

**TOWN OF CLAYTON
IN
COUNTY OF JEFFERSON
STATE OF NEW YORK**

PRELIMINARY BUDGET

FOR THE YEAR 2026

VILLAGES WITHIN OR PARTLY WITHIN TOWN
VILLAGE OF CLAYTON

DATED
8-Oct-2025

CERTIFICATION OF THE TOWN CLERK

I, Megan Badour, Town Clerk of the Town of Clayton, New York, certify that the following is a true and correct copy of the 2026 Budget for the **TOWN OF CLAYTON** as adopted by the Town Board.

Signed: _____ Date: _____
Town Clerk, Town of Clayton

**TOWN OF CLAYTON
2026 PRELIMINARY BUDGET
SUMMARY OF TOWN BUDGET**

CODE	FUND	APPROPRIATIONS	LESS ESTIMATED REVENUES	LESS ASSIGNED APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY PROPERTY TAX
A	GENERAL	\$3,238,419.88	\$1,667,298.30	\$717,565.68	\$853,555.89
B	GENERAL-PARTTOWN	\$176,612.69	\$176,612.69	\$0.00	\$0.00
DA	HIGHWAY-TOWNWIDE	\$1,318,821.97	\$784,610.04	\$147,192.00	\$387,019.93
DB	HIGHWAY-PARTTOWN	\$1,047,889.07	\$1,047,889.07	\$0.00	\$0.00
GD	DEPAUVILLE SEWER	\$53,750.00	\$250.00	\$0.00	\$53,500.00
GH	HERITAGE HEIGHTS SEWER	\$51,600.00	\$0.00	\$0.00	\$51,600.00
GR	REED POINT SEWER	\$5,270.00	\$0.00	\$0.00	\$5,270.00
GW	RT 12 SEWER	\$167,301.75	\$0.00	\$0.00	\$167,301.75
JY	JOINT YOUTH COMMISSION	\$18,000.00	\$18,000.00	\$0.00	\$0.00
SA	AMBULANCE: TIERS	\$171,000.00	\$0.00	\$0.00	\$171,000.00
SL1	DEPAUVILLE LIGHTING DISTRICT	\$6,000.00	\$0.00	\$0.00	\$6,000.00
SL2	HERITAGE HEIGHTS LIGHTING DISTRICT	\$1,500.00	\$0.00	\$0.00	\$1,500.00
	SUBTOTALS	<u>\$6,256,165.35</u>	<u>\$3,694,660.10</u>	<u>\$864,757.68</u>	<u>\$1,696,747.57</u>
SM	TOWN OF CLAYTON FIRE DISTRICT	\$626,694.90			\$626,694.90
	TOTALS	<u>\$6,882,860.25</u>	<u>\$3,694,660.10</u>	<u>\$864,757.68</u>	<u>\$2,323,442.47</u>

**Town of Clayton
2026 Property Tax Rate Information**

Town Levy			Rate	Year	Change	
			\$ 1.194542	2026	\$ 0.0299	2.567%
			\$ 1.164640	2025	\$ 0.4155	55.455%
			\$ 0.749179	2024	\$ (0.7268)	-49.242%
			\$ 1.475976	2023	\$ 0.0007	0.047%
			\$ 1.475288	2022	\$ 0.0016	0.112%
			\$ 1.473642	2021	\$ 0.0176	1.210%
\$ 1,240,575.82	\$1.156500	General Townwide	\$ 1.456030	2020	\$ 0.0016	0.110%
			\$ 1.454429	2019	\$ 0.0753	5.457%
			\$ 1.379169	2018	\$ 0.0027	0.193%
		2026 County Charge Back - Tax Mapping ** Added to Town Levy	\$ 1.376515	2017	\$ 0.0180	1.323%
		County ADOPTED	\$ 1.358540	2016	\$ 0.0858	6.738%
\$ 40,807.46	\$0.038042		\$ 1.272785	2015	\$ (0.1021)	-7.428%
\$ 1,281,383.28	\$1.194542	Tax Rate on Town Line	\$ 1.374916	2014		

	TClayton Property Tax Levy:		2025 Final <u>Tax Rates</u>		2026 Preliminary <u>Tax Rates</u>		"% CHANGE FROM PRIOR" as appears on tax bills
County-Inside		6.090875	**		6.090875	**	0.000%
County-Outside			**	6.090875		**	0.000%
Townwide	\$ 1,240,575.82	1.164640			1.194542		2.567%
Parttown				1.164640		1.194542	2.567%
Town of Clayton Fire District	\$ 626,694.90	0.560463		0.560463	0.570000	0.570000	1.702%
Town of Clayton Ambulance District	\$ 171,000.00	0.156361		0.156361	0.155587	0.155587	-0.495%
Depauville Lighting District	\$ 6,000.00	0.462095		0.462095	0.463652	0.463652	0.337%
Heritage Heights Lighting District	\$ 1,500.00	0.100266		0.100266	0.099987	0.099987	0.000%
Consolidated Health District	\$ 2,065.00	0.001888		0.001888	0.001879	0.001879	-0.484%
		8.536588		8.536588	8.576522	8.576522	0.468%
**2026 rate pending County adoption							
		<i>Inside (Village)</i>		<i>Outside (All Other)</i>	<i>Inside (Village)</i>	<i>Outside (All Other)</i>	<i>Outside %Change</i>

Adopted Fund Balance Estimates
Assumptions based on estimates available on 08OCT2025

Fund	Estimated EOY Available 31 Dec 2025	962 CAPITAL RESERVE	910 ASSIGNED, APPROPRIATED FUND BALANCE	917 UNASSIGNED FUND BALANCE
A	\$ 3,103,882.51	\$ 209,713.80	\$ 717,565.68	\$ 2,146,603.03
B	\$ 749,728.51	\$ -	\$ -	\$ 749,728.51
DA	\$ 1,032,163.80	\$ 47,883.13	\$ 147,192.00	\$ 787,088.67
DB	\$ 979,618.75	\$ -	\$ -	\$ 979,618.75
GD	\$ 81,785.18	\$ 4,971.55	\$ -	\$ 76,813.63
GH	\$ 4,955.56	\$ -	\$ -	\$ 4,955.56
GR	\$ (127.52)	\$ -	\$ -	\$ (127.52)
GW	\$ 112,272.25	\$ -	\$ -	\$ 112,272.25
JY	\$ 4,135.15	\$ -	\$ -	\$ 4,135.15
SA	\$ 188,023.02	\$ 133,804.00	\$ -	\$ 54,219.02
SL1	\$ 5,301.04	\$ -	\$ -	\$ 5,301.04
SL2	\$ 4,701.25	\$ -	\$ -	\$ 4,701.25
SM	\$ -	\$ -	\$ -	\$ -
TE923	\$ -	\$ -	\$ -	\$ -
Totals	\$ 6,266,439.50	\$ 396,372.48	\$ 864,757.68	\$ 4,925,309.34

**TOWN OF CLAYTON
2026 PRELIMINARY BUDGET**

Revenues

Account Number	Account Description	2025 Adopted	2025 YTD 9/30/25	2026 Tentative	2026 Preliminary
A -0599-00	APPROPRIATED FUND BALANCE	750,000.00	0.00	738,947.87	717,565.68
A -1001-00	REAL PROPERTY TAXES	820,304.90	820,940.48	853,555.90	853,555.90
A -1001-10	OMITTED TAXES-ASSESSMENT	0.00	0.00	0.00	0.00
A -1081-00	OTHER PAYMENTS IN LIEU OF TAXES	14,728.18	12,460.01	14,383.85	14,383.85
A -1090-00	INTEREST/PENALTY ON REAL PROPERTY TAXES	3,500.00	5,604.76	3,500.00	3,500.00
A -1113-00	OCCUPANCY TAX	63,070.00	46,744.02	89,070.00	89,070.00
A -1120-00	COUNTY SALES TAX/NON-PROPERTY TAX DISTR	908,526.97	788,839.98	946,573.63	945,459.45
A -1130-00	TRAFFIC VIOLATIONS BUREAU	0.00	0.00	0.00	0.00
A -1255-00	TOWN CLERK FEES	400.00	249.16	400.00	400.00
A -1520-00	POLICE FEES	0.00	0.00	0.00	0.00
A -1603-00	VITAL STATISTICS FEES	1,500.00	1,551.00	1,500.00	1,500.00
A -2001-00	PARKS & RECREATION FEES	500.00	790.20	500.00	500.00
A -2012-00	EVENT FEES	35,000.00	31,462.00	35,000.00	35,000.00
A -2025-00	ICE FEES	75,000.00	32,562.90	75,000.00	75,000.00
A -2025-01	POOL FEES	12,000.00	15,415.85	12,000.00	12,000.00
A -2025-02	SIGNAGE RENTALS	16,500.00	16,150.00	16,500.00	18,150.00
A -2025-03	CONCESSION STAND RENTAL	500.00	0.00	500.00	3,200.00
A -2025-04	FIREWORKS PERMIT FEES	0.00	200.00	0.00	0.00
A -2030-00	TRANSIENT DOCKING FEES	115,000.00	133,429.00	115,000.00	115,000.00
A -2030-01	CLAYTON MUNICIPAL MARINA ADVERTISEMENTS	0.00	0.00	0.00	0.00
A -2120-01	OVERPAYMENTS	0.00	0.00	0.00	0.00
A -2130-00	REFUSE & GARBAGE FEES	150,000.00	147,108.00	150,000.00	150,000.00
A -2130-01	RECYCLING FEES	5,000.00	5,597.57	5,000.00	5,000.00
A -2192-00	CHARGES FOR CEMETERY SERVICE	0.00	650.00	0.00	0.00
A -2389-00	MISC REVENUES - OTHER GOV'TS	35,000.00	34,626.93	33,500.00	33,500.00
A -2392-00	DEBT SERVICE - OTHER GOV'TS	0.00	0.00	0.00	0.00
A -2401-00	INTEREST & EARNINGS	200.00	4,990.57	200.00	2,200.00
A -2410-00	SALT SHED RENT	2,000.00	2,000.00	2,000.00	2,000.00
A -2410-01	TIPAF RENTAL FEES	0.00	0.00	0.00	0.00
A -2421.00	LEASE PAYMENTS COLLECTED	20,000.00	0.00	20,000.00	20,000.00
A -2450-00	COMMISSIONS	0.00	0.00	0.00	0.00
A -2544-00	DOG LICENSE FEES	3,500.00	2,465.00	1,000.00	1,000.00
A -2610-00	FINES & FORFEITED BAILS	38,000.00	38,999.30	38,000.00	38,000.00
A -2611-00	FINES & PENALTIES-DOG CASES	0.00	0.00	0.00	0.00
A -2660-00	SALE OF REAL PROPERTY	0.00	0.00	0.00	0.00
A -2665-00	SALE OF EQUIPMENT	0.00	1,220.00	0.00	0.00
A -2680-00	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00
A -2690-00	OTHER COMPENSATION FOR LOSS	0.00	0.00	0.00	0.00
A -2701-00	MEDICAL REIMBURSEMENT	0.00	0.00	0.00	0.00
A -2701-03	REBATES	0.00	0.00	0.00	0.00
A -2701-05	REFUNDS OF PY EXPENDITURES	0.00	913.40	0.00	0.00
A -2770-00	UNCLASSIFIED REVENUES	0.00	0.00	0.00	0.00
A -2770-02	VILLAGE O&M SHARE	0.00	0.00	0.00	0.00
A -2770-03	TIERS-BILLING REIMBURSEMENT	13,000.00	9,050.63	13,000.00	13,000.00
A -2770-04	FIRE DISTRICT-FUEL REIMBURSEMENT	10,550.00	3,267.67	10,550.00	10,550.00
A -2770-05	JOINT ASSESSMENT REIMBURSEMENT	0.00	0.00	0.00	0.00
A -2770-06	GRANTS ADMINISTRATION	0.00	0.00	0.00	0.00

A -2770-07	VILLAGE HR SUPPORT REIMBURSEMENT	0.00	0.00	0.00	0.00
A -2801-01	INTERFUND REVENUES	0.00	0.00	0.00	0.00
A -2801-02	INTERFUND REVENUES	0.00	0.00	0.00	0.00
A -3001-00	AIM-STATE REVENUE SHARING	16,248.00	17,385.00	17,385.00	17,385.00
A -3005-00	MORTGAGE TAX	60,000.00	42,015.23	60,000.00	60,000.00
A -3010-00	PUBLIC SAFETY ADMINISTRATION	0.00	0.00	0.00	0.00
A -3040-00	STATE AID-TAX MAPS AND ASSESSMENT	0.00	0.00	0.00	0.00
A -3089-00	STATE AID, OTHER	0.00	0.00	0.00	0.00
A -3589-00	FEMA GRANT REVENUES	0.00	0.00	0.00	0.00
A -3889-00	STATE AID, OTHER CULTURE AND RECREATION	1,500.00	10,000.00	1,500.00	1,500.00
A -3960-00	EMERGENCY DISASTER-STATE AID	0.00	0.00	0.00	0.00
A -4001-00	REVENUE SHARING	0.00	0.00	0.00	0.00
A -4050-00	PUBLIC HEALTH, OTHER	0.00	0.00	0.00	0.00
A -4960-00	EMERGENCY DISASTER-FEDERAL AID	0.00	0.00	0.00	0.00
A -5031-00	INTERFUND TRANSFERS	0.00	0.00	0.00	0.00
A -5710-00	BONDS/BANS RECEIVED	0.00	0.00	0.00	0.00
		3,201,528.05	2,226,688.66	3,254,566.25	3,238,419.88
		3,201,528.05	2,226,688.66	3,254,566.25	3,238,419.88
B -0599-00	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00
B -1001-00	REAL PROPERTY TAXES	0.00	0.00	0.00	0.00
B -1120-00	COUNTY SALES TAX/NON-PROPERTY TAX DISTRI	93,752.24	93,752.24	77,385.94	77,385.94
B -1170-00	FRANCHISE FEES	40,000.00	25,852.75	40,000.00	40,000.00
B -2110-00	ZONING FEES	10,000.00	15,100.00	10,000.00	10,000.00
B -2110-01	VILLAGE- ZONING & ASST. REIMBURSEMENT	0.00	8,591.88	0.00	0.00
B -2115-00	PLANNING FEES	4,000.00	3,840.00	4,000.00	4,000.00
B -2401-00	INTEREST & EARNINGS	0.00	0.00	0.00	0.00
B -2550-00	PUBLIC SAFETY PERMITS-CODES FEES	30,000.00	38,999.30	30,000.00	30,000.00
B -2770-00	VILLAGE-PLANNING & ZBA REIMBURSEMENTS	14,601.75	9,316.30	15,226.75	15,226.75
B -2770-01	DEPAUVILLE LIBRARY REIMBURSEMENT	0.00	0.00	0.00	0.00
B -2770-02	UNCLASSIFIED REVENUES	0.00	0.00	0.00	0.00
B -2770-10	MEDICAL REIMBURSEMENT	0.00	0.00	0.00	0.00
B -3001-00	STATE REVENUE SHARING	0.00	0.00	0.00	0.00
B -3089-00	STATE AID: OTHER AID	0.00	0.00	0.00	0.00
B -3772-00	PROGRAMS FOR THE AGING	0.00	0.00	0.00	0.00
B -3820-00	YOUTH PROGRAMS	0.00	0.00	0.00	0.00
B -5031-00	INTERFUND REVENUES	0.00	0.00	0.00	0.00
		162,353.99	195,452.47	176,612.69	176,612.69
		162,353.99	195,452.47	176,612.69	176,612.69
DA -0599-00	APPROPRIATED FUND BALANCE	150,000.00	0.00	147,192.00	147,192.00
DA -1001-00	REAL PROPERTY TAXES	387,019.93	387,019.93	387,019.93	387,019.93
DA -1120-00	COUNTY SALES TAX/NON-PROPERTY TAX DISTRI	425,000.00	425,000.00	398,312.15	398,312.15
DA -2120-01	OVERPAYMENTS	0.00	0.00	0.00	0.00
DA -2300-00	NYS SNOW & ICE CONTRACT	67,500.00	96,871.35	73,021.89	73,021.89
DA -2300-01	SUMMER WORK	33,556.00	0.00	33,556.00	33,556.00
DA -2300-02	JEFFERSON COUNTY SNOW & ICE CONTRACT	200,000.00	271,617.00	265,720.00	265,720.00
DA -2389-00	MISC REVENUES - OTHER GOV'TS	11,000.00	21,110.62	11,000.00	11,000.00

DA -2401-00	INTEREST & EARNINGS	100.00	487.31	3,000.00	3,000.00
DA -2665-00	SALE OF EQUIPMENT	0.00	29,960.00	0.00	0.00
DA -2680-00	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00
DA -2701-05	REFUNDS OF PY EXPENDITURES	0.00	0.00	0.00	0.00
DA -2770-00	VILLAGE PARTS REIMBURSEMENT	0.00	0.00	0.00	0.00
DA -2770-01	MEDICAL REIMBURSEMENT	0.00	0.00	0.00	0.00
DA -2801-00	INTERFUND REVENUES	0.00	0.00	0.00	0.00
DA -3960-00	EMERGENCY DISASTER-STATE AID	0.00	0.00	0.00	0.00
DA -4960-00	EMERGENCY DISASTER-FEDERAL AID	0.00	0.00	0.00	0.00
		1,274,175.93	1,232,066.21	1,318,821.97	1,318,821.97
		1,274,175.93	1,232,066.21	1,318,821.97	1,318,821.97
DB -0599-00	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00
DB -1001-00	REAL PROPERTY TAXES	0.00	0.00	0.00	0.00
DB -1120-00	COUNTY SALES TAX/NON-PROPERTY TAX DISTRI	572,720.79	572,720.79	577,728.28	578,842.46
DB -2300-00	SUMMER WORK	20,000.00	0.00	20,000.00	20,000.00
DB- 2300-01	ROADS & BRIDGES CHARGES	0.00	0.00	0.00	0.00
DB -2401-00	INTEREST & EARNINGS	0.00	0.00	0.00	0.00
DB -2414-00	RENTAL OF EQUIPMENT TO OTHER GOVERNMENTS	0.00	0.00	0.00	0.00
DB -2770-00	MEDICAL REIMBURSEMENT	0.00	0.00	0.00	0.00
DB -2801-00	INTERFUND REVENUES	0.00	0.00	0.00	0.00
DB -3501-00	CHIPS	415,427.91	408,054.70	449,046.61	449,046.61
DB -3960-00	EMERGENCY DISASTER-STATE AID	0.00	0.00	0.00	0.00
DB -4960-00	EMERGENCY DISASTER-FEDERAL AID	0.00	0.00	0.00	0.00
		1,008,148.70	980,775.49	1,046,774.89	1,047,889.07
		1,008,148.70	980,775.49	1,046,774.89	1,047,889.07
GD -0599-00	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00
GD -1001-00	DEPAUVILLE SEWER: REAL PROPERTY TAXES	54,625.00	54,625.00	53,500.00	53,500.00
GD -2120-00	DEPAUVILLE SEWER RENTS	0.00	0.00	0.00	0.00
GD -2120-01	DEPAUVILLE SEWER OVERPAYMENTS	0.00	0.00	0.00	0.00
GD -2122-00	SEWER CHARGES	0.00	0.00	0.00	0.00
GD -2128-00	DEPAUVILLE SEWER INTEREST/PENALTIES	0.00	0.00	0.00	0.00
GD -2401-00	INTEREST & EARNINGS	50.00	319.80	250.00	250.00
GD -2770-00	UNCLASSIFIED REVENUES (SPECIFY)	0.00	0.00	0.00	0.00
GD- 3990-00	STATE AID SEWERS - EFC GRANT	0.00	0.00	0.00	0.00
GD -5031-00	INTERFUND TRANSFERS	0.00	0.00	0.00	0.00
		54,675.00	54,944.80	53,750.00	53,750.00
		54,675.00	54,944.80	53,750.00	53,750.00
GH -1001-00	HERITAGE HEIGHTS SEWER: REAL PROPERTY TAXES	51,600.00	51,600.00	51,600.00	51,600.00
GH -2122-00	SEWER CHARGES	0.00	0.00	0.00	0.00
GH -5710-00	BONDS/BANS RECEIVED	0.00	0.00	0.00	0.00
		51,600.00	51,600.00	51,600.00	51,600.00
		51,600.00	51,600.00	51,600.00	51,600.00
GR -1001-00	REED POINT SEWER: REAL PROPERTY TAXES	5,185.00	5,185.00	5,185.00	5,270.00
GR -2122-00	SEWER CHARGES	0.00	0.00	0.00	0.00

GR -2401-00	INTEREST & EARNINGS	0.00	0.00	0.00	0.00
		5,185.00	5,185.00	5,185.00	5,270.00
		5,185.00	5,185.00	5,185.00	5,270.00
GW -1001-00	RT 12 SEWER: REAL PROPERTY TAXES	165,359.25	165,359.25	165,359.25	167,301.75
GW -2122-00	SEWER CHARGES	0.00	0.00	0.00	0.00
GW -2401-00	INTEREST & EARNINGS	0.00	0.00	0.00	0.00
GW -2701-05	REFUNDS OF PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	0.00
GW -5710-00	BOND/BANS RECEIVED	0.00	0.00	0.00	0.00
		165,359.25	165,359.25	165,359.25	167,301.75
		165,359.25	165,359.25	165,359.25	167,301.75
JY -2350-01	YOUTH COMMISSION-TOWN SHARE	9,000.00	9,000.00	9,000.00	9,000.00
JY -2350-02	YOUTH COMMISSION-VILLAGE SHARE	9,000.00	9,000.00	9,000.00	9,000.00
		18,000.00	18,000.00	18,000.00	18,000.00
		18,000.00	18,000.00	18,000.00	18,000.00
SA -1001-00	AMBULANCE DISTRICT-REAL PROPERTY TAX	171,000.00	171,000.00	171,000.00	171,000.00
SA -2701-05	REFUND OF PRIOR YEAR'S EXPENDITURES	0.00	0.00	0.00	0.00
		171,000.00	171,000.00	171,000.00	171,000.00
		171,000.00	171,000.00	171,000.00	171,000.00
SL1-0599-00	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00
SL1-1001-00	REAL PROPERTY TAXES	6,000.00	6,000.00	6,000.00	6,000.00
SL1-1120-00	COUNTY SALES TAX/NON-PROPERTY TAX DISTRI	0.00	0.00	0.00	0.00
SL1-2770-00	UNCLASSIFIED REVENUE (SPECIFY)	0.00	0.00	0.00	0.00
		6,000.00	6,000.00	6,000.00	6,000.00
		6,000.00	6,000.00	6,000.00	6,000.00
SL2-0599-00	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00
SL2-1001-00	REAL PROPERTY TAXES	1,500.00	1,500.00	1,500.00	1,500.00
SL2-2770-00	UNCLASSIFIED REVENUES	0.00	0.00	0.00	0.00
		1,500.00	0.00	1,500.00	1,500.00
		1,500.00	0.00	1,500.00	1,500.00
SM -1001-00	REAL PROPERTY TAXES	613,158.71	613,158.71	626,694.90	626,694.90
SM -1120-00	COUNTY SALES TAX/NON-PROPERTY TAX DISTRI	0.00	0.00	0.00	0.00
		613,158.71	613,158.71	626,694.90	626,694.90
		613,158.71	613,158.71	626,694.90	626,694.90
		6,732,684.63	5,720,230.59	6,895,864.95	6,882,860.26

**TOWN OF CLAYTON
2026 PRELIMINARY BUDGET**

Expenditures

Account Number	Account Description	2025 Adopted	2025 YTD 10/31/25	2026 Tentative	2026 Preliminary
A -0000-00	GENERAL FUND:				
A -0962-00	BUDGETARY PROVISIONS FOR OTR USES-RESERV	0.00	0.00	0.00	0.00
A -0962-01	CAPITAL IMPROVEMENT RESERVE FUND	0.00	0.00	0.00	0.00
A -0962-02	GENERAL REPAIR RESERVE FUND	0.00	0.00	0.00	0.00
A -0962-03	RECREATION MACHINERY, EQUIP, APP RES FND	0.00	0.00	0.00	0.00
	Totals	0.00	0.00	0.00	0.00
A -1010-00	LEGISLATIVE:				
A -1010-10	LEGISLATIVE-PERSONAL SERVICES-TOWN BOARD	20,000.00	15,384.80	22,000.00	22,000.00
A -1010-40	LEGISLATIVE-CONTRACTUAL EXP	2,000.00	4,032.22	4,500.00	4,500.00
	Totals	22,000.00	19,417.02	26,500.00	26,500.00
A -1110-00	MUNICIPAL COURT:				
A -1110-10	COURT-PERSONAL SERVICES-JUDGES	27,400.00	21,076.80	27,400.00	27,400.00
A -1110-12	COURT-PERSONAL SERVICES-COURT CLERK	41,405.00	31,867.07	44,135.00	44,135.00
A -1110-20	COURT-EQUIP & CAPITAL	1,000.00	0.00	500.00	500.00
A -1110-40	COURT-CONTRACTUAL EXP	3,000.00	1,549.24	3,000.00	3,000.00
A -1110-41	COURT-COURTROOM EXPENSES	20,022.00	15,142.24	20,946.00	20,946.00
A -1110-42	COURT-DUE TO NYS COMPTROLLER	22,000.00	20,061.00	22,000.00	26,000.00
A -1110-43	COURT-DUE TO VILLAGE OF CLAYTON	11,000.00	421.00	2,000.00	2,000.00
	Totals	125,827.00	90,117.35	119,981.00	123,981.00
A -1220-00	SUPERVISOR:				
A -1220-10	SUPERVISOR-PERSONAL SERVICES	42,000.00	32,307.60	45,000.00	45,000.00
A -1220-12	SUPERVISOR-PERSONAL SERVICES-ASSISTANT	52,000.00	42,232.00	62,400.00	62,400.00
A -1220-13	SUPERVISOR-PERSONAL SERVICES-FT CLERK	52,000.00	42,663.25	62,400.00	62,400.00
A -1220-20	SUPERVISOR-EQUIPMENT & CAPITAL	1,500.00	1,024.26	500.00	500.00
A -1220-40	SUPERVISOR-CONTRACTUAL EXP	7,000.00	5,903.09	7,000.00	7,000.00
	Totals	154,500.00	124,130.20	177,300.00	177,300.00
A -1310-00	FINANCE DIRECTOR/ADMINISTRATOR:				
A -1310-10	FINANCE DIRECTOR-PERSONAL SERVICES	0.00	0.00	0.00	0.00
A -1310-11	FINANCE-PERSONAL SERVICES-ASSISTANT	0.00	0.00	0.00	0.00
A -1310-20	FINANCE-EQUIPMENT & CAPITAL	1,000.00	0.00	500.00	500.00
A -1310-40	FINANCE-CONTRACTUAL EXPENSE	27,000.00	21,040.29	27,000.00	27,000.00
A -1310-42	FINANCE-BANK SERVICE FEES	500.00	200.00	240.00	240.00
	Totals	28,500.00	21,240.29	27,740.00	27,740.00
A -1320-00	AUDITOR:				
A -1320-40	AUDITOR-CONTRACTUAL EXP	8,500.00	8,000.00	8,500.00	8,500.00
	Totals	8,500.00	8,000.00	8,500.00	8,500.00
A -1330-00	TAX COLLECTION:				
A -1330-20	TAX COLLECTION-EQUIPMENT & CAPITAL	500.00	0.00	500.00	500.00
A -1330-40	TAX COLLECTION-CONTRACTUAL EXP	3,500.00	2,990.69	3,500.00	3,500.00
A -1330-41	TAX COLLECTION-COUNTY CHARGEBACK	2,621.57	8,861.02	8,861.02	584.28
	Totals	6,621.57	11,851.71	4,584.28	4,584.28
A -1355-00	ASSESSMENT:				
A -1355-10	ASSESSMENT-PERSONAL SERVICES-ASSESSOR	0.00	0.00	0.00	0.00
A -1355-11	ASSESSMENT-GENERAL ASSISTANCE	500.00	0.00	0.00	0.00
A -1355-12	ASSESSMENT-PERSONAL SERVICES-PT CLERK	15,000.00	0.00	0.00	0.00
A -1355-20	ASSESSMENT-EQUIPMENT & CAPITAL	2,500.00	2,500.00	500.00	500.00
A -1355-40	ASSESSMENT-CONTRACTUAL	77,585.00	56,558.41	100,552.00	100,552.00
A -1355-41	ASSESSMENT-LEGAL EXPENSES	20,000.00	0.00	10,000.00	10,000.00
A -1355-42	ASSESSMENT-REAL PROPERTY ASSISTANCE	0.00	12,075.00	17,500.00	17,500.00
A -1355-43	ASSESSMENT-PERS SRV CONTRACT W/ORLEANS	0.00	0.00	0.00	0.00

A -1355-44	SHARED ASSESSOR EXPENSES	0.00	0.00	0.00	0.00
	Totals	115,585.00	71,133.41	128,552.00	128,552.00
A -1410-00	TOWN CLERK:				
A -1410-10	TOWN CLERK-PERSONAL SERVICES-CLERK	33,000.00	25,384.60	40,000.00	40,000.00
A -1410-12	TOWN CLERK-PERSONAL SERVICES-DEPUTY CLERK	47,320.00	36,334.39	50,440.00	50,440.00
A -1410-20	TOWN CLERK-EQUIPMENT & CAPITAL	1,250.00	0.00	500.00	500.00
A -1410-40	TOWN CLERK-CONTRACTUAL EXPENSE	6,000.00	6,591.80	7,000.00	6,000.00
	Totals	87,570.00	68,310.79	97,940.00	96,940.00
A -1420-00	LAW:				
A -1420-40	GENERAL LEGAL-CONTRACTUAL EXP	15,000.00	13,083.50	15,000.00	15,000.00
A -1420-41	LEGAL-SPECIAL LEGAL EXPENSES	50,000.00	2,400.00	50,000.00	40,000.00
	Totals	65,000.00	15,483.50	65,000.00	55,000.00
A -1430-00	PERSONNEL:				
A -1430-10	PERSONNEL-PERSONAL SERVICES-HR DIRECTOR	0.00	0.00	0.00	0.00
A -1430-40	PERSONNEL-CONTRACTUAL EXP	3,000.00	1,386.69	3,000.00	3,000.00
	Totals	3,000.00	1,386.69	3,000.00	3,000.00
A -1440-00	ENGINEER:				
A -1440-40	ENGINEER-CONTRACTUAL EXP	5,000.00	0.00	2,500.00	2,500.00
	Totals	5,000.00	0.00	2,500.00	2,500.00
A -1460-00	RECORDS MANAGEMENT				
A -1460-11	RECORDS MANAGEMENT-PERSONAL SERVICES	0.00	0.00	0.00	0.00
A -1460-40	RECORDS MANAGEMENT-CONTRACTUAL EXP	1,000.00	298.28	500.00	500.00
	Totals	1,000.00	298.28	500.00	500.00
A -1620-00	BUILDINGS:				
A -1620-19	BLDGS/GRNDS-PERSONAL SERVICES-ANC TIME	155,399.00	51,747.94	142,774.00	142,774.00
	Totals	155,399.00	51,747.94	142,774.00	142,774.00
A -1640-00	CENTRAL GARAGE:				
A -1640-11	CENTRAL GARAGE-PERSONAL SERVICES B&G	0.00	0.00	0.00	0.00
A -1640-20	CENTRAL GARAGE-EQUIP & CAPITAL-TOWN ONLY	0.00	5,170.32	3,000.00	3,000.00
A -1640-21	CENTRAL GARAGE-JT HIGHWAY IMPROVEMENT	10,000.00	0.00	7,000.00	7,000.00
A -1640-41	CENTRAL GARAGE-JT HIGHWAY CONTRACTUAL	60,000.00	54,005.77	60,000.00	60,000.00
	Totals	70,000.00	59,176.09	70,000.00	70,000.00
A -1650-00	CENTRAL COMMUNICATION SYSTEM:				
A -1650-20	CENTRAL COMMUNICATION-EQUIP & CAPITAL	10,000.00	6,228.62	2,500.00	2,500.00
A -1650-40	CENTRAL COMMUNICATIONS-CONTRACTUAL	20,000.00	25,694.74	22,000.00	24,000.00
A -1650-41	CENTRAL COMMUNICATIONS- INFORMATION TECH	5,000.00	6,286.50	6,000.00	6,000.00
	Totals	35,000.00	38,209.86	30,500.00	32,500.00
A -1660-00	CENTRAL STOREROOM:				
A -1660-40	CENTRAL STOREROOM-GENERAL SUPPLIES	3,000.00	3,124.71	3,500.00	3,500.00
	Totals	3,000.00	3,124.71	3,500.00	3,500.00
A -1670-00	CENTRAL PRINTING/MAILING:				
A -1670-40	CENTRAL PRINTING-CONTRACTUAL EXP	6,000.00	839.26	6,000.00	6,000.00
A -1670-41	CENTRAL PRINTING/MAILING-COUNTY CHRGBACK	4,960.97	4,852.53	4,960.97	4,532.22
	Totals	10,960.97	5,691.79	10,532.22	10,532.22
A -1910-00	UNALLOCATED INSURANCE:				
A -1910-40	GENERAL INSURANCE	76,165.86	90,644.12	91,398.95	91,398.95
A -1910-41	JOINT HIGHWAY GARAGE INSURANCE (SHARED)	5,000.00	0.00	5,000.00	5,000.00
A -1910-42	CYBER INSURANCE	5,000.00	2,673.40	5,000.00	5,000.00
	Totals	86,165.86	93,317.52	101,398.95	101,398.95
A -1920-00	ASSOCIATIONS DUES:				
A -1920-40	ASSOCIATION OF TOWNS DUES	1,200.00	1,200.00	1,350.00	1,350.00

A -1920-41	WATN. CHAMBER DUES	0.00	0.00	0.00	0.00
	Totals	1,200.00	1,200.00	1,350.00	1,350.00
A -1950-00	TAXES/ASSESSMENTS ON MUNICIPAL PROPERTY:				
A -1950-40	TAXES/ASSESS ON MUN PROPERTY-CONTRACTUAL	0.00	0.00	0.00	0.00
	Totals	0.00	0.00	0.00	0.00
A -1990-00	CONTINGENCY ACCOUNT				
A -1990-40	CONTINENCY-CONTRACTUAL	25,000.00	0.00	25,000.00	25,000.00
	Totals	25,000.00	0.00	25,000.00	25,000.00
A -3410-00	FIRE PROTECTION:				
A -3410-40	FIRE PROTECTION-FIRE DISTRICT GAS	10,550.00	4,231.14	10,550.00	10,550.00
	Totals	10,550.00	4,231.14	10,550.00	10,550.00
A -3510-00	DOG CONTROL:				
A -3510-40	DOG CONTROL-CONTRACTUAL	11,000.00	11,114.28	11,000.00	11,000.00
A -3510-41	DOG CONTROL-COUNTY CHARGEBACK	0.00	0.00	0.00	0.00
	Totals	11,000.00	11,114.28	11,000.00	11,000.00
A -3610-00	EXAMINING BOARDS:				
A -3610-10	BAR-PERSONAL SERVICES	2,000.00	678.75	2,000.00	2,000.00
A -3610-40	BAR-CONTRACTUAL EXPENSE	3,500.00	2,074.78	3,500.00	3,500.00
	Totals	5,500.00	2,753.53	5,500.00	5,500.00
A -3620-00	CODE ENFORCEMENT:				
A -3620-10	CODE ENFORCEMENT-PERSONAL SERVICES	31,000.00	23,846.29	0.00	0.00
A -3620-20	CODE ENFORCEMENT-EQUIP & CAPITAL	500.00	0.00	0.00	0.00
A -3620-40	CODE ENFORCEMENT-CONTRACTUAL	3,000.00	1,605.95	0.00	0.00
	Totals	34,500.00	25,452.24	0.00	0.00
A -4020-00	REGISTRAR OF VITAL STATISTICS:				
A -4020-40	REGISTRAR-CONTRACTUAL EXPENSE	0.00	0.00	0.00	0.00
	Totals	0.00	0.00	0.00	0.00
A -4540-00	AMBULANCE SERVICE (TIERS):				
A -4540-40	AMBULANCE-CONTRACTUAL EXPENSE	0.00	0.00	0.00	0.00
A -4540-41	TIERS-CONTRACTUAL	13,000.00	9,711.58	13,000.00	13,000.00
	Totals	13,000.00	9,711.58	13,000.00	13,000.00
A -5010-00	HIGHWAY & STREET ADMINISTRATION:				
A -5010-10	HIGHWAY SUPERINTENDENT-PERSONAL SERVICES	71,584.00	55,064.60	73,100.00	73,100.00
A -5010-20	HIGHWAY SUPERINTENDENT-EQUIP & CAPITAL	500.00	0.00	500.00	500.00
A -5010-40	HIGHWAY SUPERINTENDENT-CONTRACTUAL	2,000.00	4,106.13	5,000.00	5,000.00
	Totals	74,084.00	59,170.73	78,600.00	78,600.00
A -5310-00	MARINE TRANSPORTATION:				
A -5310-40	MARINE TRANSPORTATION-CONTRACTUAL	500.00	344.39	500.00	500.00
	Totals	500.00	344.39	500.00	500.00
A -5720-00	TRANSIENT DOCKING FACILITY:				
A -5720-10	TRANSIENT DOCKING-PERSONAL SERVICES	51,998.40	41,543.98	56,418.40	56,418.40
A -5720-11	TRANSIENT DOCK-PERSONAL SERVICES B&G	3,948.00	15,580.66	6,948.00	6,948.00
A -5720-20	TRANSIENT DOCK-EQUIPMENT & CAPITAL EXPENSE	18,000.00	27,415.24	14,500.00	14,500.00
A -5720-40	TRANSIENT DOCKING-CONTRACTUAL EXPENSE	28,450.00	22,344.16	22,650.00	22,650.00
	Totals	102,396.40	106,884.04	100,516.40	100,516.40
A -6410-00	PUBLICITY:				
A -6410-40	PUBLICITY-GENERAL CONTRACTUAL	0.00	0.00	0.00	0.00
A -6410-41	PUBLICITY-PROMO CONTRACTUAL	5,000.00	5,000.00	5,000.00	5,000.00
A -6410-42	PUBLICITY-WATERTOWN CHAMBER DUES CONTRACTUAL	369.00	400.00	400.00	400.00
A -6410-43	PUBLICITY-CLAYTON CHAMBER CONTRACTUAL	38,000.00	38,000.00	64,000.00	64,000.00
A -6410-44	PUBLICITY-VILLAGE CONTRACTUAL	0.00	0.00	0.00	0.00

A -6410-45	PUBLICITY-MARINE CONTRACTUAL	14,701.00	8,401.00	12,444.00	12,444.00
	Totals	58,070.00	51,801.00	81,844.00	81,844.00
A -6990-00	GRANTS ADMINISTRATION:				
A -6990-10	GRANTS-PERSONAL SERVICES-GRANT WRITER	0.00	0.00	0.00	0.00
A -6990-20	GRANTS-EQUIPMENT & CAPITAL	0.00	0.00	0.00	0.00
A -6990-40	GRANTS-CONTRACTUAL	0.00	0.00	0.00	0.00
A -6990-41	GRANTS-NYSERDA MARKETING GRANT	0.00	0.00	0.00	0.00
A -6990-42	GRANTS-JCAP GRANT	0.00	0.00	0.00	0.00
A -6990-43	GRANTS-GIS CONTRACTUAL	2,500.00	1,700.00	2,500.00	2,500.00
A -6991-40	VOLUNTEER CENTER STIPEND	1,500.00	1,500.00	1,500.00	1,500.00
A -6992-40	ECONOMIC DEVELOPMENT-CLDC	15,000.00	15,000.00	15,000.00	15,000.00
A -6995-40	CLDC SUPPLIES-CONTRACTUAL EXP	0.00	0.00	0.00	0.00
	Totals	19,000.00	18,200.00	19,000.00	19,000.00
A -7110-00	PARKS:				
A -7110-10	REC PARK-PERSONAL SERVICES	197,359.00	141,528.69	202,359.00	202,359.00
A -7110-11	REC PARK-PERSONAL SERVICES-BLDGS/GRNDS	102,072.00	146,524.11	132,072.00	132,072.00
A -7110-20	REC PARK- EQUIPMENT & CAPITAL	100,000.00	37,032.13	75,000.00	75,000.00
A -7110-21	REC PARK-SPECIAL EQUIPMENT	30,000.00	0.00	30,000.00	30,000.00
A -7110-40	REC PARK-CONTRACTUAL EXPENSE	180,000.00	186,038.08	200,000.00	200,000.00
A -7110-41	REC PARK-EQUIPMENT RES'VD FOR CAPITAL	50,000.00	0.00	30,000.00	30,000.00
	Totals	659,431.00	511,123.01	669,431.00	669,431.00
A -7180-00	POOL:				
A -7180-10	POOL-PERSONAL SERVICES-LIFEGUARDS	56,590.00	77,872.50	74,516.00	74,516.00
A -7180-11	POOL-PERSONAL SERVICES-BLDGS/GROUNDS	16,917.00	6,908.34	16,917.00	16,917.00
A -7180-20	POOL-EQUIPMENT & CAPITAL EXPENSE	45,000.00	0.00	1,000.00	1,000.00
A -7180-40	POOL-CONTRACTUAL EXPENSE	27,000.00	22,812.03	27,000.00	27,000.00
	Totals	145,507.00	107,592.87	119,433.00	119,433.00
A -7230-00	GRINDSTONE ISLAND DOCK:				
A -7230-10	GRINDSTONE DOCK-PERSONAL SERVICES	0.00	0.00	0.00	0.00
A -7230-40	GRINDSTONE DOCK-CONTRACTUAL EXPENSE	3,000.00	0.00	500.00	500.00
	Totals	3,000.00	0.00	500.00	500.00
A -7320-00	YOUTH PROGRAMS:				
A -7320-10	YOUTH PROGRAMS- PERSONAL SERVICES	11,680.00	7,411.00	11,856.00	11,856.00
A -7320-20	YOUTH PROGRAMS- EQUIPMENT & CAPITAL EXPENSE	500.00	69.97	500.00	500.00
A -7320-40	YOUTH PROGRAMS- CONTRACTUAL EXPENSE	4,100.00	1,794.03	3,500.00	3,500.00
	Totals	16,280.00	9,275.00	15,856.00	15,856.00
A -7520-00	GRINDSTONE ISLAND SCHOOLHOUSE:				
A -7520-11	GRINDSTONE SCHOOL-PERS SRV-BLDGS/GRNDS	3,000.00	2,179.80	5,179.00	5,179.00
A -7520-40	GRINDSTONE SCHOOL-CONTRACTUAL	2,500.00	638.65	5,000.00	5,000.00
	Totals	5,500.00	2,818.45	10,179.00	10,179.00
A -7560-00	TOWN HALL:				
A -7560-11	TOWN HALL-PERSONAL SRV-BLDGS/GRNDS	4,511.00	2,532.75	4,511.00	4,511.00
A -7560-20	TOWN HALL-EQUIP&CAP	0.00	0.00	0.00	0.00
A -7560-40	TOWN HALL-CONTRACTUAL	80,000.00	57,279.29	80,000.00	80,000.00
	Totals	84,511.00	59,812.04	84,511.00	84,511.00
A -8160-00	REFUSE & GARBAGE:				
A -8160-10	TRANSFER SITE-PERSONAL SERVICES	73,877.00	55,302.10	73,877.00	73,877.00
A -8160-11	TRANSFER SITE-PERSONAL SRV-BLDGS/GRNDS	5,639.00	5,630.17	7,639.00	7,639.00
A -8160-20	TRANSFER SITE-EQUIP & CAPITAL	8,500.00	1,646.12	1,500.00	1,500.00
A -8160-40	TRANSFER SITE-CONTRACTUAL EXPENSE	130,000.00	91,474.18	140,000.00	140,000.00
	Totals	218,016.00	154,052.57	223,016.00	223,016.00

A -8510-00	COMMUNITY BEAUTIFICATION:				
A -8510-11	FRINK PROPERTY-MAINTENANCE-MOWING	0.00	0.00	0.00	0.00
A -8510-40	FRINK WATER EXPENSE	0.00	0.00	0.00	0.00
	Totals	0.00	0.00	0.00	0.00
A -8810-00	CEMETERIES:				
A -8810-10	CEMETERIES-PERSONAL SERVICES-MOWING	5,000.00	3,278.00	5,000.00	5,000.00
A -8810-40	CEMETERIES-CONTRACTUAL EXPENSES	10,000.00	7,840.00	10,000.00	10,000.00
	Totals	15,000.00	11,118.00	15,000.00	15,000.00
A -9000-80	EMPLOYEE BENEFITS:				
A -9010-80	BENEFITS-NYS RETIREMENT	102,381.00	102,380.00	112,648.00	112,648.00
A -9015-80	BENEFITS-FIRE & POLICE RETIREMENT	0.00	0.00	0.00	0.00
A -9030-80	BENEFITS-SOCIAL SECURITY	85,823.01	64,198.07	90,756.19	90,756.19
A -9040-80	BENEFITS-WORKER'S COMP COUNTY CHARGEBACK	49,744.17	37,559.15	29,139.75	26,698.87
A -9050-80	BENEFITS-UNEMPLOYMENT INSURANCE	2,500.00	0.00	2,500.00	2,500.00
A -9055-80	BENEFITS-DISABILITY INSURANCE	1,500.00	219.54	1,500.00	1,500.00
A -9060-80	BENEFITS-HOSPITAL/MEDICAL INSURANCE	0.00	0.00	0.00	0.00
A -9060-81	BENEFITS-NON-BARGAINING HEALTH INSURANCE	98,349.37	94,658.98	120,569.31	120,569.31
A -9060-82	BENEFITS-NON-BARGAINING HSA/HRA PLANS	46,800.00	46,800.00	54,000.00	54,000.00
A -9060-83	BENEFITS-BARGAINING HEALTH INSURANCE	89,233.20	86,346.03	94,673.67	94,673.67
A -9060-84	BENEFITS-BARGAINING HRA PLANS	50,400.00	52,800.00	50,400.00	50,400.00
A -9060-85	COBRA INSURANCE COVERAGE	0.00	0.00	0.00	0.00
A -9070-80	BENEFITS-\$600 PLAN	14,640.00	3,340.45	14,280.00	14,280.00
A -9070-81	BENEFITS-EDUCATION/TRAINING REIMB	2,000.00	0.00	0.00	0.00
	Totals	543,370.75	488,302.22	568,026.04	568,026.04
A -9501-00	TRANSFERS:				
A -9501-90	TRANSFERS- TO OTHER FUNDS-GRANTS	0.00	0.00	0.00	0.00
A -9501-91	TRANSFERS- TO OTHER FUNDS	0.00	0.00	0.00	0.00
A -9501-92	TRANSFERS- TO OTHER FUNDS	0.00	0.00	0.00	0.00
	Totals	0.00	0.00	0.00	0.00
A -9700-00	DEBT SERVICE:				
A -9710-60	JT HIGHWAY DEBT-PRINCIPAL	0.00	0.00	0.00	0.00
A -9710-70	JT HIGHWAY DEBT-INTEREST	0.00	0.00	0.00	0.00
A -9730-60	TRANSIENT DOCK DEBT-PRINCIPAL	0.00	0.00	0.00	0.00
A -9730-70	TRANSIENT DOCK DEBT-INTEREST	0.00	0.00	0.00	0.00
A -9750-60	ROOF REPLACEMENT-OPERA HOUSE PRINCIPAL	0.00	0.00	0.00	0.00
A -9750-70	ROOF REPLACEMENT-OPERA HOUSE INTEREST	0.00	0.00	0.00	0.00
A -9770-60	REC PARK ADDITION-PRINCIPAL	119,000.00	119,000.00	119,000.00	119,000.00
A -9770-70	REC PARK ADDITION-INTEREST	53,482.50	53,482.50	50,805.00	50,805.00
	Totals	172,482.50	172,482.50	169,805.00	169,805.00
A -9900-00	INTERFUND TRANSFERS:				
A -9901-90	INTERFUND TRANSFERS-TO OTHER FUNDS	0.00	0.00	0.00	0.00
A -9901-91	INTERFUND TRANSFERS-TO OTHER FUNDS	0.00	0.00	0.00	0.00
	Totals	0.00	0.00	0.00	0.00
		3,201,528.05	2,490,076.74	3,254,566.25	3,238,419.88
B -0000-00	TOWN OUTSIDE VILLAGE:				
B -3620-00	CODE ENFORCEMENT:				
B -3620-10	CODE ENFORCEMENT-PERSONAL SERVICES	0.00	0.00	32,250.00	32,250.00
B -3620-20	CODE ENFORCEMENT-EQUIP & CAPITAL	0.00	0.00	500.00	500.00
B -3620-40	CODE ENFORCEMENT-CONTRACTUAL	0.00	0.00	2,000.00	2,000.00
	Totals	0.00	0.00	34,750.00	34,750.00

B -4010-00	PUBLIC HEALTH:	0.00	0.00	0.00	0.00
B -4010-40	PUBLIC HEALTH-CONTRACTUAL EXPENSE	0.00	0.00	0.00	0.00
	Totals	0.00	0.00	0.00	0.00
B -6410-00	PUBLICITY:				
B -6410-40	PUBLICITY-CHAMBER CONTRACT	0.00	0.00	0.00	0.00
	Totals	0.00	0.00	0.00	0.00
B -6772-00	PROGRAMS FOR THE AGING:				
B -6772-40	PROGRAMS FOR THE AGING-PAYNTER CENTER	10,000.00	10,000.00	10,000.00	10,000.00
	Totals	10,000.00	10,000.00	10,000.00	10,000.00
B -7310-00	YOUTH COMMISSION:				
B -7310-40	YOUTH COMMISSION-CONTRACTUAL	9,000.00	9,000.00	9,000.00	9,000.00
	Totals	9,000.00	9,000.00	9,000.00	9,000.00
B -7410-00	LIBRARIES:				
B -7410-10	DEPAUVILLE LIBRARY-PERS SERV-LIBRARIAN	0.00	0.00	0.00	0.00
B -7410-11	DEPAUVILLE LIBRARY-PERS SRV-BLDGS/GRNDS	4,500.00	1,970.56	4,500.00	4,500.00
B -7410-20	DEPAUVILLE LIBRARY-EQUIP & CAPITAL	3,000.00	0.00	1,500.00	1,500.00
B -7410-40	DEPAUVILLE LIBRARY-CONTRACTUAL	10,000.00	5,263.16	10,000.00	10,000.00
B -7410-41	HAWN LIBRARY-CONTRACTUAL	10,000.00	10,000.00	10,000.00	10,000.00
B -7410-42	HAWN LIBRARY-SPECIAL EVENTS	0.00	0.00	0.00	0.00
B -7410-43	DEPAUVILLE LIBRARY CONTRACT-DFL	12,000.00	12,000.00	12,000.00	12,000.00
B -7410-44	TOWN SHARE OF DEP LIB BLDG PROJECT	0.00	0.00	0.00	0.00
	Totals	39,500.00	29,233.72	38,000.00	38,000.00
B -7510-00	HISTORIAN:				
B -7510-10	HISTORIAN-PERSONAL SERVICES	0.00	0.00	0.00	0.00
B -7510-20	HISTORIAN-EQUIPMENT & CAPITAL	1,000.00	0.00	1,000.00	1,000.00
B -7510-40	HISTORIAN-CONTRACTUAL EXPENSE	1,200.00	701.29	1,200.00	1,200.00
B -7510-41	HISTORIAN-VILLAGE CONTRACT	1,830.00	1,826.82	1,830.00	1,830.00
B -7510-42	HISTORIAN-T. I. MUSEUM CONTRACT	3,000.00	3,000.00	3,000.00	3,000.00
	Totals	7,030.00	5,528.11	7,030.00	7,030.00
B -8010-00	ZONING:				
B -8010-10	ZONING-PERSONAL SERVICES-ZONING OFFICER	31,000.00	23,846.11	32,250.00	32,250.00
B -8010-11	ZONING-PERSONAL SERVICES-PT ASSISTANT	1,000.00	1,181.25	1,500.00	1,500.00
B -8010-12	ZONING-PERSONAL SERVICES-ZONING BOARD	7,100.00	3,180.00	7,100.00	7,100.00
B -8010-20	ZONING-EQUIPMENT & CAPITAL EXPENSE	0.00	0.00	0.00	0.00
B -8010-21	ZONING-JT EQUIP & CAPITAL (SHARED EXP)	1,000.00	0.00	0.00	0.00
B -8010-40	ZONING-CONTRACTUAL EXPENSE	1,000.00	622.11	1,000.00	1,000.00
B -8010-41	ZONING-CONTRACTUAL EXPENSE (SHARED EXP)	2,500.00	1,312.72	3,000.00	3,000.00
	Totals	43,600.00	30,142.19	44,850.00	44,850.00
B -8020-00	PLANNING:				
B -8020-10	PLANNING-PERSONAL SERVICES-CLERK	1,750.00	1,050.00	1,500.00	1,500.00
B -8020-11	PLANNING-PERSONAL SERVICES-PLANNING BRD	11,900.00	6,000.00	11,900.00	11,900.00
B -8020-20	PLANNING-EQUIPMENT & CAPITAL EXPENSE	0.00	0.00	0.00	0.00
B -8020-21	PLANNING-JT EQUIP & CAPITAL (SHARED EXP)	500.00	0.00	0.00	0.00
B -8020-40	PLANNING-CONTRACTUAL	4,000.00	482.66	1,500.00	1,500.00
B -8020-41	PLANNING-CONTRACTUAL (SHARED EXP)	2,500.00	1,618.64	4,000.00	4,000.00
B -8020-42	PLANNING-GIS GRANT	0.00	0.00	0.00	0.00
	Totals	20,650.00	9,151.30	18,900.00	18,900.00
B -8110-00	SEWER DISTRICT FORMATION:				
B -8110-40	SEWER DISTRICT FORMATION-CONTRACTUAL	5,000.00	645.00	1,500.00	1,500.00
	Totals	5,000.00	645.00	1,500.00	1,500.00
B -8120-00	WIND ASSESSMENT:				

B -8120-10	WIND-PERSONAL SERVICES	0.00	0.00	0.00	0.00
B -8120-40	WIND-CONTRACTUAL EXPENSE	0.00	0.00	0.00	0.00
	Totals	0.00	0.00	0.00	0.00
B -8130-00	WATER DISTRICT FORMATION:				
B -8130-41	WATER DISTRICT-FEES	0.00	0.00	0.00	0.00
B -8130-42	WATER DISTRICT-CONTRACTUAL	0.00	0.00	0.00	0.00
B -8310-40	WATER DISTRICT FORMATION-CONTRACTUAL	5,000.00	0.00	1,500.00	1,500.00
	Totals	5,000.00	0.00	1,500.00	1,500.00
B -8510-00	COMMUNITY BEAUTIFICATION:				
B -8510-40	COMMUNITY BEAUTIFICATION-CONTRACTUAL	0.00	0.00	0.00	0.00
	Totals	0.00	0.00	0.00	0.00
B -9000-80	EMPLOYEE BENEFITS:				
B -9010-80	BENEFITS-NYS RETIREMENT	5,349.00	5,349.00	12,090.00	12,090.00
B -9030-80	BENEFITS-SOCIAL SECURITY	4,169.25	2,699.91	6,732.00	6,732.00
B -9050-80	BENEFITS-UNEMPLOYMENT INSURANCE	100.00	0.00	100.00	100.00
B -9055-80	BENEFITS-DISABILITY INSURANCE	100.00	49.97	100.00	100.00
B -9060-80	BENEFITS-HOSPITAL/MEDICAL INSURANCE	0.00	0.00	0.00	0.00
B -9060-81	BENEFITS-NON-BARGAINING HEALTH INSURANCE	8,895.74	8,482.24	18,890.69	18,890.69
B -9060-82	BENEFITS-NON-BARGAINING HSA/HRA ACCOUNTS	3,600.00	3,600.00	7,200.00	7,200.00
B -9070-80	BENEFITS-\$600 PLAN	360.00	0.00	720.00	720.00
	Totals	22,573.99	20,181.12	45,832.69	45,832.69
B -9700-00	DEBT SERVICE:				
B -9710-60	SERIAL BONDS-PRINCIPAL	0.00	0.00	0.00	0.00
B -9710-70	SERIAL BONDS-INTEREST	0.00	0.00	0.00	0.00
	Totals	0.00	0.00	0.00	0.00
		162,353.99	113,881.44	176,612.69	176,612.69
DA -0000-00	HIGHWAY FUND:				
DA -5130-00	MACHINERY:				
DA -5130-10	MACHINERY-PERSONAL SERVICE	4,474.00	2,675.07	4,474.00	4,474.00
DA -5130-20	MACHINERY-EQUIPMENT & CAPITAL	50,000.00	169,959.60	85,000.00	85,000.00
DA -5130-21	MACHINERY-SPECIAL EQUIPMENT	100,000.00	97,947.50	150,000.00	150,000.00
DA -5130-40	MACHINERY-CONTRACTUAL EXPENSE	150,000.00	131,751.40	175,000.00	175,000.00
DA -5130-41	MACHINERY-JT VILLAGE CONTRACT	20,000.00	17,819.58	20,000.00	20,000.00
DA -5130-42	MACHINERY-RESV'D FOR CAPITAL	150,000.00	0.00	50,000.00	50,000.00
	Totals	474,474.00	420,153.15	484,474.00	484,474.00
DA -5132-00	GARAGE:				
DA -5132-10	GARAGE-PERSONAL SERVICE	153,072.00	145,080.03	158,072.00	158,072.00
	Totals	153,072.00	145,080.03	158,072.00	158,072.00
DA -5140-00	BRUSH WEEDS:				
DA -5140-10	BRUSH & WEEDS-PERSONAL SERVICE	39,149.00	30,009.71	39,149.00	39,149.00
DA -5140-40	BRUSH & WEEDS-CONTRACTUAL EXPENSE	0.00	0.00	0.00	0.00
	Totals	39,149.00	30,009.71	39,149.00	39,149.00
DA -5142-00	SNOW REMOVAL:				
DA -5142-10	SNOW REMOVAL-PERSONAL SERVICE	67,112.00	51,331.29	67,112.00	67,112.00
DA -5142-12	SALT & SAND-PERSONAL SERVICE	11,185.00	10,665.18	11,185.00	11,185.00
DA -5142-40	SNOW REMOVAL-CONTRACTUAL-FUEL ONLY	75,000.00	60,583.39	75,000.00	75,000.00
DA -5142-41	SNOW REMOVAL-CONTRACTUAL-GRINDSTONE	0.00	0.00	0.00	0.00
DA -5142-42	SNOW REMOVAL-CONTRACTUAL-SALT & SAND	156,000.00	130,301.36	156,000.00	156,000.00
	Totals	309,297.00	252,881.22	309,297.00	309,297.00
DA -5144-00	SNOW REMOVAL-JEFFERSON COUNTY:				

DA -5144-10	SNOW REMOVAL-JEFF CTY-PERSONAL SERVICE	55,927.00	50,529.63	65,927.00	65,927.00
	Totals	55,927.00	50,529.63	65,927.00	65,927.00
DA -5148-00	SERVICES FOR OTHER GOVTS:				
DA -5148-10	SERVICES FOR OTHER GOVTS-PERSONAL SERV	0.00	0.00	0.00	0.00
DA -5148-11	SNOW REMOVAL-NYS-PERSONAL SERVICE	7,830.00	7,212.31	10,830.00	10,830.00
DA -5148-12	WORK FOR OTHER GOVTS-PERSONAL SERVICE	67,112.00	48,906.72	67,112.00	67,112.00
DA -5148-13	WORK FOR OTHER GOV'TS-COVID	0.00	0.00	0.00	0.00
DA -5148-15	WORK FOR OTHERS-FLOODING/COVID	0.00	0.00	0.00	0.00
DA -5148-43	WORK FOR OTHER GOV'TS: TIERS	0.00	0.00	0.00	0.00
	Totals	74,942.00	56,119.03	77,942.00	77,942.00
DA -9000-80	EMPLOYEE BENEFITS:				
DA -9010-80	BENEFITS-NYS RETIREMENT	36,303.00	36,303.00	49,769.00	49,769.00
DA -9030-80	BENEFITS-SOCIAL SECURITY	31,048.37	25,354.75	32,425.37	32,425.37
DA -9040-80	BENEFITS-WORKER'S COMP COUNTY CHRGBACK	0.00	0.00	0.00	0.00
DA -9050-80	BENEFITS-UNEMPLOYMENT INSURANCE	3,000.00	0.00	2,000.00	2,000.00
DA -9055-80	BENEFITS-DISABILITY INSURANCE	500.00	45.73	500.00	500.00
DA -9060-80	BENEFITS-HOSPITAL/MEDICAL INSURANCE	0.00	0.00	0.00	0.00
DA -9060-81	BENEFITS-NON-BARGAINING HEALTH INSURANCE	0.00	0.00	0.00	0.00
DA -9060-82	BENEFITS-NON-BARGAINING HSA/HRA ACCOUNTS	0.00	0.00	0.00	0.00
DA -9060-83	BENEFITS-BARGAINING HEALTH INSURANCE	60,763.56	55,130.68	63,566.61	63,566.61
DA -9060-84	BENEFITS-BARGAINING HRA ACCOUNTS	32,400.00	28,800.00	32,400.00	32,400.00
DA -9070-80	BENEFITS-\$600 PLAN	3,300.00	0.00	3,300.00	3,300.00
	Totals	167,314.93	145,634.16	183,960.97	183,960.97
DA -9710-00	DEBT SERVICE:				
DA -9710-60	SERIAL BONDS-PRINCIPAL	0.00	0.00	0.00	0.00
DA -9710-70	SERIAL BONDS-INTEREST	0.00	0.00	0.00	0.00
	Totals	0.00	0.00	0.00	0.00
		1,274,175.93	1,100,406.93	1,318,821.97	1,318,821.97
DB -0000-00	HIGHWAY FUND: PART TOWN				
DB -5110-00	MAINTENANCE OF ROADS:				
DB -5110-10	MAINTENANCE OF ROADS-PERSONAL SERVICES	44,741.00	50,645.68	49,741.00	49,741.00
DB -5110-12	MAINTENANCE OF ROADS-PERS SRV-HWY CLERK	0.00	0.00	0.00	0.00
DB -5110-19	MAINTENANCE OF ROADS-ANCILLARY TIME-HWY	200,236.66	60,711.72	201,715.66	202,750.66
DB -5110-40	MAINTENANCE OF ROADS-CONTRACTUAL EXP	60,000.00	45,117.82	70,000.00	70,000.00
	Totals	304,977.66	156,475.22	321,456.66	322,491.66
DB -5112-00	ROAD CONSTRUCTION:				
DB -5112-10	ROAD CONSTRUCTION-PERSONAL SERVICES	44,741.00	52,168.08	49,741.00	49,741.00
DB -5112-20	ROAD CONSTRUCTION-EQUIPMENT & CAPITAL	500,000.00	365,703.90	500,000.00	500,000.00
	Totals	544,741.00	417,871.98	549,741.00	549,741.00
DB -9010-80	BENEFITS-NYS RETIREMENT	36,303.00	36,303.00	49,769.00	49,769.00
DB -9030-80	BENEFITS-SOCIAL SECURITY	22,163.48	11,784.29	23,041.62	23,120.80
DB -9050-80	BENEFITS-UNEMPLOYMENT INSURANCE	3,000.00	0.00	3,000.00	3,000.00
DB -9055-80	BENEFITS-DISABILITY INSURANCE	500.00	45.71	500.00	500.00
DB -9060-80	BENEFITS-HOSPITAL/MEDICAL INSURANCE	0.00	0.00	0.00	0.00
DB -9060-81	BENEFITS-BARGAINING HEALTH INSURANCE	60,763.56	55,130.56	63,566.61	63,566.61
DB -9060-82	BENEFITS-BARGAINING HRA ACCOUNTS	32,400.00	28,800.00	32,400.00	32,400.00
DB -9070-80	BENEFITS-\$600 PLAN	3,300.00	0.00	3,300.00	3,300.00
	Totals	158,430.04	132,063.56	175,577.23	175,656.41
		1,008,148.70	706,410.76	1,046,774.89	1,047,889.07

GD -0000-00	DEPAUVILLE SEWER FUND:				
GD -0962-00	BUDGETARY PROVISION FOR OTR USES-RESERVE	0.00	0.00	0.00	0.00
GD -0962-01	GENERAL REPAIR RESERVE FUND-DEP SEWER	15,000.00	0.00	25,000.00	25,000.00
GD -1920-40	DEPAUVILLE SEWER-MUNICIPAL ASSOC DUES	260.00	269.00	275.00	275.00
GD -8130-00	DEPAUVILLE SEWAGE TREATMENT & DISPOSAL:				
GD -8130-10	DEPAUVILLE SEWER-WASTEWATER PLANT OPER	7,500.00	5,769.20	7,500.00	7,500.00
GD -8130-11	DEPAUVILLE SEWER-PERSONAL SERVICE-CLERK	0.00	0.00	0.00	0.00
GD -8130-12	DEPAUVILLE SEWER-PERSONAL SERVICE-OTR LABOR	1,000.00	238.32	1,000.00	1,000.00
GD -8130-20	DEPAUVILLE SEWER-EQUIP & CAPITAL	5,000.00	243.70	5,000.00	5,000.00
GD -8130-40	DEPAUVILLE SEWER-CONTRACTUAL EXPENSE	12,500.00	9,777.19	14,351.25	14,351.25
GD -8130-41	DEP SEWER-CONTRACTUAL-FOR CAPITAL	12,791.25	0.00	0.00	0.00
GD -9000-80	EMPLOYEE BENEFITS:				
GD -9010-80	BENEFITS-NYS RETIREMENT	0.00	0.00	0.00	0.00
GD -9030-80	BENEFITS-SOCIAL SECURITY	573.75	458.14	573.75	573.75
GD -9055-80	BENEFITS - DISABILITY	50.00	26.48	50.00	50.00
GD -9710-00	DEBT SERVICE:				
GD -9710-60	SERIAL BONDS-PRINCIPAL	0.00	0.00	0.00	0.00
GD -9710-70	SERIAL BONDS-INTEREST	0.00	0.00	0.00	0.00
GD -9901-90	TRANSFERS TO OTHER FUNDS	0.00	19,147.79	0.00	0.00
	Totals	54,675.00	35,929.82	53,750.00	53,750.00
		54,675.00	35,929.82	53,750.00	53,750.00
GH -0000-00	HERITAGE HEIGHTS SEWER FUND:				
GH -8130-00	HERITAGE HEIGHTS SEWAGE TRMT & DISPOSAL:				
GH -8130-20	HERITAGE HEIGHTS SEWER-EQUIP & CAPITAL	2,000.00	0.00	2,000.00	2,000.00
GH -8130-40	HERITAGE HEIGHTS SEWER-CONTRACTUAL	4,680.05	1,584.12	4,680.05	4,680.05
GH -8130-41	HERITAGE HEIGHTS SEWER-CONTRACTUAL O&M	44,919.95	44,919.95	44,919.95	44,919.95
GH -9710-00	DEBT SERVICE:				
GH -9710-60	SERIAL BONDS- PRINCIPAL	0.00	0.00	0.00	0.00
GH -9710-70	SERIAL BONDS-INTEREST	0.00	0.00	0.00	0.00
	Totals	51,600.00	46,504.07	51,600.00	51,600.00
		51,600.00	46,504.07	51,600.00	51,600.00
GR -0000-00	REED POINT SEWER FUND:				
GR -8130-00	REED POINT SEWER TREATMENT & DISPOSAL:				
GR -8130-40	REED POINT SEWER-CONTRACTUAL EXP	5,185.00	5,312.52	5,185.00	5,270.00
	Totals	5,185.00	5,312.52	5,185.00	5,270.00
		5,185.00	5,312.52	5,185.00	5,270.00
GW -0000-00	ROUTE 12 SEWER FUND:				
GW -8130-00	ROUTE 12 SEWER DISTRICT:				
GW -8130-20	ROUTE 12 SEWER DISTRICT-EQUIP/CAPITAL	0.00	0.00	0.00	0.00
GW -8130-40	ROUTE 12 SEWER DISTRICT-CONTRACTUAL	1,564.50	1,500.00	1,564.50	1,864.50
GW -8130-41	ROUTE 12 SEWER DISTRICT-O&M	56,994.75	51,587.00	56,994.75	58,637.25
GW -9710-00	DEBT SERVICE:				
GW -9730-60	SERIAL BANS-PRINCIPAL	106,800.00	106,800.00	106,800.00	106,800.00
GW -9730-70	SERIAL BANS-INTEREST	0.00	0.00	0.00	0.00
GW -9901-90	INTERFUND TRANSFERS	0.00	0.00	0.00	0.00
	Totals	165,359.25	159,887.00	165,359.25	167,301.75
		165,359.25	159,887.00	165,359.25	167,301.75

JY -0000-00	YOUTH COMMISSION FUND:				
JY -7310-00	YOUTH COMMISSION:				
JY -7310-10	YOUTH COMMISSION-PERSONAL SERVICES	0.00	0.00	0.00	0.00
JY -7310-20	YOUTH COMMISSION-EQUIP & CAPITAL EXP	9,000.00	0.00	9,000.00	9,000.00
JY -7310-40	YOUTH COMMISSION-CONTRACTUAL EXPENSE	9,000.00	769.92	9,000.00	9,000.00
JY -9710-00	DEBT SERVICE:				
JY -9710-60	SERIAL BONDS-PRINCIPAL	0.00	0.00	0.00	0.00
JY -9710-70	SERIAL BONDS-INTEREST	0.00	0.00	0.00	0.00
	Totals	18,000.00	769.92	18,000.00	18,000.00
		18,000.00	769.92	18,000.00	18,000.00
SA -0000-00	AMBULANCE DISTRICT:				
SA -4540-40	AMBULANCE-CONTRACTUAL	128,200.00	128,200.00	128,200.00	128,200.00
SA -4540-41	AMBULANCE-CONTRACUTAL-RES'VD FOR CAPITAL	42,800.00	0.00	42,800.00	42,800.00
	Totals	171,000.00	128,200.00	171,000.00	171,000.00
		171,000.00	128,200.00	171,000.00	171,000.00
SL1-0000-00	DEPAUVILLE STREET LIGHTING FUND:				
SL1-5182-40	DEPAUVILLE STREET LIGHTING-CONTRACTUAL	6,000.00	3,409.35	6,000.00	6,000.00
	Totals	6,000.00	3,409.35	6,000.00	6,000.00
		6,000.00	3,409.35	6,000.00	6,000.00
SL2-0000-00	HERITAGE HEIGHTS STREET LIGHTING FUND:				
SL2-5182-40	HERITAGE HTS STREET LIGHTING-CONTRACTUAL	1,500.00	583.06	1,500.00	1,500.00
	Totals	1,500.00	583.06	1,500.00	1,500.00
		1,500.00	583.06	1,500.00	1,500.00
SM -0000-00	FIRE PROTECTION FUND:				
SM -3410-40	FIRE PROTECTION-CONTRACTUAL	613,158.71	613,158.71	626,694.90	626,694.90
	Totals	613,158.71	613,158.71	626,694.90	626,694.90
		613,158.71	613,158.71	626,694.90	626,694.90
	Grand Totals	6,732,684.63	5,404,530.32	6,895,864.96	6,882,860.25

2026 Town of Clayton Wage Listing

The following is a list of names and account titles of salaried and hourly individuals, employed by the Town of Clayton. 2026 salaries and hourly rates are listed along with those rates adopted for 2023, 2024 and 2025. Time and 1/2 will be calculated for work performed over 40 hours per week for hourly employees, unless otherwise noted in a bargaining contract.

Names	Account Title	2023 Wage	2024 Wage	2025 Wage	2026 Wage
Kenneth Knapp	Town Councilman	\$ 4,250.00	\$ 5,000.00	\$ 5,000.00	\$ 5,500.00
Donna Patchen	Town Councilman	\$ 4,250.00	\$ 5,000.00	\$ 5,000.00	\$ 5,500.00
James Kenney	Town Councilman	\$ 4,250.00	\$ 5,000.00	\$ 5,000.00	\$ 5,500.00
TBD	Town Councilman	\$ 4,250.00	\$ 5,000.00	\$ 5,000.00	\$ 5,500.00
Timothy Doney	Supervisor	\$ 35,000.00	\$ 37,500.00	\$ 42,000.00	\$ 45,000.00
Savarah McCargar	Clerk to Supervisor	\$ 18.55	\$ 21.00	\$ 25.00	\$ 30.00
Mariah LaClair	FT Clerk		\$ 21.00	\$ 25.00	\$ 30.00
Megan Badour	Town Clerk/Tax Collector	\$ 29,000.00	\$ 30,000.00	\$ 33,000.00	\$ 40,000.00
Rylee Babcock	Deputy Town Clerk	\$ 18.00	\$ 19.75	\$ 22.75	\$ 24.25
William Sherman	PT Laborer - Depauville STP	\$ 6,250.00	\$ 7,000.00	\$ 7,500.00	\$ 7,500.00
Christine Thurston	Assessment Clerk	-	\$ 12,480.00	\$ 15,000.00	\$ 17,500.00
Rebecca Kinnie	Town Justice - Salary	\$ 12,400.00	\$ 12,400.00	\$ 12,400.00	\$ 12,400.00
Walter Jeram	Town Justice - Salary	\$ 12,400.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
TBD	Constable - by voucher	\$ 20.00	\$ 25.00	\$ 25.00	\$ 25.00
Jamie Sanchez	Court Clerk - PT 1,820 hours/year	\$ 33,761.00	\$ 35,945.00	\$ 41,405.00	\$ 44,135.00
Raymond Robinson	Highway Superintendent	\$ 57,750.00	\$ 64,000.00	\$ 71,584.00	\$ 73,100.00
Richard Ingerson	Zoning Enforcement Officer-Salary	\$ 29,763.00	\$ 31,000.00	\$ 31,000.00	\$ 32,250.00
Richard Ingerson	Code Enforcement Officer-Salary	\$ 29,763.00	\$ 31,000.00	\$ 31,000.00	\$ 32,250.00
James Jones	Recreation Supervisor	\$ 57,700.00	\$ 62,500.00	\$ 70,488.00	\$ 73,100.00
Patrick McCarron	Assistant Recreation Supervisor	\$ -	\$ 26.31	\$ 31.00	\$ 32.50
Sean Loveland	Laborer	\$ -	\$ -	\$ 24.48	\$ 26.48
Kyle Delaney	Laborer	\$ -	\$ 21.98	\$ 24.98	\$ 27.98
Matthew Greenizen	Laborer	\$ 22.23	\$ 23.48	\$ 26.48	\$ 27.98
Jeffrey Tucker	Laborer	\$ 21.73	\$ 22.98	\$ 26.48	\$ 27.98
Scott Haver	Laborer	\$ 22.23	\$ 23.48	\$ 26.48	\$ 27.98
Mark Natali, Jr.	Laborer	\$ 22.23	\$ 23.48	\$ 26.48	\$ 27.98
Abbey Carnegie	Laborer	\$ 22.23	\$ 23.48	\$ 26.48	\$ 27.98
Dan Glynn	Laborer-PT	\$ 16.00	\$ 17.00	\$ 18.50	\$ 19.00
Keith Wood	Laborer-Retired PT	\$ 17.00	\$ 18.00	\$ 19.50	\$ 20.00
Doug Rogers	Planning Board Chairman	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
	PB Member Per Meeting	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00
Steven Mack	Zoning Board Chairman	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
	ZBA Member Per Meeting	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
	BAR Member Per Hour	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00
Mileage Rate		\$ 0.655	\$ 0.670	\$ 0.700	TBD by IRS

**2026 Town of Clayton
Highway Department**

The following is a list of names and account titles of salaried and hourly individuals, employed by the Town of Clayton. 2026 salaries and hourly rates are listed along with those rates adopted for 2023, 2024 and 2025. Time and 1/2 will be calculated for work performed over 40 hours per week for hourly employees, unless otherwise noted in a bargaining contract.

Names	Account Title	2023 Wage	2024 Wage	2025 Wage	2026 Wage
TBD	MEO/Deputy Highway Supt.	\$ 25.06	\$ 26.31	\$ 31.00	\$ 32.50
Steve Busby	MEO	\$ 24.06	\$ 25.31	\$ 28.31	\$ 29.81
Keith Dasno	MEO	\$ 24.06	\$ 25.31	\$ 28.31	\$ 29.81
Mark Meeks	MEO	\$ 24.06	\$ 25.31	\$ 28.31	\$ 29.81
Tyler Mitchell	MEO	\$ 24.06	\$ 25.31	\$ 28.31	\$ 29.81
Ethan Forbes	MEO	\$ 24.06	\$ 25.31	\$ 28.31	\$ 29.81
Brentyn Horton	MEO	\$ 23.06	\$ 24.81	\$ 28.31	\$ 29.81
Dillon Bogart	MEO	\$ -	\$ 24.31	\$ 28.31	\$ 29.81
Walker Coughlin	MEO	\$ -	\$ -	\$ 28.31	\$ 29.81
TBD	MEO			\$ 27.81	\$ 27.81
Rick Orvis	PT Laborer	\$ 20.00	\$ 21.25	\$ 23.25	\$ 24.25

**2026 Town of Clayton
Schedule of Elected Town Officials
(Article 8 of the Town Law)**

<u>Officer</u>		2023 Wage	2024 Wage	2025 Wage	2026 Wage
Town Board	\$5,500 per Board Member x 4	\$ 17,000.00	\$ 20,000.00	\$ 20,000.00	\$ 22,000.00
Supervisor		\$ 35,000.00	\$ 37,500.00	\$ 42,000.00	\$ 45,000.00
Justice Jeram		\$ 12,400.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
Justice Kinnie			\$ 12,400.00	\$ 12,400.00	\$ 12,400.00
Town Clerk/Tax Collector		\$ 29,000.00	\$ 30,000.00	\$ 33,000.00	\$ 40,000.00
Highway Superintendent		\$ 57,750.00	\$ 64,000.00	\$ 71,584.00	\$ 73,100.00

TOWN WITH VILLAGE

EXPLANATIONS

- (1) Taxes for these services must be levied on the area of the town outside villages:

Building Inspection (Section 138, Town Law)

Board of Health (Section 304, Public Health Law)

Registrar of Vital Statistics, except when combined districts
coincide with a consolidated health district (Section 4124, Public Health Law)

Library (certain contract payments) (Section 256, education Law)

Zoning and Planning (Section 261, Town Law)

- (2) Taxes for these services must be levied on the area of the town outside villages under the circumstances set forth below:

Police Department (Section 150, Town Law)

Town of Fallsburg, and towns in Suffolk County containing villages which maintain police departments with two or more full-time policemen. Department established after January 1, 1960: Town contains a village which maintains a police department of four or more policemen on an annual full-time basis.

Department established prior to January 1, 1960: Amounts in accordance with an agreement made between the town and a village within the town which maintains a full-time police department of four or more policemen.

Joint Police Department (General Municipal Law, Section 121-a)

Recreation (Article 13, General Municipal Law)

Amounts for parks, playgrounds and recreation centers established under the provisions of Article 13 of the General Municipal Law.

Refuse and Garbage (Section 120-w, General Municipal Law; Article 12, Town Law)

The share of the cost to be paid by the town in accordance with an agreement between the town and one or more villages for joint refuse and garbage collection and disposal, unless otherwise provided.

- (3) Revenues estimated to be received from any of the functions or activities for which taxes are levied in the town outside the village must be applied to the estimate of expenditures for such function or activity (Town Law, Section 107(2)).

Non-property tax distributed by a county must be credited to the town area outside of village if the village receives a cash distribution of non-property taxes from the county.

Equalized Total Assessed Value 1,219,052,405

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	7	7,570,000	0.62
13500	TOWN - GENERALLY	RPTL 406(1)	25	10,221,979	0.84
13570	TOWN O/S LIMITS - SPECIFIED US	RPTL 406(2)	3	401,042	0.03
13650	VG - GENERALLY	RPTL 406(1)	15	5,550,000	0.46
13730	VG O/S LIMITS - SPECIFIED USES	RPTL 406(2)	1	651,042	0.05
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	2	52,083	0.00
13800	SCHOOL DISTRICT	RPTL 408	3	5,944,479	0.49
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	3	17,212,188	1.41
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	3	1,432,292	0.12
25110	NONPROF CORP - RELIG(CONST PR	RPTL 420-a	9	7,209,375	0.59
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	4	942,708	0.08
25130	NONPROF CORP - CHAR (CONST PR	RPTL 420-a	74	13,299,375	1.09
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	2	875,000	0.07
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	5	1,131,667	0.09
26100	VETERANS ORGANIZATION	RPTL 452	1	520,833	0.04
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	4	2,707,083	0.22
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	8	591,354	0.05
28110	NOT-FOR-PROFIT HOUSING COMPAN	RPTL 422	1	3,333,333	0.27
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	1	380,208	0.03
33700	TAX SALE - VG OWNED	RPTL 406(5)	1	94,792	0.01
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	10	417,536	0.03
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	16	184,563	0.02
41121	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	95	1,111,243	0.09
41123	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	3	36,000	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	22	440,000	0.04
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	83	1,659,531	0.14
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	12	424,615	0.03

Equalized Total Assessed Value 1,219,052,405

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	61	2,177,813	0.18
41143	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	2	59,677	0.00
41631	VOL/FIRE/AMB	RPTL 466-a	15	546,913	0.04
41700	AGRICULTURAL BUILDING	RPTL 483	7	590,521	0.05
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	26	4,360,229	0.36
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	70	6,966,059	0.57
41800	PERSONS AGE 65 OR OVER	RPTL 467	3	210,625	0.02
41803	PERSONS AGE 65 OR OVER	RPTL 467	13	459,217	0.04
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	501,979	0.04
47610	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	9	963,550	0.08
48690	REDEVELOPMENT CO - PHASE OUT	RPTL 423	1	427,083	0.04
Total Exemptions Exclusive of System Exemptions:			621	101,657,986	8.34
Total System Exemptions:			0	0	0.00
Totals:			621	101,657,986	8.34

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

(for local use only -- not to be filed with NYS Department of Taxation & Finance - Office of Real Property Tax Services)

Date: September 22, 2025

Taxing Jurisdiction: Town of Clayton

Fiscal Year Beginning: January 1, 2026

Total equalized value in taxing jurisdiction: \$ _____

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Payments in Lieu of Taxes (PILOTs) (Column E)
18020	MUNICIPAL INDUST DEV AG	RPTL 412-a	5	\$10,307.00
	20.39-1-8			
	20.39-1-1.1			
	20.39-1-19			
	20.39-1-11			
	20.39-1-9			
18020	MUNICIPAL INDUST DEV AG	RPTL 412-a	1	\$3,364.66
	20.00-1-28.801			
18020	MUNICIPAL INDUST DEV AG	RPTL 412-a	1	\$712.19
	41.00-2-5.1-801			
Totals				\$14,383.85



GASB 68 Report for NYSLRS Measurement Date 03/31/2025

TOWN OF CLAYTON - 30491 ERS

Employer Fiscal Year: 12/31/2025 Employer Allocation Percentage: 0.0040411%

Measurement Date	03/31/2025
Actuarial Valuation Date	04/01/2024
Net pension Liability (Asset) – Ending	\$692,879

DEFERRED OUTFLOWS – as of Measurement Date

Difference Between Expected and Actual Experience	\$171,977
Change of Assumptions	\$29,058
Net Difference Between Projected and Actual Investment Earning on Pension Plan Investments	\$54,361
Changes in Proportion and Differences Between Employer Contribution and Proportionate Share of Contributions	\$9,670
Employer Contributions Subsequent to the Measurement Date	PROVIDED BY EMPLOYER

DEFERRED INFLOWS – as of Measurement Date

Difference Between Expected and Actual Experience	\$8,112
Changes of Assumptions	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	\$0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	\$48,688

PENSION EXPENSE

Proportionate Share of Plan Pension Expense	\$151,669
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(\$17,856)
Total Pension Expense (Income)	\$133,812

Additional GASB 68 Employer Disclosures

GASB 68 requires significant Note Disclosures. The information below is specific to the employer for whom this valuation has been calculated. More information related to Note Disclosures will be available on the NYSLRS website for all employers including NYSLRS' financial statements and related GASB schedules.

TOWN OF CLAYTON - 30491 ERS

Employer Fiscal Year: 12/31/2025 Employer Allocation Percentage: 0.0040411%

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability
Due to Changes in the Discount Rate

	1% Decrease (4.90%)	Current Discount Rate(5.90%)	1% Increase (6.90%)
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$2,005,280	\$692,879	(\$402,976)

Net amount of the employer's balances of deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year End:

2026	\$102,073
2027	\$169,793
2028	(\$66,686)
2029	\$3,086
2030	\$0
Thereafter	\$0

Employer's Covered Payroll

PROVIDED BY EMPLOYER

Employer's Contribution

\$180,210

GASB 77

Authority under which tax abatements are provided:

Jefferson County Industrial Development Agency is authorized and empowered by the provisions of Chapter 1030 of the 1969 Laws of New York, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended (the Enabling Act) and Chapter 77 of the 1974 Laws of New York, as amended, constituting Section 902 of said General Municipal Law.

Eligibility Criteria:

The project must promote, develop, and encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of commercial facilities, among others, for the purpose of promoting, attracting and developing economically sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration.

Taxes to be abated:

During the construction phase, all Sales Tax on materials purchased, and Mortgage Recording Tax may be abated.

Subsequent to completion, all Real Estate Taxes, with the exception of, special ad valorem levies, special assessments and service charges which are or may be imposed for special improvements or special district improvements.

Most Real Estate Taxes abated under a PILOT agreement are abated for 15 years with a declining exemption percentage over the life of the agreement.

Commitments by abatement recipients:

Capital investment and job creation and/or job retention required, subject to a Cost/Benefit Analysis.

The recipient agrees that failure to meet the commitments may require the Agency to implement a recovery of any benefits provided.



GASB 68 Report for NYSLRS Measurement Date 03/31/2025

TOWN OF CLAYTON - 30491 ERS	
Employer Fiscal Year: 12/31/2025 Employer Allocation Percentage: 0.0040411%	

Measurement Date	03/31/2025
Actuarial Valuation Date	04/01/2024
Net pension Liability (Asset) – Ending	\$692,879

DEFERRED OUTFLOWS – as of Measurement Date

Difference Between Expected and Actual Experience	\$171,977
Change of Assumptions	\$29,058
Net Difference Between Projected and Actual Investment Earning on Pension Plan Investments	\$54,361
Changes in Proportion and Differences Between Employer Contribution and Proportionate Share of Contributions	\$9,670
Employer Contributions Subsequent to the Measurement Date	PROVIDED BY EMPLOYER

DEFERRED INFLOWS – as of Measurement Date

Difference Between Expected and Actual Experience	\$8,112
Changes of Assumptions	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	\$0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	\$48,688

PENSION EXPENSE

Proportionate Share of Plan Pension Expense	\$151,669
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(\$17,856)
Total Pension Expense (Income)	\$133,812

Additional GASB 68 Employer Disclosures

GASB 68 requires significant Note Disclosures. The information below is specific to the employer for whom this valuation has been calculated. More information related to Note Disclosures will be available on the NYSLRS website for all employers including NYSLRS' financial statements and related GASB schedules.

TOWN OF CLAYTON - 30491 ERS

Employer Fiscal Year: 12/31/2025 Employer Allocation Percentage: 0.0040411%

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability
Due to Changes in the Discount Rate

	1% Decrease (4.90%)	Current Discount Rate(5.90%)	1% Increase (6.90%)
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$2,005,280	\$692,879	(\$402,976)

Net amount of the employer's balances of deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year End:

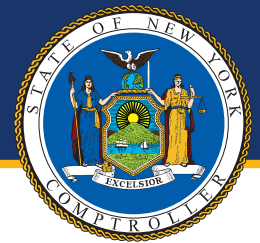
2026	\$102,073
2027	\$169,793
2028	(\$66,686)
2029	\$3,086
2030	\$0
Thereafter	\$0

Employer's Covered Payroll

PROVIDED BY EMPLOYER

Employer's Contribution

\$180,210



Property Tax Cap

Inflation and Allowable Levy Growth Factors

Inflation Factors and Allowable Levy Growth Factors by Fiscal Year

Fiscal Year	Fiscal Years Beginning									
	2022		2023		2024		2025		2026	
	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor
Jan 1 - Dec 31	2.30%	1.0200	7.17%	1.0200	6.26%	1.0200	3.30%	1.0200	2.64%	1.0200
Mar 1- Feb 28	3.00%	1.0200	7.69%	1.0200	5.43%	1.0200	3.18%	1.0200	2.65%	1.0200
Apr 1 - Mar 31	3.33%	1.0200	7.92%	1.0200	5.06%	1.0200	3.07%	1.0200	Coming October 2025	
Jun 1 - May 31	4.23%	1.0200	8.06%	1.0200	4.37%	1.0200	2.99%	1.0200		
Jul 1 - Jun 30	4.70%	1.0200	8.00%	1.0200	4.12%	1.0200	2.95%	1.0200		
Aug 1 - Jul 31	5.21%	1.0200	7.91%	1.0200	3.85%	1.0200	2.94%	1.0200		
Sep 1 - Aug 31	5.72%	1.0200	7.75%	1.0200	3.61%	1.0200	2.91%	1.0200		
Oct 1 - Sep 30	6.22%	1.0200	7.45%	1.0200	3.49%	1.0200	2.82%	1.0200		

As defined in law, the allowable levy growth factor is the lesser of one plus the inflation factor or one and two-one-hundredths. For periods where the inflation factor is less than 2 percent, the allowable levy growth factor is equal to one plus the inflation factor.



County: Jefferson
MuniCode: 220317100000

Town of Clayton

Fiscal Year: 2024
Stress Level: No Designation

Category	Indicator	Scoring	Fiscal Year End	Points	
Year End Fund Balance	1 Assigned and Unassigned Fund Balance	General Fund and Highway Town-wide Fund 25 Points ≤ 0% 18.75 Points > 0% But ≤ 3.33% 12.50 Points > 3.33% But ≤ 6.67% 6.25 Points > 6.67% But ≤ 10% 0 Points > 10%	2024	Data Required Assigned and Unassigned Fund Balance (codes 915 & 917) 4,330,991 Gross Expenditures 3,986,886 Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures 108.63%	0.00
	2 Total Fund Balance	General Fund and Highway Town-wide Fund 25 Points ≤ 0% 18.75 Points > 0% But ≤ 10% 12.50 Points > 10% But ≤ 15% 6.25 Points > 15% But ≤ 20% 0 Points > 20%	2024	Data Required Total Fund Balance (code 8029) 5,451,106 Gross Expenditures 3,986,886 Calculation Total Fund Balance ÷ Gross Expenditures 136.73%	0.00
Operating Deficits	3 Operating Deficit	Combined Funds 10 Points = Deficit < 0% in 3/3 Last Fiscal Years 6.67 Points = Deficit < 0% in 2/3 Last Fiscal Years 3.33 Points = Deficit < 0% in 1/3 Last Fiscal Years 0 Points = Deficit < 0% in 0/3 Last Fiscal Years	2022	Data Required Gross Revenues 5,730,447 Gross Expenditures 5,741,631 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -0.19%	3.33
			2023	Data Required Gross Revenues 5,971,961 Gross Expenditures 4,883,854 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 22.28%	
			2024	Data Required Gross Revenues 5,839,259 Gross Expenditures 5,249,581 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 11.23%	
Cash Position	4 Cash Ratio	Combined Funds 10 Points ≤ 50% 6.67 Points > 50% But ≤ 75% 3.33 Points > 75% But ≤ 100% 0 Points > 100%	2024	Data Required Cash and Investments (codes 200-223, 450, 451) 5,233,695 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 0 Calculation Cash and Investments ÷ Net Current Liability	0.00
	5 Cash % of Monthly Expenditures	Combined Funds 10 Points ≤ 33.33% 6.67 Points > 33.33% But ≤ 66.67% 3.33 Points > 66.67% But ≤ 100% 0 Points > 100%	2024	Data Required Cash and Investments (codes 200, 201, 450, 451) 5,233,395 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 437,465 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 1196.30%	0.00
Use of Short- Term Cash- Flow Debt	6 Short-Term Cash- Flow Debt Issuance	5 Points > 15% 3.33 Points > 5% But ≤ 15% 1.67 Points > 0% But ≤ 5% 0 Points = 0%	2024	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0 Total Revenues (General Fund Only) 3,840,518 Calculation Short-Term Debt Issued ÷ Total Revenues (General Fund Only) 0.00%	0.00
	7 Short-Term Cash- Flow Debt Issuance Trend	5 Points = Issuance In Each of Last Three Years 3.33 Points = Issuance In Each of Last Two Years 1.67 Points = Issuance In Current Year 0 Points = No Issuance In Current Year	2022	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	0.00
			2023	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	
			2024	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	

County: Jefferson
MuniCode: 220317100000

Town of Clayton

Fiscal Year: 2024
Stress Level: No Designation

Category	Indicator	Scoring	Fiscal Year		End	Points
Fixed Costs	8 Personal Services and Employee Benefits	All Funds (Except Capital Projects) 5 Points = Last Three Fiscal Year Average ≥ 75% 3.33 Points = Last Three Fiscal Year Average ≥ 70% But < 75% 1.67 Points = Last Three Fiscal Year Average ≥ 65% But < 70% 0 Points = Last Three Fiscal Year Average < 65%	2022	Data Required		0.00
				Personal Services and Employee Benefits	2,078,155	
				Total Revenues	5,915,197	
				Calculation		
			Personal Services and Employee Benefits ÷ Total Revenues	35.13%		
			2023	Data Required		
				Personal Services and Employee Benefits	2,046,623	
				Total Revenues	5,979,914	
				Calculation		
			Personal Services and Employee Benefits ÷ Total Revenues	34.22%		
			2024	Data Required		
				Personal Services and Employee Benefits	2,431,258	
				Total Revenues	6,016,259	
				Calculation		
	Personal Services and Employee Benefits ÷ Total Revenues	40.41%				
		Calculation (Average)				
	3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues)	36.59%				
	9 Debt Service % Revenue	All Funds (Except Capital Projects) 5 Points = Last Three Fiscal Year Average ≥ 20% 3.33 Points = Last Three Fiscal Year Average ≥ 15% But < 20% 1.67 Points = Last Three Fiscal Year Average ≥ 10% But < 15% 0 Points = Last Three Fiscal Year Average < 10%	2022	Data Required		0.00
				Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	392,962	
				Total Revenues	5,915,197	
				Calculation		
			Debt Service ÷ Total Revenues	6.64%		
			2023	Data Required		
				Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	270,579	
				Total Revenues	5,979,914	
				Calculation		
			Debt Service ÷ Total Revenues	4.52%		
			2024	Data Required		
Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)				509,617		
Total Revenues				6,016,259		
Calculation						
Debt Service ÷ Total Revenues	8.47%					
	Calculation (Average)					
3 Year Average (Debt Service ÷ Total Revenues)	6.54%					
Total ¹ :					3.3	

Towns
General Fund Combined Funds
A, DA A, B, DA, DB, FX, G, SS, SW, ES, EW

Gross Revenues = Revenues and Other Sources
Total Revenues = Revenues
Gross Expenditures = Expenditures and Other Uses

Point Range (Out of 100 total pts)
Significant Fiscal Stress 65 - 100
Moderate Fiscal Stress 55 - 64.9
Susceptible Fiscal Stress 45 - 54.9
No Designation 0 - 44.9

¹Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.

County: Jefferson
MuniCode: 220317100000

Town of Clayton

Fiscal Year: 2024
Stress Level: No Designation

Category	Indicator	Scoring	Year	Points		
Population	1 Change in Population	10 Points < -5% 6.67 Points < -2.5% But ≥ -5% 3.33 Points < 0% But ≥ -2.5% 0 Points ≥ 0%	2018	Data Required Population	4,850	6.67
			2023	Data Required Population	4,662	
				Calculation (2023 Population Estimate - 2018 Population Estimate) ÷ 2018 Prior Population	-3.88%	
Poverty	2 Percent of Households with Public Assistance	20 Points > 30% 13.33 Points > 25% But ≤ 30% 6.67 Points > 20% But ≤ 25% 0 Points ≤ 20%	2023	Data Required Households with Public Assistance Total Number of Households	253 2,069	0.00
				Calculation Households with Public Assistance ÷ Total Number of Households	12.23%	
Age	3 Percent of Population Under 18 & Over 65	10 Points > 50% 6.67 Points > 47.50% But ≤ 50% 3.33 Points > 45% But ≤ 47.50% 0 Points ≤ 45%	2023	Data Required Percent of Population Under 18	20.50%	0.00
				Percent of Population 65 and Over	23.00%	
				Calculation Percent of Population Under 18 + Percent of Population 65 and Over	43.50%	
Tax Base	4 Percent Change in Home Value	20 Points < 0% 13.33 Points < 7.90% (50% x Consumer Price Index Calculation) 6.67 Points < 15.80% (Consumer Price Index Calculation) 0 Points ≥ 15.80% (Consumer Price Index Calculation)	2018	Data Required Median Value of Owner Occupied Housing Housing Consumer Price Index (NY-NJ-PA Region)	159,400 297.74	0.00
			2023	Data Required Median Value of Owner Occupied Housing Housing Consumer Price Index (NY-NJ-PA Region)	204,400 344.78	
				Calculation (Property Value) (2023 Median Home Value - 2018 Median Home Value) ÷ 2018 Median Home Value Calculation (Consumer Price Index) (2023 Consumer Price Index - 2018 Consumer Price Index) ÷ 2018 Consumer Price Index	28.23% 15.80%	
Income	5 Median Household Income	10 Points < 37,290 (150% x Federal Poverty Line (FPL)) 6.67 Points < 43,505 (175% x FPL) But ≥ 37,290 (150% x FPL) 3.33 Points < 49,720 (200% x FPL) But ≥ 43,505 (175% x FPL) 0 Points ≥ 49,720 (200% x FPL)	2023	Data Required Median Household Income Federal Poverty Line (Family of 3)	78,110 24,860	0.00
Unemployment	6 Unemployment Rate	10 Points > 12% 6.67 Points > 10% But ≤ 12% 3.33 Points > 8% But ≤ 10% 0 Points ≤ 8%	2023	Data Required Unemployment Rate	2.70%	0.00
State and Federal Aid	7 Reliance on State and Federal Aid	20 Points > 30% 13.33 Points > 20% But ≤ 30% 6.67 Points > 15% But ≤ 20% 0 Points ≤ 15%	2022	Data Required State and Federal Revenues (codes 3000-4999) - (codes 3960 & 4960) Total Revenues (All Funds Except Capital Projects)	724,822 5,915,197	0.00
				Calculation State and Federal Revenues ÷ Total Revenues	12.25%	
			2023	Data Required State and Federal Revenues (codes 3000-4999) - (codes 3960 & 4960) Total Revenues (All Funds Except Capital Projects)	606,413 5,979,914	
				Calculation State and Federal Revenues ÷ Total Revenues	10.14%	
			2024	Data Required State and Federal Revenues (codes 3000-4999) - (codes 3960 & 4960) Total Revenues (All Funds Except Capital Projects)	814,306 6,016,259	
				Calculation State and Federal Revenues ÷ Total Revenues	13.54%	
				Calculation (Average) 3 Year Average (State and Federal Revenues ÷ Total Revenues)	11.98%	
					Total ¹ :	6.7

¹Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.

Total Revenues = Revenues (Not Including Other Sources)

Point Range (Out of 100 total pts)

Significant Environmental Stress	50 - 100
Moderate Environmental Stress	40 - 49.9
Susceptible Environmental Stress	30 - 39.9
No Designation	0 - 29.9

Town of Clayton Fire District

2026 Proposed Budget - Adopted September 10, 2025

							2026 PROPOSED BUDGET		
Assessed Values							\$ 1,099,464,736.00		
Ordinary Income/Expense									
Income									
A980 · General-Revenues									
A1001 · Real Property Taxes							626,694.90		
A2401 · Interest and Earnings							15,000.00		
A2665 · Sale of Equipment							0.00		
A2770 · Other Unclass Rev (Fund Bal)							0.00		
A2771 · Insurance Claim Proceeds							0.00		
A2772 · NYS Fire Tax Distribtuion 2%							8,500.00		
A2773 · Insurance Dividend							0.00		
A2800 · From Clayton VFD (Fire Boat)							10,000.00		
A3100 · NYS Grants							0.00		
A5031 · Transfer From Reserves									
Total A980 · General-Revenues							660,194.90		
R980 · Reserve-Revenues									
R2401 · Interest on Reserve Funds									
R5031 · Transfer From General									
Total R980 · Reserve-Revenues							0.00		
Total Income							660,194.90		
Expense									
A522 · General-Expenditures									
A3410.4 · Fire Protection Contractual									
A5120a · Heat-Clayton							7,600.00		
A5120b · Heat - Depauville							4,000.00		
A5120c · Heat - Social Hall							2,500.00		
A5122a · Electric-Clayton							7,770.00		
A5122b · Electric - Depauville							3,080.00		
A5122c · Electric-Dep Hall							6,510.00		
A5124a · Sewer/Water-Clayton							1,500.00		
A5124b · Sewer/Water- Depauville							500.00		
A5124c · Sewer/Water- Social Hall							500.00		
A5126 · Telephone/Internet							4,900.00		
A5126a · Telephone/Internet-Clayton									
A5126b · Telephone/Internet - Depauville									
A5126c · Telephone/Internet - Soc Hall									
A5128 · Cellular Service							2,000.00		
A5130 · Physicals							2,000.00		
A5131 · Supplies							2,600.00		
A5132 · Fire Boat Supplies									
A5133 · Radio Repairs & Maintenance							1,000.00		
A5134 · Hose									
A5134a · Hose Test							0.00		
A5134 · Hose - Other							3,000.00		
Total A5134 · Hose							3,000.00		
A5135 · Small Equipment									
A5135c · Small Equipment - Fire Boat							900.00		
A5135 · Small Equipment - Other							12,000.00		
Total A5135 · Small Equipment							12,900.00		
A5136 · Personal Protective Equipment							15,000.00		
A5137 · Airpacks-Repair & Maintenance							1,000.00		
A5138 · Pagers- Repairs							400.00		
A5139 · Training							3,000.00		

										2026 PROPOSED BUDGET			
A5139b · Training- Fire Boat													
A5140 · Computer Software										11,000.00			
A5140a · Computer Software-Fire Boat										250.00			
A5141 · Fuel - Chiefs										4,800.00			
A5145 · Fuel - Generator										50.00			
A5147 · Fuel - Fireboat										1,700.00			
A5149 · Fuel - Fire Equipment													
A5149a · Fuel - Maintenance Fee													
A5149 · Fuel - Fire Equipment - Other										5,000.00			
Total A5149 · Fuel - Fire Equipment										5,000.00			
A5150 · Pager Purchases										1,000.00			
A5155 · Computer Hardware										1,000.00			
A5160 · Marine Equipment Maintenance										3,750.00			
A5161 · Marine Equipment Purchases										4,350.00			
A5170 · Fire Equipment Maintenance													
A5170a · Ladder Truck													
A5170 · Fire Equipment Maintenance - Other										22,500.00			
Total A5170 · Fire Equipment Maintenance										22,500.00			
A5171 · Preventative Maintennce										20,000.00			
A5172 · Equipment Replacement													
A5173 · First Responder Program										0.00			
A5180 · Aerial and Hydrostatic Tests										3,500.00			
A5190 · Station Maintenance													
A5190a · Station Maintenance-Clayton										35,000.00			
A5190b · Station Maintenance-Depauville										1,000.00			
A5190c · Station Maintenance-Dep Hall										3,800.00			
A5190d · Building Security										3,200.00			
A5190 · Station Maintenance - Other													
Total A5190 · Station Maintenance										43,000.00			
A5201 · Air Pack Replacement										0.00			
A5910 · Treasure/Secretary										15,000.00			
A5911 · District Manager										0.00			
A5912 · Assoc to District Chief										0.00			
A5920 · Management & Admin										0.00			
A5921 · Grant Writing										3,500.00			
A5925 · Office Supplies & Postage										1,500.00			
A5930 · Election Expense										300.00			
A5940 · Legal Expense - Attorney										10,000.00			
A5950 · Legal Advertising										350.00			
A5960 · Insurance										23,000.00			
A5965 · Insurance-Fire Boat										1,500.00			
A5966 · Insurance-Cancer Bill										3,500.00			
A5967 · Insurance Claims Expense										0.00			
A5980 · Dues										1,250.00			
A5981 · Employee Assistance Program										260.00			
A5982 · Fire Prevention										600.00			
A5985 · Audit										6,500.00			
A5990 · Equipment Purchases										0.00			
A5999 · Contingency										26,810.98			
A6570 · Insurance 2% rebate										8,500.00			
A6600 · Volunter Recognition Banquet													
A6600a · Volunteer Incentive-Clayton										0.00			
A6600b · Volunteer Incentive-Depauville										0.00			

Town of Clayton Fire District

2026 Proposed Budget - Adopted September 10, 2025

[illegible]