

All Numbers in This Report  
Have Been Rounded To  
The Nearest Dollar

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
TOWN of Clayton  
County of Jefferson  
For the Fiscal Year Ended 12/31/2015

*filed 2/23/16*

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AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. \*\*\*Every Municipal Corporation \*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation \*\*\*

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller \*\*\* It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report \*\*\*

State of NEW YORK  
Office of The State Comptroller  
Division of Local Government and School Accountability  
Albany, New York 12236

TOWN OF Clayton

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (CD) SPECIAL GRANT
- (CM) MISCELLANEOUS SPECIAL REV
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SL) LIGHTING
- (SS) SEWER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2014 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	199,821	A200	427,567
Cash In Time Deposits	172,026	A201	172,499
Petty Cash	300	A210	300
<b>TOTAL Cash</b>	<b>372,147</b>		<b>600,366</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>372,147</b>		<b>600,366</b>

TOWN OF Clayton  
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(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	79,808	A914	140,343
<b>TOTAL Assigned Fund Balance</b>	<b>79,808</b>		<b>140,343</b>
Unassigned Fund Balance	292,339	A917	460,023
<b>TOTAL Unassigned Fund Balance</b>	<b>292,339</b>		<b>460,023</b>
<b>TOTAL Fund Balance</b>	<b>372,147</b>		<b>600,366</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>372,147</b>		<b>600,366</b>

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	595,790	A1001	717,361
<b>TOTAL Real Property Taxes</b>	<b>595,790</b>		<b>717,361</b>
Interest & Penalties On Real Prop Taxes	2,993	A1090	4,859
<b>TOTAL Real Property Tax Items</b>	<b>2,993</b>		<b>4,859</b>
Tax On Hotel Room Occupancy	20,965	A1113	52,750
Non Prop Tax Dist By County	700,000	A1120	747,241
<b>TOTAL Non Property Tax Items</b>	<b>720,965</b>		<b>799,991</b>
Clerk Fees	1,435	A1255	1,447
Vital Statistics Fees	1,902	A1603	1,880
Ambulance Charges	23,236	A1640	17,513
Park And Recreational Charges	1,291	A2001	816
Recreational Concessions		A2012	13,250
Special Recreational Facility Charges	95,651	A2025	88,392
Planning Board Fees	34,271	A2115	
Refuse & Garbage Charges	96,557	A2130	102,792
<b>TOTAL Departmental Income</b>	<b>254,343</b>		<b>226,090</b>
Interest And Earnings	157	A2401	473
Rental of Real Property	2,000	A2410	2,000
<b>TOTAL Use of Money And Property</b>	<b>2,157</b>		<b>2,473</b>
Dog Licenses	2,672	A2544	3,159
Public Safety Permits		A2550	26,990
<b>TOTAL Licenses And Permits</b>	<b>2,672</b>		<b>30,149</b>
Fines And Forfeited Bail	52,325	A2610	49,505
<b>TOTAL Fines And Forfeitures</b>	<b>52,325</b>		<b>49,505</b>
Sales of Scrap & Excess Materials	10,393	A2650	5,105
Sales of Equipment	100	A2665	285
Insurance Recoveries	58,602	A2680	56,285
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>69,095</b>		<b>61,675</b>
Refunds of Prior Year's Expenditures	1,478	A2701	457
Unclassified (specify)	110,814	A2770	116,248
<b>TOTAL Miscellaneous Local Sources</b>	<b>112,292</b>		<b>116,705</b>
St Aid, Revenue Sharing	16,248	A3001	16,248
St Aid, Mortgage Tax	93,228	A3005	100,886
St Aid - Other (specify)	2,480	A3089	1,469
<b>TOTAL State Aid</b>	<b>111,956</b>		<b>118,603</b>
<b>TOTAL Revenues</b>	<b>1,924,588</b>		<b>2,127,411</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,924,588</b>		<b>2,127,411</b>

TOWN OF Clayton  
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Legislative Board, Pers Serv	12,164	A10101	12,160
Legislative Board, Contr Expend	3,388	A10104	4,557
<b>TOTAL Legislative Board</b>	<b>15,552</b>		<b>16,717</b>
Municipal Court, Pers Serv	32,898	A11101	36,032
Municipal Court, Contr Expend	53,228	A11104	47,034
<b>TOTAL Municipal Court</b>	<b>86,126</b>		<b>83,066</b>
Supervisor,pers Serv	58,500	A12201	73,911
Supervisor,equip & Cap Outlay	1,720	A12202	2,000
Supervisor,contr Expend	5,190	A12204	7,017
<b>TOTAL Supervisor</b>	<b>65,410</b>		<b>82,928</b>
Dir of Finance, Pers Serv	10,000	A13101	10,769
Dir of Finance, Contr Expend	8,770	A13104	13,229
<b>TOTAL Dir of Finance</b>	<b>18,770</b>		<b>23,998</b>
Auditor, Contr Expend	5,700	A13204	
<b>TOTAL Auditor</b>	<b>5,700</b>		<b>0</b>
Tax Collection,contr Expend	2,353	A13304	7,494
<b>TOTAL Tax Collection</b>	<b>2,353</b>		<b>7,494</b>
Assessment, Pers Serv	81,877	A13551	46,128
Assessment, Equip & Cap Outlay		A13552	1,200
Assessment, Contr Expend	14,282	A13554	29,894
<b>TOTAL Assessment</b>	<b>96,159</b>		<b>77,222</b>
Clerk,pers Serv	67,721	A14101	70,680
Clerk,equip & Cap Outlay	906	A14102	2,322
Clerk,contr Expend	3,594	A14104	4,123
<b>TOTAL Clerk</b>	<b>72,221</b>		<b>77,125</b>
Law, Contr Expend	4,319	A14204	10,759
<b>TOTAL Law</b>	<b>4,319</b>		<b>10,759</b>
Personnel, Pers Serv	5,000	A14301	
Personnel, Contr Expend	307	A14304	5,000
<b>TOTAL Personnel</b>	<b>5,307</b>		<b>5,000</b>
Engineer, Contr Expend	2,210	A14404	
<b>TOTAL Engineer</b>	<b>2,210</b>		<b>0</b>
Buildings, Pers Serv	38,684	A16201	32,662
Buildings, Contr Expend	47,943	A16204	44,404
<b>TOTAL Buildings</b>	<b>86,627</b>		<b>77,066</b>
Central Comm System, Equip & Cap Outlay	58	A16502	
Central Comm System, Contr Expend	23,297	A16504	22,841
<b>TOTAL Central Comm System</b>	<b>23,355</b>		<b>22,841</b>
Central Storeroom, Contr Expend	3,377	A16604	2,859
<b>TOTAL Central Storeroom</b>	<b>3,377</b>		<b>2,859</b>
Central Print & Mail,contr Expend	4,982	A16704	11,286
<b>TOTAL Central Print &amp; Mail</b>	<b>4,982</b>		<b>11,286</b>
Unallocated Insurance, Contr Expend	36,259	A19104	43,426
<b>TOTAL Unallocated Insurance</b>	<b>36,259</b>		<b>43,426</b>

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Municipal Assn Dues, Contr Expend	1,435	A19204	1,435
<b>TOTAL Municipal Assn Dues</b>	<b>1,435</b>		<b>1,435</b>
Taxes & Assess On Munic Prop, Contr Expend		A19504	119
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>0</b>		<b>119</b>
<b>TOTAL General Government Support</b>	<b>530,162</b>		<b>543,341</b>
Fire, Contr Expend	8,814	A34104	6,734
<b>TOTAL Fire</b>	<b>8,814</b>		<b>6,734</b>
Control of Animals, Contr Expend	12,858	A35104	21,717
<b>TOTAL Control of Animals</b>	<b>12,858</b>		<b>21,717</b>
Examining Boards, Pers Serv	1,313	A36101	1,275
Examining Boards, Contr Expend	135	A36104	187
<b>TOTAL Examining Boards</b>	<b>1,448</b>		<b>1,462</b>
Safety Inspection, Pers Serv	33,000	A36201	24,000
Safety Inspection, Equip & Cap Outlay	646	A36202	
Safety Inspection, Contr Expend	4,055	A36204	2,564
<b>TOTAL Safety Inspection</b>	<b>37,701</b>		<b>26,564</b>
<b>TOTAL Public Safety</b>	<b>60,821</b>		<b>56,477</b>
Registrar of Vital Stat Contr Expend	50	A40204	
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>50</b>		<b>0</b>
Ambulance, Contr Expend	21,027	A45404	14,034
<b>TOTAL Ambulance</b>	<b>21,027</b>		<b>14,034</b>
<b>TOTAL Health</b>	<b>21,077</b>		<b>14,034</b>
Street Admin, Pers Serv	58,286	A50101	52,000
Street Admin, Equip & Cap Outlay	844	A50102	
Street Admin, Contr Expend	6,667	A50104	3,146
<b>TOTAL Street Admin</b>	<b>65,797</b>		<b>55,146</b>
Docks Piers And Wharves, Pers Serv		A57201	3,016
Docks Piers And Wharves, Contr Expend	242	A57204	5,405
<b>TOTAL Docks Piers And Wharves</b>	<b>242</b>		<b>8,421</b>
<b>TOTAL Transportation</b>	<b>66,039</b>		<b>63,567</b>
Publicity, Contr Expend	22,800	A64104	31,730
<b>TOTAL Publicity</b>	<b>22,800</b>		<b>31,730</b>
Other Eco & Dev, Pers Serv	5,000	A69891	
Other Eco & Dev, Contr Expend	37,195	A69894	13,170
<b>TOTAL Other Eco &amp; Dev</b>	<b>42,195</b>		<b>13,170</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>64,995</b>		<b>44,900</b>
Parks, Pers Serv	187,559	A71101	191,987
Parks, Equip & Cap Outlay	20,317	A71102	3,032
Parks, Contr Expend	133,817	A71104	149,595
<b>TOTAL Parks</b>	<b>341,693</b>		<b>344,614</b>
Playgr & Rec Centers, Pers Serv	36,550	A71401	34,474
Playgr & Rec Centers, Contr Expend	27,225	A71404	18,223
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>63,775</b>		<b>52,697</b>
Historical Property, Pers Serv	2,154	A75201	1,383

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Historical Property, Contr Expend	2,016	A75204	1,433
<b>TOTAL Historical Property</b>	<b>4,170</b>		<b>2,816</b>
Other Performing Arts, Pers Serv	4,274	A75601	1,547
Other Performing Arts, Contr Expend	156,494	A75604	107,648
<b>TOTAL Other Performing Arts</b>	<b>160,768</b>		<b>109,195</b>
<b>TOTAL Culture And Recreation</b>	<b>570,406</b>		<b>509,322</b>
Refuse & Garbage, Pers Serv	55,318	A81601	52,045
Refuse & Garbage, Equip & Cap Outlay	29,770	A81602	1,561
Refuse & Garbage, Contr Expend	76,970	A81604	83,359
<b>TOTAL Refuse &amp; Garbage</b>	<b>162,058</b>		<b>136,965</b>
Comm Beautification, Pers Serv	886	A85101	445
<b>TOTAL Comm Beautification</b>	<b>886</b>		<b>445</b>
Cemetery, Pers Serv	1,540	A88101	1,703
Cemetery, Contr Expend	3,899	A88104	3,859
<b>TOTAL Cemetery</b>	<b>5,439</b>		<b>5,562</b>
<b>TOTAL Home And Community Services</b>	<b>168,383</b>		<b>142,972</b>
State Retirement System	96,094	A90108	113,471
Social Security, Employer Cont	51,023	A90308	47,156
Worker's Compensation, Empl Bnfts	64,065	A90408	56,210
Disability Insurance, Empl Bnfts	818	A90558	1,061
Hospital & Medical (dental) Ins, Empl Bnft	217,740	A90608	215,519
Other Employee Benefits (spec)	12,153	A90898	10,837
<b>TOTAL Employee Benefits</b>	<b>441,893</b>		<b>444,254</b>
Debt Principal, Serial Bonds	33,000	A97106	33,000
<b>TOTAL Debt Principal</b>	<b>33,000</b>		<b>33,000</b>
Debt Interest, Serial Bonds	18,975	A97107	17,325
<b>TOTAL Debt Interest</b>	<b>18,975</b>		<b>17,325</b>
<b>TOTAL Expenditures</b>	<b>1,975,751</b>		<b>1,869,192</b>
Transfers, Other Funds		A99019	30,000
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>30,000</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>30,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,975,751</b>		<b>1,899,192</b>

TOWN OF Clayton  
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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	423,310	A8021	372,147
Restated Fund Balance - Beg of Year	423,310	A8022	372,147
ADD - REVENUES AND OTHER SOURCES	1,924,588		2,127,411
DEDUCT - EXPENDITURES AND OTHER USES	1,975,751		1,899,192
Fund Balance - End of Year	372,147	A8029	600,366

TOWN OF Clayton  
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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	717,361	A1049N	656,133
Est Rev - Real Property Tax Items	3,000	A1099N	7,436
Est Rev - Non Property Tax Items	825,000	A1199N	820,775
Est Rev - Departmental Income	3,250	A1299N	2,700
Est Rev - Intergovernmental Charges	219,200	A2399N	279,500
Est Rev - Use of Money And Property	2,250	A2499N	2,250
Est Rev - Licenses And Permits	27,500	A2599N	25,000
Est Rev - Fines And Forfeitures	47,500	A2649N	49,500
Est Rev - Miscellaneous Local Sources	111,200	A2799N	105,760
Est Rev - Interfund Revenues		A2801N	38,000
Est Rev - State Aid	116,248	A3099N	111,248
<b>TOTAL Estimated Revenues</b>	<b>2,072,509</b>		<b>2,098,302</b>
Appropriated Fund Balance	79,808	A599N	140,343
<b>TOTAL Estimated Other Sources</b>	<b>79,808</b>		<b>140,343</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,152,317</b>		<b>2,238,645</b>

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - General Government Support	670,065	A1999N	676,440
App - Public Safety	64,500	A3999N	60,900
App - Health	25,000	A4999N	25,000
App - Transportation	99,750	A5999N	102,750
App - Economic Assistance And Opportunity	42,700	A6999N	43,200
App - Culture And Recreation	536,000	A7999N	540,500
App - Home And Community Services	175,000	A8999N	147,000
App - Employee Benefits	488,950	A9199N	501,180
App - Debt Service	50,352	A9899N	141,675
<b>TOTAL Appropriations</b>	<b>2,152,317</b>		<b>2,238,645</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,152,317</b>		<b>2,238,645</b>

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	52,228	B200	8,199
<b>TOTAL Cash</b>	<b>52,228</b>		<b>8,199</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>52,228</b>		<b>8,199</b>

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	41,845	B914	
Assigned Unappropriated Fund Balance	10,383	B915	8,199
<b>TOTAL Assigned Fund Balance</b>	<b>52,228</b>		<b>8,199</b>
<b>TOTAL Fund Balance</b>	<b>52,228</b>		<b>8,199</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>52,228</b>		<b>8,199</b>

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Sales Tax (from County)	50,000	B1120	50,000
Franchises	34,688	B1170	34,339
<b>TOTAL Non Property Tax Items</b>	<b>84,688</b>		<b>84,339</b>
Zoning Fees	29,833	B2110	43,340
<b>TOTAL Departmental Income</b>	<b>29,833</b>		<b>43,340</b>
Transportation Services, Other Govts		B2300	
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>0</b>
Unclassified (specify)	7,690	B2770	12,465
<b>TOTAL Miscellaneous Local Sources</b>	<b>7,690</b>		<b>12,465</b>
St Aid, Other Aid (specify) Additional Description For Library Project		B3089	114,729
<b>TOTAL State Aid</b>	<b>0</b>		<b>114,729</b>
<b>TOTAL Revenues</b>	<b>122,211</b>		<b>254,873</b>
Interfund Transfers		B5031	30,000
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>30,000</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>30,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>122,211</b>		<b>284,873</b>

TOWN OF Clayton  
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Publicity, Contr Expend	9,400	B64104	9,400
<b>TOTAL Publicity</b>	<b>9,400</b>		<b>9,400</b>
Programs For Aging, Contr Expend	7,500	B67724	7,500
<b>TOTAL Programs For Aging</b>	<b>7,500</b>		<b>7,500</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>16,900</b>		<b>16,900</b>
Joint Youth Prog, Contr Expend	9,000	B73204	9,000
<b>TOTAL Joint Youth Prog</b>	<b>9,000</b>		<b>9,000</b>
Library, Pers Serv	2,636	B74101	3,042
Library, Equip & Cap Outlay		B74102	198,594
Library, Contr Expend	31,540	B74104	26,099
<b>TOTAL Library</b>	<b>34,176</b>		<b>227,735</b>
Historian, Contr Expend	4,362	B75104	4,764
<b>TOTAL Historian</b>	<b>4,362</b>		<b>4,764</b>
<b>TOTAL Culture And Recreation</b>	<b>47,538</b>		<b>241,499</b>
Zoning, Pers Serv	33,039	B80101	39,794
Zoning, Equip & Cap Outlay		B80102	1,000
Zoning, Contr Expend	7,499	B80104	16,070
<b>TOTAL Zoning</b>	<b>40,538</b>		<b>56,864</b>
Planning, Pers Serv	11,742	B80201	3,575
Planning, Equip & Cap Outlay		B80202	500
Planning, Contr Expend	1,559	B80204	2,148
<b>TOTAL Planning</b>	<b>13,301</b>		<b>6,223</b>
Sewer Administration, Contr Expend	132	B81104	
<b>TOTAL Sewer Administration</b>	<b>132</b>		<b>0</b>
Water Administration, Contr Expend		B83104	37
<b>TOTAL Water Administration</b>	<b>0</b>		<b>37</b>
<b>TOTAL Home And Community Services</b>	<b>53,971</b>		<b>63,124</b>
State Retirement, Empl Bnfts	2,080	B90108	2,456
Social Security , Empl Bnfts	3,581	B90308	3,983
Life Insurance, Empl Bnfts		B90458	
Disability Insurance, Empl Bnfts	55	B90558	120
Hospital & Medical (dental) Ins, Empl Bnft	609	B90608	570
Other Employee Benefits (spec)	720	B90898	250
<b>TOTAL Employee Benefits</b>	<b>7,045</b>		<b>7,379</b>
<b>TOTAL Expenditures</b>	<b>125,454</b>		<b>328,902</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>125,454</b>		<b>328,902</b>

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(B) GENERAL TOWN-OUTSIDE VG

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	55,471	B8021	52,228
Restated Fund Balance - Beg of Year	55,471	B8022	52,228
ADD - REVENUES AND OTHER SOURCES	122,211		284,873
DEDUCT - EXPENDITURES AND OTHER USES	125,454		328,902
Fund Balance - End of Year	52,228	B8029	8,199

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Non Property Tax Items	85,000	B1199N	112,125
EsT. ReV. - Intergovernmental Charges	42,000	B2399N	42,500
Est Rev-Miscellaneous Local Sources	6,000	B2799N	6,400
<b>TOTAL Estimated Revenues</b>	<b>133,000</b>		<b>161,025</b>
Appropriated Fund Balance	41,845	B599N	
<b>TOTAL Estimated Other Sources</b>	<b>41,845</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>174,845</b>		<b>161,025</b>

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App-Economic Assistance And Opportunity	16,900	B6999N	16,900
App - Culture And Recreation	60,830	B7999N	44,130
App - Home And Community Services	73,050	B8999N	73,750
App - Employee Benefits	24,065	B9199N	26,245
<b>TOTAL Appropriations</b>	<b>174,845</b>		<b>161,025</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>174,845</b>		<b>161,025</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	273,894	CD200	233,894
Cash In Time Deposits	21,980	CD201	21,981
<b>TOTAL Cash</b>	<b>295,874</b>		<b>255,875</b>
Due From Other Funds	20,000	CD391	60,000
<b>TOTAL Due From Other Funds</b>	<b>20,000</b>		<b>60,000</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>315,874</b>		<b>315,875</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	100,000	CD914	82,000
Assigned Unappropriated Fund Balance	215,874	CD915	233,875
<b>TOTAL Assigned Fund Balance</b>	<b>315,874</b>		<b>315,875</b>
<b>TOTAL Fund Balance</b>	<b>315,874</b>		<b>315,875</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>315,874</b>		<b>315,875</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Interest And Earnings	38	CD2401	1
<b>TOTAL Use of Money And Property</b>	<b>38</b>		<b>1</b>
Unclassified (specify)	78,234	CD2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>78,234</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>78,272</b>		<b>1</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>78,272</b>		<b>1</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
<b>Other Uses</b>			
Transfers, Capital Projects Fund	200,000	CD99509	
<b>TOTAL Operating Transfers</b>	<b>200,000</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>200,000</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>200,000</b>		<b>0</b>

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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year		CD8021	315,874
Prior Period Adj -Increase In Fund Balance	437,602	CD8012	
Restated Fund Balance - Beg of Year	437,602	CD8022	315,874
ADD - REVENUES AND OTHER SOURCES	78,272		1
DEDUCT - EXPENDITURES AND OTHER USES	200,000		
Fund Balance - End of Year	315,874	CD8029	315,875

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	11,500	CM200	19,770
<b>TOTAL Cash</b>	<b>11,500</b>		<b>19,770</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>11,500</b>		<b>19,770</b>

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	11,500	CM915	19,770
<b>TOTAL Assigned Fund Balance</b>	<b>11,500</b>		<b>19,770</b>
<b>TOTAL Fund Balance</b>	<b>11,500</b>		<b>19,770</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>11,500</b>		<b>19,770</b>

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	125,000	CM1001	125,000
<b>TOTAL Real Property Taxes</b>	<b>125,000</b>		<b>125,000</b>
<b>TOTAL Revenues</b>	<b>125,000</b>		<b>125,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>125,000</b>		<b>125,000</b>

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Other Health-Contr Expend	113,500	CM49894	116,730
<b>TOTAL Other Health-Contr Expend</b>	<b>113,500</b>		<b>116,730</b>
<b>TOTAL Health</b>	<b>113,500</b>		<b>116,730</b>
<b>TOTAL Expenditures</b>	<b>113,500</b>		<b>116,730</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>113,500</b>		<b>116,730</b>

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(CM) MISCELLANEOUS SPECIAL REV

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year		CM8021	11,500
Restated Fund Balance - Beg of Year		CM8022	11,500
ADD - REVENUES AND OTHER SOURCES	125,000		125,000
DEDUCT - EXPENDITURES AND OTHER USES	113,500		116,730
Fund Balance - End of Year	11,500	CM8029	19,770

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash		DA200	194,658
Cash In Time Deposits	181,860	DA201	181,877
<b>TOTAL Cash</b>	<b>181,860</b>		<b>376,535</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>181,860</b>		<b>376,535</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	79,971	DA914	
Assigned Unappropriated Fund Balance	101,889	DA915	376,535
<b>TOTAL Assigned Fund Balance</b>	<b>181,860</b>		<b>376,535</b>
<b>TOTAL Fund Balance</b>	<b>181,860</b>		<b>376,535</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>181,860</b>		<b>376,535</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	264,094	DA1001	206,487
<b>TOTAL Real Property Taxes</b>	<b>264,094</b>		<b>206,487</b>
Sales Tax (from County)	400,000	DA1120	400,000
<b>TOTAL Non Property Tax Items</b>	<b>400,000</b>		<b>400,000</b>
Transportation Services, Other Govts	225,852	DA2300	90,699
<b>TOTAL Intergovernmental Charges</b>	<b>225,852</b>		<b>90,699</b>
Interest And Earnings	558	DA2401	17
Rental of Equipment		DA2414	241,019
<b>TOTAL Use of Money And Property</b>	<b>558</b>		<b>241,036</b>
Sales of Equipment	7,010	DA2665	6,947
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>7,010</b>		<b>6,947</b>
Refunds of Prior Year's Expenditures	375	DA2701	
Unclassified (specify)	16,561	DA2770	13,182
<b>TOTAL Miscellaneous Local Sources</b>	<b>16,936</b>		<b>13,182</b>
<b>TOTAL Revenues</b>	<b>914,450</b>		<b>958,351</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>914,450</b>		<b>958,351</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Credit Card Fees		DA13754	
<b>TOTAL Credit Card Fees</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>0</b>
Machinery, Pers Serv	147,958	DA51301	133,537
Machinery, Equip & Cap Outlay	236,076	DA51302	49,000
Machinery, Contr Expend	145,281	DA51304	129,681
<b>TOTAL Machinery</b>	<b>529,315</b>		<b>312,218</b>
Brush And Weeds, Pers Serv	5,266	DA51401	555
<b>TOTAL Brush And Weeds</b>	<b>5,266</b>		<b>555</b>
Snow Removal, Pers Serv	73,090	DA51421	40,516
Snow Removal, Contr Expend	217,036	DA51424	191,378
<b>TOTAL Snow Removal</b>	<b>290,126</b>		<b>231,894</b>
Services Other Govts, Pers Serv	91,162	DA51481	69,309
<b>TOTAL Services Other Govts</b>	<b>91,162</b>		<b>69,309</b>
<b>TOTAL Transportation</b>	<b>915,869</b>		<b>613,976</b>
State Retirement, Empl Bnfts	46,306	DA90108	54,682
Social Security , Empl Bnfts	23,203	DA90308	17,827
Unemployment Insurance, Empl Bnfts		DA90508	3,788
Disability Insurance, Empl Bnfts	46	DA90558	91
Hospital & Medical (dental) Ins, Empl Bnft	90,904	DA90608	70,491
Other Employee Benefits (spec)	3,820	DA90898	2,821
<b>TOTAL Employee Benefits</b>	<b>164,279</b>		<b>149,700</b>
<b>TOTAL Expenditures</b>	<b>1,080,148</b>		<b>763,676</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,080,148</b>		<b>763,676</b>

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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	<b>347,558</b>	<b>DA8021</b>	<b>181,860</b>
Restated Fund Balance - Beg of Year	<b>347,558</b>	<b>DA8022</b>	<b>181,860</b>
ADD - REVENUES AND OTHER SOURCES	914,450		958,351
DEDUCT - EXPENDITURES AND OTHER USES	1,080,148		763,676
Fund Balance - End of Year	<b>181,860</b>	<b>DA8029</b>	<b>376,535</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	206,487	DA1049N	289,000
Est Rev - Non Property Tax Items	400,000	DA1199N	392,500
EsT. ReV. - Intergovernmental Charges	260,392	DA2399N	260,100
Est Rev - Use of Money And Property	500	DA2499N	
Est Rev - Miscellaneous Local Sources	15,000	DA2799N	15,000
<b>TOTAL Estimated Revenues</b>	<b>882,379</b>		<b>956,600</b>
Appropriated Fund Balance	79,971	DA599N	
<b>TOTAL Estimated Other Sources</b>	<b>79,971</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>962,350</b>		<b>956,600</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - Transportation	782,000	DA5999N	800,000
App - Employee Benefits	180,350	DA9199N	156,600
<b>TOTAL Appropriations</b>	<b>962,350</b>		<b>956,600</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>962,350</b>		<b>956,600</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	100,566	DB200	198,462
<b>TOTAL Cash</b>	<b>100,566</b>		<b>198,462</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>100,566</b>		<b>198,462</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	11,350	DB914	31,600
Assigned Unappropriated Fund Balance	89,216	DB915	166,862
<b>TOTAL Assigned Fund Balance</b>	<b>100,566</b>		<b>198,462</b>
<b>TOTAL Fund Balance</b>	<b>100,566</b>		<b>198,462</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>100,566</b>		<b>198,462</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Sales Tax (from County)	450,000	DB1120	450,000
<b>TOTAL Non Property Tax Items</b>	<b>450,000</b>		<b>450,000</b>
Transportation Services, Other Govts	9,948	DB2300	27,507
<b>TOTAL Intergovernmental Charges</b>	<b>9,948</b>		<b>27,507</b>
Rental of Equipment	5,000	DB2414	7,257
<b>TOTAL Use of Money And Property</b>	<b>5,000</b>		<b>7,257</b>
St Aid, Consolidated Highway Aid	199,750	DB3501	178,983
<b>TOTAL State Aid</b>	<b>199,750</b>		<b>178,983</b>
<b>TOTAL Revenues</b>	<b>664,698</b>		<b>663,747</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>664,698</b>		<b>663,747</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Maint of Streets, Pers Serv	168,889	DB51101	127,249
Maint of Streets, Contr Expend	26,361	DB51104	20,833
<b>TOTAL Maint of Streets</b>	<b>195,250</b>		<b>148,082</b>
Perm Improve Highway, Equip & Cap Outlay	313,207	DB51122	280,358
<b>TOTAL Perm Improve Highway</b>	<b>313,207</b>		<b>280,358</b>
<b>TOTAL Transportation</b>	<b>508,457</b>		<b>428,440</b>
State Retirement, Empl Bnfts	46,306	DB90108	54,682
Social Security, Empl Bnfts	12,405	DB90308	9,320
Disability Insurance, Empl Bnfts	102	DB90558	97
Hospital & Medical (dental) Ins, Empl Bnft	87,317	DB90608	70,491
Other Employee Benefits (spec)	3,220	DB90898	2,821
<b>TOTAL Employee Benefits</b>	<b>149,350</b>		<b>137,411</b>
<b>TOTAL Expenditures</b>	<b>657,807</b>		<b>565,851</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>657,807</b>		<b>565,851</b>

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(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	93,675	DB8021	100,566
Restated Fund Balance - Beg of Year	93,675	DB8022	100,566
ADD - REVENUES AND OTHER SOURCES	664,698		663,747
DEDUCT - EXPENDITURES AND OTHER USES	657,807		565,851
Fund Balance - End of Year	100,566	DB8029	198,462

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Non Property Tax Items	450,000	DB1199N	400,000
EsT. ReV. - Intergovernmental Charges	15,000	DB2399N	15,000
Est Rev - State Aid	175,000	DB3099N	175,000
<b>TOTAL Estimated Revenues</b>	<b>640,000</b>		<b>590,000</b>
Appropriated Fund Balance	11,350	DB599N	31,600
<b>TOTAL Estimated Other Sources</b>	<b>11,350</b>		<b>31,600</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>651,350</b>		<b>621,600</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - Transportation	480,000	DB5999N	475,000
App - Employee Benefits	171,350	DB9199N	146,600
<b>TOTAL Appropriations</b>	<b>651,350</b>		<b>621,600</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>651,350</b>		<b>621,600</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	128,793	H200	754,407
<b>TOTAL Cash</b>	<b>128,793</b>		<b>754,407</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>128,793</b>		<b>754,407</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Bond Anticipation Notes Payable	332,336	H626	1,993,426
<b>TOTAL Notes Payable</b>	<b>332,336</b>		<b>1,993,426</b>
Due To Other Funds	20,000	H630	60,000
<b>TOTAL Due To Other Funds</b>	<b>20,000</b>		<b>60,000</b>
<b>TOTAL Liabilities</b>	<b>352,336</b>		<b>2,053,426</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		H915	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance	-223,543	H917	-1,299,019
<b>TOTAL Unassigned Fund Balance</b>	<b>-223,543</b>		<b>-1,299,019</b>
<b>TOTAL Fund Balance</b>	<b>-223,543</b>		<b>-1,299,019</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>128,793</b>		<b>754,407</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Interest And Earnings	4	H2401	
<b>TOTAL Use of Money And Property</b>	<b>4</b>		<b>0</b>
Refunds of Prior Year's Expenditures	1,950	H2701	
Unclassified (specify)	38,872	H2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>40,822</b>		<b>0</b>
St Aid, Other	228,681	H3297	87,862
<b>TOTAL State Aid</b>	<b>228,681</b>		<b>87,862</b>
Fed Aid - Cap Projects	112,895	H4097	890,232
<b>TOTAL Federal Aid</b>	<b>112,895</b>		<b>890,232</b>
<b>TOTAL Revenues</b>	<b>382,402</b>		<b>978,094</b>
Interfund Transfers	200,000	H5031	
<b>TOTAL Interfund Transfers</b>	<b>200,000</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>200,000</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>582,402</b>		<b>978,094</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Other Eco & Dev, Equip & Cap Outlay	3,048	H69892	
<b>TOTAL Other Eco &amp; Dev</b>	<b>3,048</b>		<b>0</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>3,048</b>		<b>0</b>
Parks, Equip & Cap Outlay	988,593	H71102	1,969,445
<b>TOTAL Parks</b>	<b>988,593</b>		<b>1,969,445</b>
<b>TOTAL Culture And Recreation</b>	<b>988,593</b>		<b>1,969,445</b>
Sewage Treat Disp, Equip & Cap Outlay	89,042	H81302	84,125
<b>TOTAL Sewage Treat Disp</b>	<b>89,042</b>		<b>84,125</b>
<b>TOTAL Home And Community Services</b>	<b>89,042</b>		<b>84,125</b>
<b>TOTAL Expenditures</b>	<b>1,080,683</b>		<b>2,053,570</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,080,683</b>		<b>2,053,570</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>712,340</b>	<b>H8021</b>	<b>-223,543</b>
Prior Period Adj -Decrease In Fund Balance	437,602	H8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>274,738</b>	<b>H8022</b>	<b>-223,543</b>
ADD - REVENUES AND OTHER SOURCES	582,402		978,094
DEDUCT - EXPENDITURES AND OTHER USES	1,080,683		2,053,570
<b>Fund Balance - End of Year</b>	<b>-223,543</b>	<b>H8029</b>	<b>-1,299,019</b>

TOWN OF Clayton  
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For the Fiscal Year Ending 2015

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Land	428,200	K101	435,207
Buildings	9,756,521	K102	9,978,390
Improvements Other Than Buildings	6,420,128	K103	8,539,610
Machinery And Equipment	3,279,438	K104	3,342,746
Infrastructure Additional Description Roads		K106	5,275,972
<b>TOTAL Fixed Assets (net)</b>	<b>19,884,287</b>		<b>27,571,925</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>19,884,287</b>		<b>27,571,925</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2015

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Liabilities, Deferred Inflows And Fund Balance</b>			-
Total Non-Current Govt Assets	19,884,287	K159	27,571,925
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>19,884,287</b>		<b>27,571,925</b>
<b>TOTAL Fund Balance</b>	<b>19,884,287</b>		<b>27,571,925</b>
<b>TOTAL</b>	<b>19,884,287</b>		<b>27,571,925</b>

TOWN OF Clayton  
 Annual Update Document  
 For the Fiscal Year Ending 2015

(SL) LIGHTING

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	2,074	SL200	4,553
<b>TOTAL Cash</b>	<b>2,074</b>		<b>4,553</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,074</b>		<b>4,553</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2015

(SL) LIGHTING

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		SL914	
Assigned Unappropriated Fund Balance	2,074	SL915	4,553
<b>TOTAL Assigned Fund Balance</b>	<b>2,074</b>		<b>4,553</b>
<b>TOTAL Fund Balance</b>	<b>2,074</b>		<b>4,553</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,074</b>		<b>4,553</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2015

(SL) LIGHTING

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	6,000	SL1001	8,500
<b>TOTAL Real Property Taxes</b>	<b>6,000</b>		<b>8,500</b>
Unclassified (specify)	500	SL2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>500</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>6,500</b>		<b>8,500</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>6,500</b>		<b>8,500</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2015

(SL) LIGHTING

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Street Lighting, Contr Expend	6,490	SL51824	6,021
<b>TOTAL Street Lighting</b>	<b>6,490</b>		<b>6,021</b>
<b>TOTAL Transportation</b>	<b>6,490</b>		<b>6,021</b>
<b>TOTAL Expenditures</b>	<b>6,490</b>		<b>6,021</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>6,490</b>		<b>6,021</b>

TOWN OF Clayton  
 Annual Update Document  
 For the Fiscal Year Ending 2015

(SL) LIGHTING

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	2,064	SL8021	2,074
Restated Fund Balance - Beg of Year	2,064	SL8022	2,074
ADD - REVENUES AND OTHER SOURCES	6,500		8,500
DEDUCT - EXPENDITURES AND OTHER USES	6,490		6,021
Fund Balance - End of Year	2,074	SL8029	4,553

TOWN OF Clayton  
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(SS) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	45,785	SS200	-11,255
Cash In Time Deposits	75,563	SS201	125,657
<b>TOTAL Cash</b>	<b>121,348</b>		<b>114,402</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>121,348</b>		<b>114,402</b>

TOWN OF Clayton  
 Annual Update Document  
 For the Fiscal Year Ending 2015

(SS) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	10,000	SS914	
Assigned Unappropriated Fund Balance	111,348	SS915	114,402
<b>TOTAL Assigned Fund Balance</b>	<b>121,348</b>		<b>114,402</b>
<b>TOTAL Fund Balance</b>	<b>121,348</b>		<b>114,402</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>121,348</b>		<b>114,402</b>

TOWN OF Clayton  
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For the Fiscal Year Ending 2015

(SS) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	36,405	SS1001	67,355
<b>TOTAL Real Property Taxes</b>	<b>36,405</b>		<b>67,355</b>
Sewer Rents		SS2120	9,604
Sewer Charges	40,326	SS2122	2,000
Interest & Penalties On Sewer Accts	1,561	SS2128	1,201
<b>TOTAL Departmental Income</b>	<b>41,887</b>		<b>12,805</b>
Interest And Earnings	129	SS2401	94
<b>TOTAL Use of Money And Property</b>	<b>129</b>		<b>94</b>
<b>TOTAL Revenues</b>	<b>78,421</b>		<b>80,254</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>78,421</b>		<b>80,254</b>

TOWN OF Clayton  
Annual Update Document  
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(SS) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Municipal AssoC. Dues	185	SS19204	185
<b>TOTAL Municipal AssoC. Dues</b>	<b>185</b>		<b>185</b>
<b>TOTAL General Government Support</b>	<b>185</b>		<b>185</b>
Sewage Treat Disp, Pers Serv	6,665	SS81301	4,500
Sewage Treat Disp, Contr Expend	44,059	SS81304	66,875
<b>TOTAL Sewage Treat Disp</b>	<b>50,724</b>		<b>71,375</b>
<b>TOTAL Home And Community Services</b>	<b>50,724</b>		<b>71,375</b>
State Retirement, Empl Bnfts	1,400	SS90108	1,653
Social Security , Empl Bnfts	498	SS90308	337
<b>TOTAL Employee Benefits</b>	<b>1,898</b>		<b>1,990</b>
Debt Principal, Serial Bonds	13,650	SS97106	13,650
<b>TOTAL Debt Principal</b>	<b>13,650</b>		<b>13,650</b>
<b>TOTAL Expenditures</b>	<b>66,457</b>		<b>87,200</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>66,457</b>		<b>87,200</b>

TOWN OF Clayton  
 Annual Update Document  
 For the Fiscal Year Ending 2015

(SS) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	109,384	SS8021	121,348
Restated Fund Balance - Beg of Year	109,384	SS8022	121,348
ADD - REVENUES AND OTHER SOURCES	78,421		80,254
DEDUCT - EXPENDITURES AND OTHER USES	66,457		87,200
Fund Balance - End of Year	121,348	SS8029	114,402

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2015

(SS) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	37,050	SS1049N	79,230
Est Rev - Departmental Income	30,000	SS1299N	1,100
<b>TOTAL Estimated Revenues</b>	<b>67,050</b>		<b>80,330</b>
Appropriated Fund Balance	10,000	SS599N	
<b>TOTAL Estimated Other Sources</b>	<b>10,000</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>77,050</b>		<b>80,330</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2015

(SS) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - General Government Support	500	SS1999N	500
App - Home And Community Services	60,600	SS8999N	59,430
App-Employee Benefits	2,300	SS9199N	1,250
App - Debt Service	13,650	SS9899N	13,650
<b>TOTAL Appropriations</b>	<b>77,050</b>		<b>74,830</b>
App - Interfund Transfer		SS9999N	5,500
<b>TOTAL Other Uses</b>	<b>0</b>		<b>5,500</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>77,050</b>		<b>80,330</b>

TOWN OF Clayton  
 Annual Update Document  
 For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash		TA200	127,051
Cash In Time Deposits	111,750	TA201	
<b>TOTAL Cash</b>	<b>111,750</b>		<b>127,051</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>111,750</b>		<b>127,051</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Other Funds (specify)	111,750	TA85	127,051
<b>TOTAL Agency Liabilities</b>	<b>111,750</b>		<b>127,051</b>
<b>TOTAL Liabilities</b>	<b>111,750</b>		<b>127,051</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>111,750</b>		<b>127,051</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Total Non-Current Govt Liabilities	499,500	W129	452,850
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>499,500</b>		<b>452,850</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>499,500</b>		<b>452,850</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Bonds Payable	499,500	W628	452,850
<b>TOTAL Bond And Long Term Liabilities</b>	<b>499,500</b>		<b>452,850</b>
<b>TOTAL Liabilities</b>	<b>499,500</b>		<b>452,850</b>
<b>TOTAL Liabilities</b>	<b>499,500</b>		<b>452,850</b>

Statement of Indebtedness  
For the Fiscal Year Ending 2015

County of: Jefferson

Municipal Code: 220317100000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accrued Interest	O/S End of Year
2013	BAN N	Route 12 Sewer-EFC			09/12/2013	09/12/2016	0.00%		\$245,798	\$245,798	\$0	\$0	\$0	\$0	\$245,798
2014	BAN N	Route 12 Sewer-EFC			09/12/2014	09/12/2016	0.00%		\$86,538	\$86,538	\$0	\$0	\$0	\$0	\$86,538
2015	BAN N	Route 12 Sewer - EFC			09/12/2015	09/12/2016	0.00%		\$61,090	\$0	\$0	\$0	\$0	\$0	\$61,090
2015	BAN N	Frink Redevelopment			01/23/2015	01/23/2016	0.84%		\$800,000	\$0	\$0	\$0	\$0	\$0	\$800,000
2015	BAN N	Frink Redevelopment			01/23/2015	01/23/2016	1.18%		\$800,000	\$0	\$0	\$0	\$0	\$0	\$800,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										\$332,336	\$0	\$0	\$0	\$0	\$1,993,426
2008	BOND N	Highway Garage			04/01/1995	04/01/2030	5.00%		\$363,000	\$363,000	\$33,000	\$0	\$0	\$0	\$330,000
2008	BOND N	Sewer-EFC			04/01/2005	04/01/2024	0.00%		\$136,500	\$136,500	\$13,650	\$0	\$0	\$0	\$122,850
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										\$499,500	\$46,650	\$0	\$0	\$0	\$452,850
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year										\$831,836	\$46,650	\$0	\$0	\$0	\$2,446,276

TOWN OF Clayton  
 Schedule of Time Deposits and Investments  
 For the Fiscal Year Ending 2015

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$300.00
Demand Deposits	9Z2011	\$1,957,306.00
Time Deposits	9Z2021	\$502,014.00
Total		\$2,459,620.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,959,620.00
Total		\$2,459,620.00
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

TOWN OF Clayton  
Bank Reconciliation  
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****_	\$0	\$0	\$0	\$0
****-0176	\$1,145,488	\$0	\$69,639	\$1,075,849
****-0065	\$756,287	\$0	\$20,848	\$735,439
****-0177	\$21,611	\$0	\$2,643	\$18,968
****-0204	\$50,040	\$0	\$0	\$50,040
****-0086	\$451,973	\$0	\$0	\$451,973
****-0076	\$127,051	\$0	\$0	\$127,051
	Total Adjusted Bank Balance			\$2,459,320
	Petty Cash			\$300.00
	Adjustments			\$.00
	Total Cash		9ZCASH *	\$2,459,620
	Total Cash Balance All Funds		9ZCASHB *	\$2,459,620
	* Must be equal			

TOWN OF Clayton  
Local Government Questionnaire  
For the Fiscal Year Ending 2015

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</u> <u>Yes</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>Yes</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF Clayton  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2015

<b>Total Full Time Employees:</b>		25			
<b>Total Part Time Employees:</b>		51			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$226,944.00	25	10	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$78,623.00	25	51	
90408	Worker's Compensation Insurance	\$56,210.00	25	51	
90458	Life Insurance	\$0.00			
90508	Unemployment Insurance	\$3,788.00		2	
90558	Disability Insurance	\$1,369.00	25	51	
90608	Hospital and Medical (Dental) Insurance	\$357,071.00	25	5	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$16,729.00	25	5	
<b>Total</b>		<b>\$740,734.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$740,734.00</b>			

TOWN OF Clayton  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2015

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$7,769	4,634	gallons	
Diesel Fuel	\$46,516	24,991	gallons	
Fuel Oil	\$62,443	39,128	gallons	
Natural Gas			cubic feet	
Electricity	\$79,074	576,563	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, DAVID STORANDT JR , hereby certify that I am the Chief Fiscal Officer of the TOWN of CLAYTON , and that the information provided in the annual financial report of the TOWN of CLAYTON , for the fiscal year ended 12/31/2015 , is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the TOWN of CLAYTON , and adopted by me as my signature for use in conjunction with the filing of the TOWN of CLAYTON 's annual financial report, I am evidencing my express intent to authenticate my certification of the TOWN of CLAYTON's annual financial report for the fiscal year ended 12/31/2015 and filed by means of electronic data transmission.

Bill Dealing  
Name of Report Preparer if different than Chief Fiscal Officer

(315) 212-0332  
Telephone Number

02/23/2016  
Date of Certification

DAVID STORANDT JR  
Name

SUPERVISOR  
Title

405 RIVERSIDE DR, CLAYTON, NY  
Official Address

(315) 686-3512  
Official Telephone Number

Thank you, 220317100000 from the TOWN of CLAYTON, for your Submission to the Local Government and School Accountability Data Exchange System on 02/23/2016 09:21:09 AM.

Please note that *this page is not proof that you have submitted the correct file*, only that you have successfully attached a file to the EFSDEX website. If you wish to confirm that you have transmitted the correct report you can contact OSC's Data Management Unit at (518) 474-4014

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