Town Supervisor
Tim Doney
Town Board Members
Kenneth Knapp
Donna Patchen
James Kenney
Kathleen LaClair

Town Clerk
Megan Badour

TOWN OF CLAYTON

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

TOWN BOARD WORKSHOP MEETING AGENDA

Wednesday, June 25, 2025 • 5:00pm • Cerow Recreation Park Arena

1. **Pledge of Allegiance**

2. **Town Board Workshop Meeting**

   A. **Guests**:

   B. **Town Clerk**

      i. Correspondence that needs recording
      ii. Minutes from 6/11/2025 Regular Meeting

   C. **Public:** Comment on Agenda Items

   D. **Workshop Discussion Items**

      i. Work Shop Meeting August 27,2025 @ 5:00 PM at the Depauville Free Library
      ii. 2024 AUD
      iii. Stackel & Navarra Engagement Letter
      iv. Summer Day Camp Instructors:
         1. Katie Day-Camp Director-$25.00/hr
         2. Richelle Robbins-Asst. Camp Director-$18.00/hr
         3. Ami Robbins-Counselor- $15.00/hr
         4. Meka Robbins-Counselor-$15.00/hr
      v. Appoint Depauville Wastewater Treatment Facility Disinfection Project Labor Standards Compliance Officer

   E. **Public**: *Comment on Agenda Items*

3. **Adjournment**
   Next Board Meeting: *Wednesday, July 9, 2025 @ 5:00pm at Cerow Recreation Park Arena*

RECEIVED
JUN 1 1 2025
BY:

Incorporated 1872

VILLAGE OF CLAYTON

425 Mary St. ◆ PO Box 250 ◆ Clayton ◆ 1000 Islands ◆ New York 13624
Phone: (315) 686-5552 Fax: (315) 686-2132
TTD: 1-800-662-1220

March 24, 2025

Town of Clayton
Attn: Accounts Payable
405 Riverside Dr
Clayton, NY 13624

Re: Account #144-0

Dear Town of Clayton:

The Village of Clayton has reviewed current water/sewer billing policies and implemented changes in its billing methods to more fairly allocate charges.

Your property, located at 600 EAST LINE RD (POOL), indicated by tax parcel ID# 20.55-2-19, was previously assessed as follows:

Water:	6 EDUs
Sewer:	6 EDUs

The original number of EDUs assigned was based on real property tax records from 2010. Over the years, we have attempted to more fairly allocate EDUs, and developed a simplified Table of Equivalent Dwelling Units (EDUs) listing how EDUs will be calculated going forward. Consumption will be evaluated in December of each calendar year, and you will be notified each year if there are any changes to your EDUs.

This letter is to inform you that a review of your 2024 consumption has resulted in a change to your EDUs beginning with the July 2025 bill, as follows:

Adjustment to Water EDUs:	*+3 EDUs*
Water EDUs effective with July 2025 Bill:	9 EDUs
Adjustment to Sewer EDUs:	*+3 EDUs*
Sewer EDUs effective with July 2025 Bill:	9 EDUs

The Village Board believes this updated review process will result in more equitable distribution of the necessary costs of treating water and wastewater. Please don't hesitate to contact your Board members or the Village office if you have any questions or wish to discuss this matter further.

Sincerely,

Joanne Lenhard-Boye
Village Clerk

Incorporated 1872

VILLAGE OF CLAYTON

425 Mary St. ◆ PO Box 250 ◆ Clayton ◆ 1000 Islands ◆ New York 13624
Phone: (315) 686-5552 Fax: (315) 686-2132
TTD: 1-800-662-1220

RECEIVED
JUN 1 1 2025
BY:

March 24, 2025

Town & Village Facility
615 East Line Road
Clayton, NY 13624

Re: Account #1023-0

To: Town & Village of Clayton:

The Village of Clayton has reviewed current water/sewer billing policies and implemented changes in its billing methods to more fairly allocate charges.

Your property, located at 615 East Line Road, indicated by tax parcel ID# 20.63-1-12.2, was previously assessed as follows:

Water:	2 EDUs
Sewer:	2 EDUs

The original number of EDUs assigned was based on real property tax records from 2010. Over the years, we have attempted to more fairly allocate EDUs, and developed a simplified Table of Equivalent Dwelling Units (EDUs) listing how EDUs will be calculated going forward. Consumption will be evaluated in December of each calendar year, and you will be notified each year if there are any changes to your EDUs.

This letter is to inform you that a review of your 2024 consumption has resulted in a change to your EDUs beginning with the July 2025 bill, as follows:

Adjustment to Water EDUs:	*+1 EDUs*
Water EDUs effective with July 2025 Bill:	3 EDUs
Adjustment to Sewer EDUs:	*+1 EDUs*
Sewer EDUs effective with July 2025 Bill:	3 EDUs

The Village Board believes this updated review process will result in more equitable distribution of the necessary costs of treating water and wastewater. Please don't hesitate to contact your Board members or the Village office if you have any questions or wish to discuss this matter further.

Sincerely,

Joanne Lenhard-Boye
Village Clerk

Town of Clayton Regular Meeting Minutes

Wednesday, June 11, 2025

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

The following persons attended:

Timothy Doney	Kenneth Knapp	Donna Patchen	Steve Dorr, I.
James Kenney	Pamela McDowell	Kathleen LaClair	Mariah LaClair
Megan Badour	Savarah Wright	Raymond Robinson Jr.	

1. Pledge of Allegiance: Supervisor Doney led the pledge of allegiance.

2. Guests: N/A

3. Town Clerk:

Correspondence
- N/A

Minutes
- Motion was made by Kenneth Knapp, seconded Kathleen LaClair to approve meeting minutes from the 5/28/2025 regular meeting. Abstained: James Kenney. **Motion carried.**

4. Public: Comment on Agenda Items-N/A

5. 5. General Discussion Items:

A. Bills & Transfers

i. Abstract #6 of 2025 in the amount of $150,901.17

Motion was made by James Kenney, seconded by Kenneth Knapp, to approve Abstract #5, in the amount of $150,901.17. **Motion carried.**

ii. Transfers: N/A

iii. Budget Amendment: N/A

B. New Accounts/Special Entries: N/A

C. Supervisor's Report & Bank Reconciliations: May 2025

Motion was made by Donna Patchen, seconded by Kathleen LaClair to approve the Supervisor's Report and Bank Reconciliation for May 2025. **Motion carried.**

D. Balance Sheets: May 2025

E. Resignations, Appointments & Rate Changes:

i. Resignations & Appointments:

Motion was made by Kenneth Knapp, seconded by Kathleen LaClair, to approve the following positions and rate of pay with an effective date of June 23, 2025. **Motion carried**:

- Miranda Nelson Pool Director - $22.00/hr
- Franchesca Cartaya Head Guard - $21.00/hr
- Mackenzie Allen Head Guard - $20.00/hr
- Grace Folsom Lifeguard - $19.00/hr
- Bailey Drake Lifeguard - $19.00/hr

- Anna Huizenga Lifeguard - $19.00/hr
- Teegan Kittle Lifeguard - $19.00/hr
- Colin Huizenga Lifeguard - $19.00/hr
- Kelsey Storozow Lifeguard- $19.00/hr
- Trey Urf Lifeguard- $19.00/hr
- Kelsey Flora Lifeguard-$19.00/hr
- Kyliegh Razzano Lifeguard-$19.00/hr
- AJ Thomas 1st year- Lifeguard - $17.00/hr
- Kathryn Rose 1st year Lifeguard - $17.00/hr
- Isaac Huizenga 1st year Lifeguard-$17.00/hr
- Elizabeth Clark 1st year Lifeguard-$17.00/hr
- Reese Thompson 1st year Lifeguard-$17.00/hr
- Geneieve Cartaya 1st year Lifeguard-$17.00/hr
- Ashton Laird 1st year Lifeguard-$17.00/hr

ii. Rate Changes:
Kyle Delaney- Step Increase +$.50/hr effective 7/1/2025
Motion was made by James Kenney, seconded by Donna Patchen to approve a step increase of +$.50/hr effective 7/1/2025 for Kyle Delaney. **Motion carried.**

F. Training: N/A

G. Joint Town/Village Meeting: Motion to set the next Joint Town/Village meeting for Wednesday, June 25, 2025 at the Cerow Recreation Park Arena, 600 East Line Road, Cleyton, NY at 5:00PM made by Donna Patchen, seconded by James Kenney. **Motion carried.**

6. Supervisor's Report: Highway, Consolidated Health District, Youth Commission & Antique Boat Museum- Supervisor Doney reported that at this time, the focus is on the shoreline and its irrigation system.

7. Department Head Reports:
A. Highway Superintendent: Steve Dorr- Superintendent Dorr reported that the new truck is at Beam Mack awaiting finalization. Additionally, the utility truck is being properly outfitted at the barn, and soon there will be a listing of surplus equipment to discuss.
B. Buildings & Grounds: James Jones- It was reported that this weekend is the Food and Wine Show at Cerow Recreation Park. Further discussions are taking place with regard to the Pickle Ball Court completion. There is also potential for a Semi-Pro Hockey Team to be utilizing the arena this winter.
C. Assessor: Interim Alexander Marchenkoff- N/A
D. Codes/Zoning: Richard Ingerson- N/A

8. Council Reports:
A. Councilman Knapp: Libraries & Chamber of Commerce: Councilman Knapp reported that the Depauville Library will be hosting a meeting to discuss their building project. The Chamber has the Food and Wine show this weekend!
B. Councilwoman Patchen: Buildings & Grounds, Cemeteries, and Purchasing & Personnel: See James Jones' report above.
C. Councilman Kenney: No report at this time.
D. Councilwoman LaClair: TIERS, Paynter Center and CLDC: No report at this time.

9. Public: Submitted Requests to Address the Board: N/A

10. Executive Session:
Motion was made by Kenneth Knapp, seconded by James Kenney to close the regular meeting at 5:20 PM. **Motion carried.**

Motion was made by Kathleen LaClair, seconded by James Kenney to enter Executive Session at 5:21 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. **Motion carried.**

Motion was made by Kathleen LaClair, seconded by Kenneth Knapp to close Executive Session at 5:29 PM. **Motion carried.**

Motion was made by Kathleen LaClair, seconded by Donna Patchen to open the regular meeting at 5:30 PM. **Motion carried.**

11. Adjournment:
Motion was made by Donna Patchen, seconded by Kenneth Knapp to adjourn at 5:31 PM. **Motion carried.**

Next Board Meeting: Wednesday, June 25, 2025 @ 5:00pm located at Cerow Rec Park Arena, 600 East Line Rd, Clayton, NY.

Megan Badour, Town Clerk

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

Town of Clayton

Annual Financial Report

For the Fiscal Period 01/01/2024 - 12/31/2024

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, Timothy Doney (TClayton136247), 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 12/31/2024, is true and correct to the best of my knowledge and belief.

Table of contents

Town of Clayton

Annual Financial Report

For the Fiscal Period 01/01/2024 - 12/31/2024

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 2024 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2024:

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 2024 represent data filed by your government with OSC as reviewed and adjusted where necessary.

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$3,215,983.00	$1,976,763.00	$2,31
201 - Cash In Time Deposits	$197,365.00	$324,909.00	$19
210 - Petty Cash	$300.00	$300.00	
Total for Cash and Cash Equivalents	**$3,413,648.00**	**$2,301,972.00**	**$2,51**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$155,408.00	$142,765.00	$23
Total for Restricted Cash and Cash Equivalents	**$155,408.00**	**$142,765.00**	**$23**
Net Other Receivables			
454 - Leases Receivable	$40,000.00	$55,000.00	$6
Total for Net Other Receivables	**$40,000.00**	**$55,000.00**	**$6**
Due From			
391 - Due From Other Funds	$998,140.00	$1,256,911.00	
Total for Due From	**$998,140.00**	**$1,256,911.00**	
Other Assets			
480 - Prepaid Expenses	$1,567.00	$20.00	
Total for Other Assets	**$1,567.00**	**$20.00**	

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/
Total for Assets	$4,608,763.00	$3,756,668.00	$2,81
Total for Assets and Deferred Outflows	$4,608,763.00	$3,756,668.00	$2,81

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/
Liabilities, Deferred Inflows and Fund Balances			
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *Leases*	$40,000.00	$55,000.00	$6
Total for Deferred Inflows of Resources	**$40,000.00**	**$55,000.00**	**$6**
Total for Deferred Inflows	**$40,000.00**	**$55,000.00**	**$6**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$1,567.00	$20.00	
Total for Nonspendable Fund Balance	**$1,567.00**	**$20.00**	
Restricted Fund Balance			
878 - Capital Reserve	$154,966.00	$50,083.00	$5
884 - Reserve For Debt	$443.00	$92,682.00	$18
Total for Restricted Fund Balance	**$155,409.00**	**$142,765.00**	**$23**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$750,000.00	$702,000.00	$50
Total for Assigned Fund Balance	**$750,000.00**	**$702,000.00**	**$50**
Unassigned Fund Balance			

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/
917 - Unassigned Fund Balance	$3,661,787.00	$2,856,883.00	$2,01
Total for Unassigned Fund Balance	**$3,661,787.00**	**$2,856,883.00**	**$2,01**
Total for Fund Balance	**$4,568,763.00**	**$3,701,668.00**	**$2,74**
Total for Liabilities, Deferred Inflows and Fund Balances	**$4,608,763.00**	**$3,756,668.00**	**$2,81**

Town of Clayton

Annual Financial Report

For the Fiscal Period 01/01/2024 - 12/31/2024

A - General
Results of Operations

	12/31/2024	12/31/2023	12/
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$660,388.00	$999,989.00	$99:
Total for Property Taxes	**$660,388.00**	**$999,989.00**	**$99:**
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	$10,078.00	$9,427.00	$1(
1090 - Interest and Penalties on Real Prop Taxes	$6,563.00	$5,443.00	$4
Total for Property Tax Items	**$16,641.00**	**$14,870.00**	**$1**
Non-Property Tax Items			
1113 - Tax on Hotel Room Occupancy	$93,545.00	$90,472.00	$9
1120 - Non Property Tax Distribution by County	$1,517,060.00	$1,614,183.00	$1,25(
Total for Non-Property Tax Items	**$1,610,605.00**	**$1,704,655.00**	**$1,35(**
Departmental Income			
1255 - Clerk Fees	$950.00	$436.00	$
1603 - Vital Statistics Fees	$1,692.00	$3,441.00	$
2001 - Park and Recreational Charges	$582.00	$1,345.00	
2012 - Recreational Concessions	$29,717.00	$29,539.00	$3(
2025 - Special Recreational Facility Charges	$131,603.00	$123,317.00	$13
2089 - Other Culture and Recreation Income	$185,273.00	$180,891.00	$16
2130 - Refuse and Garbage Charges	$164,164.00	$167,216.00	$15

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

A - General
Results of Operations

	12/31/2024	12/31/2023	12/
2192 - Charges For Cemetery Services	-	$550.00	
Total for Departmental Income	**$513,981.00**	**$506,735.00**	**$49**
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments *village reimb*	$30,602.00	$24,278.00	$3
2392 - Debt Service Other Governments *village reimb*	$22,194.00	$11,097.00	$1
Total for Intergovernmental Charges	**$52,796.00**	**$35,375.00**	**$4**
Use of Money and Property			
2401 - Interest and Earnings	$5,173.00	$431.00	
2410 - Rental of Real Property	-	$2,000.00	$2
2421 - Lease Payments Collected	$15,000.00	$10,000.00	$2
Total for Use of Money and Property	**$20,173.00**	**$12,431.00**	**$4**
Licenses and Permits			
2544 - Dog Licenses	$3,242.00	$4,091.00	$4
2550 - Public Safety Permits	$71,609.00	$39,561.00	$52
Total for Licenses and Permits	**$74,851.00**	**$43,652.00**	**$5**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$42,101.00	$41,648.00	$4
Total for Fines and Forfeitures	**$42,101.00**	**$41,648.00**	**$4**
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	-	$29,505.00	

A - General
Results of Operations

	12/31/2024	12/31/2023	12/
2680 - Insurance Recoveries	$7,284.00	-	$:
Total for Sales of Property and Compensation for Loss	**$7,284.00**	**$29,505.00**	**$:**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$1,303.00	$592.00	
2750 - AIM Related Payments	-	-	
2770 - Unclassified *other govt reimb*	$26,160.00	$23,791.00	$1:
Total for Other Revenues	**$27,463.00**	**$24,383.00**	**$1:**
State Aid			
3001 - State Aid Revenue Sharing	$17,385.00	$16,248.00	$1(
3005 - State Aid Mortgage Tax	$98,831.00	$133,444.00	$16
3040 - State Aid Real Property Tax Administration	$19,474.00	-	
3089 - State Aid Other *NYSERDA MKT Grant*	$674,545.00	$15,021.00	$8
3889 - State Aid Other Culture and Recreation	$4,000.00	-	$4
Total for State Aid	**$814,235.00**	**$164,713.00**	**$18**
Federal Aid			
4089 - Federal Aid Other	-	-	$14
4960 - Federal Aid Emergency Disaster Assistance	-	-	
Total for Federal Aid	**$0.00**	**$0.00**	**$14**
Total for Revenues	**$3,840,518.00**	**$3,577,956.00**	**$3,35**
Other Sources			

A - General
Results of Operations

	12/31/2024	12/31/2023	12/
Operating Transfers			
5031 - Interfund Transfers	-	$178,467.00	
Total for Operating Transfers	**$0.00**	**$178,467.00**	
Total for Other Sources	**$0.00**	**$178,467.00**	
Total for Revenues and Other Sources	**$3,840,518.00**	**$3,756,423.00**	**$3,35**

A - General
Results of Operations

	12/31/2024	12/31/2023	12/
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	$20,000.00	$19,750.00	$18
10104 - Legislative Board - Contractual	$983.00	$2,101.00	$1
Total for Legislative Board	**$20,983.00**	**$21,851.00**	**$20**
Judicial			
11101 - Municipal Court - Personal Services	$63,345.00	$45,979.00	$56
11104 - Municipal Court - Contractual	$51,730.00	$52,539.00	$39
Total for Judicial	**$115,075.00**	**$98,518.00**	**$96**
Executive			
12201 - Supervisor - Personal Services	$155,125.00	$147,909.00	$133
12202 - Supervisor - Equipment and Capital Outlay	$2,194.00	-	
12204 - Supervisor - Contractual	$15,402.00	$4,635.00	$5
Total for Executive	**$172,721.00**	**$152,544.00**	**$138**
Finance			
13104 - Director of Finance - Contractual	$22,084.00	$15,363.00	$16
13204 - Auditor - Contractual	$7,600.00	$7,300.00	$22
13302 - Tax Collection - Equipment and Capital Outlay	$349.00	-	

A - General
Results of Operations

	12/31/2024	12/31/2023	12/
13304 - Tax Collection - Contractual	$8,866.00	$3,104.00	$3
13551 - Assessment - Personal Services	$12,480.00	-	$38
13552 - Assessment - Equipment and Capital Outlay	$122.00	-	
13554 - Assessment - Contractual	$75,402.00	$211,367.00	$134
Total for Finance	**$126,903.00**	**$237,134.00**	**$215**
Municipal Staff			
14101 - Clerk - Personal Services	$73,514.00	$65,990.00	$65
14102 - Clerk - Equipment and Capital Outlay	-	-	
14104 - Clerk - Contractual	$6,625.00	$7,783.00	$4
14204 - Law - Contractual	$8,334.00	$17,225.00	$17
14304 - Personnel - Contractual	$1,697.00	$1,656.00	$2
14404 - Engineer - Contractual	-	$649.00	$4
14601 - Records Management - Personal Services	-	$720.00	$2
14604 - Records Management - Contractual	$943.00	$3,020.00	$4
Total for Municipal Staff	**$91,113.00**	**$97,043.00**	**$101**
Shared Services			
16201 - Operation of Plant - Personal Services	$49,974.00	$46,191.00	$39
16402 - Central Garage - Equipment and Capital Outlay	$3,382.00	$12,132.00	$12
16404 - Central Garage - Contractual	$61,816.00	$40,493.00	$38
16502 - Central Communication System - Equipment and Capital Outlay	-	$6,780.00	$10
16504 - Central Communication System - Contractual	$42,257.00	$33,264.00	$36
16604 - Central Storeroom - Contractual	$1,971.00	$2,536.00	$2
16704 - Central Printing and Mailing - Contractual	$10,337.00	$7,560.00	$6

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

A - General
Results of Operations

	12/31/2024	12/31/2023	12/
Total for Shared Services	**$169,737.00**	**$148,956.00**	**$14**
Special Items			
19104 - Unallocated Insurance - Contractual	$78,339.00	$67,491.00	$6
19204 - Municipal Association Dues - Contractual	$1,199.00	$1,100.00	$
Total for Special Items	**$79,538.00**	**$68,591.00**	**$6**
Total for General Government Support	**$776,070.00**	**$824,637.00**	**$78**
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	$6,706.00	$5,693.00	$
Total for Fire Protection	**$6,706.00**	**$5,693.00**	**$**
Animal Control			
35104 - Dog Control - Contractual	$10,388.00	$8,053.00	$
Total for Animal Control	**$10,388.00**	**$8,053.00**	**$**
Other Public Safety			
36101 - Examining Boards - Personal Services	$1,509.00	$15,561.00	
36104 - Examining Boards - Contractual	$270.00	$1,315.00	
36201 - Safety Inspection - Personal Services	$31,000.00	$29,763.00	$2
36202 - Safety Inspection - Equipment and Capital Outlay	-	-	
36204 - Safety Inspection - Contractual	$1,366.00	$3,367.00	$
Total for Other Public Safety	**$34,145.00**	**$50,006.00**	**$3**

A - General
Results of Operations

	12/31/2024	12/31/2023	12/
Total for Public Safety	**$51,239.00**	**$63,752.00**	**$4**
Health			
Other Health			
45404 - Ambulance - Contractual	$13,180.00	$13,220.00	$1
Total for Other Health	**$13,180.00**	**$13,220.00**	**$1**
Total for Health	**$13,180.00**	**$13,220.00**	**$1**
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	$64,000.00	$57,750.00	$5
50102 - Highway and Street Administration - Equipment and Capital Outlay	-	$48.00	
50104 - Highway and Street Administration - Contractual	$2,191.00	$6,301.00	$
Total for Highway	**$66,191.00**	**$64,099.00**	**$6**
Other Transportation			
57104 - Waterways Navigation - Contractual	-	$660.00	
57201 - Docks, Piers and Wharfs - Personal Services	$47,417.00	$43,695.00	$3
57204 - Docks, Piers and Wharfs - Contractual	$29,646.00	$27,671.00	$2
Total for Other Transportation	**$77,063.00**	**$72,026.00**	**$6**
Total for Transportation	**$143,254.00**	**$136,125.00**	**$12**
Economic Assistance and Opportunity			

A - General
Results of Operations

	12/31/2024	12/31/2023	12/
Economic Opportunity and Development			
64104 - Publicity - Contractual	$47,213.00	$48,315.00	$4
69894 - Economic Development, Other - Contractual *Economic Development*	$16,500.00	$24,195.00	$17
Total for Economic Opportunity and Development	**$63,713.00**	**$72,510.00**	**$22**
Total for Economic Assistance and Opportunity	**$63,713.00**	**$72,510.00**	**$22**
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	$357,254.00	$301,061.00	$29
71102 - Parks - Equipment and Capital Outlay	$3,324.00	$26,575.00	$27
71104 - Parks - Contractual	$242,887.00	$206,726.00	$17
71801 - Special Recreation Facilities - Personal Services	$61,252.00	$59,983.00	$4
71802 - Special Recreation Facilities - Equipment and Capital Outlay	-	-	
71804 - Special Recreation Facilities - Contractual	$23,641.00	$45,051.00	$5
73201 - Joint Youth Programs - Personal Services	$6,714.00	-	
73204 - Joint Youth Programs - Contractual	$655.00	-	
Total for Recreation	**$695,727.00**	**$639,396.00**	**$84**
Culture			
75201 - Historical Property - Personal Services	$1,101.00	$293.00	
75204 - Historical Property - Contractual	$831.00	$2,169.00	
75601 - Performing Arts, Other - Personal Services	$1,570.00	$5,071.00	$
75604 - Performing Arts, Other - Contractual	$75,390.00	$80,507.00	$8

A - General
Results of Operations

	12/31/2024	12/31/2023	12/
Total for Culture	**$78,892.00**	**$88,040.00**	**$8**
Total for Culture and Recreation	**$774,619.00**	**$727,436.00**	**$93**
Home and Community Services			
Sanitation			
81601 - Refuse and Garbage - Personal Services	$72,053.00	$60,190.00	$5
81602 - Refuse and Garbage - Equipment and Capital Outlay	$73,680.00	$56,382.00	$4
81604 - Refuse and Garbage - Contractual	$101,141.00	$109,009.00	$15
Total for Sanitation	**$246,874.00**	**$225,581.00**	**$25**
Special Services			
88101 - Cemetery - Personal Services	$4,138.00	$6,768.00	$
88104 - Cemetery - Contractual	$9,704.00	$11,535.00	$1
Total for Special Services	**$13,842.00**	**$18,303.00**	**$2**
Total for Home and Community Services	**$260,716.00**	**$243,884.00**	**$27**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$84,086.00	$71,291.00	$8
90308 - Social Security - Employee Benefits	$72,998.00	$65,004.00	$6
90408 - Workers' Compensation - Employee Benefits	$49,744.00	$50,979.00	$4
90508 - Unemployment Insurance - Employee Benefits	$2,999.00	-	
90558 - Disability Insurance - Employee Benefits	$745.00	$555.00	

A - General
Results of Operations

	12/31/2024	12/31/2023	12/
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$274,335.00	$272,696.00	$257
90898 - Employee Benefits, Other (Specify) - Employee Benefits *allowances*	$14,160.00	$12,236.00	$12
Total for Employee Benefits	**$499,067.00**	**$472,761.00**	**$467**
Total for Employee Benefits	**$499,067.00**	**$472,761.00**	**$467**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$326,992.00	$86,000.00	$205
97107 - Serial Bonds - Debt Interest	$62,175.00	$64,129.00	$69
Total for Debt Service	**$389,167.00**	**$150,129.00**	**$274**
Total for Debt Service	**$389,167.00**	**$150,129.00**	**$274**
Total for Expenditures	**$2,971,025.00**	**$2,704,454.00**	**$3,14**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Capital Fund*	$2,398.00	$98,682.00	
Total for Interfund Transfers	**$2,398.00**	**$98,682.00**	
Total for Interfund Transfers	**$2,398.00**	**$98,682.00**	

A - General
Results of Operations

	12/31/2024	12/31/2023	12/
Total for Other Uses	$2,398.00	$98,682.00	
Total for Expenditures and Other Uses	$2,973,423.00	$2,803,136.00	$3,14

Town of Clayton

Annual Financial Report

For the Fiscal Period 01/01/2024 - 12/31/2024

A - General
Changes in Fund Balance

Analysis of Changes in Fund Balance	12/31/2024	12/31/2023	12/
8021 - Fund Balance - Beginning of Year	$3,701,668.28	$2,748,381.28	$2,54
8022 - Restated Fund Balance - Beginning of Year	$3,701,668.28	$2,748,381.28	$2,54
Add Revenues and Other Sources	$3,840,518.00	$3,756,423.00	$3,35
Deduct Expenditures and Other Uses	$2,973,423.00	$2,803,136.00	$3,14
8029 - Fund Balance - End of Year	$4,568,763.28	$3,701,668.28	$2,74

A - General
Adopted Budget Summary

	12/31/2025	12/31/2024	12/
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$820,305.00	$659,830.00	$99
1099 - Est Rev - Property Tax Items	$18,228.00	$14,863.00	$10
1199 - Est Rev - Non-Property Tax Items	$971,597.00	$1,071,370.00	$93
1299 - Est Rev - Departmental Income	-	-	$1
2399 - Est Rev - Intergovernmental Charges	$466,400.00	$422,997.00	$41
2499 - Est Rev - Use of Money and Property	$2,200.00	$2,200.00	$2
2599 - Est Rev - Licenses and Permits	$33,500.00	$33,500.00	$34
2649 - Est Rev - Fines and Forfeitures	$38,000.00	$38,000.00	$50
2799 - Est Rev - Other Revenues	$23,550.00	$8,000.00	$24
3099 - Est Rev - State Aid	$77,748.00	$107,749.00	$91
Total for Estimated Revenue	**$2,451,528.00**	**$2,358,509.00**	**$2,56**
Estimated Other Sources			
599 - Appropriated Fund Balance	$750,000.00	$702,000.00	$50
Total for Estimated Other Sources	**$750,000.00**	**$702,000.00**	**$50**
Total for Estimated Revenues and Other Sources	**$3,201,528.00**	**$3,060,509.00**	**$3,06**

Town of Clayton

Annual Financial Report

For the Fiscal Period 01/01/2024 - 12/31/2024

A - General
Adopted Budget Summary

	12/31/2025	12/31/2024	12/
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$1,011,829.00	$969,244.00	$1,04[illegible]
3999 - App - Public Safety	$61,550.00	$49,500.00	$4[illegible]
4999 - App - Health	$13,000.00	$5,000.00	$[illegible]
5999 - App - Transportation	$174,980.00	$147,121.00	$12[illegible]
6999 - App - Economic Assistance and Opportunity	$77,070.00	$77,070.00	$6[illegible]
7999 - App - Culture and Recreation	$914,229.00	$784,910.00	$81[illegible]
8999 - App - Home and Community Services	$233,016.00	$237,000.00	$21[illegible]
9199 - App - Employee Benefits	$543,371.00	$523,178.00	$47[illegible]
9899 - App - Debt Service	$172,483.00	$267,486.00	$26[illegible]
Total for Estimated Appropriations	**$3,201,528.00**	**$3,060,509.00**	**$3,06[illegible]**
Total for Estimated Appropriations and Other Uses	**$3,201,528.00**	**$3,060,509.00**	**$3,06[illegible]**

B - General Town-Outside Village
Balance Sheet

	12/31/2024	12/31/2023	12/
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$610,569.00	$472,101.00	$38
Total for Cash and Cash Equivalents	**$610,569.00**	**$472,101.00**	**$38**
Other Assets			
480 - Prepaid Expenses	$45.00	$100.00	
Total for Other Assets	**$45.00**	**$100.00**	
Total for Assets	**$610,614.00**	**$472,201.00**	**$38**
Total for Assets and Deferred Outflows	**$610,614.00**	**$472,201.00**	**$38**

B - General Town-Outside Village
Balance Sheet

	12/31/2024	12/31/2023	12/
Liabilities, Deferred Inflows and Fund Balances			
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *deferred*	$10,000.00	$10,000.00	$1(
Total for Deferred Inflows of Resources	**$10,000.00**	**$10,000.00**	**$1(**
Total for Deferred Inflows	**$10,000.00**	**$10,000.00**	**$1(**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$45.00	$100.00	
Total for Nonspendable Fund Balance	**$45.00**	**$100.00**	
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	$28,762.00	$2(
915 - Assigned Unappropriated Fund Balance	$600,614.00	$433,339.00	$35:
Total for Assigned Fund Balance	**$600,614.00**	**$462,101.00**	**$37:**
Total for Fund Balance	**$600,659.00**	**$462,201.00**	**$37:**
Total for Liabilities, Deferred Inflows and Fund Balances	**$610,659.00**	**$472,201.00**	**$38:**

B - General Town-Outside Village
Results of Operations

	12/31/2024	12/31/2023	12/
Revenues and Other Sources			
Revenues			
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$190,000.00	$130,000.00	$14
1170 - Franchise Tax	$38,783.00	$42,441.00	$4
Total for Non-Property Tax Items	**$228,783.00**	**$172,441.00**	**$18**
Departmental Income			
2110 - Zoning Fees	$34,724.00	$32,313.00	$2
2115 - Planning Board Fees	$3,840.00	$3,850.00	$
Total for Departmental Income	**$38,564.00**	**$36,163.00**	**$3**
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments	-	-	$3
Total for Intergovernmental Charges	**$0.00**	**$0.00**	**$3**
Other Revenues			
2770 - Unclassified *Village share of zoning*	$8,491.00	$7,807.00	
Total for Other Revenues	**$8,491.00**	**$7,807.00**	
State Aid			
3089 - State Aid Other	-	$10,000.00	
Total for State Aid	**$0.00**	**$10,000.00**	

B - General Town-Outside Village
Results of Operations

	12/31/2024	12/31/2023	12/
Total for Revenues	$275,838.00	$226,411.00	$25
Total for Revenues and Other Sources	$275,838.00	$226,411.00	$25

B - General Town-Outside Village
Results of Operations

	12/31/2024	12/31/2023	12/
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	$1[illegible]
Total for Economic Opportunity and Development	**$10,000.00**	**$10,000.00**	**$1[illegible]**
Total for Economic Assistance and Opportunity	**$10,000.00**	**$10,000.00**	**$1[illegible]**
Culture and Recreation			
Recreation			
73204 - Joint Youth Programs - Contractual	$9,000.00	$9,000.00	$[illegible]
Total for Recreation	**$9,000.00**	**$9,000.00**	**$[illegible]**
Culture			
74101 - Library - Personal Services	$4,641.00	$2,320.00	$[illegible]
74102 - Library - Equipment and Capital Outlay	$4,765.00	-	$[illegible]
74104 - Library - Contractual	$30,389.00	$35,075.00	$3[illegible]
75102 - Historian - Equipment and Capital Outlay	-	$570.00	
75104 - Historian - Contractual	$7,402.00	$5,962.00	$[illegible]
Total for Culture	**$47,197.00**	**$43,927.00**	**$5[illegible]**
Total for Culture and Recreation	**$56,197.00**	**$52,927.00**	**$5[illegible]**

B - General Town-Outside Village
Results of Operations

	12/31/2024	12/31/2023	12/
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	$36,266.00	$33,868.00	$32
80102 - Zoning - Equipment and Capital Outlay	-	-	
80104 - Zoning - Contractual	$2,348.00	$2,779.00	$2
80201 - Planning and Surveys - Personal Services	$10,275.00	$7,323.00	$8
80204 - Planning and Surveys - Contractual	$2,069.00	$2,142.00	$3
Total for General Environment	**$50,958.00**	**$46,112.00**	**$4**
Sewage			
81104 - Sewer Administration - Contractual	$39.00	$10,162.00	
Total for Sewage	**$39.00**	**$10,162.00**	
Community Environment			
85104 - Community Beautification - Contractual	-	-	
Total for Community Environment	**$0.00**	**$0.00**	
Total for Home and Community Services	**$50,997.00**	**$56,274.00**	**$4**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$4,306.00	$3,610.00	$4
90308 - Social Security - Employee Benefits	$3,713.00	$3,153.00	$3
90508 - Unemployment Insurance - Employee Benefits	$107.00	$50.00	

B - General Town-Outside Village
Results of Operations

	12/31/2024	12/31/2023	12/
90558 - Disability Insurance - Employee Benefits	$38.00	$63.00	
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$12,067.00	$11,777.00	$1
90898 - Employee Benefits, Other (Specify) - Employee Benefits	-	-	
Total for Employee Benefits	**$20,231.00**	**$18,653.00**	**$1**
Total for Employee Benefits	**$20,231.00**	**$18,653.00**	**$1**
Total for Expenditures	**$137,425.00**	**$137,854.00**	**$13**
Total for Expenditures and Other Uses	**$137,425.00**	**$137,854.00**	**$13**

B - General Town-Outside Village
Changes in Fund Balance

Analysis of Changes in Fund Balance	12/31/2024	12/31/2023	12/
8021 - Fund Balance - Beginning of Year	$462,201.00	$373,644.00	$25
8022 - Restated Fund Balance - Beginning of Year	$462,201.00	$373,644.00	$25
Add Revenues and Other Sources	$275,838.00	$226,411.00	$25
Deduct Expenditures and Other Uses	$137,425.00	$137,854.00	$13
8029 - Fund Balance - End of Year	$600,614.00	$462,201.00	$37

B - General Town-Outside Village
Adopted Budget Summary

	12/31/2025	12/31/2024	12/
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	$133,752.00	$80,000.00	$70
2399 - Est Rev - Intergovernmental Charges	$14,000.00	$39,029.00	$59
2799 - Est Rev - Other Revenues	$14,602.00	$13,727.00	
Total for Estimated Revenue	**$162,354.00**	**$132,756.00**	**$12**
Estimated Other Sources			
599 - Appropriated Fund Balance	-	$28,762.00	$20
Total for Estimated Other Sources	**$0.00**	**$28,762.00**	**$2**
Total for Estimated Revenues and Other Sources	**$162,354.00**	**$161,518.00**	**$15**

B - General Town-Outside Village
Adopted Budget Summary

	12/31/2025	12/31/2024	12/
Estimated Appropriations and Other Uses			
Estimated Appropriations			
6999 - App - Economic Assistance and Opportunity	$10,000.00	$10,000.00	$1(
7999 - App - Culture and Recreation	$55,530.00	$58,030.00	$4!
8999 - App - Home and Community Services	$74,250.00	$72,500.00	$7'
9199 - App - Employee Benefits	$22,574.00	$20,988.00	$1!
Total for Estimated Appropriations	**$162,354.00**	**$161,518.00**	**$15(**
Total for Estimated Appropriations and Other Uses	**$162,354.00**	**$161,518.00**	**$15(**

CM - Miscellaneous Special Revenue
Balance Sheet

	12/31/2024	12/31/2023	12/
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$145,223.00	$144,404.00	$10
Total for Cash and Cash Equivalents	**$145,223.00**	**$144,404.00**	**$10**
Total for Assets	**$145,223.00**	**$144,404.00**	**$10**
Total for Assets and Deferred Outflows	**$145,223.00**	**$144,404.00**	**$10**

CM - Miscellaneous Special Revenue
Balance Sheet

	12/31/2024	12/31/2023	12/
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$145,223.00	$144,404.00	$10
Total for Assigned Fund Balance	**$145,223.00**	**$144,404.00**	**$10**
Total for Fund Balance	$145,223.00	$144,404.00	$10
Total for Liabilities, Deferred Inflows and Fund Balances	$145,223.00	$144,404.00	$10

CM - Miscellaneous Special Revenue
Results of Operations

	12/31/2024	12/31/2023	12/
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$171,000.00	$171,000.00	$17
Total for Property Taxes	**$171,000.00**	**$171,000.00**	**$17**
Total for Revenues	**$171,000.00**	**$171,000.00**	**$17**
Total for Revenues and Other Sources	**$171,000.00**	**$171,000.00**	**$17**

CM - Miscellaneous Special Revenue
Results of Operations

	12/31/2024	12/31/2023	12/
Expenditures and Other Uses			
Expenditures			
Health			
Other Health			
49894 - Health, Other - Contractual *Ambulance expense*	$170,181.00	$128,200.00	$20
Total for Other Health	**$170,181.00**	**$128,200.00**	**$20**
Total for Health	**$170,181.00**	**$128,200.00**	**$20**
Total for Expenditures	**$170,181.00**	**$128,200.00**	**$20**
Total for Expenditures and Other Uses	**$170,181.00**	**$128,200.00**	**$20**

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

CM - Miscellaneous Special Revenue
Changes in Fund Balance

	12/31/2024	12/31/2023	12/
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$144,404.00	$101,604.00	$13
8022 - Restated Fund Balance - Beginning of Year	$144,404.00	$101,604.00	$13
Add Revenues and Other Sources	$171,000.00	$171,000.00	$17
Deduct Expenditures and Other Uses	$170,181.00	$128,200.00	$20
8029 - Fund Balance - End of Year	$145,223.00	$144,404.00	$10

DA - Highway Town-wide
Balance Sheet

	12/31/2024	12/31/2023	12/
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$795,763.00	$863,044.00	$79
201 - Cash In Time Deposits	$23,441.00	$23,417.00	$2
Total for Cash and Cash Equivalents	**$819,204.00**	**$886,461.00**	**$82**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$63,139.00	$10,711.00	
Total for Restricted Cash and Cash Equivalents	**$63,139.00**	**$10,711.00**	
Total for Assets	**$882,343.00**	**$897,172.00**	**$82**
Total for Assets and Deferred Outflows	**$882,343.00**	**$897,172.00**	**$82**

DA - Highway Town-wide
Balance Sheet

	12/31/2024	12/31/2023	12/
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	$63,139.00	$10,711.00	
Total for Restricted Fund Balance	**$63,139.00**	**$10,711.00**	
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$150,000.00	$200,000.00	$217
915 - Assigned Unappropriated Fund Balance	$669,204.00	$686,461.00	$605
Total for Assigned Fund Balance	**$819,204.00**	**$886,461.00**	**$82**
Total for Fund Balance	**$882,343.00**	**$897,172.00**	**$82**
Total for Liabilities, Deferred Inflows and Fund Balances	**$882,343.00**	**$897,172.00**	**$82**

DA - Highway Town-wide
Results of Operations

	12/31/2024	12/31/2023	12/
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$101,886.00	$66,590.00	$6
Total for Property Taxes	**$101,886.00**	**$66,590.00**	**$6**
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$525,000.00	$525,000.00	$52
Total for Non-Property Tax Items	**$525,000.00**	**$525,000.00**	**$52**
Intergovernmental Charges			
2300 - Transportation Services Other Governments *jefferson county and nys*	$334,695.00	$366,584.00	$38
2389 - Miscellaneous Revenue Other Governments *other local govts*	$6,262.00	$8,919.00	$1
Total for Intergovernmental Charges	**$340,957.00**	**$375,503.00**	**$39**
Use of Money and Property			
2401 - Interest and Earnings	$2,451.00	$58.00	
Total for Use of Money and Property	**$2,451.00**	**$58.00**	
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	$2,067.00	$4,040.00	$8
2680 - Insurance Recoveries	$26,273.00	$28,197.00	
Total for Sales of Property and Compensation for Loss	**$28,340.00**	**$32,237.00**	**$8**

DA - Highway Town-wide
Results of Operations

	12/31/2024	12/31/2023	12/
Total for Revenues	$998,634.00	$999,388.00	$1,08
Total for Revenues and Other Sources	$998,634.00	$999,388.00	$1,08

DA - Highway Town-wide
Results of Operations

	12/31/2024	12/31/2023	12/
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51301 - Machinery - Personal Services	$164,608.00	$3,215.00	$12[illegible]
51302 - Machinery - Equipment and Capital Outlay	$129,184.00	$127,496.00	$71[illegible]
51304 - Machinery - Contractual	$146,629.00	$267,050.00	$21[illegible]
51401 - Brush And Weeds - Personal Services	$36,221.00	$40,395.00	$1[illegible]
51421 - Snow Removal - Personal Services	$45,525.00	$48,033.00	$4[illegible]
51424 - Snow Removal - Contractual	$219,380.00	$219,361.00	$23[illegible]
51481 - Highway Services for Other Governments - Personal Services *snow removal nys*	$128,492.00	$96,716.00	$11[illegible]
Total for Highway	**$870,039.00**	**$802,266.00**	**$1,47[illegible]**
Total for Transportation	**$870,039.00**	**$802,266.00**	**$1,47[illegible]**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$25,838.00	$22,245.00	$2[illegible]
90308 - Social Security - Employee Benefits	$27,579.00	$23,335.00	$2[illegible]
90508 - Unemployment Insurance - Employee Benefits	$38.00	$380.00	$[illegible]
90558 - Disability Insurance - Employee Benefits	$44.00	$82.00	

DA - Highway Town-wide
Results of Operations

	12/31/2024	12/31/2023	12/
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$86,385.00	$74,558.00	$66
90898 - Employee Benefits, Other (Specify) - Employee Benefits *allowances*	$3,540.00	$2,760.00	$2
Total for Employee Benefits	**$143,424.00**	**$123,360.00**	**$118**
Total for Employee Benefits	**$143,424.00**	**$123,360.00**	**$118**
Total for Expenditures	**$1,013,463.00**	**$925,626.00**	**$1,59**
Total for Expenditures and Other Uses	**$1,013,463.00**	**$925,626.00**	**$1,59**

DA - Highway Town-wide
Changes in Fund Balance

Analysis of Changes in Fund Balance	12/31/2024	12/31/2023	12/
8021 - Fund Balance - Beginning of Year	$897,172.00	$823,410.00	$1,33
8022 - Restated Fund Balance - Beginning of Year	$897,172.00	$823,410.00	$1,33
Add Revenues and Other Sources	$998,634.00	$999,388.00	$1,08
Deduct Expenditures and Other Uses	$1,013,463.00	$925,626.00	$1,59
8029 - Fund Balance - End of Year	$882,343.00	$897,172.00	$82

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2025	12/31/2024	12/
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$387,020.00	$101,886.00	$66
1199 - Est Rev - Non-Property Tax Items	$425,000.00	$425,000.00	$425
2399 - Est Rev - Intergovernmental Charges	$312,056.00	$308,500.00	$308
2499 - Est Rev - Use of Money and Property	$100.00	$100.00	
Total for Estimated Revenue	**$1,124,176.00**	**$835,486.00**	**$80**
Estimated Other Sources			
599 - Appropriated Fund Balance	$150,000.00	$200,000.00	$21
Total for Estimated Other Sources	**$150,000.00**	**$200,000.00**	**$21**
Total for Estimated Revenues and Other Sources	**$1,274,176.00**	**$1,035,486.00**	**$1,01**

Town of Clayton

Annual Financial Report

For the Fiscal Period 01/01/2024 - 12/31/2024

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2025	12/31/2024	12/
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	$1,106,861.00	$886,000.00	$89
9199 - App - Employee Benefits	$167,315.00	$149,486.00	$12
Total for Estimated Appropriations	**$1,274,176.00**	**$1,035,486.00**	**$1,01**
Total for Estimated Appropriations and Other Uses	**$1,274,176.00**	**$1,035,486.00**	**$1,01**

DB - Highway Part-town
Balance Sheet

	12/31/2024	12/31/2023	12/
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$315,130.00	$293,546.00	$74
Total for Cash and Cash Equivalents	**$315,130.00**	**$293,546.00**	**$74**
Due From			
410 - Due from State and Federal Government	-	$416,700.00	
Total for Due From	**$0.00**	**$416,700.00**	
Total for Assets	$315,130.00	$710,246.00	$74
Total for Assets and Deferred Outflows	$315,130.00	$710,246.00	$74

DB - Highway Part-town
Balance Sheet

	12/31/2024	12/31/2023	12/
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	$318,741.00	$14
915 - Assigned Unappropriated Fund Balance	$315,130.00	$391,505.00	$59
Total for Assigned Fund Balance	**$315,130.00**	**$710,246.00**	**$74**
Total for Fund Balance	**$315,130.00**	**$710,246.00**	**$74**
Total for Liabilities, Deferred Inflows and Fund Balances	**$315,130.00**	**$710,246.00**	**$74**

DB - Highway Part-town
Results of Operations

	12/31/2024	12/31/2023	12/
Revenues and Other Sources			
Revenues			
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$376,700.00	$265,673.00	$32
Total for Non-Property Tax Items	**$376,700.00**	**$265,673.00**	**$32**
Intergovernmental Charges			
2300 - Transportation Services Other Governments *summer work reimbursements*	$72,761.00	$25,000.00	$6
Total for Intergovernmental Charges	**$72,761.00**	**$25,000.00**	**$6**
State Aid			
3501 - State Aid Consolidated Highway Aid	-	$416,700.00	$38
Total for State Aid	**$0.00**	**$416,700.00**	**$38**
Total for Revenues	**$449,461.00**	**$707,373.00**	**$77**
Total for Revenues and Other Sources	**$449,461.00**	**$707,373.00**	**$77**

DB - Highway Part-town
Results of Operations

	12/31/2024	12/31/2023	12/
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	$135,965.00	$115,043.00	$11
51104 - Maintenance of Roads - Contractual	$64,525.00	$32,492.00	$24
51121 - Permanent Improvements Highway - Personal Services	$47,063.00	$58,633.00	$28
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	$468,016.00	$420,145.00	$31
Total for Highway	**$715,569.00**	**$626,313.00**	**$48**
Total for Transportation	**$715,569.00**	**$626,313.00**	**$48**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$25,838.00	$22,245.00	$24
90308 - Social Security - Employee Benefits	$13,162.00	$12,512.00	$10
90508 - Unemployment Insurance - Employee Benefits	$38.00	$379.00	$1
90558 - Disability Insurance - Employee Benefits	$44.00	$82.00	
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$86,386.00	$74,558.00	$66
90898 - Employee Benefits, Other (Specify) - Employee Benefits *allowances*	$3,540.00	$2,760.00	$2
Total for Employee Benefits	**$129,008.00**	**$112,536.00**	**$10**

DB - Highway Part-town
Results of Operations

	12/31/2024	12/31/2023	12/
Total for Employee Benefits	**$129,008.00**	**$112,536.00**	**$10**
Total for Expenditures	$844,577.00	$738,849.00	$58
Total for Expenditures and Other Uses	$844,577.00	$738,849.00	$58

DB - Highway Part-town
Changes in Fund Balance

	12/31/2024	12/31/2023	12/
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$710,246.00	$741,722.00	$55
8022 - Restated Fund Balance - Beginning of Year	$710,246.00	$741,722.00	$55
Add Revenues and Other Sources	$449,461.00	$707,373.00	$77
Deduct Expenditures and Other Uses	$844,577.00	$738,849.00	$58
8029 - Fund Balance - End of Year	$315,130.00	$710,246.00	$74

DB - Highway Part-town
Adopted Budget Summary

	12/31/2025	12/31/2024	12/
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	$572,721.00	$226,699.00	$16
2399 - Est Rev - Intergovernmental Charges	$20,000.00	$20,000.00	$2
3099 - Est Rev - State Aid	$415,428.00	$377,853.00	$34
Total for Estimated Revenue	**$1,008,149.00**	**$624,552.00**	**$53**
Estimated Other Sources			
599 - Appropriated Fund Balance	-	$318,741.00	$14
Total for Estimated Other Sources	**$0.00**	**$318,741.00**	**$14**
Total for Estimated Revenues and Other Sources	**$1,008,149.00**	**$943,293.00**	**$67**

Town of Clayton

Annual Financial Report

For the Fiscal Period 01/01/2024 - 12/31/2024

DB - Highway Part-town
Adopted Budget Summary

	12/31/2025	12/31/2024	12/
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	$849,718.00	$802,135.00	$57
9199 - App - Employee Benefits	$158,431.00	$141,158.00	$10
Total for Estimated Appropriations	**$1,008,149.00**	**$943,293.00**	**$67**
Total for Estimated Appropriations and Other Uses	**$1,008,149.00**	**$943,293.00**	**$67**

Town of Clayton

Annual Financial Report

For the Fiscal Period 01/01/2024 - 12/31/2024

H - Capital Projects
Balance Sheet

	12/31/2024	12/31/2023	12/
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	$246,757.00	$17[illegible]
Total for Cash and Cash Equivalents	**$0.00**	**$246,757.00**	**$17[illegible]**
Total for Assets	**$0.00**	**$246,757.00**	**$17[illegible]**
Total for Assets and Deferred Outflows	**$0.00**	**$246,757.00**	**$17[illegible]**

H - Capital Projects
Balance Sheet

	12/31/2024	12/31/2023	12/
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	$908,684.00	$1,256,911.00	
Total for Due to	**$908,684.00**	**$1,256,911.00**	
Notes Payable			
626 - Bond Anticipation Notes Payable	-	-	$60
Total for Notes Payable	**$0.00**	**$0.00**	**$60**
Total for Liabilities	**$908,684.00**	**$1,256,911.00**	**$60**
Fund Balance			
Unassigned Fund Balance			
917 - Unassigned Fund Balance	($908,684.00)	($1,010,154.00)	($421
Total for Unassigned Fund Balance	**($908,684.00)**	**($1,010,154.00)**	**($421**
Total for Fund Balance	**($908,684.00)**	**($1,010,154.00)**	**($421**
Total for Liabilities, Deferred Inflows and Fund Balances	**$0.00**	**$246,757.00**	**$17**

Town of Clayton

Annual Financial Report

For the Fiscal Period 01/01/2024 - 12/31/2024

H - Capital Projects
Results of Operations

	12/31/2024	12/31/2023	12/
Revenues and Other Sources			
Revenues			
State Aid			
3097 - State Aid Capital Projects	$1,070,255.00	$2,088,243.00	$82
Total for State Aid	**$1,070,255.00**	**$2,088,243.00**	**$82**
Federal Aid			
4097 - Federal Aid Capital Projects	-	$163,208.00	
Total for Federal Aid	**$0.00**	**$163,208.00**	
Total for Revenues	**$1,070,255.00**	**$2,251,451.00**	**$82**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$2,398.00	$98,682.00	
Total for Operating Transfers	**$2,398.00**	**$98,682.00**	
Proceeds of Obligations			
5730 - Bond Anticipation Notes	-	$1,163,000.00	
Total for Proceeds of Obligations	**$0.00**	**$1,163,000.00**	
Total for Other Sources	**$2,398.00**	**$1,261,682.00**	
Total for Revenues and Other Sources	**$1,072,653.00**	**$3,513,133.00**	**$82**

H - Capital Projects
Results of Operations

	12/31/2024	12/31/2023	12/
Expenditures and Other Uses			
Expenditures			
Transportation			
Other Transportation			
56802 - Transportation, Other - Equipment and Capital Outlay *Redi Project expenses*	$971,183.00	$2,739,530.00	$44
Total for Other Transportation	**$971,183.00**	**$2,739,530.00**	**$44**
Total for Transportation	**$971,183.00**	**$2,739,530.00**	**$44**
Culture and Recreation			
Recreation			
71102 - Parks - Equipment and Capital Outlay	-	-	$
Total for Recreation	**$0.00**	**$0.00**	**$**
Total for Culture and Recreation	**$0.00**	**$0.00**	**$**
Debt Service			
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	-	$1,163,000.00	
97307 - Bond Anticipation Notes - Debt Interest	-	$20,298.00	$
Total for Debt Service	**$0.00**	**$1,183,298.00**	**$**

H - Capital Projects
Results of Operations

	12/31/2024	12/31/2023	12/
Total for Debt Service	**$0.00**	**$1,183,298.00**	**$4**
Total for Expenditures	**$971,183.00**	**$3,922,828.00**	**$45**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	$178,467.00	
Total for Interfund Transfers	**$0.00**	**$178,467.00**	
Total for Interfund Transfers	**$0.00**	**$178,467.00**	
Total for Other Uses	**$0.00**	**$178,467.00**	
Total for Expenditures and Other Uses	**$971,183.00**	**$4,101,295.00**	**$45**

H - Capital Projects
Changes in Fund Balance

	12/31/2024	12/31/2023	12/
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	($1,010,153.59)	($421,991.59)	($784
8022 - Restated Fund Balance - Beginning of Year	($1,010,153.59)	($421,991.59)	($784
Add Revenues and Other Sources	$1,072,653.00	$3,513,133.00	$82
Deduct Expenditures and Other Uses	$971,183.00	$4,101,295.00	$45
8029 - Fund Balance - End of Year	($908,683.59)	($1,010,153.59)	($421

Town of Clayton

Annual Financial Report

For the Fiscal Period 01/01/2024 - 12/31/2024

SL - Special District(s) Lighting
Balance Sheet

	12/31/2024	12/31/2023	12/
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$7,813.00	$7,033.00	$1
Total for Cash and Cash Equivalents	**$7,813.00**	**$7,033.00**	**$1**
Total for Assets	**$7,813.00**	**$7,033.00**	**$1**
Total for Assets and Deferred Outflows	**$7,813.00**	**$7,033.00**	**$1**

Town of Clayton

Annual Financial Report

For the Fiscal Period 01/01/2024 - 12/31/2024

SL - Special District(s) Lighting
Balance Sheet

	12/31/2024	12/31/2023	12/
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	$1,500.00	$[illegible]
915 - Assigned Unappropriated Fund Balance	$7,813.00	$5,533.00	$[illegible]
Total for Assigned Fund Balance	**$7,813.00**	**$7,033.00**	**$1[illegible]**
Total for Fund Balance	**$7,813.00**	**$7,033.00**	**$1[illegible]**
Total for Liabilities, Deferred Inflows and Fund Balances	**$7,813.00**	**$7,033.00**	**$1[illegible]**

Town of Clayton

Annual Financial Report

For the Fiscal Period 01/01/2024 - 12/31/2024

SL - Special District(s) Lighting
Results of Operations

	12/31/2024	12/31/2023	12/
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$6,000.00	-	
Total for Property Taxes	**$6,000.00**	**$0.00**	
Total for Revenues	$6,000.00	$0.00	
Total for Revenues and Other Sources	$6,000.00	$0.00	

SL - Special District(s) Lighting
Results of Operations

	12/31/2024	12/31/2023	12/
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51824 - Street Lighting - Contractual	$5,220.00	$4,996.00	$!
Total for Highway	**$5,220.00**	**$4,996.00**	**$!**
Total for Transportation	**$5,220.00**	**$4,996.00**	**$!**
Total for Expenditures	**$5,220.00**	**$4,996.00**	**$!**
Total for Expenditures and Other Uses	**$5,220.00**	**$4,996.00**	**$!**

SL - Special District(s) Lighting
Changes in Fund Balance

	12/31/2024	12/31/2023	12/
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$7,033.00	$12,029.00	$17
8022 - Restated Fund Balance - Beginning of Year	$7,033.00	$12,029.00	$17
Add Revenues and Other Sources	$6,000.00	$0.00	
Deduct Expenditures and Other Uses	$5,220.00	$4,996.00	$5
8029 - Fund Balance - End of Year	$7,813.00	$7,033.00	$12

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

SS - Special District(s) Sewer
Balance Sheet

	12/31/2024	12/31/2023	12/
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$10,219.00	$33,519.00	$2(
201 - Cash In Time Deposits	$64,925.00	$64,859.00	$4
Total for Cash and Cash Equivalents	**$75,144.00**	**$98,378.00**	**$6**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$4,968.00	$4,963.00	$3
Total for Restricted Cash and Cash Equivalents	**$4,968.00**	**$4,963.00**	**$3**
Other Assets			
480 - Prepaid Expenses	$106,800.00	-	
Total for Other Assets	**$106,800.00**	**$0.00**	
Total for Assets	**$186,912.00**	**$103,341.00**	**$9**
Total for Assets and Deferred Outflows	**$186,912.00**	**$103,341.00**	**$9**

SS - Special District(s) Sewer
Balance Sheet

	12/31/2024	12/31/2023	12/
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	$89,456.00	-	
Total for Due to	**$89,456.00**	**$0.00**	
Total for Liabilities	**$89,456.00**	**$0.00**	
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$106,800.00	-	
Total for Nonspendable Fund Balance	**$106,800.00**	**$0.00**	
Restricted Fund Balance			
878 - Capital Reserve	$4,968.00	$4,963.00	$3
Total for Restricted Fund Balance	**$4,968.00**	**$4,963.00**	**$3**
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	$98,378.00	$6
Total for Assigned Fund Balance	**$0.00**	**$98,378.00**	**$6**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	($14,312.00)	-	
Total for Unassigned Fund Balance	**($14,312.00)**	**$0.00**	

SS - Special District(s) Sewer
Balance Sheet

	12/31/2024	12/31/2023	12/
Total for Fund Balance	$97,456.00	$103,341.00	$9
Total for Liabilities, Deferred Inflows and Fund Balances	$186,912.00	$103,341.00	$9

SS - Special District(s) Sewer
Results of Operations

	12/31/2024	12/31/2023	12/
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$273,737.00	$267,292.00	$26
Total for Property Taxes	**$273,737.00**	**$267,292.00**	**$26**
Departmental Income			
2122 - Sewer Charges	-	-	$2
Total for Departmental Income	**$0.00**	**$0.00**	**$2**
Use of Money and Property			
2401 - Interest and Earnings	$1,000.00	$74.00	
Total for Use of Money and Property	**$1,000.00**	**$74.00**	
State Aid			
3990 - State Aid Sewer Capital Projects	$71.00	$15,000.00	
Total for State Aid	**$71.00**	**$15,000.00**	
Total for Revenues	**$274,808.00**	**$282,366.00**	**$26**
Total for Revenues and Other Sources	**$274,808.00**	**$282,366.00**	**$26**

Town of Clayton

Annual Financial Report

For the Fiscal Period 01/01/2024 - 12/31/2024

SS - Special District(s) Sewer
Results of Operations

	12/31/2024	12/31/2023	12/
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19204 - Municipal Association Dues - Contractual	$266.00	$263.00	
Total for Special Items	**$266.00**	**$263.00**	
Total for General Government Support	**$266.00**	**$263.00**	
Home and Community Services			
Sewage			
81301 - Sewage Treatment and Disposal - Personal Services	$7,428.00	$6,564.00	$(
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	-	$33,997.00	$1{
81304 - Sewage Treatment and Disposal - Contractual	$151,951.00	$116,586.00	$13
Total for Sewage	**$159,379.00**	**$157,147.00**	**$16**
Total for Home and Community Services	**$159,379.00**	**$157,147.00**	**$16**
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	$566.00	$500.00	
90558 - Disability Insurance - Employee Benefits	$32.00	$29.00	

SS - Special District(s) Sewer
Results of Operations

	12/31/2024	12/31/2023	12/
Total for Employee Benefits	**$598.00**	**$529.00**	
Total for Employee Benefits	**$598.00**	**$529.00**	
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$120,450.00	$120,450.00	$11[illegible]
Total for Debt Service	**$120,450.00**	**$120,450.00**	**$11[illegible]**
Total for Debt Service	**$120,450.00**	**$120,450.00**	**$11[illegible]**
Total for Expenditures	**$280,693.00**	**$278,389.00**	**$28[illegible]**
Total for Expenditures and Other Uses	**$280,693.00**	**$278,389.00**	**$28[illegible]**

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

	12/31/2024	12/31/2023	12/
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$103,341.00	$99,364.00	$11
8022 - Restated Fund Balance - Beginning of Year	$103,341.00	$99,364.00	$11
Add Revenues and Other Sources	$274,808.00	$282,366.00	$26
Deduct Expenditures and Other Uses	$280,693.00	$278,389.00	$28
8029 - Fund Balance - End of Year	$97,456.00	$103,341.00	$9

SS - Special District(s) Sewer
Adopted Budget Summary

	12/31/2025	12/31/2024	12/
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$276,769.00	$273,737.00	$26
2499 - Est Rev - Use of Money and Property	$50.00	$50.00	
Total for Estimated Revenue	**$276,819.00**	**$273,787.00**	**$26**
Total for Estimated Revenues and Other Sources	**$276,819.00**	**$273,787.00**	**$26**

SS - Special District(s) Sewer
Adopted Budget Summary

	12/31/2025	12/31/2024	12/
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$260.00	$250.00	
8999 - App - Home and Community Services	$154,135.00	$152,501.00	$14
9199 - App - Employee Benefits	$624.00	$586.00	
9899 - App - Debt Service	$106,800.00	$120,450.00	$12
Total for Estimated Appropriations	**$261,819.00**	**$273,787.00**	**$26**
Estimated Other Uses			
9999 - App - Interfund Transfers	$15,000.00	-	
Total for Estimated Other Uses	**$15,000.00**	**$0.00**	
Total for Estimated Appropriations and Other Uses	**$276,819.00**	**$273,787.00**	**$26**

TE - Private Purpose Trust
Statement of Net Position

	12/31/2024	12/31/2023	12/
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	$8,807.00	$
Total for Cash and Cash Equivalents	**$0.00**	**$8,807.00**	**$**
Total for Assets	$0.00	$8,807.00	$
Total for Assets and Deferred Outflows	$0.00	$8,807.00	$

Town of Clayton

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TE - Private Purpose Trust
Statement of Net Position

	12/31/2024	12/31/2023	12/
Liabilities, Deferred Inflows and Net Position			
Net Position			
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes	-	$8,807.00	$
Total for Restricted Net Position	**$0.00**	**$8,807.00**	**$**
Total for Net Position	**$0.00**	**$8,807.00**	**$**
Total for Liabilities, Deferred Inflows and Net Position	**$0.00**	**$8,807.00**	**$**

TE - Private Purpose Trust
Results of Operations

	12/31/2024	12/31/2023	12/
Revenues and Other Sources			
Revenues			
Miscellaneous			
2770 - Unclassified	-	$15,420.00	$1:
Total for Miscellaneous	**$0.00**	**$15,420.00**	**$1:**
Total for Revenues	$0.00	$15,420.00	$1:
Total for Revenues and Other Sources	$0.00	$15,420.00	$1:

TE - Private Purpose Trust
Results of Operations

	12/31/2024	12/31/2023	12/
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19454 - Other Private-Purpose Activities - Contractual *Transfer to Fund A*	$8,807.00	$11,160.00	$1
Total for Special Items	**$8,807.00**	**$11,160.00**	**$1**
Total for General Government Support	**$8,807.00**	**$11,160.00**	**$1**
Total for Expenditures	$8,807.00	$11,160.00	$1
Total for Expenditures and Other Uses	$8,807.00	$11,160.00	$1

Town of Clayton

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For the Fiscal Period 01/01/2024 - 12/31/2024

TE - Private Purpose Trust
Changes in Net Position

Analysis of Changes in Net Position	12/31/2024	12/31/2023	12/
8021 - Net Position - Beginning of Year	$8,807.31	$4,547.31	$[illegible]
8022 - Restated Net Position - Beginning of Year	$8,807.31	$4,547.31	$[illegible]
Add Revenues and Other Sources	$0.00	$15,420.00	$1[illegible]
Deduct Expenditures and Other Uses	$8,807.00	$11,160.00	$1[illegible]
8029 - Net Position - End of Year	$0.31	$8,807.31	$[illegible]

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

	12/31/2024	12/31/2023	12/
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	$461,074.00	$461,074.00	$46
Total for Non-Depreciable Capital Assets	**$461,074.00**	**$461,074.00**	**$46**
Depreciable Capital Assets			
102 - Buildings	$14,723,955.00	$14,723,955.00	$14,65
103 - Improvements Other Than Buildings	$18,917,684.00	$17,946,501.00	$15,18
104 - Machinery and Equipment	$4,006,021.00	$3,817,989.00	$3,70
106 - Infrastructure	$8,445,454.00	$7,977,438.00	$7,49
Total for Depreciable Capital Assets	**$46,093,114.00**	**$44,465,883.00**	**$41,03**
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	-	$30
Total for Other Non-Current Assets	**$0.00**	**$0.00**	**$30**
Total for Non-Current Assets	**$46,554,188.00**	**$44,926,957.00**	**$41,80**

W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	12/31/2024	12/31/2023	12/
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	$4,940,200.00	$5,387,642.00	$5,59
Total for Debt Obligations	**$4,940,200.00**	**$5,387,642.00**	**$5,59**
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$604,029.00	$896,771.00	
Total for Other Long-Term Obligations	**$604,029.00**	**$896,771.00**	
Total for Long-Term Obligations	**$5,544,229.00**	**$6,284,413.00**	**$5,59**

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

For the Fiscal Period 01/01/2024 - 12/31/2024

Statement of Indebtedness
Debt Summary

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Ba
Bond	$5,387,642.00	$0.00	$447,442.00	$0.00	$0.00	$0.00	$4,94
Total	$5,387,642.00	$0.00	$447,442.00	$0.00	$0.00	$0.00	$4,94

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
Bond Rt 12 Sewer	EFC	2/1/18	2/1/48	$2,670,000.00	$0.00	$106,800.00	$0.00	$0.00	$0.00	$2,
Bond Arena Addition	USDA	9/7/21	9/7/44	$2,615,000.00	$0.00	$238,000.00	$0.00	$0.00	$0.00	$2,
Bond Sewer	EFC	4/1/05	4/1/24	$13,650.00	$0.00	$13,650.00	$0.00	$0.00	$0.00	
Bond Transient Docks	Greene County Comm ercial Bank	12/21/17	12/21/24	$88,992.00	$0.00	$88,992.00	$0.00	$0.00	$0.00	

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Ba
2025	$225,800.00	$53,483.00	$279,283.00	$4,71
2026	$225,800.00	$50,805.00	$276,605.00	$4,48
2027	$225,800.00	$48,127.00	$273,927.00	$4,26
2028	$225,800.00	$45,450.00	$271,250.00	$4,03
2029	$225,800.00	$42,772.00	$268,572.00	$3,81
2030	$225,800.00	$40,095.00	$265,895.00	$3,58
2031	$225,800.00	$37,418.00	$263,218.00	$3,35
2032	$225,800.00	$34,740.00	$260,540.00	$3,13
2033	$225,800.00	$32,062.00	$257,862.00	$2,90
2034	$225,800.00	$29,385.00	$255,185.00	$2,68
2035	$225,800.00	$26,708.00	$252,508.00	$2,45
2036	$225,800.00	$24,030.00	$249,830.00	$2,23
2037	$225,800.00	$21,352.00	$247,152.00	$2,00

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Ba
2038	$225,800.00	$18,675.00	$244,475.00	$1,77
2039	$225,800.00	$15,998.00	$241,798.00	$1,55
2040	$225,800.00	$13,320.00	$239,120.00	$1,32
2041	$225,800.00	$10,642.00	$236,442.00	$1,10
2042	$225,800.00	$7,965.00	$233,765.00	$87
2043	$225,800.00	$5,288.00	$231,088.00	$65
2044	$222,800.00	$2,610.00	$225,410.00	$42
2045	$106,800.00	$0.00	$106,800.00	$32
2046	$106,800.00	$0.00	$106,800.00	$21
2047	$106,800.00	$0.00	$106,800.00	$10
2048	$106,800.00	$0.00	$106,800.00	
Total	$4,940,200.00	$560,925.00	$5,501,125.00	

$4,940,200.00 Total Bond Ending Balance for Statement of Indebtedness.

Town of Clayton
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
86	Savings	A, DA, SS	$285,731.00	$0.00	$0.00	$0.00	$28
285	Savings	DA	$10,722.00	$0.00	$0.00	$0.00	$1
2	Savings	A	$50,134.00	$0.00	$0.00	$0.00	$5
3	Savings	DA	$52,416.00	$0.00	$0.00	$0.00	$5
4	Savings	A	$104,832.00	$0.00	$0.00	$0.00	$10
176	Checking	A, B, CM, DA, DB, SL, SS	$5,277,562.00	$0.00	($176,862.00)	$0.00	$5,10
204	Savings	SS	$4,968.00	$0.00	$0.00	$0.00	$
1	Savings	A	$442.00	$0.00	$0.00	$0.00	
		Total	$5,786,807.00	$0.00	($176,862.00)	$0.00	$5,60
						Total Cash From Financials	$5,60

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$5,786,807.00
FDIC Insurance	$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$5,536,807.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$5,786,807.00

Investments and Collateralization of Investments

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

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
22	66		

		Number Receving Benefits			
Benefit	**Amount**	**Full Time**	**Part Time**	**Volunteer**	**Reti**
State Retirement System	$140,068.00	22	28		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	$118,018.00	22	66		
Worker's Compensation	$49,744.00	22	66		
Life Insurance					
Unemployment Insurance	$3,182.00	22	66		
Disability Insurance	$903.00	22	52		
Hospital, Medical and Dental Insurance	$459,173.00	22	3		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other	$21,240.00	22	6		
Total Employee Benefits Paid	$792,328.00				

STACKEL & NAVARRA, C.P.A., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

COMMUNITY BANK BUILDING – 216 WASHINGTON STREET
WATERTOWN, NY 13601-3336
TELEPHONE 315/782-1220
FAX 315/782-0118

Robert F. Stackel, C.P.A.
Jacob Navarra, C.P.A.
Mark B. Hills, C.P.A.

June 13, 2025

Board of Trustees
Town of Clayton
405 Riverside Drive
Clayton, NY 13624

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for Town of Clayton.

We will apply the procedures described in the attachment to this letter determining whether the Town's various general ledger accounts have been recorded accurately as of and for the year ended December 31. 2024. By signing this engagement letter, you agree to those procedures and acknowledge that the procedures to be performed are appropriate for the intended purpose of the engagement, which is determining whether the Town's various general ledger accounts have been recorded accurately as of and for the year ended December 31. 2024. We understand this engagement is not required pursuant to law, regulation, or contract. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the AICPA. Those standards require that we obtain your written agreement to the procedures to be applied and your acknowledgment that those procedures are appropriate for the intended purpose of the engagement, as described in this letter. A refusal to provide such agreement and acknowledgment will result in our withdrawal from the engagement. No other parties will be requested to agree to the procedures and acknowledge that the procedures performed are appropriate for their purposes. We make no representation that the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose.

Because the agreed-upon procedures do not constitute an examination or review, we will not express an opinion or conclusion on determining whether the Town's various general ledger accounts have been recorded accurately as of and for the year ended December 31. 2024. In addition, we have no obligation to perform any procedures beyond those to which you agree.

We plan to begin our procedures on approximately June 23, 2025 and, unless unforeseeable problems are encountered, the engagement should be completed in a timely manner.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to Board of Trustees of the Town of Clayton. If we encounter restrictions in performing our procedures, we will discuss the matter with you. If we determine the restrictions are appropriate, we will disclose the restrictions in our report. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. You understand that the report is intended solely for the information and use of the Town of Clayton, and should not be used by anyone other than these specified parties.

There may exist circumstances that, in our professional judgment, will require we withdraw from the engagement. Such circumstances include the following:

- You refuse to provide written agreement to the procedures and acknowledge that they are appropriate for the intended purpose of the engagement.
- You fail to provide requested written representations, or we conclude that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or we conclude that the written representations provided are otherwise not reliable.
- We determine that the description of the procedures performed or the corresponding findings are misleading in the circumstances of the engagement.
- We determine that restrictions on the performance of procedures are not appropriate.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, should any such matters come to our attention, we will communicate them in accordance with professional standards and applicable law. In addition, if, in connection with this engagement, matters come to our attention that contradict determining whether the Town's various general ledger accounts have been recorded accurately as of and for the year ended December 31. 2024, we will communicate such matters to you.

You are responsible for determining whether the Town's various general ledger accounts have been recorded accurately as of and for the year ended December 31. 2024. In addition, you are responsible for providing us with (1) access to all information of which you or the appropriate party are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request from the appropriate party for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

STACKEL & NAVARRA, C.P.A., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for determining whether the Town's various general ledger accounts have been recorded accurately as of and for the year ended December 31. 2024 in accordance with the modified accrual basis.

Robert Stackel is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fee for these services will be $8,000. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement, as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we may require that they acknowledge in writing their agreement with the procedures performed, or to be performed, and their acknowledgment that the procedures are appropriate for their purposes.

Very Truly Yours,

Stackel & Navarra CPA, P.C.

Stackel & Navarra, C.P.A., P.C.

Response:

This letter correctly sets forth the understanding of Town of Clayton:

Signature:

Title:

Date:

A - GENERAL FUND

1. We will inspect the bank reconciliations at December 31, 2024 and trace outstanding items to the January 2025 bank statement. We will agree the reconciled balances to the general ledger amount.

2. We will examine money market savings accounts. We will reconcile to the general ledger amount.

3. We will examine client's petty cash reconciliations and agree amount to the general ledger.

4. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.

5. We will reconcile property taxes recorded on the general ledger to the tax warrant and tax roll. We will also examine documentation to support any tax adjustments.

6. We will reconcile sales tax recorded on the general ledger to the report from Jefferson County.

7. We will reconcile interfund transfers and agree to the amounts recorded in other funds.

8. We will compare payroll amounts recorded on the general ledger for all funds to the quarterly filings submitted to the Internal Revenue Service.

9. We will examine other general ledger revenue and expenditure accounts on a test basis. We will examine supporting documentation to support amounts posted to the general ledger accounts.

10. We will examine budget amendments and transfers approved by the Board and trace them to the various general ledger accounts.

B - GENERAL FUND – TOWN – OUTSIDE VILLAGE

1. We will inspect the bank reconciliations at December 31, 2024 and trace outstanding items to the January 2025 bank statement. We will agree the reconciled balances to the general ledger amount.

2. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.

3. We will reconcile sales tax recorded on the general ledger to the report from Jefferson County.

4. We will reconcile interfund transfers and agree to the amounts recorded in other funds.

5. We will examine other general ledger revenue and expenditure accounts on a test basis. We will examine supporting documentation to support amounts posted to the general ledger accounts.

6. We will examine budget amendments and transfers approved by the Board and trace them to the various general ledger accounts.

GT, GW - SPECIAL GRANT FUNDS

1. We will inspect the bank reconciliations at December 31, 2024 and trace outstanding items to the January 2025 bank statement. We will agree the reconciled balances to the general ledger amount.

2. We will examine BAN's payable and agree to the general ledger. We will examine paid BANs and re-compute interest paid.

3. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.

4. We will reconcile interfund transfers and agree to the amounts recorded in other funds.

5. We will examine other general ledger revenue and expenditure accounts on a test basis. We will examine supporting documentation to support amounts posted to the general ledger accounts.

6. We will examine budget amendments and transfers approved by the Board and trace them to the various general ledger accounts.

DA - HIGHWAY FUND – TOWN-WIDE

1. We will inspect the bank reconciliations at December 31, 2024 and trace outstanding items to the January 2025 bank statement. We will agree the reconciled balances to the general ledger amount.

2. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.

3. We will reconcile property taxes recorded on the general ledger to the tax warrant and tax roll. We will also examine documentation to support any tax adjustments.

4. We will reconcile sales tax recorded on the general ledger to the report from Jefferson County.

5. We will reconcile interfund transfers and agree to the amounts recorded in other funds.

6. We will examine other general ledger revenue and expenditure accounts on a test basis. We will examine supporting documentation to support amounts posted to the general ledger accounts.

7. We will examine budget amendments and transfers approved by the Board and trace them to the various general ledger accounts.

DB - HIGHWAY FUND – PART-TOWN

1. We will inspect the bank reconciliations at December 31, 2024 and trace outstanding items to the January 2025 bank statement. We will agree the reconciled balances to the general ledger amount.

2. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.

3. We will reconcile sales tax recorded on the general ledger to the report from Jefferson County.

4. We will reconcile interfund transfers and agree to the amounts recorded in other funds.

5. We will examine other general ledger revenue and expenditure accounts on a test basis. We will examine supporting documentation to support amounts posted to the general ledger accounts.

6. We will examine budget amendments and transfers approved by the Board and trace them to the various general ledger accounts.

HA, HR, RW - CAPITAL FUND

1. We will inspect the bank reconciliations at December 31, 2024 and trace outstanding items to the January 2025 bank statement. We will agree the reconciled balances to the general ledger amount.

2. We will examine BAN's payable and agree to the general ledger. We will examine paid BANs and re-compute interest paid.

3. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.

4. We will examine other general ledger revenue and expenditure accounts on a test basis. We will examine supporting documentation to support amounts posted to the general ledger accounts.

JY - CLAYTON YOUTH COMMISSION FUND

1. We will inspect the bank reconciliations at December 31, 2024 and trace outstanding items to the January 2025 bank statement. We will agree the reconciled balances to the general ledger amount.

2. We will reconcile payments from the Village of Clayton, New York and Town of Clayton, New York.

3. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.

SL, SM, SA, GD, GH, GR - LIGHTING, FIRE PROTECTION, AMBULANCE AND SEWER FUNDS

1. We will inspect the bank reconciliations at December 31, 2024 and trace outstanding items to the January 2025 bank statements. We will agree the reconciled balances to the general ledger amount.

2. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.

3. We will reconcile property taxes recorded on the general ledger to the tax warrant and tax roll. We will also examine documentation to support any tax adjustments.

4. We will examine other general ledger revenue and expenditure accounts on a test basis. We will examine supporting documentation to support amounts posted to the general ledger accounts.

TJ - TOWN JUSTICE REPORTS

1. We will trace payments from receipts issued for fines to the monthly report.

2. We will add the cash receipts journal for the test period.

3. We will trace the receipts per the cashbook reports to the bank statement for the test period.

4. We agreed the fines disbursement check payable to the Town per the checkbook (and fines total) to the bank statement for the test period.

5. We will inspect the bank reconciliation at December 31, 2024 and agree to the Justice's cash balance.

TA - TRUST AND AGENCY FUND

1. We will inspect the bank reconciliation at December 31, 2024 and trace outstanding items to the January 2025 bank statement. We will agree reconciled balances to the general ledger.

2. We will perform a test to ensure that deposits in excess of FDIC coverage are adequately collateralized.

3. We will examine liability accounts on a test basis and agree to supporting documentation.

K - FIXED ASSET ACCOUNT GROUP

1. We will reconcile the fixed asset subsidiary cards to the general ledger.

2. We will examine invoices for new asset additions on a test basis.

3. On a test basis, we will trace new fixed asset additions to the .2 and .4 expense accounts in the general ledger of the governmental funds.

4. On a test basis, we will trace dispositions of fixed assets by sale to the revenue accounts in the general ledger of the governmental funds.

5. On a test basis, we will review the minutes of the Board meeting for authorization of purchases and dispositions of fixed assets.

W - LONG-TERM DEBT ACCOUNT GROUP

1. We will reconcile bonds payable to the general ledger amount.

2. We will recalculate interest expense and agree payments to amortization schedules.

3. We will trace principal and interest payments to expenditure accounts in the governmental funds.