	\$137,778.00	\$102,774.00
Total for Sewage	\$157,147.00	\$162,735.00	\$114,715.00
Total for Home and Community Services	\$157,147.00	\$162,735.00	\$114,715.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	-	-	\$320.00
90308 - Social Security - Employee Benefits	\$500.00	\$503.00	\$459.00

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

	12/31/2023	12/31/2022	12/31/2021
90558 - Disability Insurance - Employee Benefits	\$29.00	\$30.00	\$28.00
Total for Employee Benefits	\$529.00	\$533.00	\$807.00
Total for Employee Benefits	\$529.00	\$533.00	\$807.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$120,450.00	\$118,810.00	\$125,450.00
97107 - Serial Bonds - Debt Interest	-	-	\$100.00
Total for Debt Service	\$120,450.00	\$118,810.00	\$125,550.00
Total for Debt Service	\$120,450.00	\$118,810.00	\$125,550.00
Total for Expenditures	\$278,389.00	\$282,338.00	\$241,332.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	-	\$2,121.00
Total for Interfund Transfers	\$0.00	\$0.00	\$2,121.00
Total for Interfund Transfers	\$0.00	\$0.00	\$2,121.00
Total for Other Uses	\$0.00	\$0.00	\$2,121.00
Total for Expenditures and Other Uses	\$278,389.00	\$282,338.00	\$243,453.00

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

12/31/2023	12/31/2022	12/31/2021
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Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$99,364.00	\$117,676.00	\$88,203.00
8022 - Restated Fund Balance - Beginning of Year	\$99,364.00	\$117,676.00	\$88,203.00
Add Revenues and Other Sources	\$282,366.00	\$264,026.00	\$272,926.00
Deduct Expenditures and Other Uses	\$278,389.00	\$282,338.00	\$243,453.00
8029 - Fund Balance - End of Year	\$103,341.00	\$99,364.00	\$117,676.00

Town of Clayton
 Annual Financial Report
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**SS - Special District(s) Sewer
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$273,737.00	\$267,292.00	\$261,730.00
2499 - Est Rev - Use of Money and Property	\$50.00	\$25.00	\$25.00
Total for Estimated Revenue	\$273,787.00	\$267,317.00	\$261,755.00
Total for Estimated Revenues and Other Sources	\$273,787.00	\$267,317.00	\$261,755.00

Town of Clayton
Annual Financial Report
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**SS - Special District(s) Sewer
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$250.00	\$260.00	\$260.00
8999 - App - Home and Community Services	\$152,501.00	\$146,079.00	\$142,156.00
9199 - App - Employee Benefits	\$586.00	\$528.00	\$529.00
9899 - App - Debt Service	\$120,450.00	\$120,450.00	\$118,810.00
Total for Estimated Appropriations	\$273,787.00	\$267,317.00	\$261,755.00
Total for Estimated Appropriations and Other Uses	\$273,787.00	\$267,317.00	\$261,755.00

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**TE - Private Purpose Trust
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$8,807.00	\$4,547.00	\$2,242.00
Total for Cash and Cash Equivalents	\$8,807.00	\$4,547.00	\$2,242.00
Total for Assets	\$8,807.00	\$4,547.00	\$2,242.00
Total for Assets and Deferred Outflows	\$8,807.00	\$4,547.00	\$2,242.00

Town of Clayton
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**TE - Private Purpose Trust
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Net Position			
Net Position			
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes <i>FSA Funds</i>	\$8,807.00	\$4,547.00	\$2,242.00
Total for Restricted Net Position	\$8,807.00	\$4,547.00	\$2,242.00
Total for Net Position	\$8,807.00	\$4,547.00	\$2,242.00
Total for Liabilities, Deferred Inflows and Net Position	\$8,807.00	\$4,547.00	\$2,242.00

Town of Clayton
 Annual Financial Report
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**TE - Private Purpose Trust
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Miscellaneous			
2770 - Unclassified Contributions to FSAs	\$15,420.00	\$13,750.00	-
Total for Miscellaneous	\$15,420.00	\$13,750.00	\$0.00
Total for Revenues	\$15,420.00	\$13,750.00	\$0.00
Total for Revenues and Other Sources	\$15,420.00	\$13,750.00	\$0.00

Town of Clayton
 Annual Financial Report
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**TE - Private Purpose Trust
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19454 - Other Private-Purpose Activities - Contractual <i>FSA Expenses</i>	\$11,160.00	\$11,445.00	\$14,311.00
Total for Special Items	\$11,160.00	\$11,445.00	\$14,311.00
Total for General Government Support	\$11,160.00	\$11,445.00	\$14,311.00
Total for Expenditures	\$11,160.00	\$11,445.00	\$14,311.00
Total for Expenditures and Other Uses	\$11,160.00	\$11,445.00	\$14,311.00

Town of Clayton
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**TE - Private Purpose Trust
 Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$4,547.31	\$2,242.31	\$16,553.31
8022 - Restated Net Position - Beginning of Year	\$4,547.31	\$2,242.31	\$16,553.31
Add Revenues and Other Sources	\$15,420.00	\$13,750.00	\$0.00
Deduct Expenditures and Other Uses	\$11,160.00	\$11,445.00	\$14,311.00
8029 - Net Position - End of Year	\$8,807.31	\$4,547.31	\$2,242.31

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$461,074.00	\$461,074.00	\$461,074.00
Total for Non-Depreciable Capital Assets	\$461,074.00	\$461,074.00	\$461,074.00
Depreciable Capital Assets			
102 - Buildings	\$14,723,954.00	\$14,651,411.00	\$11,925,384.00
103 - Improvements Other Than Buildings	\$15,180,285.00	\$15,180,285.00	\$14,557,983.00
104 - Machinery and Equipment	\$3,727,999.00	\$3,708,721.00	\$2,838,727.00
106 - Infrastructure	\$7,498,660.00	\$7,498,660.00	\$7,162,058.00
Total for Depreciable Capital Assets	\$41,130,898.00	\$41,039,077.00	\$36,484,152.00
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	\$305,022.00	-
Total for Other Non-Current Assets	\$0.00	\$305,022.00	\$0.00
Total for Non-Current Assets	\$41,591,972.00	\$41,805,173.00	\$36,945,226.00

Town of Clayton
 Annual Financial Report
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W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	12/31/2023	12/31/2022	12/31/2021
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$5,387,642.00	\$5,594,092.00	\$5,917,902.00
Total for Debt Obligations	\$5,387,642.00	\$5,594,092.00	\$5,917,902.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$896,771.00	-	\$3,884.00
Total for Other Long-Term Obligations	\$896,771.00	\$0.00	\$3,884.00
Total for Long-Term Obligations	\$6,284,413.00	\$5,594,092.00	\$5,921,786.00

Town of Clayton
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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

Town of Clayton
 Annual Financial Report
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**Statement of Indebtedness
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$206,450.00	\$0.00	\$0.00	\$5,594,092.00	\$5,387,642.00
Bond Anticipation Note	\$0.00	\$563,000.00	\$1,163,000.00	\$0.00	\$0.00	\$600,000.00	\$0.00
Total	\$0.00	\$563,000.00	\$1,369,450.00	\$0.00	\$0.00	\$6,194,092.00	\$5,387,642.00

Town of Clayton
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**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Rt 12 Sewer	EFC	2/1/18	2/1/48	\$0.00	\$0.00	\$106,800.00	\$0.00	\$2,776,800.00	\$0.00	\$2,670,000.00
Bond Arena Addition	USDA	9/7/21	9/7/44	\$0.00	\$0.00	\$0.00	\$0.00	\$2,615,000.00	\$0.00	\$2,615,000.00
Bond Sewer	EFC	4/1/05	4/1/24	\$0.00	\$0.00	\$13,650.00	\$0.00	\$27,300.00	\$0.00	\$13,650.00
Bond Transient Docks	Greene County Commercial Bank	12/21/17	12/21/24	\$0.00	\$0.00	\$86,000.00	\$0.00	\$174,992.00	\$0.00	\$88,992.00
Bond Anticipation Note Redi Project	Greene County Commercial Bank	3/23/23	3/23/24	\$0.00	\$563,000.00	\$563,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Bond Anticipation Note Redi Project	Greene County Commercial Bank	3/23/21	3/23/23	\$0.00	\$0.00	\$600,000.00	\$0.00	\$600,000.00	\$0.00	\$0.00

Town of Clayton
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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$447,442.00	\$59,497.00	\$506,939.00	\$4,940,200.00
2025	\$225,800.00	\$53,483.00	\$279,283.00	\$4,714,400.00
2026	\$225,800.00	\$50,805.00	\$276,605.00	\$4,488,600.00
2027	\$225,800.00	\$48,127.00	\$273,927.00	\$4,262,800.00
2028	\$225,800.00	\$45,450.00	\$271,250.00	\$4,037,000.00
2029	\$225,800.00	\$42,772.00	\$268,572.00	\$3,811,200.00
2030	\$225,800.00	\$40,095.00	\$265,895.00	\$3,585,400.00
2031	\$225,800.00	\$37,418.00	\$263,218.00	\$3,359,600.00
2032	\$225,800.00	\$34,740.00	\$260,540.00	\$3,133,800.00
2033	\$225,800.00	\$32,062.00	\$257,862.00	\$2,908,000.00
2034	\$225,800.00	\$29,385.00	\$255,185.00	\$2,682,200.00
2035	\$225,800.00	\$26,708.00	\$252,508.00	\$2,456,400.00
2036	\$225,800.00	\$24,030.00	\$249,830.00	\$2,230,600.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$225,800.00	\$21,352.00	\$247,152.00	\$2,004,800.00
2038	\$225,800.00	\$18,675.00	\$244,475.00	\$1,779,000.00
2039	\$225,800.00	\$15,998.00	\$241,798.00	\$1,553,200.00
2040	\$225,800.00	\$13,320.00	\$239,120.00	\$1,327,400.00
2041	\$225,800.00	\$10,642.00	\$236,442.00	\$1,101,600.00
2042	\$225,800.00	\$7,965.00	\$233,765.00	\$875,800.00
2043	\$225,800.00	\$5,288.00	\$231,088.00	\$650,000.00
2044	\$222,800.00	\$2,610.00	\$225,410.00	\$427,200.00
2045	\$106,800.00	\$0.00	\$106,800.00	\$320,400.00
2046	\$106,800.00	\$0.00	\$106,800.00	\$213,600.00
2047	\$106,800.00	\$0.00	\$106,800.00	\$106,800.00
2048	\$106,800.00	\$0.00	\$106,800.00	\$0.00
Total	\$5,387,642.00	\$620,422.00	\$6,008,064.00	

\$5,387,642.00 Total Bond Ending Balance for Statement of Indebtedness.

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
76	Checking	TE	\$8,807.00	\$0.00	\$0.00	\$0.00	\$8,807.00
176	Checking	A, B, CM, DA, DB, H, SL, SS	\$4,005,299.00	\$0.00	(\$87,143.00)	\$0.00	\$3,918,156.00
285	Savings	A	\$10,711.00	\$0.00	\$0.00	\$0.00	\$10,711.00
294	Savings	A	\$50,083.00	\$0.00	\$0.00	\$0.00	\$50,083.00
1597	Checking	H	\$247,485.00	\$0.00	(\$728.00)	\$0.00	\$246,757.00
204	Savings	A, B, DA, DB	\$4,963.00	\$0.00	\$0.00	\$0.00	\$4,963.00
86	Savings	A	\$285,440.00	\$0.00	\$0.00	\$0.00	\$285,440.00
298	Savings	A	\$92,681.00	\$0.00	\$0.00	\$0.00	\$92,681.00
Total			\$4,705,469.00	\$0.00	(\$87,871.00)	\$0.00	\$4,617,598.00
Total Cash From Financials							\$4,617,598.00

Town of Clayton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$4,705,469.00
FDIC Insurance	\$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$4,205,469.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$4,705,469.00

Investments and Collateralization of Investments

Investments From Financials	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
23	56		

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$119,391.00	23	16		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$104,504.00	23	56		
Worker's Compensation	\$50,979.00	23	56		
Life Insurance					
Unemployment Insurance	\$809.00	23	49		
Disability Insurance	\$811.00	23	49		
Hospital, Medical and Dental Insurance	\$433,589.00	23	3		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$17,756.00	23	7		
Total Employee Benefits Paid	\$727,839.00				

April 26, 2024

Uniform & Facility Services Proposal for



Town Of Clayton

103 Luther Ave, Liverpool NY 13088

FULL SERVICE RENTAL PROGRAM

UniFirst Code	Item Description	Total Inventory	Weekly Qty	Unit Rate	Weekly Total
0102	LS 65/35 Work Shirt	77		\$ 0.17	\$ 13.09
0202	SS 65/35 Work Shirt	66		\$ 0.15	\$ 9.90
1144	Wrangler Jean	202		\$ 0.30	\$ 60.60
1506	65/35 Jacket	20		\$ 0.38	\$ 7.60
1721	Zip in Liner	1		\$ 0.10	\$ 0.10
3002	Coveralls	27		\$ 0.30	\$ 8.10
	Garment Maintenance Protection (GMP)	393		\$ 0.02	\$ 7.86
	Garment Lost Protection (GLP)	393		\$ 0.05	\$ 19.65
Weekly Total					\$ 126.90

FULL SERVICE RENTAL PROGRAM - WEEKLY FACILITY SERVICES

UniFirst Code	Item Description	Total Inventory	Weekly Qty	Unit Rate	Weekly Total
6232	Natural Hand towel			\$ 8.00	
9075	Laundry Bags		2	\$ 0.25	\$ 0.50
	DEFE		1	\$ 10.00	\$ 10.00
1939	Energy Surcharge		1	\$ 2.25	\$ 2.25
Weekly Total					\$ 12.75

Proposed pricing effective for 30 days from date at top of page

UniFirst Route Representative

Brian Jones
315-472-6247

72CorvetteLT1@gmail.com

Thank you for the opportunity to keep your business!



Agreement No. 0293598
Customer No. 381838

Customer Service Agreement

Company Name (Customer) TOWN OF CLAYTON
Address 615 EAST LINE ROAD
CLAYTON, NY 13624
Phone 3156865122
Loc. No. 051
Route No. J6890
Date 04/26/2024
SIC/NAICS 9199

The undersigned (the "CUSTOMER") orders from UniFirst Corporation and/or UniFirst Holdings, Inc. d.b.a. UniFirst and/or UniFirst Canada LTD. ("UniFirst") the rental service(s) at the prices and upon the conditions outlined:

Merchandise Serviced									
Item Description	Lost / Damaged Repl. Charge	Service Frequency	No. of Wearers	Total Inventory	Billing Quantity	Price per Charge / Piece	Non-Standard	Total Full Service	
010204 LSSH-65/35 WORKSHIRT	23.92	1	7	77		.17		13.09	
020204 SSSH-65/35 WORKSHIRT	20.28	1	6	66		.15		9.90	
109205 JEAN-WOS COT RELAXED FIT-WRANG	45.24	1	1	11		.30		3.30	
114459 JEAN-100% COTTON WRANGLER RELA	47.09	1	16	191		.30		57.30	
150605 JKT-65/35 PERMALINED SLASHPOCK	59.05	1	10	20		.38		7.60	
172112 LS LINER-POLY EISENHOWER REGUL	35.36	1	1	1		NC		NC	
300205 COVERALL-66POLY 35COTTON	51.35	1	9	27		.30		8.10	
523213 NATURAL HAND TOWEL(EACH)ROLL #	17.81	1				8.00			
907523 LAUNDRY BAGS-SPECIAL	11.49	1		4	2	0.2500		0.50	

Minimum weekly charge applies, equal to 75% of the initial weekly value.

Other Charges	Amount
Garment preparation per piece	0.00
Name emblem per piece	.00
Company emblem per piece	.00
Direct Embroidery	
Garment Maintenance Program	YES
Loss protection Maint. Program	YES
Linen Maintenance Program	NO
Mat Protection Program	YES

Payment Terms: C.O.D. E.F.T. Approved Charge³

Other Charges	Amount
Non-stock sizes per piece	20.00%
Special cuts per piece	3.00
Restock/Exchange per piece	0.00
Automatic Wiper Replacement	NO
Automatic Linen Replacement	NO
Ongoing Prep Program	NO
Ongoing Emblem Program	NO
DEFE Charge Fixed	10.00
DEFE Sliding Plus	
Energy Charge	2.25

COMMENTS

Approved charge: CUSTOMER agrees to make payments within 30 days of invoice receipt. A late charge of 1 1/2 % per month (18% per year) for any amount in arrears may be applied. ⁴

The undersigned agrees to the attached Customer Service Agreement Terms and attests to have the authority to execute for the named CUSTOMER, and to approve use of any personalization - including logos or brand identities - that has been requested.

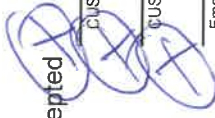
Sales Rep:

Sales Rep (Print Name) _____ Date _____

Accepted: ⁵

Location Manager (Signature) _____ Date _____

Location Manager (Print Name and Title) _____

Accepted


CUSTOMER (Signature) _____ Date _____

CUSTOMER (Print Name and Title) _____

Email _____

⁴ Out-sizes of otherwise Standard Merchandise are deemed to be Non-Standard Merchandise
⁵ Merchandise which is Val-U-Leased is not cleaned by UniFirst
⁶ Charge status contingent upon continuing credit worthiness and may be revoked at UniFirst's discretion.

Customer Service Agreement Terms

REQUIREMENTS SUPPLIED. Customer orders from UniFirst Corp. ("UniFirst") the rental garments and/or other items of the type specified in this Agreement ("Merchandise") and related pickup/delivery and maintenance services (collectively with Merchandise, "Services") for all of Customer's requirements therefor, at the prices and upon the terms and conditions set forth herein. Additional Services requested by Customer, verbally or in writing, will also be covered by this Agreement. All rental Merchandise supplied to Customer remains the property of UniFirst. Customer warrants that it is not subject to, and that this Agreement does not interfere or conflict with, any existing agreement for the supply of the Merchandise or Services covered.

PERFORMANCE GUARANTEE. UNIFIRST GUARANTEES TO DELIVER HIGH-QUALITY SERVICE AT ALL TIMES. All items of Merchandise cleaned, finished, inspected, repaired and delivered by UniFirst will meet or exceed industry standards, or non-conforming items will be replaced by the next scheduled delivery day at no cost to Customer. Items of rental Merchandise requiring replacement due to normal wear and tear will be replaced at no cost to Customer, save for any applicable personalization and setup charges.

Customer expressly waives the right to terminate this Agreement during the initial term or any extension thereof for deficiencies in the quality of Services unless: (1) complaints are first made in writing to UniFirst which set forth the precise nature of any deficiencies; (2) UniFirst is afforded at least 60 days to correct any deficiencies complained of; and (3) UniFirst fails to correct those deficiencies complained of within 60 days. In the event Customer complies with the foregoing and UniFirst fails to correct such deficiencies, Customer may terminate this Agreement by written notice to UniFirst, providing that all previous balances due to UniFirst have been paid in full and that all other conditions to terminate have been satisfied. Any delay or interruption of the Services provided for in this Agreement by reason of acts of God, fires, explosions, strikes or other industrial disturbances, or any other cause not within the control of UniFirst, shall not be deemed a breach or violation of this Agreement.

TERM AND RENEWAL. This Agreement is effective when signed by both the Customer and UniFirst Location Manager and continues in effect for 60 months after installation of Merchandise (for new customers) or any renewal date. This Agreement will be renewed automatically and continuously for multiple successive 60-month periods unless Customer or UniFirst gives written notice of non-renewal to the other at least 90 days prior to the next expiration date.

PRICES AND PAYMENTS. Prices are based on 52 weeks of service per year. Any increase(s) to Service Frequency could result in additional charges. On an annual basis, the prices then in effect will be increased by the greater of the annual percent increase in the Consumer Price Index - All Urban Consumers, Series ID: CUUROOOSAG, other goods and services, or by 5%. Additional price increases and other charges may be imposed by separate written notice or by notation on Customer's invoice. Customer may however, decline such additional increases or charges by notifying UniFirst in writing within 10 days after receipt of such notice or notation. If Customer declines said additional price increases, UniFirst may terminate this Agreement. Customer also agrees to pay the other charges and minimum weekly charge herein specified. Charges relating to a wearer leaving Customer's employ can be terminated by (1) giving notice thereof to UniFirst and (2) returning or paying for any missing Merchandise issued to that individual. Any Merchandise payments required pursuant to this Agreement will be at the replacement price(s) then in effect hereunder. If an authorized Customer representative is not available to receive and acknowledge delivery of Merchandise, Customer authorizes UniFirst to make delivery and assumes responsibility for related charges/invoices.

If Customer fails to make timely payment, UniFirst may, at any time and in its sole discretion, terminate this Agreement by giving written notice to Customer, whether or not UniFirst has previously strictly enforced Customer's obligation to make timely payments. Customer agrees to pay, and will pay, all applicable sales, use, personal property and other taxes and assessments arising out of this Agreement.

DEFE CHARGE. Customer's invoices may also include a DEFE charge to cover all or portions of certain expenses including:

D = DELIVERY, or expenses associated with the actual delivery of Services and Merchandise to Customer's place of business, primarily Route Sales Representative commissions, management salaries, vehicle depreciation, equipment maintenance, insurance, road use charges and local access fees.
 E = ENVIRONMENTAL, or expenses (past, present and future) UniFirst absorbs related to wastewater testing, purification, effluent control, solids disposal, supplies and equipment for pollution controls and energy conservation and overall regulatory compliance.
 F = FUEL, or the gas, diesel fuel, oil and lubricant expenses associated with keeping UniFirst's fleet vehicles on the road and servicing its customers.
 E = ENERGY, primarily the natural gas UniFirst uses to run boilers and gas dryers, plus other local utility charges.

MERCHANDISE. Customer acknowledges and agrees to notify all employees that Merchandise supplied is for general occupational use and, except as expressly specified below, affords no special user protections. Customer further acknowledges that: (1) Customer has unilaterally and independently determined and selected the nature, style, performance characteristics, number of changes and scope of all Merchandise to be used and the appropriateness of such Merchandise for Customer's specific needs or intended uses; (2) UniFirst does not have any obligation to advise, and has not advised, Customer concerning the fitness or suitability of the Merchandise for Customer's intended use; (3) UniFirst makes no representation, warranty or covenant regarding the performance of the Merchandise (including without limitation Flame Resistant and Visibility Merchandise); and (4) UniFirst shall in no way be responsible or liable for any injury or harm suffered by any Customer employees while wearing or using any Merchandise. Customer agrees to indemnify and hold harmless UniFirst and its employees and agents from and against all claims, injuries or damages to any person or property resulting from Customer's or Customer's employee use of the Merchandise, whether or not such claims, injuries or damages arise from any alleged defects in the Merchandise.

Flame Resistant ("FR") Merchandise supplied hereunder is intended only to prevent the ignition and burning of fabric away from the point of high heat impingement and to be self-extinguishing upon removal of the ignition source. FR items will not provide significant protection from burns in the immediate area of high heat contact due to thermal transfer through the fabric and/or destruction of the fabric in the area of such exposure. FR items are designed for continuous wear as only a secondary level of protection. Primary protection is still required for work activities where direct or significant exposure to heat or open flame is likely to occur.

Visibility Merchandise is intended to provide improved conspicuity of the wearer under daylight conditions and when illuminated by a light source of sufficient candlepower at night. It is Customer's responsibility to determine the level of conspicuity needed by wearers under specific work conditions. Further, Customer agrees that Visibility Merchandise alone does not ensure conspicuity of the wearer and that additional safety precautions may be necessary. The Visibility Merchandise supplied satisfied particular ANSI/ISEA standards only when they were new and unused and only if so labeled. Customer acknowledges that usage and laundering of Visibility Merchandise may adversely affect its conspicuity.

Healthcare/Food-Related Customer acknowledges that: (1) UniFirst does not guarantee or warrant that the Merchandise selected by Customer or that processed garments delivered by UniFirst will be appropriate or sufficient to provide a hygienic level adequate for individual Customer's needs; and (2) optional poly-bagging* is recommended to reduce the risk of cross-contamination of Merchandise, and the failure to utilize such service may adversely affect the efficacy of UniFirst's hygienic cleaning process.
 (* Poly-bag services incur additional charges.)

If any Merchandise supplied hereunder is Merchandise that: (1) UniFirst does not stock for whatever reason (including due to style, color, size or brand); (2) consists of non-UniFirst manufactured or customized FR Merchandise; or (3) consists of Merchandise that has been permanently personalized (in all cases known as "Non-Standard Merchandise"), then, upon the discontinuance of any Service hereunder at any time for any reason, including expiration, termination, or cancellation of this Agreement, with or without cause, deletion of any Non-Standard Merchandise from Customer's Service Program, or due to employee reductions (in each case a "Discontinuance of Service"), Customer will purchase at the time of such Discontinuance of Service all affected Non-Standard Merchandise items then in UniFirst's inventory (in-service, shelf, as well as any manufacturer's supplies ordered for Customer's use), paying for same the replacement charges then in effect.

Customer agrees not to contaminate any Merchandise with asbestos, heavy metals, solvents, inks or other hazardous or toxic substances ("contaminants"). Customer agrees to pay UniFirst for all Merchandise that is lost, stolen, damaged or abused beyond repair. As a condition to the termination of this Agreement, for whatever reason, Customer will return to UniFirst all standard Merchandise in good and usable condition or pay for same at the replacement charges then in effect.

OBLIGATIONS AND REMEDIES. If Customer breaches or terminates this Agreement before the expiration date for any reason (other than for UniFirst's failure under the performance guarantee described above), Customer will pay UniFirst, as liquidated damages and not as a penalty (the parties acknowledging that actual damages would be difficult to calculate with reasonable certainty) an amount equal to 50 percent of the average weekly amounts invoiced in the preceding 26 weeks, multiplied by the number of weeks remaining in the current term. These damages will be in addition to all other obligations or amounts owed by Customer to UniFirst, including the return of Standard Merchandise or payment of replacement charges, and the purchase of any Non-Standard Merchandise items as set forth herein.

This Agreement shall be governed by Massachusetts law (exclusive of choice of law). If a dispute arises from or relates in any way to this Agreement or any alleged breach thereof at any time, the parties will first attempt to resolve the claim or dispute by negotiation at agreed time(s) and location(s). All negotiations are confidential and will be treated as settlement negotiations. Any matter not resolved through direct negotiations within 30 days shall be resolved exclusively by final and binding arbitration, conducted in the capital city of the state where Customer has its principal place of business (or some other location mutually agreed), pursuant to the Commercial Arbitration Rules of the American Arbitration Association; and, governed by the Federal Arbitration Act, to the exclusion of state law inconsistent therewith. The parties will agree upon one (1) Arbitrator to settle the controversy or claim. The successful or substantially prevailing party in any proceeding, including any appeals thereof (as determined by the Arbitrator/court) shall recover all of its costs and expenses including, without limitation, reasonable attorney fees, witness fees and discovery costs, all of which shall be included in and as a part of the judgment or award rendered hereunder. This provision for Arbitration is specifically enforceable by the parties; the Arbitrator shall have no power to vary or ignore the provisions hereof; and, the decision of the Arbitrator in accordance herewith, may be entered in any court having jurisdiction thereof. Customer acknowledges that, with respect to all such disputes, it has voluntarily and knowingly waived any right it may have to a jury trial or to participate in a class action or class litigation as a representative of any other persons or as a member of any class of persons, or to consolidate its claims with those of any other persons or class of persons. If this prohibition against class litigation is ruled to be unenforceable for any reason in any proceeding, then the prohibition against class litigation shall be void and of no force and effect in that proceeding.

MISCELLANEOUS. The parties agree that this Agreement represents the entire agreement between them. In the event Customer issues a purchase order to UniFirst at any time, none of the standard pre-printed terms and conditions therein shall have any application to this Agreement, or any transactions occurring pursuant hereto or thereto. UniFirst may, in its sole discretion, assign this Agreement. Customer may not assign this Agreement without the prior written consent of UniFirst. Customer agrees that in the event it sells or transfers its business, it will require the purchaser or transferee to assume all obligations and responsibilities under this Agreement; provided that such assumption shall not relieve Customer of its liabilities hereunder; and provided further that any failure by a purchaser or transferee to assume this Agreement shall constitute a breach and early termination of this Agreement resulting in the obligation to pay all amounts on account thereof as set forth in this Agreement. Neither party will be liable for any incidental, consequential, special or punitive damages. In no event shall UniFirst's aggregate liability to Customer for any and all claims exceed the sum of all amounts actually paid by Customer to UniFirst. In the event any portion of this Agreement is held by a court of competent jurisdiction or by a duly appointed arbitrator to be unenforceable, the balance will remain in effect. All written notices provided to UniFirst must be sent by certified mail to the attention of the Location Manager. In Texas and certain other locations, UniFirst's business is conducted by, and the term "UniFirst" as used herein means, UniFirst Holdings, Inc. d.b.a. UniFirst.