

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 REGULAR MEETING AGENDA

Wednesday, November 12, 2025 • 5:00pm • Cerow Recreation Park Arena

1. **Pledge of Allegiance**
2. **Guests:**
3. **Town Clerk**
 - A. *Correspondence* that Needs Recording
 - B. *Minutes* from 10/22/2025 Board Meeting
4. **Public:** *Comment on Agenda Items*
5. **General Discussion Items:**
 - A. Bills & Transfers
 - i. Abstract #11 of 2025 in the amount of \$325,592.88
 - ii. Transfers: *N/A*
 - iii. Budget Amendment: *N/A*
 - iv. New Accounts/Special Entries: *N/A*
 - B. Supervisor's Report & Bank Reconciliations: October 2025
 - C. Balance Sheets: October 2025
 - D. Resignations & Appointments
 - i. Resignations:
 - a. *Steve Dorr Retirement*
 - b. *Raymond Robinson Deputy Highway*
 - ii. Positions/Appointments:
 - a. *Interim Highway Superintendent*
 - b. *Deputy Highway Superintendent*
 - c. *PT Laborer-Plowing- DL Marshall \$21/hr effective 11/13/2025*
 - iii. Rate Changes:
 - a. *N/A*
 - E. Training: *N/A*
 - F. 2026 RFP Award for Miscellaneous Contractors
 - G. Highway Purchase
 - H. Resolution to Adopt 2026 Section 284 Highway Expenditure Plan
 - I. Resolution to Adopt 2026 Budget
 - J. Stackel & Navarra Engagement Letter
 - K. November 26, 2025 Meeting Cancellation
 - L. December 24, 2025 Meeting Moved to December 31, 2025 at 8:30 AM.
6. **Supervisor's Report:** Highway, Consolidated Health District, Youth Commission & Antique Boat Museum
7. **Department Head Reports:**
 - A. Highway Superintendent: Steve Dorr
 - B. Buildings & Grounds: James Jones
 - C. Assessor: Alexander Marchenkoff
 - D. Codes/Zoning: Richard Ingerson
8. **Council Reports:**
 - A. **Councilman Knapp:** Libraries & Chamber of Commerce
 - B. **Councilwoman Patchen:** Buildings & Grounds, Cemeteries, and Purchasing & Personnel
 - C. **Councilman Kenney:** Safety Coordinator, Planning/Zoning, and Sewer Districts
 - D. **Councilwoman Laclair:** TIERS, Paynter Center, and CLDC
9. **Public:** *Submitted Requests to Address the Board*

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10. **Adjournment** **Next Board Meeting:** *Wednesday, December 12, 2025 @ 5:00pm Cerow Recreation Park*

Town of Clayton Workshop Meeting Minutes

Wednesday, October 22, 2025

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

The following persons attended:

Timothy Doney
James Kenney
Savarah Wright

Kenneth Knapp
Donna Patchen

Kathleen LaClair
Mariah LaClair

Steve Dorr, I.
Megan Badour

1. Pledge of Allegiance:

Supervisor Doney led the pledge of allegiance.

2. Guests: Peter Colello

Mr. Colello presented on behalf of TIERS with regard to increasing their levy as a gradual increase over the next several years. It will not impact the Town's tax rate but will impact the levy with regard to TIERS.

3. Town Clerk:

Correspondence:

- Dedication Ceremony for Mary Zovistoski (see attached)
- Charter Communications Update (see attached)

Minutes:

- Motion made by Kathleen LaClair, seconded by Kenneth Knapp to approve Regular Meeting Minutes from 10/8/2025. **Motion carried.**

4. Public Hearing: Preliminary Budget

Motion was made by Kathleen LaClair, seconded by Kenneth Knapp to open the Public Hearing at 5:15 pm.

No request to comment.

Motion to close public hearing made by James Kenney, seconded by Donna Patchen. **Motion carried.**

5. Public: Comment on Discussion Items: N/A

6. Workshop Discussion Items:

i. Part-Time Winter Laborer:

Motion was made by Kenneth Knapp, seconded by Kathleen LaClair to approve J. Keszler and E. Beadle for part-time winter laborer effective 11/1/2025 at a rate of \$21.00/hr. **Motion carried.**

ii. EV Charger Project Update:

At this time, the projected start date for installation is November 10, 2025 there are 3 double chargers that will be installed at Cerow Recreation Park.

iii. Annual AOT Training Registration:

A motion was made by Kenneth Knapp, seconded by James Kenney to approve the registrations of Megan Badour, Steve Dorr I., and Justin Taylor. **Motion carried.**

iv. Resolution #51 of 2025: Jefferson County Hazard Mitigation Plan
Resolution 51 of 2025, a resolution to adopt the Jefferson County Hazard Mitigation Plan introduced by Kenneth Knapp, seconded by Donna Patchen. Roll call vote: Knapp-aye; Patchen-aye; Kenney- aye, LaClair-aye, Doney-aye. **Passed.**

7. Executive Session:

Motion was made by Kenneth Knapp seconded by Kathleen LaClair to close the workshop meeting at 5:21 PM. **Motion carried.**

Motion was made by Donna Patchen, seconded by Kathleen LaClair to enter into Executive Session at 5:21 PM in accordance with NYS OML §105 (f) the medical, financial, credit or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation. **Motion carried.**

Motion was made by seconded Kenneth Knapp, seconded by James Kenney to close Executive Session at 5:44 PM. **Motion carried.**

Motion was made by Kenneth Knapp seconded by Donna Patchen to open the workshop meeting at 5:44 PM. **Motion carried.**

Motion was made to authorize disciplinary suspension of two weeks of a particular employee in accordance with the stipulations set forth in the 2025-2027 Teamsters Union 687 bargaining contract effective 10/26/2025 by Kenneth Knapp, seconded by Donna Patchen. **Motion carried.**

8. Adjournment:

Motion was made by Kenneth Knapp, seconded by Kathleen LaClair to adjourn the workshop meeting at 5:55 PM. **Motion carried.**

Next Meeting: Wednesday, November 12, 2025 @ 5:00pm located at Cerow Recreation Park Arena 600 East Line Rd, Clayton, NY.

Megan Badour, Town Clerk

Ranges		Item Status		Purchase Types		Misc							
Range: First to Last Rcvd Batch Id Range: First to Last Encumbrance Date Range: 11/03/25 to 11/12/25		Open: N Void: N Paid: N Held: N Aprv: N Rcvd: Y	Bid: Y State: Y Other: Y Exempt: Y	P.O. Type: All Format: Detail without Line Item Notes Include Non-Budgeted: Y Prior Year Only: N * Means Prior Year Line: Vendors: All									
PO #	PO Date	Vendor	Contract	PO Type	Amount	Charge Account	Acct Type	Description	Stat/Chk	First Enc Date	Rcvd Date	Chk/Void Date	Invoice
25-00751	11/06/25	WSB-FEE				WATERTOWN SAVINGS BANK-ACC FEE							
1		MONTHLY RDC FEE			\$20.00	A -1310-42	E	FINANCE-BANK SERVICE FEES	R	11/06/25	11/10/25		
25-00752	11/06/25	NATGRI				NATIONAL GRID							
1		E LINE ROAD LITE			\$25.24	A -7110-40	E	REC PARK-CONTRACTUAL EXPENS	R	11/06/25	11/10/25		
2		600 CTY RT 3			\$11,050.77	A -7110-40	E	REC PARK-CONTRACTUAL EXPENS	R	11/06/25	11/10/25		
3		TRANSFER SITE			\$66.58	A -8160-40	E	TRANSFER SITE-CONTRACTUAL E	R	11/06/25	11/10/25		
4		403 RIVERSIDE			\$2,303.04	A -7560-40	E	TOWN HALL-CONTRACTUAL	R	11/06/25	11/10/25		
5		STEPHANIE ST			\$33.75	GD -8130-40	E	DEPAUVILLE SEWER-CONTRACTU/	R	11/06/25	11/10/25		
6		CAROLINE ST			\$27.40	GD -8130-40	E	DEPAUVILLE SEWER-CONTRACTU/	R	11/06/25	11/10/25		
7		AMELIA ST			\$24.24	GD -8130-40	E	DEPAUVILLE SEWER-CONTRACTU/	R	11/06/25	11/10/25		
8		RT 12 SALT BARN			\$34.72	A -1640-41	E	CENTRAL GARAGE-JT HIGHWAY CC	R	11/06/25	11/10/25		
9		CLAYTON CNTR			\$24.08	A -1640-41	E	CENTRAL GARAGE-JT HIGHWAY CC	R	11/06/25	11/10/25		
10		E LINE RD			\$31.72	A -1640-41	E	CENTRAL GARAGE-JT HIGHWAY CC	R	11/06/25	11/10/25		
11		615 CTY RT 3			\$517.59	A -1640-41	E	CENTRAL GARAGE-JT HIGHWAY CC	R	11/06/25	11/10/25		
12		DPV LIB			\$136.22	B -7410-40	E	DEPAUVILLE LIBRARY-CONTRACTU	R	11/06/25	11/10/25		
13		HH PUMP			\$44.69	GH -8130-40	E	HERITAGE HEIGHTS SEWER-CONT	R	11/06/25	11/10/25		
14		DPV LTG			\$434.34	SL1-5182-40	E	DEPAUVILLE STREET LIGHTING-CC	R	11/06/25	11/10/25		
15		HH LTG			\$72.85	SL2-5182-40	E	HERITAGE HTS STREET LIGHTING-I	R	11/06/25	11/10/25		
16		DOCKS			\$759.41	A -5720-40	E	TRANSIENT DOCKING-CONTRACTL	R	11/06/25	11/10/25		
					\$15,586.64								
25-00753	11/06/25	VERWIR				VERIZON WIRELESS							
1		WIRELESS CHARGES			\$18.99	A -3620-40	E	CODE ENFORCEMENT-CONTRACTI	R	11/06/25	11/10/25		
2		WIRELESS CHARGES			\$37.99	A -1220-40	E	SUPERVISOR-CONTRACTUAL EXP	R	11/06/25	11/10/25		

PO #	PO Date	Vendor	Contract	PO Type	Amount	Charge Account	Acct Type	Description	Stat/Chk	First Enc Date	Rcvd Date	Chk/Void Date	Invoice
25-00753	11/06/25	VERWIR				VERIZON WIRELESS		Account Continued					
3					\$19.00	B -8010-40	E	ZONING-CONTRACTUAL EXPENSE	R	11/06/25	11/10/25		
4					\$50.02	A -7110-40	E	REC PARK-CONTRACTUAL EXPENS	R	11/06/25	11/10/25		
					\$126.00								
25-00754	11/06/25	KONIC005				KONICA MINOLTA PREMIER FINANCE							
1					\$156.65	A -1650-40	E	CENTRAL COMMUNICATIONS-CON	R	11/06/25	11/10/25		
2					\$48.35	A -7110-40	E	REC PARK-CONTRACTUAL EXPENS	R	11/06/25	11/10/25		
3					\$48.35	A -5010-40	E	HIGHWAY SUPERINTENDENT-CONT	R	11/06/25	11/10/25		
4					\$80.00	A -1650-40	E	CENTRAL COMMUNICATIONS-CON	R	11/06/25	11/10/25		
					\$333.35								
25-00755	11/06/25	KONIC005				KONICA MINOLTA PREMIER FINANCE							
1					\$138.57	A -1410-40	E	TOWN CLERK-CONTRACTUAL EXPI	R	11/06/25	11/10/25		
25-00756	11/06/25	FIRREH				SHELTER POINT LIFE							
1					\$411.74	A -9055-80	E	BENEFITS-DISABILITY INSURANCE	R	11/06/25	11/10/25		
2					\$9.41	DA -9055-80	E	BENEFITS-DISABILITY INSURANCE	R	11/06/25	11/10/25		
3					\$9.41	DB -9055-80	E	BENEFITS-DISABILITY INSURANCE	R	11/06/25	11/10/25		
4					\$8.14	GD -9055-80	E	DISABILITY INSURANCE	R	11/06/25	11/10/25		
5					\$27.54	B -9055-80	E	BENEFITS-DISABILITY INSURANCE	R	11/06/25	11/10/25		
					\$466.24								
25-00757	11/06/25	ADVAN010				ADVANCED CUSTODIAL EQUIPMENT							
1					\$62.37	A -7110-40	E	REC PARK-CONTRACTUAL EXPENSE	R	11/06/25	11/10/25		60140
25-00758	11/06/25	AMEROC				AMERICAN ROCK SALT CO. LLC							
1					\$14,400.58	DA -5142-42	E	SNOW REMOVAL-CONTRACTUAL-S	R	11/06/25	11/10/25		0804008
25-00759	11/06/25	ANDEQU				ANDERSON EQUIPMENT COMPANY INC							
1					\$400.00	DB -5110-40	E	MAINTENANCE OF ROADS-CONTR/	R	11/06/25	11/10/25		05250148400
25-00760	11/06/25	ABBEO005				ABBEY CARNEGIE							
1					\$600.00	A -9070-80	E	BENEFITS-\$600 PLAN	R	11/06/25	11/10/25		
Tracking Id: 600PLAN \$600 PLAN REIMBURSEMENT													

PO #	PO Date	Vendor	Contract	PO Type	Amount	Charge Account	Acct Type	Description	Stat/Chk	First Enc Date	Rcvd Date	Chk/Void Date	Invoice
25-00761	11/06/25	BRENT005	BRENTYN HORTON										
1			\$600 PLAN	E	\$300.00	DA -9070-80		BENEFITS-\$600 PLAN	R	11/06/25	11/10/25		
Tracking Id: 600PLAN \$600 PLAN REIMBURSEMENT													
2			\$600 PLAN	E	\$300.00	DB -9070-80		BENEFITS-\$600 PLAN	R	11/06/25	11/10/25		
Tracking Id: 600PLAN \$600 PLAN REIMBURSEMENT													
					\$600.00								
25-00762	11/06/25	BEAMAC	BEAM MACK SALES & SERV., INC.										
1			WASHER/GROMET TRK 80	E	\$159.36	DA -5130-40		MACHINERY-CONTRACTUAL EXPEN	R	11/06/25	11/10/25		269073W
2			COOLANT/HOSE TRK 83	E	\$1,845.18	DA -5130-40		MACHINERY-CONTRACTUAL EXPEN	R	11/06/25	11/10/25		269093W
3			CONNECTOR TRK 83	E	\$24.21	DA -5130-40		MACHINERY-CONTRACTUAL EXPEN	R	11/06/25	11/10/25		269199W
4			COOLANT/CONNECTOR TRK 83	E	698.42	DA -5130-40		MACHINERY-CONTRACTUAL EXPEN	R	11/06/25	11/10/25		CM268634W
5			V-CLAMP TRK 81	E	\$67.04	DA -5130-40		MACHINERY-CONTRACTUAL EXPEN	R	11/06/25	11/10/25		269341W
					\$1,397.37								
25-00763	11/06/25	BARPAV	BARRETT NEW YORK NORTH, INC.										
1			COLD PATCH ASPHALT	E	\$117.02	DB -5110-40		MAINTENANCE OF ROADS-CONTR/	R	11/06/25	11/10/25		4342807
2			LIGHT STONE FILL	E	\$518.13	HR -5720-22		REDI MARINA- CAPITAL EXPENSES	R	11/06/25	11/10/25		4386144
3			LIGHT STONE FILL	E	\$2,068.25	HR -5720-22		REDI MARINA- CAPITAL EXPENSES	R	11/06/25	11/10/25		4386562
					\$2,703.40								
25-00764	11/06/25	BECKE005	BECKER ARENA PRODUCTS, INC.										
1			AREANA FLOORING	E	\$36,798.78	A -7110-20		REC PARK-EQUIPMENT & CAPITAL	R	11/06/25	11/10/25		617633
25-00765	11/06/25	CHARLES1	CHARLES SMITH										
1			GRINDSTONE MOWING PMT 5 OF 5	E	\$1,960.00	A -8810-40		CEMETERIES-CONTRACTUAL EXPE	R	11/06/25	11/10/25		
25-00766	11/06/25	CHRISTHU	CHRISTINE C. THURSTON										
1			ASSESSMENT SERVICES 09/2025	E	\$1,125.00	A -1355-42		ASSESSMENT-REAL PROPERTY AS	R	11/06/25	11/10/25		
25-00767	11/06/25	CLAYT015	CLAYTON SAND & GRAVEL										
1			LIMESTONE	E	\$11,000.00	HR -5720-22		REDI MARINA- CAPITAL EXPENSES	R	11/06/25	11/10/25		6337
2			GRAVEL/BOULDERS	E	\$1,920.00	HR -5720-22		REDI MARINA- CAPITAL EXPENSES	R	11/06/25	11/10/25		6375

PO #	PO Date	Vendor	Contract	PO Type	Amount	Charge Account	Acct Type	Description	Stat/Chk	First Enc Date	Rcvd Date	Chk/Void Date	Invoice
25-00779	11/06/25	GENER005	GENERAL CODE, LLC		\$885.00	A -1420-40	E	GENERAL LEGAL-CONTRACTUAL	E R	11/06/25	11/10/25		PG000043634
25-00780	11/06/25	GRAWHO	GRAY'S WHOLESAL, INC.										
1		CAN LINERS			\$102.30	A -1640-41	E	CENTRAL GARAGE-JT HIGHWAY	CC R	11/06/25	11/10/25		477899
2		HALFHALF/COFFEE/TOWELS			\$163.61	A -1640-41	E	CENTRAL GARAGE-JT HIGHWAY	CC R	11/06/25	11/10/25		477974
3		CAN LINERS			\$55.28	A -7560-40	E	TOWN HALL-CONTRACTUAL	R	11/06/25	11/10/25		478564
4		CAN LINERS/TISSUES/TOWELS			\$359.44	A -7110-40	E	REC PARK-CONTRACTUAL EXPENS	R	11/06/25	11/10/25		477905
					\$680.63								
25-00781	11/06/25	HAWWEL	HAUN WELDING SUPPLY, INC.										
1		CYLINDER RENTAL			\$40.86	A -1640-41	E	CENTRAL GARAGE-JT HIGHWAY	CC R	11/06/25	11/10/25		0000600588
2		HYPOTHERM SHIELD/NOZZLES			\$416.53	A -1640-41	E	CENTRAL GARAGE-JT HIGHWAY	CC R	11/06/25	11/10/25		0000608617
3		LINCOLN SPOOL			\$125.40	A -1640-41	E	CENTRAL GARAGE-JT HIGHWAY	CC R	11/06/25	11/10/25		0000614550
4		HYPOTHERM NOZZLE			\$81.20	A -1640-41	E	CENTRAL GARAGE-JT HIGHWAY	CC R	11/06/25	11/10/25		0000624843
5		WELDING MATERIALS			\$324.33	A -1640-41	E	CENTRAL GARAGE-JT HIGHWAY	CC R	11/06/25	11/10/25		000624843
					\$988.32								
25-00782	11/06/25	HOWPUM	HOWLAND PUMP & SUPPLY CO., INC										
1		BEARING ASSEMBLY			\$665.36	A -7110-40	E	REC PARK-CONTRACTUAL EXPENS	R	11/06/25	11/10/25		W145227
25-00783	11/06/25	INTER010	INTERSTATE BILLING SERVICE, IN										
1		PIPE			\$101.16	A -7110-40	E	REC PARK-CONTRACTUAL EXPENS	R	11/06/25	11/10/25		0066627-00
2		OIL FILTER			\$41.62	DA -5130-40	E	MACHINERY-CONTRACTUAL EXPEN	R	11/06/25	11/10/25		0066647-00
3		PIPE			\$90.15	A -7110-40	E	REC PARK-CONTRACTUAL EXPENS	R	11/06/25	11/10/25		0066694-00
4		TRENCHER			\$165.85	A -7110-40	E	REC PARK-CONTRACTUAL EXPENS	R	11/06/25	11/10/25		
					\$398.78								
25-00784	11/06/25	JEFFR005	JEFFREY TUCKER										
1		\$600 PLAN			\$600.00	A -9070-80	E	BENEFITS-\$600 PLAN	R	11/06/25	11/10/25		
		Tracking Id: 600PLAN											
25-00785	11/06/25	JEFFE015	JEFFERSON COUNTY										
1		10/2025 ASSESSMENT SERVICES			\$6,915.00	A -1355-40	E	ASSESSMENT-CONTRACTUAL	R	11/06/25	11/10/25		251074

PO #	PO Date	Vendor	Contract	PO Type	Amount	Charge Account	Acct Type	Description	Stat/Chk	First Enc Rcvd Date	Chk/Void Date	Invoice
25-00786	11/06/25	JCREC		JEFFERSON COUNTY RECYCLING								
1		SOLID WASTE FEES ISW		A -8160-40	\$7,943.40	E	TRANSFER SITE-CONTRACTUAL E>	R		11/06/25	11/10/25	
2		SOLID WASTE FEES MSW		A -8160-40	\$1,300.00	E	TRANSFER SITE-CONTRACTUAL E>	R		11/06/25	11/10/25	
3		RECYCLING FEES TIPPING		A -8160-40	\$900.00	E	TRANSFER SITE-CONTRACTUAL E>	R		11/06/25	11/10/25	
					\$10,143.40							
25-00787	11/06/25	JORDANCO		JORDAN COUGHLIN, HISTORIAN								
1		TRIVIA NIGHT GIFT CARDS		B -7510-40	\$45.00	E	HISTORIAN-CONTRACTUAL EXPEN	R		11/06/25	11/10/25	
2		TRIVIA NIGHT REFRESHMENTS		B -7510-40	\$25.47	E	HISTORIAN-CONTRACTUAL EXPEN	R		11/06/25	11/10/25	
3		TRIVIA NIGHT GIFT CARDS		B -7510-40	\$31.33	E	HISTORIAN-CONTRACTUAL EXPEN	R		11/06/25	11/10/25	
					\$101.80							
25-00788	11/06/25	JUSTCOUR		NYS COMPTROLLER								
1		JUSTICE COURT FEES 9/2025		A -1110-42	\$1,490.00	E	COURT-DUE TO NYS COMPTROLLE	R		11/06/25	11/10/25	2231710-2025-09
25-00789	11/06/25	JEFLEW		JEFFERSON-LEWIS BOCES								
1		QUARTERLY ADMIN CHARGES		A -7110-40	\$118.25	E	REC PARK-CONTRACTUAL EXPENS	R		11/06/25	11/10/25	607-26A
2		QUARTERLY ADMIN CHARGES		A -5010-40	\$118.25	E	HIGHWAY SUPERINTENDENT-CONT	R		11/06/25	11/10/25	
					\$236.50							
25-00790	11/06/25	KATLAC		KATHLEEN E. LACLAIR								
1		\$600 PLAN		A -9070-80	\$600.00	E	BENEFITS-\$600 PLAN	R		11/06/25	11/10/25	
		Tracking Id: 600PLAN										
25-00791	11/06/25	KEIDAS		KEITH DASNO								
1		\$600 PLAN		DA -9070-80	\$300.00	E	BENEFITS-\$600 PLAN	R		11/06/25	11/10/25	
		Tracking Id: 600PLAN										
2		\$600 PLAN		DB -9070-80	\$300.00	E	BENEFITS-\$600 PLAN	R		11/06/25	11/10/25	
		Tracking Id: 600PLAN										
					\$600.00							
25-00792	11/06/25	KRAFF005		KRAFFT CLEANING SERVICE, INC.								
1		HWY CLEANING 10/2025		A -1640-41	\$1,025.00	E	CENTRAL GARAGE-JT HIGHWAY CC	R		11/06/25	11/10/25	21378

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25-00792	11/06/25	KRAFF005	KRAFFT CLEANING SERVICE, INC.					Account Continued				
2		TOWN HALL CLEANING 10/2025		E	\$1,325.00	A -7560-40	E	TOWN HALL-CONTRACTUAL	R	11/06/25	11/10/25	21377
					\$2,350.00							
25-00793	11/06/25	LONPAR	LONG-PARK TIRE, INC.									
1		425/65R22.5 WHEELS TRK 80		E	\$1,968.92	DA -5130-40	E	MACHINERY-CONTRACTUAL EXPEN	R	11/06/25	11/10/25	01-650347
25-00794	11/06/25	LAQUA	L A QUARRY									
1		SHOTROCK		E	\$512.15	HR -5720-22	E	REDI MARINA- CAPITAL EXPENSES	R	11/06/25	11/10/25	10532
2		SHOTROCK		E	\$273.00	HR -5720-22	E	REDI MARINA- CAPITAL EXPENSES	R	11/06/25	11/10/25	10542
3		SHOTROCK		E	\$255.85	HR -5720-22	E	REDI MARINA- CAPITAL EXPENSES	R	11/06/25	11/10/25	10551
					\$1,041.00							
25-00795	11/06/25	MGLSOLTN	MGL FORMS-SYSTEM, LLC									
1		W2'S/ENVELOPES		E	\$344.00	A -1430-40	E	PERSONNEL-CONTRACTUAL EXP	R	11/06/25	11/10/25	219186
25-00796	11/06/25	MCQBAN	MCQUADE & BANNIGAN INC.									
1		HOOK LOAD STRAP		E	\$29.61	DA -5130-40	E	MACHINERY-CONTRACTUAL EXPEN	R	11/06/25	11/10/25	4292476
25-00797	11/06/25	MARKN005	MARK NATALI									
1		\$600 PLAN		E	\$600.00	A -9070-80	E	BENEFITS-\$600 PLAN	R	11/06/25	11/10/25	
		Tracking Id: 600PLAN	\$600 PLAN REIMBURSEMENT									
25-00798	11/06/25	MARIA005	MARIAH LACLAIR									
1		\$600 PLAN		E	\$600.00	A -9070-80	E	BENEFITS-\$600 PLAN	R	11/06/25	11/10/25	
		Tracking Id: 600PLAN	\$600 PLAN REIMBURSEMENT									
25-00799	11/06/25	MARMEE	MARK MEEKS									
1		\$600 PLAN		E	\$300.00	DA -9070-80	E	BENEFITS-\$600 PLAN	R	11/06/25	11/10/25	
		Tracking Id: 600PLAN	\$600 PLAN REIMBURSEMENT									
2		\$600 PLAN		E	\$300.00	DB -9070-80	E	BENEFITS-\$600 PLAN	R	11/06/25	11/10/25	
		Tracking Id: 600PLAN	\$600 PLAN REIMBURSEMENT									
					\$600.00							

PO #	PO Date	Vendor	Contract	PO Type	Amount	Charge Account	Acct Type	Description	Stat/Chk	First Enc Date	Rcvd Date	Chk/Void Date	Invoice
25-00800	11/06/25	MATTH005	MATTHEW GREENIZEN										
1	\$600 PLAN			E	\$600.00	A -9070-80		BENEFITS-\$600 PLAN	R	11/06/25	11/10/25		
25-00801	11/06/25	NEWCEN	NEW CENTURY ELECTRIC, INC.										
1	DOCK ELECTRIC SERVICE			E	\$125.00	A -5720-40		TRANSIENT DOCKING-CONTRACTL	R	11/06/25	11/10/25		8958
25-00802	11/06/25	NNYONLIN	NNYonline LLC										
1	IT MONTHLY SERVICING			E	\$755.00	A -1650-41		CENTRAL COMMUNICATIONS- INFC	R	11/06/25	11/10/25		28972
2	HIGHWAY COMP TROUBLESHOOTING			E	\$156.25	A -1650-41		CENTRAL COMMUNICATIONS- INFC	R	11/06/25	11/10/25		28998
					\$911.25								
25-00803	11/06/25	NYSYEA	NYS TEAMSTERS COUNCIL										
1	11/2025 B&G HEALTH INS			E	\$9,914.80	A -9060-83		BENEFITS-BARGAINING HEALTH IN	R	11/06/25	11/10/25		
2	11/2025 HWY HEALTH INS			E	\$6,373.80	DA -9060-83		BENEFITS-BARGAINING HEALTH IN	R	11/06/25	11/10/25		
3	11/2025 HWY HEALTH INS			E	\$6,373.80	DB -9060-81		BENEFITS-BARGAINING HEALTH IN	R	11/06/25	11/10/25		
					\$22,662.40								
25-00804	11/06/25	NYSYEA	NYS TEAMSTERS COUNCIL										
1	11/2025 INSURANCE			E	\$11,873.76	A -9060-81		BENEFITS-NON-BARGAINING HEAL	R	11/06/25	11/10/25		
2	11/2025 INSURANCE			E	\$926.64	B -9060-81		BENEFITS-NON-BARGAINING HEAL	R	11/06/25	11/10/25		
					\$12,800.40								
25-00805	11/06/25	NCCSYS	NCC SYSTEMS INC.										
1	ALARM SYSTEMS MAINTENANCE			E	\$84.00	A -7560-40		TOWN HALL-CONTRACTUAL	R	11/06/25	11/10/25		5423
2	ALARM SYSTEM MAINTENANCE			E	\$85.26	A -7560-40		TOWN HALL-CONTRACTUAL	R	11/06/25	11/10/25		7641
					\$169.26								
25-00806	11/07/25	PEPES005	PEPE'S PARTS XPRESS										
1	SCREWDRIVER SET			E	\$145.00	DA -5130-40		MACHINERY-CONTRACTUAL EXPEN	R	11/07/25	11/12/25		22508
2	BEAD SEALER/WHEEL WEIGHTS			E	\$189.65	A -1640-41		CENTRAL GARAGE-JT HIGHWAY CC	R	11/07/25	11/12/25		22601
					\$334.65								
25-00807	11/07/25	PATMC005	PAT MCCARRON										
1	\$600 PLAN			E	\$600.00	A -9070-80		BENEFITS-\$600 PLAN	R	11/07/25	11/10/25		

PO #	PO Date	Vendor	Contract	PO Type	Amount	Charge Account	Acct Type	Description	Stat/Chk	First Enc Date	Rcvd Date	Chk/Void Date	Invoice
25-00807	11/07/25	PATMC005	PAT MCCARRON										
Tracking Id: 600PLAN \$600 PLAN REIMBURSEMENT													
25-00808	11/07/25	POMSEP	POMERVILLE SEPTIC SERVICES INC										
1		SEPTIC PUMPOUTS	\$1,717.00	GD -8130-40	E			DEPAUVILLE SEWER-CONTRACTU/	R	11/07/25	11/10/25		26100
2		CAROLINE STREET/ SCHNAUBER	\$735.00	GD -8130-40	E			DEPAUVILLE SEWER-CONTRACTU/	R	11/07/25	11/10/25		26110
					\$2,452.00								
Account Continued													
25-00809	11/07/25	RYLEE005	RYLEE BABCOCK										
1		\$600 PLAN	\$600.00	A -9070-80	E			BENEFITS-\$600 PLAN	R	11/07/25	11/10/25		
Tracking Id: 600PLAN \$600 PLAN REIMBURSEMENT													
25-00810	11/07/25	REIDEP	REINMAN'S DEPARTMENT STORE										
1		ENAMEL	\$67.49	DA -5130-40	E			MACHINERY-CONTRACTUAL EXPEN	R	11/07/25	11/10/25		437592
2		PETROLEUM JELLY	\$2.33	JY -7310-40	E			YOUTH COMMISSION-CONTRACTU	R	11/07/25	11/10/25		437827
3		AIR FILTER	\$53.91	A -1640-41	E			CENTRAL GARAGE-JT HIGHWAY CC	R	11/07/25	11/10/25		438167
					\$123.73								
25-00811	11/07/25	RAYROB	RAYMOND ROBINSON II										
1		\$600 PLAN	\$300.00	DA -9070-80	E			BENEFITS-\$600 PLAN	R	11/07/25	11/10/25		
Tracking Id: 600PLAN \$600 PLAN REIMBURSEMENT													
2		\$600 PLAN	\$300.00	DB -9070-80	E			BENEFITS-\$600 PLAN	R	11/07/25	11/10/25		
Tracking Id: 600PLAN \$600 PLAN REIMBURSEMENT													
					\$600.00								
25-00812	11/07/25	REBEC005	REBECCA KINNIE										
1		MILEAGE REIMB	\$344.40	A -1110-40	E			COURT-CONTRACTUAL EXP	R	11/07/25	11/10/25		
2		HOTEL STAY REIMB	\$75.44	A -1110-40	E			COURT-CONTRACTUAL EXP	R	11/07/25	11/10/25		
3		MAGISTRATES REGISTRATION	\$100.00	A -1110-40	E			COURT-CONTRACTUAL EXP	R	11/07/25	11/10/25		
4		PER DIEM	\$150.00	A -1110-40	E			COURT-CONTRACTUAL EXP	R	11/07/25	11/10/25		
					\$669.84								
25-00813	11/07/25	SYDEN005	SYDENSTRICKER NOBBE PARTNERS										
1		HY GARD	\$106.85	A -7110-40	E			REC PARK-CONTRACTUAL EXPENS	R	11/07/25	11/10/25		11942403

PO #	PO Date	Vendor	Contract	PO Type	Amount	Charge Account	Acct Type	Description	Stat/Chk	First Enc Date	Rcvd Date	Chk/Void Date	Invoice
25-00814	11/07/25	SCOTT010	SCOTT FARM		\$195.00	DB -5110-40	E	MAINTENANCE OF ROADS-CONTR/	R	11/07/25	11/10/25		
1		HAY BALES											
25-00815	11/07/25	STEDOR	STEVE DORR		\$300.00	DA -9070-80	E	BENEFITS-\$600 PLAN	R	11/07/25	11/10/25		
1		\$600 PLAN											
		Tracking Id: 600PLAN											
2		\$600 PLAN			\$300.00	DB -9070-80	E	BENEFITS-\$600 PLAN	R	11/07/25	11/10/25		
		Tracking Id: 600PLAN											
					<u>\$600.00</u>								
25-00816	11/07/25	STEBUS	STEVEN BUSBY		\$300.00	DA -9070-80	E	BENEFITS-\$600 PLAN	R	11/07/25	11/10/25		
1		\$600 PLAN											
		Tracking Id: 600PLAN											
2		\$600 PLAN			\$300.00	DB -9070-80	E	BENEFITS-\$600 PLAN	R	11/07/25	11/10/25		
		Tracking Id: 600PLAN											
					<u>\$600.00</u>								
25-00817	11/07/25	SEANLOVE	SEAN LOVELAND		\$67.55	A -9070-80	E	BENEFITS-\$600 PLAN	R	11/07/25	11/10/25		
1		\$600 PLAN											
		Tracking Id: 600PLAN											
25-00818	11/07/25	SCOTTHAV	SCOTT HAVER		\$600.00	A -9070-80	E	BENEFITS-\$600 PLAN	R	11/07/25	11/10/25		
1		\$600 PLAN											
		Tracking Id: 600PLAN											
25-00819	11/07/25	SEAWAYMA	SEAWAY MARINE GROUP, LLC		\$750.00	HR -5720-22	E	REDI MARINA- CAPITAL EXPENSES	R	11/07/25	11/10/25		3306
1		TURBITY CURTAIN											
25-00820	11/07/25	SWSER005	S & W SERVICES, INC.		\$1,335.37	A -7110-40	E	REC PARK-CONTRACTUAL EXPENS	R	11/07/25	11/10/25		0414809
1		MANHOLE COVER											
25-00821	11/07/25	SUPER005	SUPERIOR PLUS PROPANE		\$2,096.72	A -7110-40	E	REC PARK-CONTRACTUAL EXPENS	R	11/07/25	11/10/25		
1		PROPANE											
2		PROPANE			\$780.31	A -7560-40	E	TOWN HALL-CONTRACTUAL	R	11/07/25	11/10/25		

PO #	PO Date	Vendor	Contract	PO Type	Amount	Charge Account	Acct Type	Description	Stat/Chk	First Enc Date	Rcvd Date	Chk/Void Date	Invoice
25-00826	11/07/25	TYLER005	TYLER MITCHELL					Account Continued					
1			\$600 PLAN	E	\$300.00	DA -9070-80		BENEFITS-\$600 PLAN	R	11/07/25	11/10/25		
2			\$600 PLAN	E	\$300.00	DB -9070-80		BENEFITS-\$600 PLAN	R	11/07/25	11/10/25		
					\$600.00								
25-00827	11/07/25	TIMDON	TIMOTHY DONEY										
1			\$600 PLAN	E	\$600.00	A -9070-80		BENEFITS-\$600 PLAN	R	11/07/25	11/10/25		
25-00828	11/07/25	ULI	ULINE										
1			MOBILE ROOM DIVIDER	E	\$923.89	A -7110-40		REC PARK-CONTRACTUAL EXPENS	R	11/07/25	11/10/25		198832297
25-00829	11/07/25	UNICOR	UNIFIRST CORPORATION										
1			CENTRAL GARAGE MATS	E	\$208.97	A -1640-41		CENTRAL GARAGE-JT HIGHWAY CC	R	11/07/25	11/10/25		
2			TOWN HALL MATS/SCREENS	E	\$201.35	A -7560-40		TOWN HALL-CONTRACTUAL	R	11/07/25	11/10/25		
					\$410.32								
25-00830	11/07/25	UNICOR	UNIFIRST CORPORATION										
1			UNIFORMS	E	\$168.26	A -7110-40		REC PARK-CONTRACTUAL EXPENS	R	11/07/25	11/10/25		
2			UNIFORMS/TOWELS	E	\$577.34	DA -5130-40		MACHINERY-CONTRACTUAL EXPEN	R	11/07/25	11/10/25		
					\$745.60								
25-00831	11/07/25	UNIFI005	UNIFIRST FIRST AID + SAFETY										
1			FIRST AID SUPPLIES	E	\$72.55	A -1640-41		CENTRAL GARAGE-JT HIGHWAY CC	R	11/07/25	11/10/25		C559179
2			FIRST AID SUPPLIES	E	\$65.75	A -1640-41		CENTRAL GARAGE-JT HIGHWAY CC	R	11/07/25	11/10/25		C559326
					\$138.30								
25-00832	11/07/25	VILCLA	VILLAGE OF CLAYTON										
1			COMPROLLER FEE DUE TO VILLAGE	E	\$390.00	A -1110-43		MUNICIPAL COURT- DUE TO VOC	R	11/07/25	11/10/25		
25-00833	11/07/25	VILCLA	VILLAGE OF CLAYTON										
1			JOINT COURT LEASE 12/2025	E	\$1,543.50	A -1110-41		COURT-JOINT COURTROOM EXPEN	R	11/07/25	11/10/25		
25-00834	11/07/25	VILCLA	VILLAGE OF CLAYTON										
1			POOLACCT 144-0	E	\$7,419.17	A -7110-40		REC PARK-CONTRACTUAL EXPENS	R	11/07/25	11/10/25		

PO #	PO Date	Vendor	Contract	PO Type	Amount	Charge Account	Acct Type	Description	Stat/Chk	First Enc Rcvd Date	Chk/Void Date	Invoice
25-00834	11/07/25	VILCLA	VILLAGE OF CLAYTON					Account Continued				
2		ARENA ACCT 145-0			\$463.47	A -7110-40	E	REC PARK-CONTRACTUAL EXPENS	R	11/07/25	11/10/25	
3		TOWN HALL ACCT 302-0			\$437.38	A -7560-40	E	TOWN HALL-CONTRACTUAL	R	11/07/25	11/10/25	
4		BOATER SRV BLDG ACT 1127-0			\$312.36	A -5720-40	E	TRANSIENT DOCKING-CONTRACTL	R	11/07/25	11/10/25	
5		ATTENUATOR AACCT 1193-0			\$280.86	A -5720-40	E	TRANSIENT DOCKING-CONTRACTL	R	11/07/25	11/10/25	
6		FLOATERS B & C ACCT 1192-0			\$114.73	A -5720-40	E	TRANSIENT DOCKING-CONTRACTL	R	11/07/25	11/10/25	
7		HWY GARAGE ACCT 1023-0			\$1,295.34	A -1640-41	E	CENTRAL GARAGE-JT HIGHWAY CC	R	11/07/25	11/10/25	
8		ARENA BATHHOUSE 146-0			\$767.69	A -7110-40	E	REC PARK-CONTRACTUAL EXPENS	R	11/07/25	11/10/25	
					\$11,091.00							
25-00835	11/07/25	WILSHE	WILLIAM SHERMAN									
1		SEWER MAINTENANCE/MILEAGE			\$225.00	GD -8130-40	E	DEPAUVILLE SEWER-CONTRACTU/	R	11/07/25	11/10/25	
25-00836	11/07/25	WALKE005	WALKER COUGHLIN									
1		\$600 PLAN			\$300.00	DA -9070-80	E	BENEFITS-\$600 PLAN	R	11/07/25	11/10/25	
		Tracking Id: 600PLAN										
2		\$600 PLAN			\$300.00	DB -9070-80	E	BENEFITS-\$600 PLAN	R	11/07/25	11/10/25	
		Tracking Id: 600PLAN										
					\$600.00							
25-00837	11/07/25	WASMAN	WASTE MANAGEMENT OF NY, LLC									
1		DUMPSTER			\$390.20	A -1640-41	E	CENTRAL GARAGE-JT HIGHWAY CC	R	11/07/25	11/10/25	3462906-0448-4
25-00838	11/07/25	BILLD005	BILL DEALING									
1		BANK RECS 10/2025			\$150.00	A -1310-40	E	FINANCE-CONTRACTUAL EXPENSE	R	11/07/25	11/10/25	
25-00839	11/07/25	WHILUM	WHITE'S LUMBER									
1		SUPPLIES			\$121.12	DA -5130-40	E	MACHINERY-CONTRACTUAL EXPEN	R	11/07/25	11/10/25	
2		SUPPLIES			\$419.60	HR -5720-22	E	REDI MARINA- CAPITAL EXPENSES	R	11/07/25	11/10/25	
3		SUPPLIES			\$650.24	A -7110-40	E	REC PARK-CONTRACTUAL EXPENS	R	11/07/25	11/10/25	
4		SUPPLIES			\$743.94	A -8160-40	E	TRANSFER SITE-CONTRACTUAL E	R	11/07/25	11/10/25	
5		SUPPLIES			\$94.98	DB -5112-20	E	ROAD CONSTRUCTION-EQUIPMEN	R	11/07/25	11/10/25	
6		SUPPLIES			\$57.42	A -5720-40	E	TRANSIENT DOCKING-CONTRACTL	R	11/07/25	11/10/25	
7		SUPPLIES-LION BLDG			\$344.22	JY -7310-20	E	YOUTH COMMISSION-EQUIP & CAP	R	11/07/25	11/10/25	
					\$2,431.52							

PO #	PO Date	Vendor	Contract	PO Type	Amount	Charge Account	Acct Type	Description	Stat/Chk	First Enc Date	Rcvd Date	Chk/Void Date	Invoice	
25-00840	11/07/25	MEGAN005 MEGAN BADOUR												
1		\$600 PLAN			\$600.00	A -9070-80	E	BENEFITS-\$600 PLAN	R	11/07/25	11/10/25			
Tracking Id: 600PLAN \$600 PLAN REIMBURSEMENT														
2		CELL PHONE REIMBURSEMENT			\$120.00	A -9070-80	E	BENEFITS-\$600 PLAN	R	11/07/25	11/10/25			
Tracking Id: CELL CELL PHONE REIMBURSEMENT														
					<u>\$720.00</u>									
25-00841	11/07/25	LAFAGW LAFARGEVILLE AGWAY												
1		TURF MIX			\$139.99	A -7110-40	E	REC PARK-CONTRACTUAL EXPENS	R	11/07/25	11/10/25		2509-190741	
25-00842	11/07/25	TIREA T.I. READY MIX CONCRETE, INC.												
1		CONCRETE			\$758.00	A -8160-40	E	TRANSFER SITE-CONTRACTUAL E	R	11/07/25	11/10/25		56743	
25-00843	11/07/25	ASSFIR ASSOCIATED FIRE PROTECTION INC												
1		QUARTERLY SPRINKLER INSP			\$225.00	A -7110-40	E	REC PARK-CONTRACTUAL EXPENS	R	11/07/25	11/10/25		14392	
2		QUARTERLY SPRINKLER INSP			\$300.00	A -7560-40	E	TOWN HALL-CONTRACTUAL	R	11/07/25	11/10/25		14393	
					<u>\$525.00</u>									
25-00844	11/10/25	APPLI005 APPLIED BUSINESS SYSTEMS, INC.												
1		TAX BILL POSTAGE			\$1,400.00	A -1330-40	E	TAX COLLECTION-CONTRACTUAL E	R	11/10/25	11/10/25		ACCT# 8455	
Total Purchase Orders:					94	Total P.O. Line Items:		222	Total List Amount:		\$325,592.88	Total Void Amount:		\$0.00

Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
General Fund	5-A	\$146,099.62	\$0.00	\$0.00	\$146,099.62
General Fund B	5-B	\$1,616.85	\$0.00	\$0.00	\$1,616.85
Highway Town Wide Fund	5-DA	\$28,263.41	\$0.00	\$0.00	\$28,263.41
Highway Part Town Fund	5-DB	\$125,136.46	\$0.00	\$0.00	\$125,136.46
Depauville Sewer Fund	5-GD	\$4,984.53	\$0.00	\$0.00	\$4,984.53
Heritage Heights Sewer Fund	5-GH	\$44.69	\$0.00	\$0.00	\$44.69
CAPITAL PROJECT- DEP SEWE	5-HD	\$26.50	\$0.00	\$0.00	\$26.50
REDI CAPITAL PROJECT	5-HR	\$17,716.98	\$0.00	\$0.00	\$17,716.98
Youth Commission Fund	5-JY	\$1,196.65	\$0.00	\$0.00	\$1,196.65
Depauville Street Light	5-SL1	\$434.34	\$0.00	\$0.00	\$434.34
Heritage Heights Street Light	5-SL2	\$72.85	\$0.00	\$0.00	\$72.85
Total Of All Funds:		\$325,592.88	\$0.00	\$0.00	\$325,592.88

Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
General Fund	A	\$146,099.62	\$0.00	\$0.00	\$146,099.62
General Fund B	B	\$1,616.85	\$0.00	\$0.00	\$1,616.85
Highway Town Wide Fund	DA	\$28,263.41	\$0.00	\$0.00	\$28,263.41
Highway Part Town Fund	DB	\$125,136.46	\$0.00	\$0.00	\$125,136.46
Depauville Sewer Fund	GD	\$4,984.53	\$0.00	\$0.00	\$4,984.53
Heritage Heights Sewer Fund	GH	\$44.69	\$0.00	\$0.00	\$44.69
CAPITAL PROJECT- DEP SEWE	HD	\$26.50	\$0.00	\$0.00	\$26.50
REDI CAPITAL PROJECT	HR	\$17,716.98	\$0.00	\$0.00	\$17,716.98
Youth Commission Fund	JY	\$1,196.65	\$0.00	\$0.00	\$1,196.65
Depauville Street Light	SL1	\$434.34	\$0.00	\$0.00	\$434.34
Heritage Heights Street Light	SL2	\$72.85	\$0.00	\$0.00	\$72.85
Total Of All Funds:		\$325,592.88	\$0.00	\$0.00	\$325,592.88

Fund Description	Fund	Current	Prior Rcvd	Prior Open	Paid Prior	Fund Total
General Fund	5-A	\$146,099.62	\$0.00	\$0.00	\$0.00	\$146,099.62
General Fund B	5-B	\$1,616.85	\$0.00	\$0.00	\$0.00	\$1,616.85
Highway Town Wide Fund	5-DA	\$28,263.41	\$0.00	\$0.00	\$0.00	\$28,263.41
Highway Part Town Fund	5-DB	\$125,136.46	\$0.00	\$0.00	\$0.00	\$125,136.46
Depauville Sewer Fund	5-GD	\$4,984.53	\$0.00	\$0.00	\$0.00	\$4,984.53
Heritage Heights Sewer Fund	5-GH	\$44.69	\$0.00	\$0.00	\$0.00	\$44.69
CAPITAL PROJECT- DEP SEWE	5-HD	\$26.50	\$0.00	\$0.00	\$0.00	\$26.50
REDI CAPITAL PROJECT	5-HR	\$17,716.98	\$0.00	\$0.00	\$0.00	\$17,716.98
Youth Commission Fund	5-JY	\$1,196.65	\$0.00	\$0.00	\$0.00	\$1,196.65
Depauville Street Light	5-SL1	\$434.34	\$0.00	\$0.00	\$0.00	\$434.34
Heritage Heights Street Light	5-SL2	\$72.85	\$0.00	\$0.00	\$0.00	\$72.85
Total Of All Funds:		\$325,592.88	\$0.00	\$0.00	\$0.00	\$325,592.88

Overtime hours on Sundays and Holidays for Commercial Tanl	\$450.00	/Tank	\$	/Tank								
Marine Transportation to & from Grindstone Island	Non-Collusive:											
	Authorization to Bid:		Authorization to Bid:		Authorization to Bid:		Authorization to Bid:		Authorization to Bid:		Authorization to Bid:	
	Certificate of Inspection:		Certificate of Inspection:		Certificate of Inspection:		Certificate of Inspection:		Certificate of Inspection:		Certificate of Inspection:	
	Captain License:		Captain License:		Captain License:		Captain License:		Captain License:		Captain License:	
Cost per One-Way Loaded Trip:		/Trip	\$	/Trip								
Cost per Two-Way Loaded Trip:		/Trip	\$	/Trip								
Cost for Wait Time After 30 Minutes		/hr	\$	/hr								

Mowing Maintenance at Two Cemeteries on Grindstone Island & Grindstone Island Schoolhouse												
	CHARLES SMITH											
Mowing both Cemeteries and Schoolhouse for one season	\$9,800.00	/Lump Sum	\$	/Lump Sum								

Welding Work at Service Provider's Shop	Non-Collusive:											
	Authorization to Bid:		Authorization to Bid:		Authorization to Bid:		Authorization to Bid:		Authorization to Bid:		Authorization to Bid:	
Regular Hourly Rate	\$	/hr										
Overhead & Profit Markup Percentage on Supplies		%		%		%		%		%		%

Cleaner at Town Hall & Highway Barn												
	KBK CLEANING			KRAFTT								
Regular Hourly Rate		/hr	\$	/hr	\$	/hr	\$	/hr	\$	/hr	\$	/hr
Monthly Rate	\$1,040 TH/\$1,950 H	/month	\$2,350 BOTH	/month	\$	/month	\$	/month	\$	/month	\$	/month

HVAC Preventative Maintenance at listed Town-owned Fac												
	FOURTH COAST											
	Non-Collusive: Y		Non-Collusive:									
	Authorization to Bid:		Authorization to Bid:		Authorization to Bid:		Authorization to Bid:		Authorization to Bid:		Authorization to Bid:	
Regular Hourly Rate	\$100.00	/hr	\$	/hr								
<i>Contract Rate for non-routine Service Call-out:</i>												
Normal weekday business hours 7:00 AM to 3:30 PM	\$100.00	/hr	\$	/hr								
Overtime hours on Weekday and for Saturdays	\$150.00	/hr	\$	/hr								
Overtime hours on Sundays and Holidays	\$200.00	/hr	\$	/hr								

Material Supply Hourly Construction (Requested by the ton)												
	FMI			CLAYTON SAND & GRAVEL			HEIDELBERG					
	Non-Collusive:		Non-Collusive:		Non-Collusive: Y		Non-Collusive:		Non-Collusive: Y		Non-Collusive:	
	Authorization to Bid:		Authorization to Bid:		Authorization to Bid:		Authorization to Bid:		Authorization to Bid:		Authorization to Bid:	
Road Traction Material	\$6.25 PER TON				\$9.00/YD		\$23,142.60		\$7.85 /TON			
200 Truck Loads @ 18 tons/tl= 3,600 tons		/12 YARDS	Total: \$		/ton	Total: \$		/ton	Total: \$		/ton	Total: \$
3/4 " Minus Processed Gravel	\$8.00 PER TON				\$12.00/YD		\$616.80		\$8.05 /TON			
4 Truck Loads @ 18 tons/tl = 72 tons		/12 YARDS	Total: \$		/ton	Total: \$		/ton	Total: \$		/ton	Total: \$
2" Minus Processed Gravel	\$8.00 PER TON				\$10.00/YD		\$514.00		\$7.25 /TON			
4 Truck Loads @ 18 tons/tl = 72 tons		/12 YARDS	Total: \$		/ton	Total: \$		/ton	Total: \$		/ton	Total: \$
Unprocessed Bank Run Gravel (Nominal 4" Gravel)					\$8.00 YD		\$411.20		\$6.50 /TON			
4 Truck Loads @ 18 tons/tl =72 tons		/12 YARDS	Total: \$		/ton	Total: \$		/ton	Total: \$		/ton	Total: \$

PEST CONTROL												
	JENIS											
Regular Hourly Rate	\$130.00	/hr	\$	/hr								
Overtime & Saturday Rate	\$130.00	/hr		/hr	\$	/hr	\$	/hr	\$	/hr	\$	/hr
Sunday & Holiday Rate	\$130.00	/hr		/hr								

VEHICLE PURCHASE AGREEMENT

THIS AGREEMENT IS NOT BINDING UNLESS SIGNED BY THE SELLER AND THE BUYER

Date: 11/05/2025

Buyer Name and Address	Co-Buyer Name and Address	Seller Name and Address
TOWN OF CLAYTON HIGHWAY DEPT 615 E LINE RD CLAYTON NY 13624	N/A	EMPIRE CDJR 7468 S STATE ST LOWVILLE NY 13367 Seller Facility #: 7126958
Email: TOWNBARN@TOWNOFCLAYTON.COM Phone: Cell: (315) 778-4169	Email: Phone: Cell:	<input type="checkbox"/> _____ is not a franchised dealership and does not represent a manufacturer. We are not authorized to perform recall or original factory warranty work. Salesperson: Deal Number:

I ORDER AND AGREE TO PURCHASE FROM YOU, ON THE TERMS CONTAINED ON ALL PAGES OF THIS AGREEMENT, THE FOLLOWING VEHICLE (READ ALL PAGES):

NEW
 USED
 DEMO
 CAR
 TRUCK
 WHOLESALE VEHICLE
 JUNK VEHICLE

New Motor Vehicle Place of Delivery and Estimated Delivery Date. If the vehicle being purchased is a new motor vehicle,

the place of delivery is EMPIRE CDJR, and the estimated delivery date is 11/05/25. If the automobile has not been delivered in accordance with the contract within thirty days following such estimated delivery date, the consumer has the right to cancel the contract and to receive a full refund, unless the delay in delivery is attributable to the consumer.

Year	Make	Model	Type	Trim	Color	Mileage <input type="checkbox"/> True mileage is unknown	Stock #
2025			CH		WHITE	<input type="checkbox"/> NoSee: If this box is checked the dealer has serviced, repaired or replaced the odometer. 15	B8689

IF THIS MOTOR VEHICLE IS CLASSIFIED AS A USED MOTOR VEHICLE, THE DEALER NAMED ABOVE CERTIFIES THAT THE ENTIRE VEHICLE IS IN CONDITION AND REPAIR TO RENDER, UNDER NORMAL USE, SATISFACTORY AND ADEQUATE SERVICE UPON THE PUBLIC HIGHWAY AT THE TIME OF DELIVERY. THE DEALER NAMED ABOVE FURTHER CERTIFIES THAT THIS VEHICLE COMPLIES WITH THE INFLATABLE RESTRAINT SYSTEM REQUIREMENTS FOUND IN SECTION 419-A OF NEW YORK STATE VEHICLE AND TRAFFIC LAW.

Insurance Information. You have arranged the following insurance on the Vehicle:

Insurance Company _____	Agent _____	Policy Number _____
TRADE IN RECORD 1		
YR. N/A	MAKE N/A	MODEL N/A
COLOR N/A	TRIM N/A	MILEAGE N/A
VIN N/A		
TITLE NO. N/A	PLATE NO. N/A	EXP. DATE N/A
OWNER N/A		LOAN # N/A
LIENHOLDER N/A		PHONE N/A
ADDRESS N/A		SPOKE WITH N/A
AMOUNT N/A	GOOD THROUGH N/A	VERIFIED BY N/A
TRADE IN RECORD 2		
YR. N/A	MAKE N/A	MODEL N/A
COLOR N/A	TRIM N/A	MILEAGE N/A
VIN N/A		
TITLE NO. N/A	PLATE NO. N/A	EXP. DATE N/A
OWNER N/A		LOAN # N/A
LIENHOLDER N/A		PHONE N/A
ADDRESS N/A		SPOKE WITH N/A
AMOUNT N/A	GOOD THROUGH N/A	VERIFIED BY N/A
SPECIAL NOTICE TO CONSUMER		
IF, UNDER THE LAW OF THE STATE OF NEW YORK CONTROLLING THE SALE OF USED MOTOR VEHICLES, YOU SHOULD BE ENTITLED TO A REFUND IN CONNECTION WITH THIS TRANSACTION, THE VALUE OF ANY VEHICLE YOU MAY HAVE TRADED-IN (IF THE SELLER CHOOSES NOT TO RETURN IT TO YOU) SHALL NOT BE THE VALUE LISTED IN THIS DOCUMENT. INSTEAD, THE VALUE WILL BE DETERMINED BASED ON THE NATIONAL AUTO DEALERS ASSOCIATION USED CAR GUIDE WHOLESALE VALUE OR OTHER GUIDE APPROVED BY THE COMMISSIONER OF MOTOR VEHICLES, AND ADJUSTED FOR MILEAGE, IMPROVEMENTS AND ANY MAJOR PHYSICAL OR MECHANICAL DEFECTS.		
New Motor Vehicle Price Disclosure. If the vehicle being purchased is a new motor vehicle, the price contained in this contract is the final contract price to which the parties have agreed, and no additional fee or charge may be imposed or collected.		
ITEMIZATION OF PURCHASE		
Vehicle Price	\$	75000 00
Transportation (if not included in vehicle price)		
Factory Installed Equipment		
Dealer Installed Equipment and Services		
Other Charges		
Total Other Charges	\$	N/A
Total Vehicle Price	\$	75000 00
Less Trade-In Credits *(Please see paragraph 3 on page 3 of this form)		N/A
Trade Difference/Cash Price		75000 00
Taxes and Other Fees		
NYS and Local Sales Tax N/A %	\$	73000.00
License/Registration Fee Estimate		N/A
Title Fee		N/A
Inspection Fee		N/A
NYS DMV VERIFI Fee		N/A
NY Waste Tire Management Fee		12 50

WARRANTY INFORMATION

ALL WARRANTIES, IF ANY, BY A MANUFACTURER OR SUPPLIER OTHER THAN DEALER ARE THEIRS, NOT DEALER'S. ONLY SUCH MANUFACTURER OR OTHER SUPPLIER SHALL BE LIABLE FOR PERFORMANCE UNDER SUCH WARRANTIES, UNLESS DEALER FURNISHES BUYER WITH A SEPARATE WRITTEN WARRANTY OR SERVICE CONTRACT MADE BY DEALER ON ITS OWN BEHALF. DEALER NEITHER ASSUMES NOR AUTHORIZES ANY PERSON TO ASSUME FOR IT ANY LIABILITY IN CONNECTION WITH THE SALE OF ANY PRODUCTS.

UNLESS DEALER MAKES A WRITTEN WARRANTY ON ITS OWN BEHALF OR ENTERS INTO A SERVICE CONTRACT WITHIN 90 DAYS OF THE SALE AND DELIVERY OF THE VEHICLE THAT IS REFERRED TO IN THIS DOCUMENT, THE DEALER MAKES NO WARRANTIES, EXPRESS OR IMPLIED. THIS DISCLAIMER DOES NOT INVALIDATE OR LIMIT ANY IMPLIED WARRANTIES THAT ARE IMPOSED AS A MATTER OF LAW. FURTHER, THERE ARE AND WILL BE NO IMPLIED WARRANTIES OF MERCHANTABILITY OR OF FITNESS FOR A PARTICULAR PURPOSE, EXCEPT AS MAY BE REQUIRED AND ARE MANDATORY UNDER LAW OR REGULATION. THIS PROVISION DOES NOT AFFECT ANY WARRANTIES COVERING THE VEHICLE THAT THE MANUFACTURER OR ANY SUPPLIER MAY PROVIDE.

LIMITATION OF DAMAGES: DEALER SHALL NOT BE LIABLE TO BUYER FOR LOSS OF USE, LOSS OF TIME, LOSS OF PROFITS, LOSS OF INCOME OR OTHER CONSEQUENTIAL OR INCIDENTAL DAMAGES, OR PUNITIVE DAMAGES. DEALER SHALL NOT BE RESPONSIBLE FOR THE LOSS OF OR DAMAGE TO BUYER'S PERSONAL PROPERTY LEFT IN THE VEHICLE OR IN BUYER'S TRADE-IN.

THE AMOUNT INDICATED ON THIS SALES CONTRACT FOR REGISTRATION AND TITLE FEES IS AN ESTIMATE. IN SOME INSTANCES, IT MAY EXCEED THE ACTUAL FEES DUE THE COMMISSIONER OF MOTOR VEHICLES. THE DEALER WILL AUTOMATICALLY, AND WITHIN SIXTY DAYS OF SECURING SUCH REGISTRATION AND TITLE, REFUND ANY AMOUNT OVERPAID FOR SUCH FEES.

BUYER'S INITIALS: _____ DATE: 11/05/25

For your protection, request a receipt for all payments you make.

This Agreement is not binding upon either Dealer or Buyer until signed by an authorized Dealer representative.

If Buyer is buying this Vehicle in a credit sale transaction evidenced by a retail installment sale contract, this Agreement is binding when the retail installment contract is signed, but will not remain binding if a third party finance source does not agree to purchase the retail installment contract executed by Buyer and Dealer based on this Agreement on the terms as submitted. See paragraph 10 on page 3 of this Agreement, which shall survive the termination of this agreement for any reason.

Buyer agrees that this Agreement includes all of the terms and conditions on all pages of this agreement hereof, that this Agreement cancels and supersedes any prior agreement including oral agreements, and as of the date below comprises; together with any retail installment sale contract the complete and exclusive statement of the terms of the agreement relating to the subject matters covered by this Agreement.

Buyer, by signing this Agreement, acknowledges that Buyer has read and agrees to its terms and has received a true copy of this Agreement.

BUYER SIGNS X Steve La Highway Superintendent DATE 11/05/2025

CO-BUYER SIGNS X N/A DATE N/A

MANAGER'S APPROVAL (Must Be Accepted By An Authorized Representative of the Dealer)

X Gracie Bourgeois DATE 11/05/2025

Dealer's optional fee for processing application for registration and/or certificate of title, and for securing special or distinctive plates (if applicable). THIS IS NOT A DMV FEE.*	175.00
Total Price	\$ 75187.50
- Deposit <input type="checkbox"/> Check <input type="checkbox"/> Cash <input type="checkbox"/> CC <input type="checkbox"/>	N/A
- Manufacturer Rebate	2000.00
- NYS EV Rebate	N/A
+ Trade Payoff 1	N/A
+ Trade Payoff 2	N/A
	N/A
Cash Due on Delivery	\$ N/A
Finance Amount	\$ 73187.50

*The optional dealer registration or title application processing fee (\$175.00 maximum) and special plate processing fee (\$5.00 maximum) are not New York State or Department of Motor Vehicles fees. Unless a lien is being recorded or the dealer issued number plates, you may submit your own application for registration and/or certificate of title or for a special or distinctive plate to any motor vehicle issuing office. The annual fees to be assessed by the Department for cost of the plate are \$ N/A.

PRIOR USE CERTIFICATION (required by Vehicle and Traffic Law 417-A if the principal prior use of the vehicle was as a police vehicle, taxicab, driver education, rental vehicle, or if the vehicle was repurchased under New York "lemon laws" or returned for nonconformity of its warranty). The principal prior use of the vehicle was as: a police vehicle N/A, a taxicab N/A, a driver education vehicle N/A, or a rental vehicle N/A. Please see the attached N/A disclosure form if this vehicle was repurchased under New York lemon laws or the similar laws of another state or an arbitration or dispute procedure.

RESOLUTION NO. __ OF 2025

TOWN OF CLAYTON

A RESOLUTION TO ADOPT THE 2026 TOWN OF CLAYTON, NY BUDGET

Dated: NOVEMBER 12, 2025

At a regular meeting of the Town Board of Clayton, Jefferson County, New York held at the Cerow Recreation Park Arena, 600 East Line Road, Clayton, New York, on the 12th day of November, 2025 at 5:00 pm, prevailing time.

The meeting was called to order by Supervisor Doney and upon roll being called, the following were:

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

ABSENT: None

WHEREAS, a public hearing on the Town of Clayton Preliminary Budget was held on October 22, 2025 at 5:15 pm, and all parties in attendance were permitted an opportunity to speak on the proposed 2026 Town of Clayton Budget; and

Pursuant to Section 108 of the Town Law of the State of New York, the salaries for the following Town Officials are specified in said Preliminary Budget:

Town Supervisor: \$45,000.00
Town Councilmen (4): \$5,500.00
Town Clerk/Tax Collector: \$40,000.00
Town Highway Superintendent: \$73,100.00
Town Justice (1): \$15,000.00
Town Justice (1): \$12,400.00

NOW, THEREFORE, BE IT RESOLVED, that in pursuant to Section 109 of the Town Law of the State of New York, the Town Board of the Town of Clayton hereby:

ADOPTS THE 2026 PRELIMINARY BUDGET, with the attached modifications, as the Budget for the Town of Clayton for the year 2026; and

BE IT FURTHER RESOLVED, that the Town Clerk is hereby directed to file the Annual Budget for the Fiscal Year 2026 with these approved adjustments posted and prepare and certify duplicate copies of said annual budget hereby adopted, as required by law, and deliver such copies to the Supervisor of the Town; and

BE IT FURTHER RESOLVED, that the Town Supervisor is directed to present the certified copies of the Fiscal Year 2026 Budget to Jefferson County, as required by law.

The forgoing Resolution was offered by Board Member, _____, and seconded by Board Member, _____, and upon roll call vote of the Board was duly adopted as follows:

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

Yes ___ No ___ Abstain ___ Absent ___ Dated: November 12, 2025

The Resolution was thereupon declared duly adopted and shall take effect immediately.

Certification:

I, Megan Badour, Town Clerk of the Town of Clayton, do hereby certify that the above resolution was adopted at a regular meeting of the Town Board of the Town of Clayton held on November 12, 2025 and it is on file and of record, and that said resolution has not been altered, amended or revoked and it's in full force and effect.

[SEAL]

Megan Badour, Town Clerk

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

ADOPTED BUDGET

FOR THE YEAR 2026

VILLAGES WITHIN OR PARTLY WITHIN TOWN
VILLAGE OF CLAYTON

DATED

12-Nov-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 ADOPTED 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	\$3,261,254.28	\$1,655,374.30	\$752,324.07	\$853,555.90
B	GENERAL-PARTTOWN	\$176,612.69	\$176,612.69	\$0.00	\$0.00
DA	HIGHWAY-TOWNWIDE	\$1,253,821.97	\$784,610.04	\$82,192.00	\$387,019.93
DB	HIGHWAY-PARTTOWN	\$1,059,813.07	\$1,059,813.07	\$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	\$5,185.00	\$0.00	\$0.00	\$5,185.00
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	\$204,000.00	\$0.00	\$0.00	\$204,000.00
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>\$6,258,838.75</u>	<u>\$3,694,660.10</u>	<u>\$834,516.07</u>	<u>\$1,729,662.58</u>
SM	TOWN OF CLAYTON FIRE DISTRICT	\$626,694.90			\$626,694.90
	TOTALS	<u>\$6,885,533.65</u>	<u>\$3,694,660.10</u>	<u>\$834,516.07</u>	<u>\$2,356,357.48</u>

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

Town Levy			Rate	Year	Change	
			\$ 1.192991	2026	\$ 0.0284	2.434%
			\$ 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%
\$ 1,240,575.83	\$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	\$ 1.376515	2017	\$ 0.0180	1.323%
		Mapping ** Added to Town Levy	\$ 1.358540	2016	\$ 0.0858	6.738%
		County ADOPTED	\$ 1.272785	2015	\$ (0.1021)	-7.428%
<u>\$ 39,144.47</u>	<u>\$0.036492</u>	Tax Rate on Town Line	\$ 1.374916	2014		
\$ 1,279,720.30	\$1.192991					

	<u>TClayton Property Tax Levy:</u>	<u>2025 Final Tax Rates</u>	<u>2026 Adopted Tax Rates</u>	<u>"% CHANGE FROM PRIOR" as appears on tax bills</u>
County-Inside		6.090875	5.810000	** -4.611%
County-Outside			** 5.810000	-4.611%
Townwide	\$ 1,240,575.83	1.164640	1.192991	2.434%
Parttown		1.164640	1.192991	2.434%
Town of Clayton Fire District	\$ 626,694.90	0.560463	0.570000	1.702%
Town of Clayton Ambulance District	\$ 204,000.00	0.156361	0.185612	18.708%
Depauville Lighting District	\$ 6,000.00	0.462095	0.463652	0.337%
Heritage Heights Lighting District	\$ 1,500.00	0.100266	0.099987	0.000%
Consolidated Health District	\$ 2,065.00	0.001888	0.001879	-0.484%
		8.536588	8.324122	-2.489%
		<i>Inside</i>	<i>Inside</i>	<i>Outside</i>
		<i>(Village)</i>	<i>(Village)</i>	<i>(All Other) %Change</i>
**2026 rate pending County adoption				

Adopted Fund Balance Estimates
Assumptions based on estimates available on 31OCT2025

Fund	Estimated EOY Available 31 Dec 2025	962 CAPITAL RESERVE	910 ASSIGNED, APPROPRIATED FUND BALANCE	917 UNASSIGNED FUND BALANCE
A	\$ 3,242,612.67	\$ 209,713.80	\$ 752,324.07	\$ 2,250,574.80
B	\$ 649,504.39	\$ -	\$ -	\$ 649,504.39
DA	\$ 1,010,911.48	\$ 47,883.13	\$ 82,192.00	\$ 830,836.35
DB	\$ 421,950.90	\$ -	\$ -	\$ 421,950.90
GD	\$ 81,138.13	\$ 20,187.36	\$ -	\$ 60,950.77
GH	\$ 4,955.56	\$ -	\$ -	\$ 4,955.56
GR	\$ (0.00)	\$ -	\$ -	\$ (0.00)
GW	\$ 112,272.25	\$ -	\$ -	\$ 112,272.25
JY	\$ 2,539.28	\$ -	\$ -	\$ 2,539.28
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	\$ 5,723,909.97	\$ 411,588.29	\$ 834,516.07	\$ 4,397,805.61

**TOWN OF CLAYTON
2026 ADOPTED BUDGET**

Revenues

Account Number	Account Description	2025 Adopted	2025 YTD 10/31/25	2026 Tentative	2026 Preliminary	2026 Adopted
A -0599-00	APPROPRIATED FUND BALANCE	750,000.00	0.00	738,947.87	737,324.07	752,324.07
A -1001-00	REAL PROPERTY TAXES	820,304.90	820,940.48	853,555.90	853,555.90	853,555.90
A -1001-10	OMITTED TAXES-ASSESSMENT	0.00	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	14,383.85
A -1090-00	INTEREST/PENALTY ON REAL PROPERTY TAXES	3,500.00	5,604.76	3,500.00	3,500.00	3,500.00
A -1113-00	OCCUPANCY TAX	63,070.00	98,504.33	89,070.00	89,070.00	89,070.00
A -1120-00	COUNTY SALES TAX/NON-PROPERTY TAX DISTR	908,526.97	1,396,951.47	946,573.63	933,535.45	933,535.45
A -1130-00	TRAFFIC VIOLATIONS BUREAU	0.00	0.00	0.00	0.00	0.00
A -1255-00	TOWN CLERK FEES	400.00	336.01	400.00	400.00	400.00
A -1520-00	POLICE FEES	0.00	0.00	0.00	0.00	0.00
A -1603-00	VITAL STATISTICS FEES	1,500.00	1,753.50	1,500.00	1,500.00	1,500.00
A -2001-00	PARKS & RECREATION FEES	500.00	790.20	500.00	500.00	500.00
A -2012-00	EVENT FEES	35,000.00	31,462.00	35,000.00	35,000.00	35,000.00
A -2025-00	ICE FEES	75,000.00	57,332.90	75,000.00	75,000.00	75,000.00
A -2025-01	POOL FEES	12,000.00	15,415.85	12,000.00	12,000.00	12,000.00
A -2025-02	SIGNAGE RENTALS	16,500.00	16,810.21	16,500.00	18,150.00	18,150.00
A -2025-03	CONCESSION STAND RENTAL	500.00	0.00	500.00	3,200.00	3,200.00
A -2025-04	FIREWORKS PERMIT FEES	0.00	200.00	0.00	0.00	0.00
A -2030-00	TRANSIENT DOCKING FEES	115,000.00	136,237.50	115,000.00	115,000.00	115,000.00
A -2030-01	CLAYTON MUNICIPAL MARINA ADVERTISEMENTS	0.00	0.00	0.00	0.00	0.00
A -2120-01	OVERPAYMENTS	0.00	0.00	0.00	0.00	0.00
A -2130-00	REFUSE & GARBAGE FEES	150,000.00	162,553.00	150,000.00	150,000.00	150,000.00
A -2130-01	RECYCLING FEES	5,000.00	7,434.59	5,000.00	5,000.00	5,000.00
A -2150-00	EV CHARGING STATION FEES	0.00	0.00	0.00	0.00	0.00
A -2192-00	CHARGES FOR CEMETERY SERVICE	0.00	650.00	0.00	0.00	0.00
A -2389-00	MISC REVENUES - OTHER GOV'TS	35,000.00	35,599.11	33,500.00	33,500.00	33,500.00
A -2392-00	DEBT SERVICE - OTHER GOV'TS	0.00	0.00	0.00	0.00	0.00
A -2401-00	INTEREST & EARNINGS	200.00	5,544.63	200.00	2,200.00	2,200.00
A -2410-00	SALT SHED RENT	2,000.00	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	0.00
A -2421.00	LEASE PAYMENTS COLLECTED	20,000.00	0.00	20,000.00	20,000.00	20,000.00
A -2450-00	COMMISSIONS	0.00	0.00	0.00	0.00	0.00
A -2544-00	DOG LICENSE FEES	3,500.00	2,741.00	1,000.00	1,000.00	1,000.00
A -2610-00	FINES & FORFEITED BAILS	38,000.00	33,290.00	38,000.00	38,000.00	38,000.00
A -2611-00	FINES & PENALTIES-DOG CASES	0.00	0.00	0.00	0.00	0.00
A -2660-00	SALE OF REAL PROPERTY	0.00	0.00	0.00	0.00	0.00
A -2665-00	SALE OF EQUIPMENT	0.00	1,220.00	0.00	0.00	0.00
A -2680-00	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00	0.00
A -2690-00	OTHER COMPENSATION FOR LOSS	0.00	0.00	0.00	0.00	0.00
A -2701-00	MEDICAL REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
A -2701-03	REBATES	0.00	0.00	0.00	0.00	0.00
A -2701-05	REFUNDS OF PY EXPENDITURES	0.00	913.40	0.00	0.00	0.00
A -2770-00	UNCLASSIFIED REVENUES	0.00	0.00	0.00	0.00	0.00
A -2770-02	VILLAGE O&M SHARE	0.00	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	13,000.00
A -2770-04	FIRE DISTRICT-FUEL REIMBURSEMENT	10,550.00	3,267.67	10,550.00	10,550.00	10,550.00
A -2770-05	JOINT ASSESSMENT REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
A -2770-06	GRANTS ADMINISTRATION	0.00	0.00	0.00	0.00	0.00
A -2770-07	VILLAGE HR SUPPORT REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
A -2801-01	INTERFUND REVENUES	0.00	0.00	0.00	0.00	0.00
A -2801-02	INTERFUND REVENUES	0.00	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	17,385.00
A -3005-00	MORTGAGE TAX	60,000.00	114,657.84	60,000.00	60,000.00	60,000.00
A -3010-00	PUBLIC SAFETY ADMINISTRATION	0.00	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	0.00
A -3089-00	STATE AID, OTHER	0.00	0.00	0.00	0.00	0.00
A -3589-00	FEMA GRANT REVENUES	0.00	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	1,500.00
A -3960-00	EMERGENCY DISASTER-STATE AID	0.00	0.00	0.00	0.00	0.00
A -4001-00	REVENUE SHARING	0.00	0.00	0.00	0.00	0.00
A -4050-00	PUBLIC HEALTH, OTHER	0.00	0.00	0.00	0.00	0.00
A -4960-00	EMERGENCY DISASTER-FEDERAL AID	0.00	0.00	0.00	0.00	0.00
A -5031-00	INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00
A -5710-00	BONDS/BANS RECEIVED	0.00	0.00	0.00	0.00	0.00
		3,201,528.05	3,001,106.09	3,254,566.25	3,246,254.27	3,261,254.27
		3,201,528.05	3,001,106.09	3,254,566.25	3,246,254.27	3,261,254.27
B -0599-00	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00
B -1001-00	REAL PROPERTY TAXES	0.00	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	77,385.94
B -1170-00	FRANCHISE FEES	40,000.00	25,851.33	40,000.00	40,000.00	40,000.00
B -2110-00	ZONING FEES	10,000.00	18,205.00	10,000.00	10,000.00	10,000.00
B -2110-01	VILLAGE- ZONING & ASST. REIMBURSEMENT	0.00	8,591.88	0.00	0.00	0.00
B -2115-00	PLANNING FEES	4,000.00	4,200.00	4,000.00	4,000.00	4,000.00
B -2401-00	INTEREST & EARNINGS	0.00	0.00	0.00	0.00	0.00
B -2550-00	PUBLIC SAFETY PERMITS-CODES FEES	30,000.00	45,584.60	30,000.00	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	15,226.75
B -2770-01	DEPAUVILLE LIBRARY REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
B -2770-02	UNCLASSIFIED REVENUES	0.00	0.00	0.00	0.00	0.00
B -2770-10	MEDICAL REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
B -3001-00	STATE REVENUE SHARING	0.00	0.00	0.00	0.00	0.00
B -3089-00	STATE AID: OTHER AID	0.00	0.00	0.00	0.00	0.00
B -3772-00	PROGRAMS FOR THE AGING	0.00	0.00	0.00	0.00	0.00
B -3820-00	YOUTH PROGRAMS	0.00	0.00	0.00	0.00	0.00
B -5031-00	INTERFUND REVENUES	0.00	0.00	0.00	0.00	0.00
		162,353.99	205,501.35	176,612.69	176,612.69	176,612.69
		162,353.99	205,501.35	176,612.69	176,612.69	176,612.69
DA -0599-00	APPROPRIATED FUND BALANCE	150,000.00	0.00	147,192.00	147,192.00	82,192.00
DA -1001-00	REAL PROPERTY TAXES	387,019.93	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	575,000.00	398,312.15	398,312.15	398,312.15
DA -2120-01	OVERPAYMENTS	0.00	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	73,021.89
DA -2300-01	SUMMER WORK	33,556.00	0.00	33,556.00	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	265,720.00
DA -2389-00	MISC REVENUES - OTHER GOV'TS	11,000.00	21,138.37	11,000.00	11,000.00	11,000.00
DA -2401-00	INTEREST & EARNINGS	100.00	4,974.67	3,000.00	3,000.00	3,000.00
DA -2665-00	SALE OF EQUIPMENT	0.00	29,960.00	0.00	0.00	0.00
DA -2680-00	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00	0.00
DA -2701-05	REFUNDS OF PY EXPENDITURES	0.00	0.00	0.00	0.00	0.00
DA -2770-00	VILLAGE PARTS REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
DA -2770-01	MEDICAL REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
DA -2801-00	INTERFUND REVENUES	0.00	0.00	0.00	0.00	0.00
DA -3960-00	EMERGENCY DISASTER-STATE AID	0.00	0.00	0.00	0.00	0.00
DA -4960-00	EMERGENCY DISASTER-FEDERAL AID	0.00	0.00	0.00	0.00	0.00
		1,274,175.93	1,386,581.32	1,318,821.97	1,318,821.97	1,253,821.97
		1,274,175.93	1,386,581.32	1,318,821.97	1,318,821.97	1,253,821.97
DB -0599-00	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00

DB -1001-00	REAL PROPERTY TAXES	0.00	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	590,766.46	590,766.46
DB -2300-00	SUMMER WORK	20,000.00	0.00	20,000.00	20,000.00	20,000.00
DB- 2300-01	ROADS & BRIDGES CHARGES	0.00	0.00	0.00	0.00	0.00
DB -2401-00	INTEREST & EARNINGS	0.00	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	0.00
DB -2770-00	MEDICAL REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
DB -2801-00	INTERFUND REVENUES	0.00	0.00	0.00	0.00	0.00
DB -3501-00	CHIPS	415,427.91	408,054.70	449,046.61	449,046.61	449,046.61
DB -3960-00	EMERGENCY DISASTER-STATE AID	0.00	0.00	0.00	0.00	0.00
DB -4960-00	EMERGENCY DISASTER-FEDERAL AID	0.00	0.00	0.00	0.00	0.00
		1,008,148.70	980,775.49	1,046,774.89	1,059,813.07	1,059,813.07
		1,008,148.70	980,775.49	1,046,774.89	1,059,813.07	1,059,813.07
<i>GD -0599-00</i>	<i>APPROPRIATED FUND BALANCE</i>	0.00	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	53,500.00
GD -2120-00	DEPAUVILLE SEWER RENTS	0.00	0.00	0.00	0.00	0.00
GD -2120-01	DEPAUVILLE SEWER OVERPAYMENTS	0.00	0.00	0.00	0.00	0.00
GD -2122-00	SEWER CHARGES	0.00	0.00	0.00	0.00	0.00
GD -2128-00	DEPAUVILLE SEWER INTEREST/PENALTIES	0.00	0.00	0.00	0.00	0.00
GD -2401-00	INTEREST & EARNINGS	50.00	375.11	250.00	250.00	250.00
GD -2770-00	UNCLASSIFIED REVENUES (SPECIFY)	0.00	0.00	0.00	0.00	0.00
GD- 3990-00	STATE AID SEWERS - EFC GRANT	0.00	0.00	0.00	0.00	0.00
GD -5031-00	INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00
		54,675.00	55,000.11	53,750.00	53,750.00	53,750.00
		54,675.00	55,000.11	53,750.00	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	51,600.00
GH -2122-00	SEWER CHARGES	0.00	0.00	0.00	0.00	0.00
GH -5710-00	BONDS/BANS RECEIVED	0.00	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	51,600.00	51,600.00
GR -1001-00	REED POINT SEWER: REAL PROPERTY TAXES	5,185.00	5,185.00	5,185.00	5,185.00	5,185.00
GR -2122-00	SEWER CHARGES	0.00	0.00	0.00	0.00	0.00
GR -2401-00	INTEREST & EARNINGS	0.00	0.00	0.00	0.00	0.00
		5,185.00	5,185.00	5,185.00	5,185.00	5,185.00
		5,185.00	5,185.00	5,185.00	5,185.00	5,185.00
GW -1001-00	RT 12 SEWER: REAL PROPERTY TAXES	165,359.25	165,359.25	165,359.25	167,301.75	167,301.75
GW -2122-00	SEWER CHARGES	0.00	0.00	0.00	0.00	0.00
GW -2401-00	INTEREST & EARNINGS	0.00	0.00	0.00	0.00	0.00
GW -2701-05	REFUNDS OF PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	0.00	0.00
GW -5710-00	BOND/BANS RECEIVED	0.00	0.00	0.00	0.00	0.00
		165,359.25	165,359.25	165,359.25	167,301.75	167,301.75
		165,359.25	165,359.25	165,359.25	167,301.75	167,301.75
JY -2350-01	YOUTH COMMISSION-TOWN SHARE	9,000.00	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	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	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	204,000.00
SA -2701-05	REFUND OF PRIOR YEAR'S EXPENDITURES	0.00	0.00	0.00	0.00	0.00
		171,000.00	171,000.00	171,000.00	171,000.00	204,000.00

		171,000.00	171,000.00	171,000.00	171,000.00	204,000.00
SL1-0599-00	APPROPRIATED FUND BALANCE	0.00	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	6,000.00
SL1-1120-00	COUNTY SALES TAX/NON-PROPERTY TAX DISTRI	0.00	0.00	0.00	0.00	0.00
SL1-2770-00	UNCLASSIFIED REVENUE (SPECIFY)	0.00	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	6,000.00	6,000.00
SL2-0599-00	APPROPRIATED FUND BALANCE	0.00	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	1,500.00
SL2-2770-00	UNCLASSIFIED REVENUES	0.00	0.00	0.00	0.00	0.00
		1,500.00	0.00	1,500.00	1,500.00	1,500.00
		1,500.00	0.00	1,500.00	1,500.00	1,500.00
SM -1001-00	REAL PROPERTY TAXES	613,158.71	613,158.71	626,694.90	626,694.90	626,694.90
SM -1120-00	COUNTY SALES TAX/NON-PROPERTY TAX DISTRI	0.00	0.00	0.00	0.00	0.00
		613,158.71	613,158.71	626,694.90	626,694.90	626,694.90
		613,158.71	613,158.71	626,694.90	626,694.90	626,694.90
		6,732,684.63	6,659,267.32	6,895,864.95	6,902,533.65	6,885,533.65

**TOWN OF CLAYTON
2026 ADOPTED BUDGET**

Expenditures

Account Number	Account Description	2025 Adopted	2025 YTD 10/31/25	2026 Tentative	2026 Preliminary	2026 Adopted
A -0000-00	GENERAL FUND:					
A -0962-00	BUDGETARY PROVISIONS FOR OTR USES-RESERV	0.00	0.00	0.00	0.00	0.00
A -0962-01	CAPITAL IMPROVEMENT RESERVE FUND	0.00	0.00	0.00	0.00	0.00
A -0962-02	GENERAL REPAIR RESERVE FUND	0.00	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	0.00
	Totals	0.00	0.00	0.00	0.00	0.00
A -1010-00	LEGISLATIVE:					
A -1010-10	LEGISLATIVE-PERSONAL SERVICES-TOWN BOARD	20,000.00	16,923.28	22,000.00	22,000.00	22,000.00
A -1010-40	LEGISLATIVE-CONTRACTUAL EXP	2,000.00	4,032.22	4,500.00	4,500.00	4,500.00
	Totals	22,000.00	20,955.50	26,500.00	26,500.00	26,500.00
A -1110-00	MUNICIPAL COURT:					
A -1110-10	COURT-PERSONAL SERVICES-JUDGES	27,400.00	23,184.48	27,400.00	27,400.00	27,400.00
A -1110-12	COURT-PERSONAL SERVICES-COURT CLERK	41,405.00	35,052.07	44,135.00	44,135.00	44,135.00
A -1110-20	COURT-EQUIP & CAPITAL	1,000.00	0.00	500.00	500.00	500.00
A -1110-40	COURT-CONTRACTUAL EXP	3,000.00	1,549.24	3,000.00	3,000.00	3,000.00
A -1110-41	COURT-COURTROOM EXPENSES	20,022.00	15,142.24	20,946.00	20,946.00	20,946.00
A -1110-42	COURT-DUE TO NYS COMPTROLLER	22,000.00	20,061.00	22,000.00	28,000.00	28,000.00
A -1110-43	COURT-DUE TO VILLAGE OF CLAYTON	11,000.00	421.00	2,000.00	2,000.00	2,000.00
	Totals	125,827.00	95,410.03	119,981.00	125,981.00	125,981.00
A -1220-00	SUPERVISOR:					
A -1220-10	SUPERVISOR-PERSONAL SERVICES	42,000.00	35,538.36	45,000.00	45,000.00	45,000.00
A -1220-12	SUPERVISOR-PERSONAL SERVICES-ASSISTANT	52,000.00	46,457.00	62,400.00	62,400.00	62,400.00
A -1220-13	SUPERVISOR-PERSONAL SERVICES-FT CLERK	52,000.00	46,888.25	62,400.00	62,400.00	62,400.00
A -1220-20	SUPERVISOR-EQUIPMENT & CAPITAL	1,500.00	1,024.26	500.00	500.00	500.00
A -1220-40	SUPERVISOR-CONTRACTUAL EXP	7,000.00	5,903.09	7,000.00	7,000.00	7,000.00
	Totals	154,500.00	135,810.96	177,300.00	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	0.00
A -1310-11	FINANCE-PERSONAL SERVICES-ASSISTANT	0.00	0.00	0.00	0.00	0.00
A -1310-20	FINANCE-EQUIPMENT & CAPITAL	1,000.00	0.00	500.00	500.00	500.00
A -1310-40	FINANCE-CONTRACTUAL EXPENSE	27,000.00	21,040.29	27,000.00	27,000.00	27,000.00
A -1310-42	FINANCE-BANK SERVICE FEES	500.00	200.00	240.00	240.00	240.00
	Totals	28,500.00	21,240.29	27,740.00	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	8,500.00
	Totals	8,500.00	8,000.00	8,500.00	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	500.00
A -1330-40	TAX COLLECTION-CONTRACTUAL EXP	3,500.00	2,990.69	3,500.00	3,500.00	3,500.00
A -1330-41	TAX COLLECTION-COUNTY CHARGEBACK	2,621.57	8,861.02	8,861.02	584.28	584.28
	Totals	6,621.57	11,851.71	4,584.28	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	0.00
A -1355-11	ASSESSMENT-GENERAL ASSISTANCE	500.00	0.00	0.00	0.00	0.00
A -1355-12	ASSESSMENT-PERSONAL SERVICES-PT CLERK	15,000.00	0.00	0.00	0.00	0.00
A -1355-20	ASSESSMENT-EQUIPMENT & CAPITAL	2,500.00	2,500.00	500.00	500.00	500.00
A -1355-40	ASSESSMENT-CONTRACTUAL	77,585.00	56,558.41	100,552.00	100,552.00	100,552.00
A -1355-41	ASSESSMENT-LEGAL EXPENSES	20,000.00	0.00	10,000.00	10,000.00	10,000.00
A -1355-42	ASSESSMENT-REAL PROPERTY ASSISTANCE	0.00	12,075.00	17,500.00	17,500.00	17,500.00
A -1355-43	ASSESSMENT-PERS SRV CONTRACT W/ORLEANS	0.00	0.00	0.00	0.00	0.00
A -1355-44	SHARED ASSESSOR EXPENSES	0.00	0.00	0.00	0.00	0.00
	Totals	115,585.00	71,133.41	128,552.00	128,552.00	128,552.00
A -1410-00	TOWN CLERK:					
A -1410-10	TOWN CLERK-PERSONAL SERVICES-CLERK	33,000.00	27,923.06	40,000.00	40,000.00	40,000.00
A -1410-12	TOWN CLERK-PERSONAL SERVICES-DEPUTY CLERK	47,320.00	39,974.39	50,440.00	50,440.00	50,440.00

A -1410-20	TOWN CLERK-EQUIPMENT & CAPITAL	1,250.00	0.00	500.00	500.00	500.00
A -1410-40	TOWN CLERK-CONTRACTUAL EXPENSE	6,000.00	6,591.80	7,000.00	6,000.00	6,000.00
	Totals	87,570.00	74,489.25	97,940.00	96,940.00	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	15,000.00
A -1420-41	LEGAL-SPECIAL LEGAL EXPENSES	50,000.00	2,400.00	50,000.00	40,000.00	40,000.00
	Totals	65,000.00	15,483.50	65,000.00	55,000.00	55,000.00
A -1430-00	PERSONNEL:					
A -1430-10	PERSONNEL-PERSONAL SERVICES-HR DIRECTOR	0.00	0.00	0.00	0.00	0.00
A -1430-40	PERSONNEL-CONTRACTUAL EXP	3,000.00	1,386.69	3,000.00	3,000.00	3,000.00
	Totals	3,000.00	1,386.69	3,000.00	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	2,500.00
	Totals	5,000.00	0.00	2,500.00	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	0.00
A -1460-40	RECORDS MANAGEMENT-CONTRACTUAL EXP	1,000.00	298.28	500.00	500.00	500.00
	Totals	1,000.00	298.28	500.00	500.00	500.00
A -1620-00	BUILDINGS:					
A -1620-19	BLDGS/GRNDS-PERSONAL SERVICES-ANC TIME	155,399.00	54,775.50	142,774.00	150,608.40	150,608.40
	Totals	155,399.00	54,775.50	142,774.00	150,608.40	150,608.40
A -1640-00	CENTRAL GARAGE:					
A -1640-11	CENTRAL GARAGE-PERSONAL SERVICES B&G	0.00	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	3,000.00
A -1640-21	CENTRAL GARAGE-JT HIGHWAY IMPROVEMENT	10,000.00	0.00	7,000.00	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	60,000.00
	Totals	70,000.00	59,176.09	70,000.00	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	2,500.00
A -1650-40	CENTRAL COMMUNICATIONS-CONTRACTUAL	20,000.00	25,694.74	22,000.00	22,000.00	22,000.00
A -1650-41	CENTRAL COMMUNICATIONS- INFORMATION TECH	5,000.00	6,286.50	6,000.00	6,000.00	6,000.00
	Totals	35,000.00	38,209.86	30,500.00	30,500.00	30,500.00
A -1660-00	CENTRAL STOREROOM:					
A -1660-40	CENTRAL STOREROOM-GENERAL SUPPLIES	3,000.00	3,124.71	3,500.00	3,500.00	3,500.00
	Totals	3,000.00	3,124.71	3,500.00	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	6,000.00
A -1670-41	CENTRAL PRINTING/MAILING-COUNTY CHRGBACK	4,960.97	4,852.53	4,960.97	4,532.22	4,532.22
	Totals	10,960.97	5,691.79	10,532.22	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	91,398.95
A -1910-41	JOINT HIGHWAY GARAGE INSURANCE (SHARED)	5,000.00	0.00	5,000.00	5,000.00	5,000.00
A -1910-42	CYBER INSURANCE	5,000.00	2,673.40	5,000.00	5,000.00	5,000.00
	Totals	86,165.86	93,317.52	101,398.95	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	1,350.00
A -1920-41	WATN. CHAMBER DUES	0.00	0.00	0.00	0.00	0.00
	Totals	1,200.00	1,200.00	1,350.00	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	0.00
	Totals	0.00	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	25,000.00
	Totals	25,000.00	0.00	25,000.00	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	10,550.00
	Totals	10,550.00	4,231.14	10,550.00	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	11,000.00
A -3510-41	DOG CONTROL-COUNTY CHARGEBACK	0.00	0.00	0.00	0.00	0.00
	Totals	11,000.00	11,114.28	11,000.00	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	2,000.00
A -3610-40	BAR-CONTRACTUAL EXPENSE	3,500.00	2,074.78	3,500.00	3,500.00	3,500.00
	Totals	5,500.00	2,753.53	5,500.00	5,500.00	5,500.00
A -3620-00	CODE ENFORCEMENT:					
A -3620-10	CODE ENFORCEMENT-PERSONAL SERVICES	31,000.00	26,230.91	0.00	0.00	0.00
A -3620-20	CODE ENFORCEMENT-EQUIP & CAPITAL	500.00	0.00	0.00	0.00	0.00
A -3620-40	CODE ENFORCEMENT-CONTRACTUAL	3,000.00	1,605.95	0.00	0.00	0.00
	Totals	34,500.00	27,836.86	0.00	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	0.00
	Totals	0.00	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	0.00
A -4540-41	TIERS-CONTRACTUAL	13,000.00	9,711.58	13,000.00	13,000.00	13,000.00
	Totals	13,000.00	9,711.58	13,000.00	13,000.00	13,000.00
A -5010-00	HIGHWAY & STREET ADMINISTRATION:					
A -5010-10	HIGHWAY SUPERINTENDENT-PERSONAL SERVICES	71,584.00	60,571.06	73,100.00	73,100.00	73,100.00
A -5010-20	HIGHWAY SUPERINTENDENT-EQUIP & CAPITAL	500.00	0.00	500.00	500.00	500.00
A -5010-40	HIGHWAY SUPERINTENDENT-CONTRACTUAL	2,000.00	4,106.13	5,000.00	5,000.00	5,000.00
	Totals	74,084.00	64,677.19	78,600.00	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	500.00
	Totals	500.00	344.39	500.00	500.00	500.00
A -5720-00	TRANSIENT DOCKING FACILITY:					
A -5720-10	TRANSIENT DOCKING-PERSONAL SERVICES	51,998.40	41,967.66	56,418.40	56,418.40	56,418.40
A -5720-11	TRANSIENT DOCK-PERSONAL SERVICES B&G	3,948.00	16,097.34	6,948.00	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	14,500.00
A -5720-40	TRANSIENT DOCKING-CONTRACTUAL EXPENSE	28,450.00	22,344.16	22,650.00	22,650.00	22,650.00
	Totals	102,396.40	107,824.40	100,516.40	100,516.40	100,516.40
A -6410-00	PUBLICITY:					
A -6410-40	PUBLICITY-GENERAL CONTRACTUAL	0.00	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	5,000.00
A -6410-42	PUBLICITY-WATERTOWN CHAMBER DUES CONTRACTUAL	369.00	400.00	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	64,000.00
A -6410-44	PUBLICITY-VILLAGE CONTRACTUAL	0.00	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	12,444.00
	Totals	58,070.00	51,801.00	81,844.00	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	0.00
A -6990-20	GRANTS-EQUIPMENT & CAPITAL	0.00	0.00	0.00	0.00	0.00
A -6990-40	GRANTS-CONTRACTUAL	0.00	0.00	0.00	0.00	0.00
A -6990-41	GRANTS-NYSERDA MARKETING GRANT	0.00	0.00	0.00	0.00	0.00
A -6990-42	GRANTS-JCAP GRANT	0.00	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	2,500.00
A -6991-40	VOLUNTEER CENTER STIPEND	1,500.00	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	15,000.00
A -6995-40	CLDC SUPPLIES-CONTRACTUAL EXP	0.00	0.00	0.00	0.00	0.00
	Totals	19,000.00	18,200.00	19,000.00	19,000.00	19,000.00
A -7110-00	PARKS:					
A -7110-10	REC PARK-PERSONAL SERVICES	197,359.00	169,812.29	202,359.00	202,359.00	202,359.00
A -7110-11	REC PARK-PERSONAL SERVICES-BLDGS/GRNDS	102,072.00	150,805.33	132,072.00	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	75,000.00

A -7110-21	REC PARK-SPECIAL EQUIPMENT	30,000.00	0.00	30,000.00	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	200,000.00
A -7110-41	REC PARK-EQUIPMENT RES'VD FOR CAPITAL	50,000.00	0.00	30,000.00	30,000.00	30,000.00
	Totals	659,431.00	543,687.83	669,431.00	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	74,516.00
A -7180-11	POOL-PERSONAL SERVICES-BLDGS/GROUNDS	16,917.00	6,987.78	16,917.00	16,917.00	16,917.00
A -7180-20	POOL-EQUIPMENT & CAPITAL EXPENSE	45,000.00	0.00	1,000.00	1,000.00	1,000.00
A -7180-40	POOL-CONTRACTUAL EXPENSE	27,000.00	22,812.03	27,000.00	27,000.00	27,000.00
	Totals	145,507.00	107,672.31	119,433.00	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	0.00
A -7230-40	GRINDSTONE DOCK-CONTRACTUAL EXPENSE	3,000.00	0.00	500.00	500.00	500.00
	Totals	3,000.00	0.00	500.00	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	11,856.00
A -7320-20	YOUTH PROGRAMS- EQUIPMENT & CAPITAL EXPENSE	500.00	69.97	500.00	500.00	500.00
A -7320-40	YOUTH PROGRAMS- CONTRACTUAL EXPENSE	4,100.00	1,794.03	3,500.00	3,500.00	3,500.00
	Totals	16,280.00	9,275.00	15,856.00	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	5,179.00
A -7520-40	GRINDSTONE SCHOOL-CONTRACTUAL	2,500.00	638.65	5,000.00	5,000.00	5,000.00
	Totals	5,500.00	2,818.45	10,179.00	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	4,511.00
A -7560-20	TOWN HALL-EQUIP&CAP	0.00	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	80,000.00
	Totals	84,511.00	59,812.04	84,511.00	84,511.00	84,511.00
A -8160-00	REFUSE & GARBAGE:					
A -8160-10	TRANSFER SITE-PERSONAL SERVICES	73,877.00	60,727.22	73,877.00	73,877.00	73,877.00
A -8160-11	TRANSFER SITE-PERSONAL SRV-BLDGS/GRNDS	5,639.00	7,337.39	7,639.00	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	1,500.00
A -8160-40	TRANSFER SITE-CONTRACTUAL EXPENSE	130,000.00	91,474.18	140,000.00	140,000.00	155,000.00
	Totals	218,016.00	161,184.91	223,016.00	223,016.00	238,016.00
A -8510-00	COMMUNITY BEAUTIFICATION:					
A -8510-11	FRINK PROPERTY-MAINTENANCE-MOWING	0.00	0.00	0.00	0.00	0.00
A -8510-40	FRINK WATER EXPENSE	0.00	0.00	0.00	0.00	0.00
	Totals	0.00	0.00	0.00	0.00	0.00
A -8810-00	CEMETERIES:					
A -8810-10	CEMETERIES-PERSONAL SERVICES-MOWING	5,000.00	3,535.80	5,000.00	5,000.00	5,000.00
A -8810-40	CEMETERIES-CONTRACTUAL EXPENSES	10,000.00	7,840.00	10,000.00	10,000.00	10,000.00
	Totals	15,000.00	11,375.80	15,000.00	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	112,648.00
A -9015-80	BENEFITS-FIRE & POLICE RETIREMENT	0.00	0.00	0.00	0.00	0.00
A -9030-80	BENEFITS-SOCIAL SECURITY	85,823.01	69,685.66	90,756.19	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	26,698.87
A -9050-80	BENEFITS-UNEMPLOYMENT INSURANCE	2,500.00	0.00	2,500.00	2,500.00	2,500.00
A -9055-80	BENEFITS-DISABILITY INSURANCE	1,500.00	219.54	1,500.00	1,500.00	1,500.00
A -9060-80	BENEFITS-HOSPITAL/MEDICAL INSURANCE	0.00	0.00	0.00	0.00	0.00
A -9060-81	BENEFITS-NON-BARGAINING HEALTH INSURANCE	98,349.37	92,308.26	120,569.31	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	54,000.00
A -9060-83	BENEFITS-BARGAINING HEALTH INSURANCE	89,233.20	84,058.01	94,673.67	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	50,400.00
A -9060-85	COBRA INSURANCE COVERAGE	0.00	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	14,280.00
A -9070-81	BENEFITS-EDUCATION/TRAINING REIMB	2,000.00	0.00	0.00	0.00	0.00

	Totals	543,370.75	489,151.07	568,026.04	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	0.00
A -9501-91	TRANSFERS- TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
A -9501-92	TRANSFERS- TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
	Totals	0.00	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	0.00
A -9710-70	JT HIGHWAY DEBT-INTEREST	0.00	0.00	0.00	0.00	0.00
A -9730-60	TRANSIENT DOCK DEBT-PRINCIPAL	0.00	0.00	0.00	0.00	0.00
A -9730-70	TRANSIENT DOCK DEBT-INTEREST	0.00	0.00	0.00	0.00	0.00
A -9750-60	ROOF REPLACEMENT-OPERA HOUSE PRINCIPAL	0.00	0.00	0.00	0.00	0.00
A -9750-70	ROOF REPLACEMENT-OPERA HOUSE INTEREST	0.00	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	119,000.00
A -9770-70	REC PARK ADDITION-INTEREST	53,482.50	53,482.50	50,805.00	50,805.00	50,805.00
	Totals	172,482.50	172,482.50	169,805.00	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	0.00
A -9901-91	INTERFUND TRANSFERS-TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
	Totals	0.00	0.00	0.00	0.00	0.00
		3,201,528.05	2,567,509.37	3,254,566.25	3,246,254.28	3,261,254.28
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	32,250.00
B -3620-20	CODE ENFORCEMENT-EQUIP & CAPITAL	0.00	0.00	500.00	500.00	500.00
B -3620-40	CODE ENFORCEMENT-CONTRACTUAL	0.00	0.00	2,000.00	2,000.00	2,000.00
	Totals	0.00	0.00	34,750.00	34,750.00	34,750.00
B -4010-00	PUBLIC HEALTH:	0.00	0.00	0.00	0.00	0.00
B -4010-40	PUBLIC HEALTH-CONTRACTUAL EXPENSE	0.00	0.00	0.00	0.00	0.00
	Totals	0.00	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	0.00
	Totals	0.00	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	10,000.00
	Totals	10,000.00	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	9,000.00
	Totals	9,000.00	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	0.00
B -7410-11	DEPAUVILLE LIBRARY-PERS SRV-BLDGS/GRNDS	4,500.00	2,023.02	4,500.00	4,500.00	4,500.00
B -7410-20	DEPAUVILLE LIBRARY-EQUIP & CAPITAL	3,000.00	0.00	1,500.00	1,500.00	1,500.00
B -7410-40	DEPAUVILLE LIBRARY-CONTRACTUAL	10,000.00	5,263.16	10,000.00	10,000.00	10,000.00
B -7410-41	HAWN LIBRARY-CONTRACTUAL	10,000.00	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	0.00
B -7410-43	DEPAUVILLE LIBRARY CONTRACT-DFL	12,000.00	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	0.00
	Totals	39,500.00	29,286.18	38,000.00	38,000.00	38,000.00
B -7510-00	HISTORIAN:					
B -7510-10	HISTORIAN-PERSONAL SERVICES	0.00	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	1,000.00
B -7510-40	HISTORIAN-CONTRACTUAL EXPENSE	1,200.00	701.29	1,200.00	1,200.00	1,200.00
B -7510-41	HISTORIAN-VILLAGE CONTRACT	1,830.00	1,826.82	1,830.00	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	3,000.00
	Totals	7,030.00	5,528.11	7,030.00	7,030.00	7,030.00

B -8010-00	ZONING:					
B -8010-10	ZONING-PERSONAL SERVICES-ZONING OFFICER	31,000.00	26,230.73	32,250.00	32,250.00	32,250.00
B -8010-11	ZONING-PERSONAL SERVICES-PT ASSISTANT	1,000.00	1,256.25	1,500.00	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	7,100.00
B -8010-20	ZONING-EQUIPMENT & CAPITAL EXPENSE	0.00	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	0.00
B -8010-40	ZONING-CONTRACTUAL EXPENSE	1,000.00	622.11	1,000.00	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	3,000.00
	Totals	43,600.00	32,601.81	44,850.00	44,850.00	44,850.00
B -8020-00	PLANNING:					
B -8020-10	PLANNING-PERSONAL SERVICES-CLERK	1,750.00	1,275.00	1,500.00	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	11,900.00
B -8020-20	PLANNING-EQUIPMENT & CAPITAL EXPENSE	0.00	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	0.00
B -8020-40	PLANNING-CONTRACTUAL	4,000.00	482.66	1,500.00	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	4,000.00
B -8020-42	PLANNING-GIS GRANT	0.00	0.00	0.00	0.00	0.00
	Totals	20,650.00	9,376.30	18,900.00	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	1,500.00
	Totals	5,000.00	645.00	1,500.00	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	0.00
B -8120-40	WIND-CONTRACTUAL EXPENSE	0.00	0.00	0.00	0.00	0.00
	Totals	0.00	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	0.00
B -8130-42	WATER DISTRICT-CONTRACTUAL	0.00	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	1,500.00
	Totals	5,000.00	0.00	1,500.00	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	0.00
	Totals	0.00	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	12,090.00
B -9030-80	BENEFITS-SOCIAL SECURITY	4,169.25	2,895.07	6,732.00	6,732.00	6,732.00
B -9050-80	BENEFITS-UNEMPLOYMENT INSURANCE	100.00	0.00	100.00	100.00	100.00
B -9055-80	BENEFITS-DISABILTY INSURANCE	100.00	49.97	100.00	100.00	100.00
B -9060-80	BENEFITS-HOSPITAL/MEDICAL INSURANCE	0.00	0.00	0.00	0.00	0.00
B -9060-81	BENEFITS-NON-BARGAINING HEALTH INSURANCE	8,895.74	8,311.16	18,890.69	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	7,200.00
B -9070-80	BENEFITS-\$600 PLAN	360.00	0.00	720.00	720.00	720.00
	Totals	22,573.99	20,205.20	45,832.69	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	0.00
B -9710-70	SERIAL BONDS-INTEREST	0.00	0.00	0.00	0.00	0.00
	Totals	0.00	0.00	0.00	0.00	0.00
		162,353.99	116,642.60	176,612.69	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	4,474.00
DA -5130-20	MACHINERY-EQUIPMENT & CAPITAL	50,000.00	169,959.60	85,000.00	85,000.00	20,000.00
DA -5130-21	MACHINERY-SPECIAL EQUIPMENT	100,000.00	97,947.50	150,000.00	150,000.00	150,000.00
DA -5130-40	MACHINERY-CONTRACTUAL EXPENSE	150,000.00	131,751.40	175,000.00	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	20,000.00
DA -5130-42	MACHINERY-RESV'D FOR CAPITAL	150,000.00	0.00	50,000.00	50,000.00	50,000.00

	Totals	474,474.00	420,153.15	484,474.00	484,474.00	419,474.00
DA -5132-00	GARAGE:					
DA -5132-10	GARAGE-PERSONAL SERVICE	153,072.00	154,324.34	158,072.00	158,072.00	158,072.00
	Totals	153,072.00	154,324.34	158,072.00	158,072.00	158,072.00
DA -5140-00	BRUSH WEEDS:					
DA -5140-10	BRUSH & WEEDS-PERSONAL SERVICE	39,149.00	30,151.26	39,149.00	39,149.00	39,149.00
DA -5140-40	BRUSH & WEEDS-CONTRACTUAL EXPENSE	0.00	0.00	0.00	0.00	0.00
	Totals	39,149.00	30,151.26	39,149.00	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	67,112.00
DA -5142-12	SALT & SAND-PERSONAL SERVICE	11,185.00	10,665.18	11,185.00	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	75,000.00
DA -5142-41	SNOW REMOVAL-CONTRACTUAL-GRINDSTONE	0.00	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	156,000.00
	Totals	309,297.00	252,881.22	309,297.00	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	65,927.00
	Totals	55,927.00	50,529.63	65,927.00	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	0.00
DA -5148-11	SNOW REMOVAL-NYS-PERSONAL SERVICE	7,830.00	7,212.31	10,830.00	10,830.00	10,830.00
DA -5148-12	WORK FOR OTHER GOVTS-PERSONAL SERVICE	67,112.00	60,640.29	67,112.00	67,112.00	67,112.00
DA -5148-13	WORK FOR OTHER GOVTS-COVID	0.00	0.00	0.00	0.00	0.00
DA -5148-15	WORK FOR OTHERS-FLOODING/COVID	0.00	0.00	0.00	0.00	0.00
DA -5148-43	WORK FOR OTHER GOVTS: TIERS	0.00	0.00	0.00	0.00	0.00
	Totals	74,942.00	67,852.60	77,942.00	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	49,769.00
DA -9030-80	BENEFITS-SOCIAL SECURITY	31,048.37	26,885.56	32,425.37	32,425.37	32,425.37
DA -9040-80	BENEFITS-WORKER'S COMP COUNTY CHRGBACK	0.00	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	2,000.00
DA -9055-80	BENEFITS-DISABILITY INSURANCE	500.00	45.73	500.00	500.00	500.00
DA -9060-80	BENEFITS-HOSPITAL/MEDICAL INSURANCE	0.00	0.00	0.00	0.00	0.00
DA -9060-81	BENEFITS-NON-BARGAINING HEALTH INSURANCE	0.00	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	0.00
DA -9060-83	BENEFITS-BARGAINING HEALTH INSURANCE	60,763.56	53,921.30	63,566.61	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	32,400.00
DA -9070-80	BENEFITS-\$600 PLAN	3,300.00	0.00	3,300.00	3,300.00	3,300.00
	Totals	167,314.93	145,955.59	183,960.97	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	0.00
DA -9710-70	SERIAL BONDS-INTEREST	0.00	0.00	0.00	0.00	0.00
	Totals	0.00	0.00	0.00	0.00	0.00
		1,274,175.93	1,121,847.79	1,318,821.97	1,318,821.97	1,253,821.97
DB -0000-00	HIGHWAY FUND: PART TOWN					
DB -5110-00	MAINTENANCE OF ROADS:					
DB -5110-10	MAINTENANCE OF ROADS-PERSONAL SERVICES	44,741.00	59,644.19	49,741.00	49,741.00	49,741.00
DB -5110-12	MAINTENANCE OF ROADS-PERS SRV-HWY CLERK	0.00	0.00	0.00	0.00	0.00
DB -5110-19	MAINTENANCE OF ROADS-ANCILLARY TIME-HWY	200,236.66	72,174.31	201,715.66	214,674.66	214,674.66
DB -5110-40	MAINTENANCE OF ROADS-CONTRACTUAL EXP	60,000.00	45,117.82	70,000.00	70,000.00	70,000.00
	Totals	304,977.66	176,936.32	321,456.66	334,415.66	334,415.66
DB -5112-00	ROAD CONSTRUCTION:					
DB -5112-10	ROAD CONSTRUCTION-PERSONAL SERVICES	44,741.00	56,725.37	49,741.00	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	500,000.00
	Totals	544,741.00	422,429.27	549,741.00	549,741.00	549,741.00
DB -9010-80	BENEFITS-NYS RETIREMENT	36,303.00	36,303.00	49,769.00	49,769.00	49,769.00

DB -9030-80	BENEFITS-SOCIAL SECURITY	22,163.48	13,593.65	23,041.62	23,120.80	23,120.80
DB -9050-80	BENEFITS-UNEMPLOYMENT INSURANCE	3,000.00	0.00	3,000.00	3,000.00	3,000.00
DB -9055-80	BENEFITS-DISABILITY INSURANCE	500.00	45.71	500.00	500.00	500.00
DB -9060-80	BENEFITS-HOSPITAL/MEDICAL INSURANCE	0.00	0.00	0.00	0.00	0.00
DB -9060-81	BENEFITS-BARGAINING HEALTH INSURANCE	60,763.56	53,921.16	63,566.61	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	32,400.00
DB -9070-80	BENEFITS-\$600 PLAN	3,300.00	0.00	3,300.00	3,300.00	3,300.00
	Totals	158,430.04	132,663.52	175,577.23	175,656.41	175,656.41
		1,008,148.70	732,029.11	1,046,774.89	1,059,813.07	1,059,813.07
GD -0000-00	DEPAUVILLE SEWER FUND:					
GD -0962-00	BUDGETARY PROVISION FOR OTR USES-RESERVE	0.00	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	25,000.00
GD -1920-40	DEPAUVILLE SEWER-MUNICIPAL ASSOC DUES	260.00	269.00	275.00	275.00	275.00
GD -8130-00	DEPAUVILLE SEWAGE TREATMENT & DISPOSAL:					
GD -8130-10	DEPAUVILLE SEWER-WASTEWATER PLANT OPER	7,500.00	6,346.12	7,500.00	7,500.00	7,500.00
GD -8130-11	DEPAUVILLE SEWER-PERSONAL SERVICE-CLERK	0.00	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	1,000.00
GD -8130-20	DEPAUVILLE SEWER-EQUIP & CAPITAL	5,000.00	243.70	5,000.00	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	14,351.25
GD -8130-41	DEP SEWER-CONTRACTUAL-FOR CAPITAL	12,791.25	0.00	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	0.00
GD -9030-80	BENEFITS-SOCIAL SECURITY	573.75	502.26	573.75	573.75	573.75
GD -9055-80	BENEFITS - DISABILITY	50.00	26.48	50.00	50.00	50.00
GD -9710-00	DEBT SERVICE:					
GD -9710-60	SERIAL BONDS-PRINCIPAL	0.00	0.00	0.00	0.00	0.00
GD -9710-70	SERIAL BONDS-INTEREST	0.00	0.00	0.00	0.00	0.00
GD -9901-90	TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
	Totals	54,675.00	17,403.07	53,750.00	53,750.00	53,750.00
		54,675.00	17,403.07	53,750.00	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	2,000.00
GH -8130-40	HERITAGE HEIGHTS SEWER-CONTRACTUAL	4,680.05	1,584.12	4,680.05	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	44,919.95
GH -9710-00	DEBT SERVICE:					
GH -9710-60	SERIAL BONDS- PRINCIPAL	0.00	0.00	0.00	0.00	0.00
GH -9710-70	SERIAL BONDS-INTEREST	0.00	0.00	0.00	0.00	0.00
	Totals	51,600.00	46,504.07	51,600.00	51,600.00	51,600.00
		51,600.00	46,504.07	51,600.00	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	5,185.00	5,185.00
	Totals	5,185.00	5,312.52	5,185.00	5,185.00	5,185.00
		5,185.00	5,312.52	5,185.00	5,185.00	5,185.00
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	0.00
GW -8130-40	ROUTE 12 SEWER DISTRICT-CONTRACTUAL	1,564.50	1,500.00	1,564.50	1,864.50	1,864.50
GW -8130-41	ROUTE 12 SEWER DISTRICT-O&M	56,994.75	51,587.00	56,994.75	58,637.25	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	106,800.00
GW -9730-70	SERIAL BANS-INTEREST	0.00	0.00	0.00	0.00	0.00

GW -9901-90	INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00
	Totals	165,359.25	159,887.00	165,359.25	167,301.75	167,301.75
		165,359.25	159,887.00	165,359.25	167,301.75	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	0.00
JY -7310-20	YOUTH COMMISSION-EQUIP & CAPITAL EXP	9,000.00	6,785.00	9,000.00	9,000.00	9,000.00
JY -7310-40	YOUTH COMMISSION-CONTRACTUAL EXPENSE	9,000.00	8,660.23	9,000.00	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	0.00
JY -9710-70	SERIAL BONDS-INTEREST	0.00	0.00	0.00	0.00	0.00
	Totals	18,000.00	15,445.23	18,000.00	18,000.00	18,000.00
		18,000.00	15,445.23	18,000.00	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	161,200.00
SA -4540-41	AMBULANCE-CONTRACUTAL-RES'VD FOR CAPITAL	42,800.00	0.00	42,800.00	42,800.00	42,800.00
	Totals	171,000.00	128,200.00	171,000.00	171,000.00	204,000.00
		171,000.00	128,200.00	171,000.00	171,000.00	204,000.00
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	6,000.00
	Totals	6,000.00	3,409.35	6,000.00	6,000.00	6,000.00
		6,000.00	3,409.35	6,000.00	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	1,500.00
	Totals	1,500.00	583.06	1,500.00	1,500.00	1,500.00
		1,500.00	583.06	1,500.00	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	626,694.90
	Totals	613,158.71	613,158.71	626,694.90	626,694.90	626,694.90
		613,158.71	613,158.71	626,694.90	626,694.90	626,694.90
	Grand Totals	6,732,684.63	5,527,931.88	6,895,864.96	6,902,533.65	6,885,533.65

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
Steve Dorr	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

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)**

Officer		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: _____



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	All Funds 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
			2022	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	0.00
	7 Short-Term Cash- Flow Debt Issuance Trend	All Funds 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	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				

Town of Clayton

Category	Indicator	Scoring	Fiscal Year End	Data Required	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	Personal Services and Employee Benefits	2,078,155	0.00			
				Total Revenues	5,915,197				
			2023	Calculation	Personal Services and Employee Benefits ÷ Total Revenues		35.13%		
				Data Required	Personal Services and Employee Benefits		2,046,623		
				Total Revenues	5,979,914				
	2024		Calculation	Personal Services and Employee Benefits ÷ Total Revenues	34.22%				
			Data Required	Personal Services and Employee Benefits	2,431,258				
	2024		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		Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	392,962	0.00
					Total Revenues		5,915,197		
				2023	Calculation		Debt Service ÷ Total Revenues	6.64%	
Data Required		Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)			270,579				
Total Revenues		5,979,914							
2024		Calculation		Debt Service ÷ Total Revenues	4.52%				
		Data Required		Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	509,617				
2024		Total Revenues		6,016,259					
		Calculation		Debt Service ÷ Total Revenues	8.47%				
Calculation (Average)				3 Year Average (Debt Service ÷ Total Revenues)	6.54%				
Total!:					3.3				

General Fund **Combined Funds**
 Towns 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.

Town of Clayton

Category	Indicator	Scoring	Year	Data Required	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	Population 4,850	6.67
			2023	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	Households with Public Assistance 253 Total Number of Households 2,069 Calculation Households with Public Assistance ÷ Total Number of Households 12.23%	0.00
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	Percent of Population Under 18 20.50% Percent of Population 65 and Over 23.00% Calculation Percent of Population Under 18 + Percent of Population 65 and Over 43.50%	0.00
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	Median Value of Owner Occupied Housing 159,400 Housing Consumer Price Index (NY-NJ-PA Region) 297.74	0.00
			2023	Median Value of Owner Occupied Housing 204,400 Housing Consumer Price Index (NY-NJ-PA Region) 344.78	
				Calculation (Property Value) (2023 Median Home Value - 2018 Median Home Value) ÷ 2018 Median Home Value 28.23% Calculation (Consumer Price Index) (2023 Consumer Price Index - 2018 Consumer Price Index) ÷ 2018 Consumer Price Index 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	Median Household Income 78,110 Federal Poverty Line (Family of 3) 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	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	State and Federal Revenues (codes 3000-4999) - (codes 3960 & 4960) 724,822 Total Revenues (All Funds Except Capital Projects) 5,915,197 Calculation State and Federal Revenues ÷ Total Revenues 12.25%	0.00
			2023	State and Federal Revenues (codes 3000-4999) - (codes 3960 & 4960) 606,413 Total Revenues (All Funds Except Capital Projects) 5,979,914 Calculation State and Federal Revenues ÷ Total Revenues 10.14%	
			2024	State and Federal Revenues (codes 3000-4999) - (codes 3960 & 4960) 814,306 Total Revenues (All Funds Except Capital Projects) 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! 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

**CONSOLIDATED HEALTH DISTRICT OF THE TOWN AND VILLAGE
OF CLAYTON, N.Y.**

To: Budget Officer, Jefferson County

Date: October 27, 2025

Re: 2026 Budget

The following budget for was adopted by the consolidated health board for 2026:

<u>Line item</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Proposed 2026</u>
Health Officer	\$ 1600.00	\$ 1600.00	\$1600.00
Member's Stipends	240.00	240.00	240.00
Social Security	122.40	125.00	125.00
Treasurer's Bond	100.00	100.00	100.00
Rabies and Miscellaneous	0.00	0.00	0.00
Totals	<hr/> \$ 2062.40	<hr/> \$ 2065.00	<hr/> \$2065.00

The budget will be funded by tax levy.

Respectfully Submitted,

Stephen Grybowski M.D.
Health Officer and Secretary

Town of Clayton Fire District
2026 Adopted Budget
 January through December 2026

Jan - Dec 26

Ordinary Income/Expense

Income

A980 · General-Revenues

A1001 · Real Property Taxes	626,694.90
A2401 · Interest and Earnings	15,000.00
A2772 · NYS Fire Tax Distribuion 2%	8,500.00
A2800 · From Clayton VFD (Fire Boat)	10,000.00

Total A980 · General-Revenues 660,194.90

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
A5128 · Cellular Service	2,000.00
A5130 · Physicals	2,000.00
A5131 · Supplies	2,600.00
A5133 · Radio Repairs & Maintenance	1,000.00
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

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 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 22,500.00

A5171 · Preventative Maintennce 20,000.00

A5180 · Aerial and Hydrostatic Tests 3,500.00

A5190 · Station Maintenance

A5190a · Station Maintenance-Clayton 35,000.00

A5190b · Station Maintenance-Depauville

A5190b1 · Station Maint-D'ville-Cap Imp 3,800.00

A5190b · Station Maintenance-Depauville - Other 1,000.00

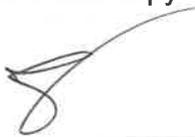
Total A5190b · Station Maintenance-Depauville 4,800.00

A5190d · Building Security 3,200.00

**Town of Clayton Fire District
 2026 Adopted Budget
 January through December 2026**

	Jan - Dec 26
Total A5190 · Station Maintenance	43,000.00
A5910 · Treasure/Secretary	15,000.00
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
A5999 · Contingency	26,810.98
A6570 · Insurance 2% rebate	8,500.00
A6600 · Volunter Recognition Banquet	
A6600a · Volunteer Incentive-Clayton	10,000.00
A6600c · Volunteer Incentive-District	2,500.00
A6600d · Uniforms	3,000.00
Total A6600 · Volunter Recognition Banquet	15,500.00
Total A3410.4 · Fire Protection Contractual	321,730.98
Total A522 · General-Expenditures	321,730.98
A9700 · Debt Service	
A9750 · Lease Purchase 14-8-1	93,426.39
Total A9700 · Debt Service	93,426.39
A9900 · Interfund Transfers	
A9960 · Transfer to Reserve account	
A9900c · Repayment for NYS Loan	20,605.17
A9900d · Repayment for Bond	21,123.20
A9960a · Current year transfer	148,309.16
A9960e · Cap Imp-Dville Station	50,000.00
A9960g · Emergency Repair Reserve Fund	5,000.00
Total A9960 · Transfer to Reserve account	245,037.53
Total A9900 · Interfund Transfers	245,037.53
Total Expense	660,194.90
Net Ordinary Income	0.00
Net Income	0.00

Certified to be a true copy of the original Town of Clayton Fire District 2026 Budget



Lucianne LaPierre, Secretary
 Town of Clayton Fire District
 October 21, 2025

TOWN OF CLAYTON

CHANGES TO 2026 PRELIMINARY BUDGET RESULTING IN 2026 ADOPTED BUDGET

REVENUES

- A0599-00 APPROPRIATED FUND BALANCE: INCREASE \$15,000 TO OFFSET INCREASE IN EXPENDITURES
- A2150-00 EV CHARGING STATION FEES: NEW ACCOUNT CODE
- DA0599-00 APPROPRIATED FUND BALANCE: DECREASE \$65,000 DUE TO DECREASE IN EXPENDITURES
- SA1001-00 AMBULANCE DISTRICT- REAL PROPERTY TAX: INCREASE \$33,000 TO OFFSET INCREASE IN EXPENDITURE

EXPENDITURES

- A8160-40 TRANSFER SITE- CONTRACTUAL EXPENSE: INCREASE \$15,000 DUE TO INCREASE IN JEFFERSON COUNTY RECYCLING RATES
- DA5130-20 MACHINERY- EQUIPMENT & CAPITAL: DECREASE \$65,000 DUE TO CHANGE IN HIGHWAY EQUIPMENT PURCHASING PLAN
- SA4540-00 AMBULANCE- CONTRACTUAL: INCREASE \$33,000 DUE TO AMBULANCE DISTRICT REQUEST

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

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

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

November 6, 2025

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

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

We will apply the procedures described in the attachment to this letter determining whether the Town's various general ledger accounts have been recorded accurately as of and for the year ended December 31, 2025. By signing this engagement letter, you agree to those procedures and acknowledge that the procedures to be performed are appropriate for the intended purpose of the engagement, which is determining whether the Town's various general ledger accounts have been recorded accurately as of and for the year ended December 31, 2025. We understand this engagement is not required pursuant to law, regulation, or contract. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the AICPA. Those standards require that we obtain your written agreement to the procedures to be applied and your acknowledgment that those procedures are appropriate for the intended purpose of the engagement, as described in this letter. A refusal to provide such agreement and acknowledgment will result in our withdrawal from the engagement. No other parties will be requested to agree to the procedures and acknowledge that the procedures performed are appropriate for their purposes. We make no representation that the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose.

Because the agreed-upon procedures do not constitute an examination or review, we will not express an opinion or conclusion on determining whether the Town's various general ledger accounts have been recorded accurately as of and for the year ended December 31, 2025. In addition, we have no obligation to perform any procedures beyond those to which you agree.

We plan to begin our procedures on approximately May 11, 2025 and, unless unforeseeable problems are encountered, the engagement should be completed in a timely manner.

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

CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, should any such matters come to our attention, we will communicate them in accordance with professional standards and applicable law. In addition, if, in connection with this engagement, matters come to our attention that contradict determining whether the Town's various general ledger accounts have been recorded accurately as of and for the year ended December 31, 2025, we will communicate such matters to you.

You are responsible for determining whether the Town's various general ledger accounts have been recorded accurately as of and for the year ended December 31, 2025. In addition, you are responsible for providing us with (1) access to all information of which you or the appropriate party are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request from the appropriate party for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

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

CERTIFIED PUBLIC ACCOUNTANTS

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for determining whether the Town's various general ledger accounts have been recorded accurately as of and for the year ended December 31, 2025 in accordance with the modified accrual basis.

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

We estimate that our fee for these services will be \$8,250. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

Very Truly Yours,

Stackel & Navarra CPA, P.C.

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

Response:

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

Signature:

Title:

Date:

A - GENERAL FUND

1. We will inspect the bank reconciliations at December 31, 2025 and trace outstanding items to the January 2026 bank statement. We will agree the reconciled balances to the general ledger amount.
2. We will examine money market savings accounts. We will reconcile to the general ledger amount.
3. We will examine client's petty cash reconciliations and agree amount to the general ledger.
4. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.
5. We will reconcile property taxes recorded on the general ledger to the tax warrant and tax roll. We will also examine documentation to support any tax adjustments.
6. We will reconcile sales tax recorded on the general ledger to the report from Jefferson County.
7. We will reconcile interfund transfers and agree to the amounts recorded in other funds.
8. We will compare payroll amounts recorded on the general ledger for all funds to the quarterly filings submitted to the Internal Revenue Service.
9. We will examine other general ledger revenue and expenditure accounts on a test basis. We will examine supporting documentation to support amounts posted to the general ledger accounts.
10. We will examine budget amendments and transfers approved by the Board and trace them to the various general ledger accounts.

B - GENERAL FUND – TOWN – OUTSIDE VILLAGE

1. We will inspect the bank reconciliations at December 31, 2025 and trace outstanding items to the January 2026 bank statement. We will agree the reconciled balances to the general ledger amount.
2. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.
3. We will reconcile sales tax recorded on the general ledger to the report from Jefferson County.
4. We will reconcile interfund transfers and agree to the amounts recorded in other funds.
5. We will examine other general ledger revenue and expenditure accounts on a test basis. We will examine supporting documentation to support amounts posted to the general ledger accounts.
6. We will examine budget amendments and transfers approved by the Board and trace them to the various general ledger accounts.

GT, GW - SPECIAL GRANT FUNDS

1. We will inspect the bank reconciliations at December 31, 2025 and trace outstanding items to the January 2026 bank statement. We will agree the reconciled balances to the general ledger amount.
2. We will examine BAN's payable and agree to the general ledger. We will examine paid BANs and re-compute interest paid.
3. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.
4. We will reconcile interfund transfers and agree to the amounts recorded in other funds.
5. We will examine other general ledger revenue and expenditure accounts on a test basis. We will examine supporting documentation to support amounts posted to the general ledger accounts.
6. We will examine budget amendments and transfers approved by the Board and trace them to the various general ledger accounts.

DA - HIGHWAY FUND – TOWN-WIDE

1. We will inspect the bank reconciliations at December 31, 2025 and trace outstanding items to the January 2026 bank statement. We will agree the reconciled balances to the general ledger amount.
2. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.
3. We will reconcile property taxes recorded on the general ledger to the tax warrant and tax roll. We will also examine documentation to support any tax adjustments.
4. We will reconcile sales tax recorded on the general ledger to the report from Jefferson County.
5. We will reconcile interfund transfers and agree to the amounts recorded in other funds.
6. We will examine other general ledger revenue and expenditure accounts on a test basis. We will examine supporting documentation to support amounts posted to the general ledger accounts.
7. We will examine budget amendments and transfers approved by the Board and trace them to the various general ledger accounts.

DB - HIGHWAY FUND – PART-TOWN

1. We will inspect the bank reconciliations at December 31, 2025 and trace outstanding items to the January 2026 bank statement. We will agree the reconciled balances to the general ledger amount.
2. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.
3. We will reconcile sales tax recorded on the general ledger to the report from Jefferson County.
4. We will reconcile interfund transfers and agree to the amounts recorded in other funds.
5. We will examine other general ledger revenue and expenditure accounts on a test basis. We will examine supporting documentation to support amounts posted to the general ledger accounts.
6. We will examine budget amendments and transfers approved by the Board and trace them to the various general ledger accounts.

HA, HR, RW - CAPITAL FUND

1. We will inspect the bank reconciliations at December 31, 2025 and trace outstanding items to the January 2026 bank statement. We will agree the reconciled balances to the general ledger amount.
2. We will examine BAN's payable and agree to the general ledger. We will examine paid BANs and re-compute interest paid.
3. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.
4. We will examine other general ledger revenue and expenditure accounts on a test basis. We will examine supporting documentation to support amounts posted to the general ledger accounts.

JY - CLAYTON YOUTH COMMISSION FUND

1. We will inspect the bank reconciliations at December 31, 2025 and trace outstanding items to the January 2026 bank statement. We will agree the reconciled balances to the general ledger amount.
2. We will reconcile payments from the Village of Clayton, New York and Town of Clayton, New York.
3. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.

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

1. We will inspect the bank reconciliations at December 31, 2025 and trace outstanding items to the January 2026 bank statements. We will agree the reconciled balances to the general ledger amount.
2. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.
3. We will reconcile property taxes recorded on the general ledger to the tax warrant and tax roll. We will also examine documentation to support any tax adjustments.
4. We will examine other general ledger revenue and expenditure accounts on a test basis. We will examine supporting documentation to support amounts posted to the general ledger accounts.

TJ - TOWN JUSTICE REPORTS

1. We will trace payments from receipts issued for fines to the monthly report.
2. We will add the cash receipts journal for the test period.
3. We will trace the receipts per the cashbook reports to the bank statement for the test period.
4. We agreed the fines disbursement check payable to the Town per the checkbook (and fines total) to the bank statement for the test period.
5. We will inspect the bank reconciliation at December 31, 2025 and agree to the Justice's cash balance.

TA - TRUST AND AGENCY FUND

1. We will inspect the bank reconciliation at December 31, 2025 and trace outstanding items to the January 2026 bank statement. We will agree reconciled balances to the general ledger.
2. We will perform a test to ensure that deposits in excess of FDIC coverage are adequately collateralized.
3. We will examine liability accounts on a test basis and agree to supporting documentation.

K - FIXED ASSET ACCOUNT GROUP

1. We will reconcile the fixed asset subsidiary cards to the general ledger.
2. We will examine invoices for new asset additions on a test basis.
3. On a test basis, we will trace new fixed asset additions to the .2 and .4 expense accounts in the general ledger of the governmental funds.
4. On a test basis, we will trace dispositions of fixed assets by sale to the revenue accounts in the general ledger of the governmental funds.
5. On a test basis, we will review the minutes of the Board meeting for authorization of purchases and dispositions of fixed assets.

W - LONG-TERM DEBT ACCOUNT GROUP

1. We will reconcile bonds payable to the general ledger amount.
2. We will recalculate interest expense and agree payments to amortization schedules.
3. We will trace principal and interest payments to expenditure accounts in the governmental funds.

PUBLIC NOTICE

The workshop meeting of the Clayton Town Board scheduled for November 26, 2025 has been cancelled. The next Board meeting will be held on Wednesday, December 10, 2025 at 5pm at the Cerow Recreation Park Arena, 600 East Line Road, Clayton.

Megan Badour
Town Clerk

PUBLIC NOTICE

The workshop meeting of the Clayton Town Board originally scheduled for December 24, 2025 has been rescheduled to Wednesday, December 31, 2025 at 8:30AM in the Town Hall located at 405 Riverside Drive, Clayton, NY.

Megan Badour
Town Clerk