

Town Supervisor
Timothy Doney
Town Board Members
Kenneth Knapp
Donna 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, August 27, 2025 • 5:00pm • Depauville Free Library, 32333 Caroline Street, Depauville, NY 13632

1. **Pledge of Allegiance**
2. **Town Board Workshop Meeting**
 - A. **Guests:**
 - B. **Town Clerk**
 - i. Correspondence that needs recording
 - ii. Minutes from 8/13/2025 Regular Meeting
 - C. **Public:** Comment on Agenda Items
 - D. **Public Hearings:** Local Law No. 2 of 2025, Tax Cap Override
 - E. **Workshop Discussion Items**
 - i. CDBG Depauville Sewer Final Floodplain Notice Completion of Comment Period
 - ii. AUP
 - iii. Dog Control IMA Agreement
 - iv. Pickleball Fence Vendor Quote
 - F. **Public:** *Comment on Non-Agenda Items*
3. **Executive Session** to discuss 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 in accordance with NYS OML §105.
4. **Budget Workshop**
5. **Adjournment**

Next Board Meeting: *Wednesday, September 10, 2025 @ 5:00pm at Cerow Recreation Park Arena*

August 19, 2025

RE: Charter Communications – Upcoming Changes

Dear Municipal Official:

Spectrum Northeast, LLC (“Spectrum”) recently learned that on or after August 26, 2025, Music Choice is making updates to their channel lineup with various channel lineup changes that include reordering, re-naming, adding new channels, and moving channels to the Music Choice App. Following are the changes occurring. These changes are out of Spectrum’s control.

Channels Being Reordered:

1. '70's
2. '80's
3. Sounds of The Seasons
4. Dance
5. Contemporary Christian
6. Light Classical
7. Classical Masterpieces
8. Tropicales
9. '90's

Channels Being Renamed & in Some Cases Reordered:

1. **Hit List** will be renamed **Today's Hits**
2. **'60s** will be renamed **'60s Generation**
3. **R&B Soul** will be renamed **Today's R&B**
4. **Rock Hits** will be renamed **Alt & Rock Favorites**
5. **Teen Hits** will be renamed **Trending Hits**
6. **Country Hits** will be renamed **Country Favorites**
7. **Pop Latino** will be renamed **Today's Latin Hits**
8. **Romances** will be renamed **Romantic Latin Pop**
9. **Party Favorites** will be renamed **Pop Energy**
10. **Throwback Jamz** will be renamed **Throwback Jams**

New Channels being added:

1. Feel-Good Favorites
2. Pop Instrumentals
3. Happy Hits
4. '70s & '80s Favorites
5. Country Rock
6. Joyful Instrumentals
7. Calming Classical
8. '60s & '70s Mellow Hits
9. Sleep Noise
10. Classic Christmas



Alice J. Kim
Senior Director, Government Affairs

Channels Moving to the Music Choice App:

1. Music Choice Max
2. Y2K
3. Kids Only!
4. Toddler Tunes
5. Rap
6. Stage & Screen
7. Mexicana
8. Alternative
9. Love Songs
10. Reggae

More Information From Music Choice: <https://www.musicchoice.com/channelupdates>

If you have any questions, please feel free to contact me at 315-634-6170 or via email at Alice.Kim@charter.com.

Sincerely,

A handwritten signature in black ink that reads "Alice J. Kim".

Alice J. Kim
Senior Director, Government Affairs
Charter Communications

BLUE BUCKET BBQ



SHERWIN-WILLIAMS®

PLEASE JOIN US FOR
LUNCH FROM 11:30-1:00!



RECEIVE A FREE BRUSH WHEN YOU BRING IN THIS FLIER!

August 25-29, 2025

Del 25 al 29 de agosto del 2025



SHERWIN
WILLIAMS®

Blue Bucket Sale

The Savings Are Overflowing!

Oferta Blue Bucket – ¡Los ahorros se están desbordando!

35% Off

All Supplies*

35% de descuento en
Todos los suministros.*

40% Off

for PRO+ members
when shopping the
sale in app or online.*

40% de descuento para
miembros PRO+ al comprar en
oferta en la aplicación o en línea.*



Flip to the back for our Bucket Buster deals!

¡Ve al reverso para ver nuestras ofertas increíbles!

*Discount taken off list price. Sale pricing or other offers that result in greater savings will supersede this offer. Excludes all paints and stains, ladders, Purdy backpack, Festool, spray equipment units and parts, gift cards and special orders. Other exclusions may apply, see store or sales rep for details. Valid only at U.S./Caribbean/Puerto Rico Sherwin-Williams paint stores, Sherwin-Williams.com or the Sherwin-Williams PRO+ app. We reserve the right to accept, refuse, or limit the use of any coupon. Offer valid 8/25/2025 - 8/29/2025. While supplies last. For more details and to redeem, visit titantool.com/sw-promos.

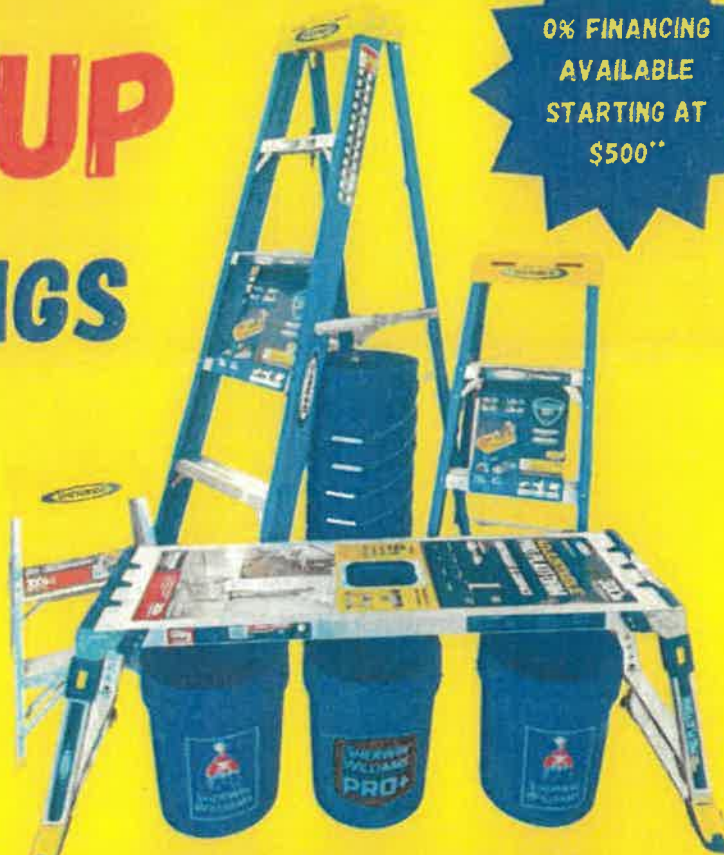
*El descuento se aplica al precio de lista. Los precios en oferta u otras ofertas que generen mayores ahorros prevalecerán sobre esta oferta. Excluye pinturas y tintes, escaleras, mochilas Purdy, Festool, unidades y piezas para equipos de pulverización, tarjetas de regalo y pedidos especiales. Pueden aplicar otras exclusiones; consulte con la tienda o con un representante de ventas para obtener más información. Válido solo en tiendas de pintura Sherwin-Williams de EE. UU., el Caribe y Puerto Rico, en Sherwin-Williams.com o en la aplicación Sherwin-Williams PRO+. Nos reservamos el derecho de aceptar, rechazar o limitar el uso de cualquier cupón. Oferta válida del 25/8/2025 - 29/8/2025. Hasta agotar existencias. Para más detalles y canjear, visita titantool.com/sw-promos. ©2025 The Sherwin-Williams Company.

ALEXANDRIA BAY

LADDER PROMO AUGUST 25-29, 2025

**STEP UP
TO SAVINGS**

0% FINANCING
AVAILABLE
STARTING AT
\$500**



SPEND \$300 GET 2FT

103-9087

*VALUED AT \$60

SPEND \$600 GET 4FT

610-9870

*VALUED AT \$87

SPEND \$900 GET 6FT

610-9979

*VALUED AT \$118

SPEND \$1200 GET WORK PLATFORM

6513-15160

*VALUED AT \$213

SPEND \$2000 GET 24FT, 3-FOLD

110-6977

*VALUED AT \$306

*TO QUALIFY, YOUR TOTAL MUST MEET THE TIER THRESHOLD BEFORE TAX

*ONLY THE HIGHEST TIER PRIZE WILL BE AWARDED, THE LOWER TIER PRIZES ARE NOT INCLUDED

*OFFER VALID ONLY THROUGH AUGUST 25-29, 2025, ITEMS MUST BE PICKED UP BY SEPTEMBER 10, 2025

**IF QUALIFIED



SHERWIN
WILLIAMS

Town of Clayton Regular Meeting Minutes

Wednesday, August 13, 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
James Kenney
Savarah Wright

Kenneth Knapp
Pamela McDowell
Raymond Robinson Jr.

Kathleen LaClair
Mariah LaClair
Kristina Dorr

Steve Dorr, I.
Megan Badour

1. Pledge of Allegiance: Supervisor Doney led the pledge of allegiance.
2. Guests: N/A
3. Town Clerk
 - A. Correspondence that Needs Recording
 - Pinsky Law Group, PLLC
 - Dog Control Inspection Report
 - Pivot
 - B. Minutes from 7/23/2025
Motion was made by James Kenney, seconded Kathleen LaClair to approve 7/23/25 Workshop Meeting Minutes. **Motion carried.**
4. Public: Comment on Agenda Items- N/A
5. General Discussion Items:
 - A. Bills & Transfers
 - i. Abstract #8 of 2025
Motion to approve Abstract #8 of 2025 in the amount of \$623,521.17 made by Kenneth Knapp, seconded by James Kenney. **Motion carried.**
 - ii. Transfers: N/A
 - iii. Budget Amendment: N/A
 - iv. New Accounts/Special Entries: N/A
 - B. Supervisor's Report & Bank Reconciliations: July 2025
Motion to approve July 2025 Supervisor Report and Bank Reconciliations made by James Kenney, seconded by Kenneth Knapp. **Motion carried.**
 - C. Balance Sheets: July 2025
 - D. Resignations & Appointments
 - i. Resignations: N/A
 - ii. Positions/Appointments: N/A
 - iii. Rate Changes: N/A
 - E. Training: N/A

F. Depauville Sewer Wastewater Treatment Facility Disinfection Project Early Floodplain Notice: Comments were to be submitted by 8/12/25, no comments submitted.

G. Depauville Sewer Wastewater Treatment Facility Disinfection Project Final Floodplain Notice: The final notice and public explanation of a proposed activity in the 100-year floodplain of the Depauville Wastewater Treatment Facility Disinfection Project was submitted to the T.I. Sun 8/13/25, the period for submitting written comments is open until 8/25/25. This is a requirement of CDBG funding due to the project's proximity to the Chaumont River.

H. Fuel Bids: Motion was made to authorize solicitation of fuel bids to be received by the Town Clerk by September 8, 2025 at 2:00 p.m. for the 2025-2026 Winter Season by Kenneth Knapp, seconded by James Kenney. **Motion carried.**

I. Internal Audits: Motion to accept the findings of the Annual Internal Audits made by Kathleen LaClair, seconded by Kenneth Knapp. **Motion carried.**

J. Resolution No. 45 of 2025: This Judicial Audit Resolution was introduced to certify examination and audit of Town Justices 2024 and 2025 monthly reports and account books by Ken Knapp, seconded by Kathleen LaClair. Roll call vote: Knapp- aye, LaClair-aye, Kenney-aye; Doney-aye; Patchen-absent. **Passed.**

K. Local Law No. 2 of 2025, Tax Cap Override: Local Law No. 2 of 2025, a local law to override the tax levy limit established in general municipal law §3-c was introduced by Kenneth Knapp, seconded by James Kenney, and set a public hearing for 8/27/2025 at 5:15 PM located at the Depauville Free Library. Knapp- aye, LaClair-aye, Kenney-aye; Doney-aye; Patchen-absent.

L. Budget Calendar: The upcoming budget meetings will be advertised in the TI Sun newspaper.

M. Reminder: The August 27th Town Board Meeting will be held at the Depauville Free Library 32333 County Route 179, Depauville, NY 13632. A 2026 budget workshop meeting will immediately follow.

6. Supervisor's Report: Highway, Consolidated Health District, Youth Commission & Antique Boat Museum- Supervisor Doney reported that this time, there is nothing to report.

7. Department Head Reports:

A. Highway Superintendent: Steve Dorr- Superintendent Dorr reported that they are ready to pave Danenwald Rd but may need to wait several weeks to complete this. Additionally, they have all the sand and salt in for the year.

B. Buildings & Grounds: James Jones- See Attached.

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 submitting additional paperwork for their grant. Motion to write a letter of support committing \$6,000 to the Depauville Library for 2026 made by Kenneth Knapp, seconded by James Kenney. **Motion carried.** The commitment is part of their annual stipend but needed to be verified for the project's funding agency.

B. Councilwoman Patchen: Buildings & Grounds, Cemeteries, and Purchasing & Personnel: See James Jones' report.

C. Councilman Kenney: No report at this time.

D. Councilwoman LaClair: TIERS, Paynter Center and CLDC: Paynter Center is continuing to sell their fundraiser tickets.

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

10. Adjournment:

Motion was made by Kenneth Knapp, seconded by Kathleen LaClair to adjourn regular meeting at 5:27 PM. **Motion carried.**

Next Board Meeting: Wednesday, August 27, 2025 @ 5:00pm located at Depauville Free Library, 32333 County Route 179, Depauville, NY 13632.

Megan Badour, Town Clerk

DRAFT

RESOLUTION NO. 46 OF 2025
TOWN OF CLAYTON
A RESOLUTION TO ADOPT LOCAL LAW NO. 2 OF 2025 TO OVERRIDE TAX CAP

At a regular meeting of the Town Board of the Town of Clayton, Jefferson County, New York, held at the Depauville Free Library 32333 Caroline Street, Depauville, NY 13632 on the 27th day of August 2025 at 5:00 p.m., prevailing time. The meeting was called to order by Supervisor and upon roll being called, the following were:

PRESENT: Timothy Doney, Town Supervisor
Kenneth Knapp, Councilman
Donna Patchen, Town Councilwoman
James Kenney, Town Councilman
Kathleen LaClair, Town Councilwoman

ABSENT:

WHEREAS, Local Law No. 2 of the year 2025, a Local Law to override the tax levy limit established by Section 3-C of the New York General Municipal Law was introduced by a member of the Town Board at a meeting thereof held on August 13, 2025, and by a majority vote of the Town Board members present at such meeting, a public hearing was duly scheduled to consider Local Law No. 2 of 2025 for August 27, 2025 at 5:15 PM, and

WHEREAS, notice of the public hearing was duly published and posted as required by law, and on August 27, 2025, at 5:15 PM, a public hearing was duly held to hear all persons interested in the subject matter of Local Law No. 2 of 2025.

NOW, THEREFORE, be it resolved by the Town Board of the Town of Clayton as follows:

1. The foregoing recitations are incorporated herein and made a part hereof as if fully set forth hereafter.
2. As a result of unfunded mandates and other anticipated municipal expenses beyond the ordinary control of this Board, the tax levy limits imposed by Section 3-C of the General Municipal Law put unrealistic constraints on this Board in establishing a prudent and responsible budget for the 2026 fiscal year.
3. Local Law No. 2 of the year 2025 authorizes, but does not require, the Town of Clayton in establishing its budget for the 2026 fiscal year to establish a tax levy in

excess of the amount otherwise authorized by Section 3-C of the General Municipal Law.

- 4. Based upon the foregoing, Local Law No. 2 of the year 2025 is in the best interests of the Town of Clayton, is hereby adopted and the Clerk is instructed to file the same with the New York State Department of State.
- 5. The adoption of Local Law No. 2 of the year 2026 is a Type II action under the provisions of the State Environmental Quality Review Act and the regulations promulgated thereunder.

A motion to adopt the foregoing order was made by _____ and seconded by _____ and upon a roll call vote of the Board was duly adopted as follows:

Timothy Doney, Town Supervisor	Yes ____	No ____	Absent ____
Kenneth Knapp, Councilman	Yes ____	No ____	Absent ____
Donna Patchen, Councilwoman	Yes ____	No ____	Absent ____
James Kenney, Councilman	Yes ____	No ____	Absent ____
Kathleen LaClair, Councilwoman	Yes ____	No ____	Absent ____

CERTIFICATION:

I, Megan Badour, Town Clerk of the Town of Clayton, do hereby certify that the above resolution was adopted at a meeting of the Town Council of the Town of Clayton held on August 27, 2025 and it is on file and of record and that said resolution has not been altered, amended, or revoked and it is in full force and effect.

(seal)

Megan Badour, Town Clerk

TOWN OF CLAYTON

LOCAL LAW NO. X OF 2025

**A LOCAL LAW TO OVERRIDE THE TAX LEVY LIMIT
ESTABLISHED IN GENERAL MUNICIPAL LAW §3-c**

BE IT ENACTED by the Town Board of the Town of Clayton as follows:

- Section 1.** **Legislative Intent:** It is the intent of this local law to override the limit on the amount of real property taxes that may be levied by the Town of Clayton pursuant to General Municipal Law §3-c, and to allow the Town of Clayton to adopt a budget for the fiscal year beginning January 1, 2026 and ending December 31, 2026 that requires a real property tax levy in excess of the “tax levy limit” as defined by General Municipal Law §3-c
- Section 2.** **Authority:** This local law is adopted pursuant to subdivision 5 of the General Municipal Law §3-c, which expressly authorizes the Town Board to override the tax levy limit by adoption of a local law approved by a vote of at least sixty (60%) of the Town Board.
- Section 3.** **Tax Levy Limit Override:** The Town Board of the Town of Clayton, County of Jefferson is hereby authorized to adopt a budget for the fiscal year 2026 that requires a real property tax levy in excess of the amount otherwise prescribed in General Municipal Law §3-c.
- Section 4.** **Severability:** If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, individual, firm or corporation, or circumstance, shall be adjudicated by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgement shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this Local Law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.
- Section 5.** **Effective date:** This local law shall take effect immediately upon filing with the Secretary of State.

**Town of Clayton
Agreed-Upon Procedures
For the Year Ended December 31, 2024**

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

COMMUNITY BANK BUILDING – 216 WASHINGTON STREET
WATERTOWN, NEW YORK 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.

Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Board of Trustees of the
Town of Clayton

We have performed the procedures enumerated below on the various account balances in the accounting records of the Town of Clayton as of and for the year ended December 31, 2024. Town of Clayton's management is responsible for the various account balances in the accounting records of the Town of Clayton.

The Town of Clayton has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of verifying various account balances in the accounting records. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and findings are as follows:

General Fund

1. We inspected the bank reconciliations at December 31, 2024 and traced outstanding items to the January bank statements. We noted that the Town has two Town Clerk accounts that are not included in the general ledger. In discussion with management, it was noted that, in the prior year, the accounts had been included in the general ledger, but issues arose in trying to properly include all transactions, so the Town decided to take them out of the general ledger for the current year. The accounts are reconciled monthly.
2. We reconciled the money market savings accounts to the general ledger. No exceptions were noted.
3. We did not count petty cash; however, the Town did provide us with its physical count sheet of petty cash and we agreed it the amount to the general ledger.
4. We reconciled the fund balance to the general ledger and examined all postings to the fund balance general ledger account. No exceptions were noted.

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

5. We reconciled property taxes recorded on the general ledger to the tax warrant and tax roll. No exceptions were noted.
6. We reconciled sales taxes recorded on the general ledger to the EFT payment reports. No exceptions were noted.
7. We reconciled interfund transfers and agreed to the amounts recorded in other funds – no exceptions were noted.
8. We compared payroll amounts recorded on the general ledger for all funds to the quarterly 941 filings submitted to the Internal Revenue Service. No exceptions were noted.
9. We examined the following accounts on a test basis – payroll, debt service-other governments, public safety-permits/codes, state aid NYSERDA, assessment-contractual, central garage contractual, youth program personal services, and rec-park addition debt. We examined documentation to support amounts posted to the general ledger accounts. No exceptions were noted.
10. We traced budget amendments and transfers approved by the Town Board to the general ledger accounts. No exceptions were noted.

General Fund – Town – Outside Village

1. We inspected the bank reconciliations at December 31, 2024 and traced outstanding items to the January bank statements. We noted that the cash is part of the pooled cash with the general fund. No exceptions were noted.
2. We reconciled the fund balance to the general ledger and examined all postings to the fund balance general ledger account. No exceptions were noted.
3. We reconciled sales taxes recorded on the general ledger to the EFT payment reports. No exceptions were noted.
4. We reconciled interfund transfers and agreed to the amounts recorded in other funds – no interfund transfers were noted in the current year, so no exceptions were noted.
5. We examined the following accounts on a test basis – payroll and EFC grant income. We examined documentation to support amounts posted to the general ledger accounts. No exceptions were noted.

6. We traced budget amendments and transfers approved by the Town Board to the general ledger accounts. No exceptions were noted.

Special Grant Funds

1. We inspected the bank reconciliations at December 31, 2024 and traced outstanding items to the January bank statements. We noted that there was no cash balance at December 31, 2024, so no exceptions were noted.
2. We examined BAN's payable and agree to the general ledger – no BAN's payable in the special grant funds for the current year.
3. We reconciled the fund balance to the general ledger and examined all postings to the fund balance general ledger account. No exceptions were noted.
4. We reconciled interfund transfers and agreed to the amounts recorded in other funds – no interfund transfers were noted in the current year, so no exceptions were noted.
5. We examined the following accounts on a test basis – debt principal. We examined documentation to support amounts posted to the general ledger accounts. No exceptions were noted.
6. We traced budget amendments and transfers approved by the Town Board to the general ledger accounts. No exceptions were noted.

Highway Fund – Town-Wide

1. We inspected the bank reconciliations at December 31, 2024 and traced outstanding items to the January bank statements. We noted that the cash is part of the pooled cash with the general fund. No exceptions were noted.
2. We reconciled the fund balance to the general ledger and examined all postings to the fund balance general ledger account. No exceptions were noted.
3. We reconciled property taxes recorded on the general ledger to the tax warrant and tax roll. No exceptions were noted.
4. We reconciled sales taxes recorded on the general ledger to the EFT payment reports. No exceptions were noted.

STACKEL & NAVARRA, C.P.A., P.C

CERTIFIED PUBLIC ACCOUNTANTS

5. We reconciled interfund transfers and agreed to the amounts recorded in other funds– no interfund transfers were noted in the current year, so no exceptions were noted.
6. We examined the following accounts on a test basis – payroll and machinery-special equipment. We examined documentation to support amounts posted to the general ledger accounts. No exceptions were noted.
7. We traced budget amendments and transfers approved by the Town Board to the general ledger accounts. No exceptions were noted.

Highway Fund – Part-Town

1. We inspected the bank reconciliations at December 31, 2024 and traced outstanding items to the January bank statements. We noted that the cash is part of the pooled cash with the general fund. No exceptions were noted.
2. We reconciled the fund balance to the general ledger and examined all postings to the fund balance general ledger account. No exceptions were noted.
3. We reconciled sales taxes recorded on the general ledger to the EFT payment reports. No exceptions were noted.
4. We reconciled interfund transfers and agreed to the amounts recorded in other funds – no interfund transfers were noted in the current year, so no exceptions were noted.
5. We examined the following account on a test basis – payroll. We examined documentation to support amounts posted to the general ledger accounts. No exceptions were noted.
6. We traced budget amendments and transfers approved by the Town Board to the general ledger accounts. No exceptions were noted.

Capital Fund

1. We inspected the bank reconciliations at December 31, 2024 and traced outstanding items to the January bank statements. There was no cash balance at December 31, 2024, so no exceptions were noted.
2. We examined BAN's payable and agreed to the general ledger. No exceptions were noted as there wasn't a BAN for 2024.

3. We reconciled the fund balance to the general ledger and examined all postings to the fund balance general ledger account. No exceptions were noted.
4. We examined the following account on a test basis – state aid-economic assistance, REDI project-capital expenses and transfers to other funds. We examined documentation to support amounts posted to the general ledger accounts. No exceptions were noted.

Clayton Youth Commission Fund

1. We inspected the bank reconciliations at December 31, 2024 and traced outstanding items to the January bank statements. We noted that the cash is part of the pooled cash with the general fund. No exceptions were noted.
2. We reconciled payments from the Village of Clayton, New York and the Town of Clayton, New York. No exceptions were noted.
3. We reconciled the fund balance to the general ledger and examined all postings to the fund balance general ledger account. No exceptions were noted.

Lighting, Fire Protection, Ambulance and Sewer Funds

1. We inspected the bank reconciliations at December 31, 2024 and traced outstanding items to the January bank statements. We noted that the cash is part of the pooled cash with the general fund. No exceptions were noted.
2. We reconciled the fund balance to the general ledger and examined all postings to the fund balance general ledger account. No exceptions were noted.
3. We reconciled property taxes recorded on the general ledger to the tax warrant and tax roll. No exceptions were noted.
4. We examined the following accounts on a test basis – payroll. We examined documentation to support amounts posted to the general ledger accounts. No exceptions were noted.

Town Justice Reports

1. We traced payments from receipts issued for fines to the Justice Court monthly report and to the check to the Town of Clayton for the test months of August and September 2024. No exceptions were noted.

2. We added the cash receipts journal for the test months. No exceptions were noted.
3. For the test months, we traced receipts per the cash receipts journal to the bank statements. No exceptions were noted.
4. For the test months, we agreed the fines disbursement payable to the Town per the checkbook (and fines total) and to the bank statement. No exceptions were noted.
5. We inspected the bank reconciliation at December 31, 2024. No exceptions were noted.

Trust and Agency Fund

1. We inspected the bank reconciliations at December 31, 2024 and traced outstanding items to the January bank statements. There was no cash balance at December 31, 2024, so no exceptions were noted.
2. We performed a test to ensure that deposits in excess of FDIC coverage are adequately collateralized. We found that Town deposits were fully collateralized at December 31, 2024.
3. We examined liability accounts on a test basis and agreed to supporting documentation – there were no liability accounts at year-end, so no exceptions were noted.

Fixed Asset Account Group

1. We reconciled the fixed asset listing to the general ledger. No exceptions were noted.
 2. We examined select invoices for new asset additions. No exceptions were noted.
 3. We traced new fixed asset additions from the .2 and .4 expense accounts in the general ledgers of the governmental funds on a test basis. No exceptions were noted.
 4. We traced dispositions of fixed assets by sale to the revenue accounts in the general ledgers of the governmental funds on a test basis. No exceptions noted.
 5. We traced authorization for purchases and disposals of fixed assets to the Board minutes on a test basis. No exceptions were noted.
-

Long-Term Debt Account Group

1. We reconciled bonds payable to the general ledger amount. No exceptions were noted.
2. We recalculated interest expense and agreed payments to amortization schedules. No exceptions were noted.
3. We traced principal and interest payments to expenditure accounts in the governmental funds. We noted that USDA automatically withdrew two principal payments during 2024 as the principal payment was erroneously not withdrawn during 2023. No other exceptions were noted.

We were engaged by the Town of Clayton to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the various account balances in the accounting records. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Town of Clayton and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Town of Clayton and is not intended to be and should not be used by anyone other than that specified party.

Stackel & Navarra, CPA, PC

Stackel & Navarra, CPA, PC
Watertown, New York
July 29, 2025

Agreement

THIS AGREEMENT made this _____ day of _____ 2025, by and between the Town of Cape Vincent, a municipal corporation with offices at 1964 NYS Route 12E, Cape Vincent, New York 13618 (hereinafter "Cape Vincent") and the Town of Clayton, a municipal corporation with offices at 405 Riverside Drive, Clayton, New York 13624 (hereinafter "Clayton") and the Town of Lyme, a municipal corporation with offices at 12175 Route 12, Chaumont, New York 13622 (hereinafter "Lyme") and the Town of Brownville, a municipal corporation with offices at 16431 Star School Road, Dexter, New York 13634 (hereinafter Brownville") collectively (the "Parties").

Recitals

1. The Parties to this agreement are dog licensing authorities for their geographic areas.
2. As dog licensing authorities under the Agriculture and Markets law, the Parties are responsible to provide dog control services within the boundaries of their Towns.
3. The Parties have agreed to cooperate in providing services by hiring an individual who will service all four communities.
4. It is the purpose of this agreement to set forth the terms and conditions under which the Parties will cooperate in providing such dog control services.

NOW THEREFORE, in consideration of the mutual promises and covenants contained herein,

1. Term.

The term shall be for two (2) years commencing on January 1, 2026 and ending December 31, 2027.

2. Fiscal Agent

For the purpose of this agreement, Cape Vincent shall be considered the fiscal agent. All vouchers, expenses, bills and payroll expenses shall be audited and paid by Cape Vincent.

3. Workers Compensation

The Parties shall list the Dog Control Officer on each of their Workers Compensation policies and, if injured, the Dog Control Officer shall document in which Town the injury occurred and the Town in which the Dog Control Officer is injured shall report to its Workers Compensation Insurance.

4. Dog Control Officer

The Parties agree they shall hire Betsy Ring as Dog Control Officer for the Parties for the term of this agreement. As such, Betsy Ring shall be considered an employee of Cape Vincent.

5. Budget

Cape Vincent shall audit all costs and expenses incurred in providing such services and provide each of the Parties with a quarterly statement of those expenses. Clayton, Lyme and Brownville acknowledge the need to reimburse Cape Vincent on a quarterly basis on April 1st, July 1st, October 1st and January 1st for expenses incurred. Commencing January 1st 2020, each party shall bear a proportional responsibility based on the number of licensed dogs in their Jurisdiction compared to the total number of licensed dogs in the four Townships. The parties shall establish these proportions based on the number of licensed dogs as of September 1st of each year. The parties shall exchange these numbers by September 15th of each year. The Parties shall meet in September of each year to review performance under the agreement.

6. Dog Control Officer Responsibilities

The Dog Control Officer shall have all duties, responsibilities, and authority to enforce and administer the Dog Control Laws of each of the respective Parties to this agreement for the term of this agreement.

7. Shelter

The Parties agree that any dog seized shall be taken to the designated shelter as contracted by the Towns. Any shelter fees incurred will be billed to the party of the community in which the dog was seized and will be paid separately by each community outside of the agreement.

8. Renewal

The Parties agree to meet in September of 2025 to discuss the possible renewal of this agreement and review performance under the agreement.

9. Entire Agreement

The Parties agree that this agreement constitutes the entire agreement of the Parties and may not be changed, modified and altered, except in writing duly signed and acknowledged by the Parties.

10. Governing Law

This agreement shall be interpreted by and in accordance with the laws of the State of New York.

IN WITNESS WHEREOF, the Parties set their hands and seals this _____ day of _____, 20__.

TOWN OF CAPE VINCENT

BY: _____
Paul Aubertine, Supervisor

STATE OF NEW YORK)
) ss.:
COUNTY OF JEFFERSON)

On the _____ day of _____, in the year 2025, before me, the undersigned, a Notary Public in and for said State, personally appeared **Paul Aubertine**, personally known to me or proved to me on the basis of satisfactory evidence to be the Individual(s) whose names(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person(s) upon behalf of which the individual(s) acted, executed the instrument.

Notary Public

TOWN OF CLAYTON

BY: _____
Tim Doney, Supervisor

STATE OF NEW YORK)
) ss.:
COUNTY OF JEFFERSON)

On the _____ day of _____, in the year 2025, before me, the undersigned, a Notary Public in and for said State, personally appeared **Tim Doney**, personally known to me or proved to me on the basis of satisfactory evidence to be the Individual(s) whose names(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person(s) upon behalf of which the individual(s) acted, executed the instrument.

Notary Public

TOWN OF LYME

BY: _____
Jim Millington, Supervisor

STATE OF NEW YORK)
) ss.:
COUNTY OF JEFFERSON)

On the _____ day of _____, in the year 2025, before me, the undersigned, a Notary Public in and for said State, personally appeared **Jim Millington**, personally known to me or proved to me on the basis of satisfactory evidence to be the Individual(s) whose names(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person(s) upon behalf of which the individual(s) acted, executed the instrument.

Notary Public

TOWN OF BROWNVILLE

BY: _____
Richard Lane, Supervisor

STATE OF NEW YORK)
) ss.:
COUNTY OF JEFFERSON)

On the _____ day of _____, in the year 2025, before me, the undersigned, a Notary Public in and for said State, personally appeared **Richard Lane**, personally known to me or proved to me on the basis of satisfactory evidence to be the Individual(s) whose names(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person(s) upon behalf of which the individual(s) acted, executed the instrument.

Notary Public

Town of Clayton

Vendor Quote Form

Please complete this form to provide evidence that you have contacted three vendors for price quotes, unless you have one quote for a State Contract or Preferred Source service or product. Instructions for completing the form are on the reverse side.

Vendor's Name and Address	Description of Item or Service	State Contract No. & Quoted Price	Date Received
Alpine Fence 18000 State Route 3 315-785-9155	Furnish and Install 78'x98'x4' Galvanized Chin Link Fence w/ gates for Pickle ball court. Black vinyl All post set in concrete	13,494.00	8/8/2025
Taylor Fence Company 23703 County Route 42 Carthage, NY 13619 315-405-7105	Furnish and Install 352' – 4' Commercial Grade Black Vinyl chain link fence with 4 walk gates and bottom tension wire; all post set in concrete.	13,000.00	8/20/2025
North Country Fence Watertown NY 315-882-0739	Furnish and Install 78'x98'x4' Galvanized Chin Link Fence w/ gates for Pickle ball court. Black vinyl All post set in concrete	No quote	