

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 12/31/2018

\*\*\*\*\*

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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (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
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2017 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

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

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	989,200	A200	1,509,493
Cash In Time Deposits	195,859	A201	196,286
Petty Cash	300	A210	300
<b>TOTAL Cash</b>	<b>1,185,359</b>		<b>1,706,079</b>
Due From Other Funds	60,000	A391	80,000
<b>TOTAL Due From Other Funds</b>	<b>60,000</b>		<b>80,000</b>
Prepaid Expenses	49,710	A480	
<b>TOTAL Prepaid Expenses</b>	<b>49,710</b>		<b>0</b>
<b>TOTAL Assets</b>	<b>1,295,069</b>		<b>1,786,079</b>

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(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Fund Balance</b>			
Not in Spendable Form	49,710	A806	80,000
<b>TOTAL Nonspendable Fund Balance</b>	<b>49,710</b>		<b>80,000</b>
Assigned Appropriated Fund Balance	129,875	A914	193,965
<b>TOTAL Assigned Fund Balance</b>	<b>129,875</b>		<b>193,965</b>
Unassigned Fund Balance	1,115,484	A917	1,512,114
<b>TOTAL Unassigned Fund Balance</b>	<b>1,115,484</b>		<b>1,512,114</b>
<b>TOTAL Fund Balance</b>	<b>1,295,069</b>		<b>1,786,079</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,295,069</b>		<b>1,786,079</b>

TOWN OF Clayton  
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	945,832	A1001	950,981
<b>TOTAL Real Property Taxes</b>	<b>945,832</b>		<b>950,981</b>
Other Payments In Lieu of Taxes	3,436	A1081	3,436
Interest & Penalties On Real Prop Taxes	2,851	A1090	3,562
<b>TOTAL Real Property Tax Items</b>	<b>6,287</b>		<b>6,998</b>
Tax On Hotel Room Occupancy	64,093	A1113	71,462
Non Prop Tax Dist By County	966,014	A1120	995,183
<b>TOTAL Non Property Tax Items</b>	<b>1,030,107</b>		<b>1,066,645</b>
Clerk Fees	1,375	A1255	1,064
Vital Statistics Fees	1,546	A1603	2,270
Park And Recreational Charges	1,129	A2001	1,710
Recreational Concessions	14,975	A2012	23,450
Special Recreational Facility Charges	125,755	A2025	57,616
Other Culture & Recreation Income	135,913	A2089	136,784
Refuse & Garbage Charges	104,789	A2130	115,655
<b>TOTAL Departmental Income</b>	<b>385,482</b>		<b>338,549</b>
Misc Revenue, Other Govts		A2389	45,189
Debt Service, Other Govts		A2392	17,325
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>62,514</b>
Interest And Earnings	689	A2401	427
Rental of Real Property	2,000	A2410	3,500
<b>TOTAL Use of Money And Property</b>	<b>2,689</b>		<b>3,927</b>
Dog Licenses	7,598	A2544	8,660
Public Safety Permits	29,267	A2550	35,197
<b>TOTAL Licenses And Permits</b>	<b>36,865</b>		<b>43,857</b>
Fines And Forfeited Bail	40,598	A2610	47,470
<b>TOTAL Fines And Forfeitures</b>	<b>40,598</b>		<b>47,470</b>
Sales of Equipment		A2665	120
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>120</b>
Refunds of Prior Year's Expenditures	3,438	A2701	6,648
Unclassified (specify)	61,724	A2770	19,708
<b>TOTAL Miscellaneous Local Sources</b>	<b>65,162</b>		<b>26,356</b>
St Aid, Revenue Sharing	16,248	A3001	16,248
St Aid, Mortgage Tax	103,791	A3005	117,769
St Aid - Other (specify)		A3089	18,049
St Aid, Museums		A3845	
St Aid-Other Cul & Rec St Aid	1,736	A3889	1,896
St Aid Emergency Disaster Assistance		A3960	3,895
<b>TOTAL State Aid</b>	<b>121,775</b>		<b>157,857</b>
Fed Aid, Other Home & Community Cap		A4997	28,287
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>28,287</b>
<b>TOTAL Revenues</b>	<b>2,634,797</b>		<b>2,733,561</b>
Interfund Transfers		A5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Other Sources</b>			
Serial Bonds		A5710	
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>2,634,797</b>		<b>2,733,561</b>

TOWN OF Clayton  
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Legislative Board, Pers Serv	13,192	A10101	13,021
Legislative Board, Contr Expend	5,576	A10104	9,350
<b>TOTAL Legislative Board</b>	<b>18,768</b>		<b>22,371</b>
Municipal Court, Pers Serv	40,151	A11101	41,140
Municipal Court, Equip & Cap Outlay	441	A11102	
Municipal Court, Contr Expend	41,778	A11104	46,150
<b>TOTAL Municipal Court</b>	<b>82,370</b>		<b>87,290</b>
Supervisor,pers Serv	111,038	A12201	115,500
Supervisor,contr Expend	7,011	A12204	4,891
<b>TOTAL Supervisor</b>	<b>118,049</b>		<b>120,391</b>
Dir of Finance, Pers Serv	6,539	A13101	14,800
Dir of Finance, Contr Expend	8,346	A13104	8,650
<b>TOTAL Dir of Finance</b>	<b>14,885</b>		<b>23,450</b>
Auditor, Contr Expend	40,500	A13204	6,300
<b>TOTAL Auditor</b>	<b>40,500</b>		<b>6,300</b>
Tax Collection,contr Expend	3,351	A13304	18,516
<b>TOTAL Tax Collection</b>	<b>3,351</b>		<b>18,516</b>
Assessment, Pers Serv	39,978	A13551	46,038
Assessment, Contr Expend	36,703	A13554	44,459
<b>TOTAL Assessment</b>	<b>76,681</b>		<b>90,497</b>
Clerk,pers Serv	70,553	A14101	75,045
Clerk,contr Expend	1,852	A14104	4,714
<b>TOTAL Clerk</b>	<b>72,405</b>		<b>79,759</b>
Law, Contr Expend	23,818	A14204	9,228
<b>TOTAL Law</b>	<b>23,818</b>		<b>9,228</b>
Personnel, Contr Expend	2,292	A14304	1,826
<b>TOTAL Personnel</b>	<b>2,292</b>		<b>1,826</b>
Engineer, Contr Expend	1,040	A14404	1,082
<b>TOTAL Engineer</b>	<b>1,040</b>		<b>1,082</b>
Records Mgmt, PerS. SerV.	2,138	A14601	1,080
<b>TOTAL Records Mgmt</b>	<b>2,138</b>		<b>1,080</b>
Buildings, Pers Serv	27,229	A16201	39,594
<b>TOTAL Buildings</b>	<b>27,229</b>		<b>39,594</b>
Central Garage, Pers Serv	64	A16401	422
Central Garage, Contr Expend	45,523	A16404	63,532
<b>TOTAL Central Garage</b>	<b>45,587</b>		<b>63,954</b>
Central Comm System, Equip & Cap Outlay	1,807	A16502	4,944
Central Comm System, Contr Expend	19,209	A16504	18,481
<b>TOTAL Central Comm System</b>	<b>21,016</b>		<b>23,425</b>
Central Storeroom, Contr Expend	2,133	A16604	2,727
<b>TOTAL Central Storeroom</b>	<b>2,133</b>		<b>2,727</b>
Central Print & Mail,contr Expend	9,115	A16704	7,433
<b>TOTAL Central Print &amp; Mail</b>	<b>9,115</b>		<b>7,433</b>
Unallocated Insurance, Contr Expend	49,531	A19104	46,176
<b>TOTAL Unallocated Insurance</b>	<b>49,531</b>		<b>46,176</b>

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Municipal Assn Dues, Contr Expend	1,534	A19204	1,535
<b>TOTAL Municipal Assn Dues</b>	<b>1,534</b>		<b>1,535</b>
<b>TOTAL General Government Support</b>	<b>612,442</b>		<b>646,634</b>
Fire, Contr Expend	5,004	A34104	5,392
<b>TOTAL Fire</b>	<b>5,004</b>		<b>5,392</b>
Control of Animals, Contr Expend	25,325	A35104	25,225
<b>TOTAL Control of Animals</b>	<b>25,325</b>		<b>25,225</b>
Examining Boards, Pers Serv	1,350	A36101	1,387
Examining Boards, Contr Expend	246	A36104	178
<b>TOTAL Examining Boards</b>	<b>1,596</b>		<b>1,565</b>
Safety Inspection, Pers Serv	24,881	A36201	25,000
Safety Inspection, Equip & Cap Outlay	1,000	A36202	1,000
Safety Inspection, Contr Expend	3,406	A36204	2,887
<b>TOTAL Safety Inspection</b>	<b>29,287</b>		<b>28,887</b>
<b>TOTAL Public Safety</b>	<b>61,212</b>		<b>61,069</b>
Ambulance, Contr Expend	6,007	A45404	8,899
<b>TOTAL Ambulance</b>	<b>6,007</b>		<b>8,899</b>
<b>TOTAL Health</b>	<b>6,007</b>		<b>8,899</b>
Street Admin, Pers Serv	52,000	A50101	52,000
Street Admin, Contr Expend	3,096	A50104	2,385
<b>TOTAL Street Admin</b>	<b>55,096</b>		<b>54,385</b>
Docks Piers And Wharves, Pers Serv	30,972	A57201	48,756
Docks Piers And Wharves, Contr Expend	31,878	A57204	28,948
<b>TOTAL Docks Piers And Wharves</b>	<b>62,850</b>		<b>77,704</b>
<b>TOTAL Transportation</b>	<b>117,946</b>		<b>132,089</b>
Publicity, Contr Expend	45,190	A64104	35,190
<b>TOTAL Publicity</b>	<b>45,190</b>		<b>35,190</b>
Other Eco & Dev, Contr Expend	53,019	A69894	35,480
<b>TOTAL Other Eco &amp; Dev</b>	<b>53,019</b>		<b>35,480</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>98,209</b>		<b>70,670</b>
Parks, Pers Serv	235,129	A71101	221,296
Parks, Equip & Cap Outlay	15,564	A71102	8,623
Parks, Contr Expend	128,777	A71104	139,422
<b>TOTAL Parks</b>	<b>379,470</b>		<b>369,341</b>
Special Rec Facility, Pers Serv	31,906	A71801	34,252
Special Rec Facility, Contr Expend	21,791	A71804	22,314
<b>TOTAL Special Rec Facility</b>	<b>53,697</b>		<b>56,566</b>
Historical Property, Pers Serv	10,687	A75201	2,774
Historical Property, Contr Expend	35,322	A75204	3,704
<b>TOTAL Historical Property</b>	<b>46,009</b>		<b>6,478</b>
Other Performing Arts, Pers Serv	3,285	A75601	5,020
Other Performing Arts, Contr Expend	103,435	A75604	75,265
<b>TOTAL Other Performing Arts</b>	<b>106,720</b>		<b>80,285</b>
<b>TOTAL Culture And Recreation</b>	<b>585,896</b>		<b>512,670</b>
Refuse & Garbage, Pers Serv	54,137	A81601	54,605

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Refuse & Garbage, Contr Expend	84,367	A81604	100,887
<b>TOTAL Refuse &amp; Garbage</b>	<b>138,504</b>		<b>155,492</b>
Cemetery, Pers Serv	3,440	A88101	2,881
Cemetery, Contr Expend	4,510	A88104	5,341
<b>TOTAL Cemetery</b>	<b>7,950</b>		<b>8,222</b>
<b>TOTAL Home And Community Services</b>	<b>146,454</b>		<b>163,714</b>
State Retirement System	88,333	A90108	95,615
Social Security, Employer Cont	54,482	A90308	58,350
Worker's Compensation, Empl Bnfts	50,532	A90408	48,209
Unemployment Insurance, Empl Bnfts		A90508	6,408
Disability Insurance, Empl Bnfts	985	A90558	808
Hospital & Medical (dental) Ins, Empl Bnft	236,716	A90608	231,148
Other Employee Benefits (spec)	11,755	A90898	15,648
<b>TOTAL Employee Benefits</b>	<b>442,803</b>		<b>456,186</b>
Debt Principal, Serial Bonds	73,000	A97106	159,000
Debt Principal, Bond Anticipation Notes	65,734	A97306	
<b>TOTAL Debt Principal</b>	<b>138,734</b>		<b>159,000</b>
Debt Interest, Serial Bonds	21,275	A97107	31,620
Debt Interest, Bond Anticipation Notes	37,443	A97307	
<b>TOTAL Debt Interest</b>	<b>58,718</b>		<b>31,620</b>
<b>TOTAL Expenditures</b>	<b>2,268,421</b>		<b>2,242,551</b>
Transfers, Other Funds		A99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>2,268,421</b>		<b>2,242,551</b>

TOWN OF Clayton  
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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>775,168</b>	<b>A8021</b>	<b>1,295,069</b>
Prior Period Adj -Increase In Fund Balance	153,525	A8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>928,693</b>	<b>A8022</b>	<b>1,295,069</b>
ADD - REVENUES AND OTHER SOURCES	2,634,797		2,733,561
DEDUCT - EXPENDITURES AND OTHER USES	2,268,421		2,242,551
<b>Fund Balance - End of Year</b>	<b>1,295,069</b>	<b>A8029</b>	<b>1,786,079</b>

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	950,981	A1049N	665,712
Est Rev - Real Property Tax Items	7,436	A1099N	6,936
Est Rev - Non Property Tax Items	950,183	A1199N	987,534
Est Rev - Departmental Income	2,200	A1299N	2,200
Est Rev - Intergovernmental Charges	310,200	A2399N	314,300
Est Rev - Use of Money And Property	2,400	A2499N	2,500
Est Rev - Licenses And Permits	27,500	A2599N	30,500
Est Rev - Fines And Forfeitures	49,500	A2649N	45,000
Est Rev - Miscellaneous Local Sources	71,675	A2799N	71,675
Est Rev - State Aid	107,548	A3099N	107,548
<b>TOTAL Estimated Revenues</b>	<b>2,479,623</b>		<b>2,233,905</b>
Appropriated Fund Balance	129,875	A599N	193,965
<b>TOTAL Estimated Other Sources</b>	<b>129,875</b>		<b>193,965</b>
<b>TOTAL Estimated Revenues</b>	<b>2,609,498</b>		<b>2,427,870</b>

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - General Government Support	774,820	A1999N	774,610
App - Public Safety	67,371	A3999N	45,500
App - Health	8,500	A4999N	8,500
App - Transportation	126,107	A5999N	126,250
App - Economic Assistance And Opportunity	82,400	A6999N	87,700
App - Culture And Recreation	656,770	A7999N	586,932
App - Home And Community Services	156,000	A8999N	157,300
App - Employee Benefits	535,366	A9199N	460,828
App - Debt Service	202,164	A9899N	180,250
<b>TOTAL Appropriations</b>	<b>2,609,498</b>		<b>2,427,870</b>
<b>TOTAL Appropriations</b>	<b>2,609,498</b>		<b>2,427,870</b>

TOWN OF Clayton  
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	32,458	B200	110,569
<b>TOTAL Cash</b>	<b>32,458</b>		<b>110,569</b>
<b>TOTAL Assets</b>	<b>32,458</b>		<b>110,569</b>

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources		B691	5,000
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>5,000</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>5,000</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	14,500	B914	13,000
Assigned Unappropriated Fund Balance	17,958	B915	92,569
<b>TOTAL Assigned Fund Balance</b>	<b>32,458</b>		<b>105,569</b>
<b>TOTAL Fund Balance</b>	<b>32,458</b>		<b>105,569</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>32,458</b>		<b>110,569</b>

TOWN OF Clayton  
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Sales Tax (from County)	69,588	B1120	45,833
Franchises	33,940	B1170	36,764
<b>TOTAL Non Property Tax Items</b>	<b>103,528</b>		<b>82,597</b>
Zoning Fees	45,780	B2110	43,176
<b>TOTAL Departmental Income</b>	<b>45,780</b>		<b>43,176</b>
Refunds of Prior Year's Expenditures		B2701	22,458
Unclassified (specify)	7,955	B2770	4,977
<b>TOTAL Miscellaneous Local Sources</b>	<b>7,955</b>		<b>27,435</b>
St Aid, Other Aid (specify)		B3089	30,000
<b>TOTAL State Aid</b>	<b>0</b>		<b>30,000</b>
<b>TOTAL Revenues</b>	<b>157,263</b>		<b>183,208</b>
<b>TOTAL Revenues</b>	<b>157,263</b>		<b>183,208</b>

TOWN OF Clayton  
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Publicity, Contr Expend	2,955	B64104	
<b>TOTAL Publicity</b>	<b>2,955</b>		<b>0</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>10,455</b>		<b>7,500</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	3,414	B74101	2,263
Library, Contr Expend	26,315	B74104	28,788
<b>TOTAL Library</b>	<b>29,729</b>		<b>31,051</b>
Historian, Contr Expend	4,327	B75104	4,327
<b>TOTAL Historian</b>	<b>4,327</b>		<b>4,327</b>
<b>TOTAL Culture And Recreation</b>	<b>43,056</b>		<b>44,378</b>
Zoning, Pers Serv	25,569	B80101	27,022
Zoning, Contr Expend	5,878	B80104	3,866
<b>TOTAL Zoning</b>	<b>31,447</b>		<b>30,888</b>
Planning, Pers Serv	2,975	B80201	3,075
Planning, Contr Expend	9,522	B80204	2,350
<b>TOTAL Planning</b>	<b>12,497</b>		<b>5,425</b>
Sewer Administration, Contr Expend	4,450	B81104	
<b>TOTAL Sewer Administration</b>	<b>4,450</b>		<b>0</b>
Sewage Treat Disp, Contr Expend	78	B81304	
<b>TOTAL Sewage Treat Disp</b>	<b>78</b>		<b>0</b>
Water Administration, Contr Expend	19,339	B83104	4,977
<b>TOTAL Water Administration</b>	<b>19,339</b>		<b>4,977</b>
Comm Beautification, Contr Expend		B85104	77
<b>TOTAL Comm Beautification</b>	<b>0</b>		<b>77</b>
<b>TOTAL Home And Community Services</b>	<b>67,811</b>		<b>41,367</b>
State Retirement, Empl Bnfts	5,324	B90108	3,388
Social Security , Empl Bnfts	2,425	B90308	2,397
Disability Insurance, Empl Bnfts	91	B90558	28
Hospital & Medical (dental) Ins, Empl Bnft	14,795	B90608	11,039
Other Employee Benefits (spec)	320	B90898	
<b>TOTAL Employee Benefits</b>	<b>22,955</b>		<b>16,852</b>
<b>TOTAL Expenditures</b>	<b>144,277</b>		<b>110,097</b>
<b>TOTAL Expenditures</b>	<b>144,277</b>		<b>110,097</b>

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(B) GENERAL TOWN-OUTSIDE VG

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	19,472	B8021	32,458
Restated Fund Balance - Beg of Year	19,472	B8022	32,458
ADD - REVENUES AND OTHER SOURCES	157,263		183,208
DEDUCT - EXPENDITURES AND OTHER USES	144,277		110,097
Fund Balance - End of Year	32,458	B8029	105,569

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Non Property Tax Items	79,334	B1199N	63,911
Est Rev - Intergovernmental Charges	37,500	B2399N	57,732
Est Rev - Miscellaneous Local Sources	6,000	B2799N	0
<b>TOTAL Estimated Revenues</b>	<b>122,834</b>		<b>121,643</b>
Appropriated Fund Balance	14,500	B599N	13,000
<b>TOTAL Estimated Other Sources</b>	<b>14,500</b>		<b>13,000</b>
<b>TOTAL Estimated Revenues</b>	<b>137,334</b>		<b>134,643</b>

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - Economic Assistance And Opportunity	7,500	B6999N	7,500
App - Culture And Recreation	46,630	B7999N	47,130
App - Home And Community Services	61,750	B8999N	62,250
App - Employee Benefits	21,454	B9199N	17,763
<b>TOTAL Appropriations</b>	<b>137,334</b>		<b>134,643</b>
<b>TOTAL Appropriations</b>	<b>137,334</b>		<b>134,643</b>

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	37,804	CM200	46,304
<b>TOTAL Cash</b>	<b>37,804</b>		<b>46,304</b>
<b>TOTAL Assets</b>	<b>37,804</b>		<b>46,304</b>

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	37,804	CM915	46,304
<b>TOTAL Assigned Fund Balance</b>	<b>37,804</b>		<b>46,304</b>
<b>TOTAL Fund Balance</b>	<b>37,804</b>		<b>46,304</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>37,804</b>		<b>46,304</b>

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	140,000	CM1001	150,000
<b>TOTAL Real Property Taxes</b>	<b>140,000</b>		<b>150,000</b>
<b>TOTAL Revenues</b>	<b>140,000</b>		<b>150,000</b>
<b>TOTAL Revenues</b>	<b>140,000</b>		<b>150,000</b>

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Other Health-Contr Expend	113,500	CM49894	141,500
<b>TOTAL Other Health-Contr Expend</b>	<b>113,500</b>		<b>141,500</b>
<b>TOTAL Health</b>	<b>113,500</b>		<b>141,500</b>
<b>TOTAL Expenditures</b>	<b>113,500</b>		<b>141,500</b>
<b>TOTAL Expenditures</b>	<b>113,500</b>		<b>141,500</b>

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(CM) MISCELLANEOUS SPECIAL REV

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	11,304	CM8021	37,804
Restated Fund Balance - Beg of Year	11,304	CM8022	37,804
ADD - REVENUES AND OTHER SOURCES	140,000		150,000
DEDUCT - EXPENDITURES AND OTHER USES	113,500		141,500
Fund Balance - End of Year	37,804	CM8029	46,304

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	317,801	DA200	356,548
Cash In Time Deposits	181,877	DA201	182,062
<b>TOTAL Cash</b>	<b>499,678</b>		<b>538,610</b>
Prepaid Expenses	27,163	DA480	
<b>TOTAL Prepaid Expenses</b>	<b>27,163</b>		<b>0</b>
<b>TOTAL Assets</b>	<b>526,841</b>		<b>538,610</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Fund Balance</b>			
Not in Spendable Form	27,163	DA806	
<b>TOTAL Nonspendable Fund Balance</b>	<b>27,163</b>		<b>0</b>
Assigned Appropriated Fund Balance	260,000	DA914	
Assigned Unappropriated Fund Balance	239,678	DA915	538,610
<b>TOTAL Assigned Fund Balance</b>	<b>499,678</b>		<b>538,610</b>
<b>TOTAL Fund Balance</b>	<b>526,841</b>		<b>538,610</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>526,841</b>		<b>538,610</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Sales Tax (from County)	363,000	DA1120	624,449
<b>TOTAL Non Property Tax Items</b>	<b>363,000</b>		<b>624,449</b>
Transportation Services, Other Govts	272,573	DA2300	293,350
<b>TOTAL Intergovernmental Charges</b>	<b>272,573</b>		<b>293,350</b>
Interest And Earnings		DA2401	186
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>186</b>
Sales of Equipment	1,827	DA2665	1,520
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>1,827</b>		<b>1,520</b>
Refunds of Prior Year's Expenditures		DA2701	30
Unclassified (specify)	11,581	DA2770	16,486
<b>TOTAL Miscellaneous Local Sources</b>	<b>11,581</b>		<b>16,516</b>
St Aid Emergency Disaster Assistance		DA3960	759
<b>TOTAL State Aid</b>	<b>0</b>		<b>759</b>
Fed Aid Emer Disaster Assist		DA4960	5,786
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>5,786</b>
<b>TOTAL Revenues</b>	<b>648,981</b>		<b>942,566</b>
<b>TOTAL Revenues</b>	<b>648,981</b>		<b>942,566</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Maint of Streets, Contr Expend		DA51104	
<b>TOTAL Maint of Streets</b>	<b>0</b>		<b>0</b>
Machinery, Pers Serv	126,122	DA51301	133,794
Machinery, Equip & Cap Outlay	42,991	DA51302	221,748
Machinery, Contr Expend	143,608	DA51304	119,949
<b>TOTAL Machinery</b>	<b>312,721</b>		<b>475,491</b>
Brush And Weeds, Pers Serv	10,472	DA51401	15,115
<b>TOTAL Brush And Weeds</b>	<b>10,472</b>		<b>15,115</b>
Snow Removal, Pers Serv	66,381	DA51421	50,417
Snow Removal, Contr Expend	146,677	DA51424	201,892
<b>TOTAL Snow Removal</b>	<b>213,058</b>		<b>252,309</b>
Services Other Govts, Pers Serv	55,875	DA51481	69,695
<b>TOTAL Services Other Govts</b>	<b>55,875</b>		<b>69,695</b>
<b>TOTAL Transportation</b>	<b>592,126</b>		<b>812,610</b>
State Retirement, Empl Bnfts	25,029	DA90108	28,259
Social Security , Empl Bnfts	19,158	DA90308	20,011
Unemployment Insurance, Empl Bnfts	222	DA90508	2,145
Disability Insurance, Empl Bnfts	88	DA90558	94
Hospital & Medical (dental) Ins, Empl Bnft	69,223	DA90608	65,218
Other Employee Benefits (spec)	2,520	DA90898	2,460
<b>TOTAL Employee Benefits</b>	<b>116,240</b>		<b>118,187</b>
<b>TOTAL Expenditures</b>	<b>708,366</b>		<b>930,797</b>
<b>TOTAL Expenditures</b>	<b>708,366</b>		<b>930,797</b>

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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>586,226</b>	<b>DA8021</b>	<b>526,841</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>586,226</b>	<b>DA8022</b>	<b>526,841</b>
ADD - REVENUES AND OTHER SOURCES	648,981		942,566
DEDUCT - EXPENDITURES AND OTHER USES	708,366		930,797
<b>Fund Balance - End of Year</b>	<b>526,841</b>	<b>DA8029</b>	<b>538,610</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes		DA1049N	350,000
Est Rev - Non Property Tax Items	536,621	DA1199N	425,140
Est Rev - Intergovernmental Charges	260,000	DA2399N	262,000
Est Rev - Use of Money And Property	100	DA2499N	100
Est Rev - Miscellaneous Local Sources	14,000	DA2799N	14,000
<b>TOTAL Estimated Revenues</b>	<b>810,721</b>		<b>1,051,240</b>
Appropriated Fund Balance	260,000	DA599N	
<b>TOTAL Estimated Other Sources</b>	<b>260,000</b>		<b>0</b>
<b>TOTAL Estimated Revenues</b>	<b>1,070,721</b>		<b>1,051,240</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - Transportation	932,537	DA5999N	925,005
App - Employee Benefits	138,184	DA9199N	126,235
<b>TOTAL Appropriations</b>	<b>1,070,721</b>		<b>1,051,240</b>
<b>TOTAL Appropriations</b>	<b>1,070,721</b>		<b>1,051,240</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	495,750	DB200	463,210
<b>TOTAL Cash</b>	<b>495,750</b>		<b>463,210</b>
Prepaid Expenses	27,163	DB480	
<b>TOTAL Prepaid Expenses</b>	<b>27,163</b>		<b>0</b>
<b>TOTAL Assets</b>	<b>522,913</b>		<b>463,210</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Fund Balance</b>			
Not in Spendable Form	27,163	DB806	
<b>TOTAL Nonspendable Fund Balance</b>	<b>27,163</b>		<b>0</b>
Assigned Appropriated Fund Balance	220,000	DB914	100,000
Assigned Unappropriated Fund Balance	275,750	DB915	363,210
<b>TOTAL Assigned Fund Balance</b>	<b>495,750</b>		<b>463,210</b>
<b>TOTAL Fund Balance</b>	<b>522,913</b>		<b>463,210</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>522,913</b>		<b>463,210</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Sales Tax (from County)	299,371	DB1120	122,363
<b>TOTAL Non Property Tax Items</b>	<b>299,371</b>		<b>122,363</b>
Transportation Services, Other Govts	62,676	DB2300	104,092
<b>TOTAL Intergovernmental Charges</b>	<b>62,676</b>		<b>104,092</b>
St Aid, Consolidated Highway Aid	253,730	DB3501	253,829
St Aid Emergency Disaster Assistance		DB3960	1,044
<b>TOTAL State Aid</b>	<b>253,730</b>		<b>254,873</b>
Fed Aid, Emergency Disaster Assistance		DB4960	7,960
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>7,960</b>
<b>TOTAL Revenues</b>	<b>615,777</b>		<b>489,288</b>
<b>TOTAL Revenues</b>	<b>615,777</b>		<b>489,288</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Maint of Streets, Pers Serv	95,578	DB51101	108,218
Maint of Streets, Contr Expend	32,144	DB51104	33,031
<b>TOTAL Maint of Streets</b>	<b>127,722</b>		<b>141,249</b>
Perm Improve Highway, Pers Serv	30,160	DB51121	28,323
Perm Improve Highway, Equip & Cap Outlay	236,857	DB51122	272,460
<b>TOTAL Perm Improve Highway</b>	<b>267,017</b>		<b>300,783</b>
<b>TOTAL Transportation</b>	<b>394,739</b>		<b>442,032</b>
State Retirement, Empl Bnfts	25,029	DB90108	28,260
Social Security, Empl Bnfts	9,181	DB90308	10,202
Unemployment Insurance, Empl Bnfts		DB90508	725
Disability Insurance, Empl Bnfts	100	DB90558	94
Hospital & Medical (dental) Ins, Empl Bnft	69,223	DB90608	65,218
Other Employee Benefits (spec)	2,520	DB90898	2,460
<b>TOTAL Employee Benefits</b>	<b>106,053</b>		<b>106,959</b>
<b>TOTAL Expenditures</b>	<b>500,792</b>		<b>548,991</b>
<b>TOTAL Expenditures</b>	<b>500,792</b>		<b>548,991</b>

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(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	407,928	DB8021	522,913
Restated Fund Balance - Beg of Year	407,928	DB8022	522,913
ADD - REVENUES AND OTHER SOURCES	615,777		489,288
DEDUCT - EXPENDITURES AND OTHER USES	500,792		548,991
Fund Balance - End of Year	522,913	DB8029	463,210

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Non Property Tax Items	122,363	DB1199N	245,414
Est Rev - Intergovernmental Charges	25,000	DB2399N	25,000
Est Rev - State Aid	219,822	DB3099N	219,822
<b>TOTAL Estimated Revenues</b>	<b>367,185</b>		<b>490,236</b>
Appropriated Fund Balance	220,000	DB599N	100,000
<b>TOTAL Estimated Other Sources</b>	<b>220,000</b>		<b>100,000</b>
<b>TOTAL Estimated Revenues</b>	<b>587,185</b>		<b>590,236</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - Transportation	449,000	DB5999N	464,000
App - Employee Benefits	138,185	DB9199N	126,235
<b>TOTAL Appropriations</b>	<b>587,185</b>		<b>590,235</b>
<b>TOTAL Appropriations</b>	<b>587,185</b>		<b>590,235</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	146,214	H200	11,034
<b>TOTAL Cash</b>	<b>146,214</b>		<b>11,034</b>
<b>TOTAL Assets</b>	<b>146,214</b>		<b>11,034</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Bond Anticipation Notes Payable	1,279,881	H626	
<b>TOTAL Notes Payable</b>	<b>1,279,881</b>		<b>0</b>
Due To Other Funds	60,000	H630	80,000
<b>TOTAL Due To Other Funds</b>	<b>60,000</b>		<b>80,000</b>
<b>TOTAL Liabilities</b>	<b>1,339,881</b>		<b>80,000</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-1,193,667	H917	-68,966
<b>TOTAL Unassigned Fund Balance</b>	<b>-1,193,667</b>		<b>-68,966</b>
<b>TOTAL Fund Balance</b>	<b>-1,193,667</b>		<b>-68,966</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>146,214</b>		<b>11,034</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
St Aid, Sewer Cap Proj		H3990	1,513,562
<b>TOTAL State Aid</b>	<b>0</b>		<b>1,513,562</b>
Fed Aid - Cap Projects	213,334	H4097	
<b>TOTAL Federal Aid</b>	<b>213,334</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>213,334</b>		<b>1,513,562</b>
Serial Bonds	885,992	H5710	3,202,360
Bans Redeemed From Appropriations	65,734	H5731	
<b>TOTAL Proceeds of Obligations</b>	<b>951,726</b>		<b>3,202,360</b>
<b>TOTAL Other Sources</b>	<b>951,726</b>		<b>3,202,360</b>
<b>TOTAL Revenues</b>	<b>1,165,060</b>		<b>4,715,922</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Sewage Treat Disp, Equip & Cap Outlay	694,687	H81302	3,589,027
<b>TOTAL Sewage Treat Disp</b>	<b>694,687</b>		<b>3,589,027</b>
<b>TOTAL Home And Community Services</b>	<b>694,687</b>		<b>3,589,027</b>
Debt Principal, Bond Anticipation Notes		H97306	
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>0</b>
Debt Interest, Bond Anticipation Notes	1,875	H97307	2,194
<b>TOTAL Debt Interest</b>	<b>1,875</b>		<b>2,194</b>
<b>TOTAL Expenditures</b>	<b>696,562</b>		<b>3,591,221</b>
Transfers, Other Funds		H99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>696,562</b>		<b>3,591,221</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	-1,662,165	H8021	-1,193,667
<b>Restated Fund Balance - Beg of Year</b>	-1,662,165	H8022	-1,193,667
ADD - REVENUES AND OTHER SOURCES	1,165,060		4,715,922
DEDUCT - EXPENDITURES AND OTHER USES	696,562		3,591,221
<b>Fund Balance - End of Year</b>	-1,193,667	H8029	-68,966

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Land	461,074	K101	461,074
Buildings	10,204,140	K102	10,240,076
Improvements Other Than Buildings	9,761,120	K103	13,383,608
Machinery And Equipment	2,778,028	K104	2,852,810
Infrastructure	5,798,214	K106	6,083,333
<b>TOTAL Fixed Assets (net)</b>	<b>29,002,576</b>		<b>33,020,901</b>
<b>TOTAL Assets</b>	<b>29,002,576</b>		<b>33,020,901</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Liabilities</b>			
Total Non-Current Govt Assets	29,002,576	K159	33,020,901
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>29,002,576</b>		<b>33,020,901</b>
<b>TOTAL Fund Balance</b>	<b>29,002,576</b>		<b>33,020,901</b>
<b>TOTAL</b>	<b>29,002,576</b>		<b>33,020,901</b>

TOWN OF Clayton  
 Annual Update Document  
 For the Fiscal Year Ending 2018

(SL) LIGHTING

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	5,952	SL200	7,158
<b>TOTAL Cash</b>	<b>5,952</b>		<b>7,158</b>
<b>TOTAL Assets</b>	<b>5,952</b>		<b>7,158</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(SL) LIGHTING

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	5,952	SL915	7,158
<b>TOTAL Assigned Fund Balance</b>	<b>5,952</b>		<b>7,158</b>
<b>TOTAL Fund Balance</b>	<b>5,952</b>		<b>7,158</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>5,952</b>		<b>7,158</b>

TOWN OF Clayton  
 Annual Update Document  
 For the Fiscal Year Ending 2018

(SL) LIGHTING

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	7,500	SL1001	7,500
<b>TOTAL Real Property Taxes</b>	<b>7,500</b>		<b>7,500</b>
<b>TOTAL Revenues</b>	<b>7,500</b>		<b>7,500</b>
<b>TOTAL Revenues</b>	<b>7,500</b>		<b>7,500</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(SL) LIGHTING

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Street Lighting, Contr Expend	6,975	SL51824	6,294
<b>TOTAL Street Lighting</b>	<b>6,975</b>		<b>6,294</b>
<b>TOTAL Transportation</b>	<b>6,975</b>		<b>6,294</b>
<b>TOTAL Expenditures</b>	<b>6,975</b>		<b>6,294</b>
<b>TOTAL Expenditures</b>	<b>6,975</b>		<b>6,294</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(SL) LIGHTING

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	5,427	SL8021	5,952
Restated Fund Balance - Beg of Year	5,427	SL8022	5,952
ADD - REVENUES AND OTHER SOURCES	7,500		7,500
DEDUCT - EXPENDITURES AND OTHER USES	6,975		6,294
Fund Balance - End of Year	5,952	SL8029	7,158

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(SS) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	2,244	SS200	5,731
Cash In Time Deposits	125,809	SS201	125,963
<b>TOTAL Cash</b>	<b>128,053</b>		<b>131,694</b>
<b>TOTAL Assets</b>	<b>128,053</b>		<b>131,694</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(SS) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	30,407	SS914	38,625
Assigned Unappropriated Fund Balance	97,646	SS915	93,069
<b>TOTAL Assigned Fund Balance</b>	<b>128,053</b>		<b>131,694</b>
<b>TOTAL Fund Balance</b>	<b>128,053</b>		<b>131,694</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>128,053</b>		<b>131,694</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(SS) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	84,518	SS1001	86,562
<b>TOTAL Real Property Taxes</b>	<b>84,518</b>		<b>86,562</b>
Sewer Rents	2,044	SS2120	
<b>TOTAL Departmental Income</b>	<b>2,044</b>		<b>0</b>
Interest And Earnings	76	SS2401	154
<b>TOTAL Use of Money And Property</b>	<b>76</b>		<b>154</b>
<b>TOTAL Revenues</b>	<b>86,638</b>		<b>86,716</b>
<b>TOTAL Revenues</b>	<b>86,638</b>		<b>86,716</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(SS) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Municipal AssoC. Dues	185	SS19204	260
<b>TOTAL Municipal AssoC. Dues</b>	<b>185</b>		<b>260</b>
<b>TOTAL General Government Support</b>	<b>185</b>		<b>260</b>
Sewage Treat Disp, Pers Serv	6,000	SS81301	6,000
Sewage Treat Disp, Equip & Cap Outlay	5,556	SS81302	
Sewage Treat Disp, Contr Expend	53,904	SS81304	56,486
<b>TOTAL Sewage Treat Disp</b>	<b>65,460</b>		<b>62,486</b>
<b>TOTAL Home And Community Services</b>	<b>65,460</b>		<b>62,486</b>
State Retirement, Empl Bnfts	1,114	SS90108	829
Social Security , Empl Bnfts	641	SS90308	450
<b>TOTAL Employee Benefits</b>	<b>1,755</b>		<b>1,279</b>
Debt Principal, Serial Bonds	18,650	SS97106	18,650
<b>TOTAL Debt Principal</b>	<b>18,650</b>		<b>18,650</b>
Debt Interest, Serial Bonds	500	SS97107	400
<b>TOTAL Debt Interest</b>	<b>500</b>		<b>400</b>
<b>TOTAL Expenditures</b>	<b>86,550</b>		<b>83,075</b>
<b>TOTAL Expenditures</b>	<b>86,550</b>		<b>83,075</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(SS) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>127,965</b>	<b>SS8021</b>	<b>128,053</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>127,965</b>	<b>SS8022</b>	<b>128,053</b>
ADD - REVENUES AND OTHER SOURCES	86,638		86,716
DEDUCT - EXPENDITURES AND OTHER USES	86,550		83,075
<b>Fund Balance - End of Year</b>	<b>128,053</b>	<b>SS8029</b>	<b>131,694</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(SS) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	86,562	SS1049N	247,215
Est Rev - Use of Money And Property	50	SS2499N	50
<b>TOTAL Estimated Revenues</b>	<b>86,612</b>		<b>247,265</b>
Appropriated Fund Balance	30,407	SS599N	38,625
<b>TOTAL Estimated Other Sources</b>	<b>30,407</b>		<b>38,625</b>
<b>TOTAL Estimated Revenues</b>	<b>117,019</b>		<b>285,890</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(SS) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - General Government Support	200	SS1999N	260
App - Home And Community Services	96,362	SS8999N	116,583
App - Employee Benefits	1,407	SS9199N	1,247
App - Debt Service	19,050	SS9899N	167,800
<b>TOTAL Appropriations</b>	<b>117,019</b>		<b>285,890</b>
<b>TOTAL Appropriations</b>	<b>117,019</b>		<b>285,890</b>

TOWN OF Clayton  
 Annual Update Document  
 For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	1,310	TA200	
<b>TOTAL Cash</b>	<b>1,310</b>		<b>0</b>
<b>TOTAL Assets</b>	<b>1,310</b>		<b>0</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
State Retirement	680	TA18	
Group Insurance	277	TA20	
Assoc & Union Dues	353	TA24	
<b>TOTAL Agency Liabilities</b>	<b>1,310</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>1,310</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,310</b>		<b>0</b>

TOWN OF Clayton  
 Annual Update Document  
 For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash		TE200	9,676
<b>TOTAL Cash</b>	<b>0</b>		<b>9,676</b>
<b>TOTAL Assets</b>	<b>0</b>		<b>9,676</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Fund Balance</b>			
Net Assets-Restricted For Other Purposes		TE923	9,676
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>9,676</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>9,676</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>9,676</b>

TOWN OF Clayton  
 Annual Update Document  
 For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Other Revenue		TE2770	9,676
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>9,676</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>9,676</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>9,676</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

Results of Operation

Code Description	2017	EdpCode	2018
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TOWN OF Clayton  
 Annual Update Document  
 For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

**Analysis of Changes in Net Position**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Net Position</b>			
Fund Balance - Beginning of Year		TE8021	
Restated Fund Balance - Beg of Year		TE8022	
ADD - REVENUES AND OTHER SOURCES			9,676
Fund Balance - End of Year		TE8029	<b>9,676</b>

TOWN OF Clayton  
 Annual Update Document  
 For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Total Non-Current Govt Liabilities	1,615,870	W129	4,382,794
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>1,615,870</b>		<b>4,382,794</b>
<b>TOTAL Assets</b>	<b>1,615,870</b>		<b>4,382,794</b>

TOWN OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	390,328	W638	132,542
<b>TOTAL Other Liabilities</b>	<b>390,328</b>		<b>132,542</b>
Bonds Payable	1,225,542	W628	4,250,252
<b>TOTAL Bond And Long Term Liabilities</b>	<b>1,225,542</b>		<b>4,250,252</b>
<b>TOTAL Liabilities</b>	<b>1,615,870</b>		<b>4,382,794</b>
<b>TOTAL Liabilities</b>	<b>1,615,870</b>		<b>4,382,794</b>

TOWN OF Clayton  
 Statement of Indebtedness  
 For the Fiscal Year Ending 2018

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.	Accreted Interest	O/S End of Year
2018	BAN N	Rt 12 Sewer			01/11/2018	01/11/2019	0.00%		\$2,251	\$0	\$2,251	\$2,251	\$0		\$0
2017	BAN N	Route 12 Sewer			12/31/2017	01/31/2018	0.00%		\$736,736	\$728,736	\$720,396	\$711,596	(\$8,340)		\$0
2015	BAN N	Route 12 Sewer - EFC			09/12/2015	09/12/2016	0.00%		\$61,090	\$61,090	\$61,090	\$61,090	\$0		\$0
2014	BAN N	Route 12 Sewer-EFC			09/12/2014	09/12/2016	0.00%		\$86,538	\$86,538	\$86,538	\$86,538	\$0		\$0
2013	BAN N	Route 12 Sewer-EFC			09/12/2013	09/12/2016	0.00%		\$245,798	\$245,798	\$245,798	\$245,798	\$0		\$0
2017	BAN N	Route 12 Sewer			12/28/2017	12/28/2018	1.50%		\$146,250	\$146,250	\$146,250	\$0	\$0		\$0
2016	BAN N	RT 12 SEWER EFC			01/01/2016	01/01/2017	0.00%		\$11,469	\$11,469	\$11,469	\$11,469	\$0		\$0
Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$2,251	\$1,279,881	\$1,273,792	\$1,118,742	(\$8,340)	\$0	\$0
2016	BOND N	Public Improvement			09/16/2016	09/15/2021	2.00%		\$25,000	\$20,000	\$5,000	\$0	\$0		\$15,000
2008	BOND N	Highway Garage			04/01/1995	04/01/2030	5.00%			\$264,000	\$33,000	\$0	\$0		\$231,000
2008	BOND N	Sewer-EFC			04/01/2005	04/01/2024	0.00%			\$95,550	\$13,650	\$0	\$0		\$81,900
2018	BOND N	Rt 12 Sewer			02/01/2018	02/01/2048	0.00%		\$3,202,360	\$0			\$0		\$3,202,360
2017	BOND N	Roof Repair			03/10/2017	12/21/2023	3.30%		\$281,000	\$241,000	\$40,000	\$0	\$0		\$201,000
2017	BOND N	Transient Docks			12/21/2017	12/21/2024	0.50%		\$604,992	\$604,992	\$86,000	\$0	\$0		\$518,992
Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$3,202,360	\$1,225,542	\$177,650	\$0	\$0	\$0	\$4,250,252
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$3,204,611	\$2,505,422	\$1,451,442	\$1,118,742	(\$8,340)	\$0	\$4,250,252

TOWN OF Clayton  
 Schedule of Time Deposits and Investments  
 For the Fiscal Year Ending 2018

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$300.00
Demand Deposits	9Z2011	\$2,519,723.00
Time Deposits	9Z2021	\$504,311.00
Total		\$3,024,334.00
COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,524,334.00
Total		\$3,024,334.00
INVESTMENTS:		
- 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 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0076	\$163,202	\$0	\$0	\$163,202
*****-0177	\$11,427	\$0	\$392	\$11,035
*****-0086	\$454,041	\$0	\$0	\$454,041
*****-0204	\$50,267	\$0	\$0	\$50,267
*****-0176	\$2,490,525	\$0	\$145,036	\$2,345,489
Total Adjusted Bank Balance				\$3,024,034
Petty Cash				\$300.00
Adjustments				\$.00
Total Cash				9ZCASH * \$3,024,334
Total Cash Balance All Funds				9ZCASHB * \$3,024,334
* Must be equal				

TOWN OF Clayton  
Local Government Questionnaire  
For the Fiscal Year Ending 2018

Response

- |   |                          |
|---|--------------------------|
| 1) Does your municipality have a written procurement policy?  | <u>Yes</u>               |
| 2) Have the financial statements for your municipality been independently audited?<br>If not, are you planning on having an audit conducted?                          | <u>No</u><br><u>No</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?<br>If yes, has your municipality used the results to design the system of internal controls? | <u>Yes</u><br><u>Yes</u> |
| 8) Have you had a change in chief executive or chief fiscal officer during the last year?   | <u>No</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 2018

<b>Total Full Time Employees:</b>		25			
<b>Total Part Time Employees:</b>		58			
<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	\$156,351.00	25	16	
90158	Police and Fire Retirement	\$0.00			
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$91,410.00	25	58	
90408	Worker's Compensation Insurance	\$48,209.00	25	58	
90458	Life Insurance	\$0.00			
90508	Unemployment Insurance	\$9,278.00	25	58	
90558	Disability Insurance	\$1,024.00	25	58	
90608	Hospital and Medical (Dental) Insurance	\$372,623.00	25	4	
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits	\$20,568.00	25	4	
<b>Total</b>		<b>\$699,463.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$699,463.00</b>			

TOWN OF Clayton  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$7,863	4,149	gallons	
Diesel Fuel	\$66,708	28,700	gallons	
Fuel Oil	\$32,554	14,082	gallons	
Natural Gas			cubic feet	
Electricity	\$86,977	1,361,447	kilowatt-hours	
Coal			tons	
Propane	\$24,722	22,697	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 12/31/2018, 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 12/31/2018 and filed by means of electronic data transmission.

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

David Storandt Jr  
Name

(315) 686-3512  
Telephone Number

Supervisor  
Title

4-5 Riverside Dr, Clayton, NY  
Official Address

02/11/2019  
Date of Certification

(315) 686-3512  
Official Telephone Number

TOWN OF Clayton  
Financial Comments  
For the Fiscal Year Ending 2018

(A) GENERAL

Account Code Comment

- Account Code A200 HRA activity reclassified from A fund to TE
- Account Code A2392 Village repayment of their share of highway barn debt
- Account Code A917 to reclassify fund balance associated with non-current due from as not in spendable form; HRA activity reclassified from A fund to TE
- Account Code A806 to reclassify fund balance associated with non-current due from as not in spendable form
- Account Code A69894 to remove grants paid out to other agencies from A2770 to A6989.4
- Account Code A2770 Village repayment of their share of highway barn debt reclassified to A2392; Village repayment of O&M expense reclassified from A2770 to A2389; to remove grants paid out to other agencies from A2770 to A6989.4; HRA activity reclassified from A fund to TE
- Account Code A3089 DASNY grant reimbursement for Arena bleacher heat
- Account Code A2389 Village repayment of O&M expense reclassified from A2770 to A2389

(B) GENERAL TOWN-OUTSIDE VG

Account Code Comment

- Account Code B3089 DANSY grant reimbursement for Library renovations
- Account Code B915 THESE FUNDS WERE AN ESCROW DEPOSIT FOR A PLANNING PROJECT REGARDING A COMMERCIAL SOLAR. NO EXPENDITURES HAD BEEN ATTRIBUTED TO THE FUND THROUGH 12/31/18-reclassified from B2770 to B691 and reduced 915
- Account Code B691 THESE FUNDS WERE AN ESCROW DEPOSIT FOR A PLANNING PROJECT REGARDING A COMMERCIAL SOLAR. NO EXPENDITURES HAD BEEN ATTRIBUTED TO THE FUND THROUGH 12/31/18-reclassified from B2770 to B691
- Account Code B2701 Reimbursement for water district formation expenses in the Town of Orleans and Village of Clayton for PY's reclassified from 2770 to 2701
- Account Code B2770 Reimbursement for water district formation expenses in the Town of Orleans and Village of Clayton for PY's reclassified from 2770 to 2701; THESE FUNDS WERE AN ESCROW DEPOSIT FOR A PLANNING PROJECT REGARDING A COMMERCIAL SOLAR. NO EXPENDITURES HAD BEEN ATTRIBUTED TO THE FUND THROUGH 12/31/18-reclassified from B2770 to B691

(DA) HIGHWAY-TOWN-WIDE

Account Code Comment

- Account Code DA5130 This account represents funding for general highway equipment within 2018 (\$9,119.95 in DA5130.20), as well as the purchase of a 2018 Mack Truck for the highway department (\$212,628 in DA5130.21 Special Equipment). The purchase of a truck is why it was so much higher than previous years.

(H) CAPITAL PROJECTS

Account Code Comment

- Account Code H5731 to remove BANS redeemed with Bond Proceeds
- Account Code H97306 to remove BANS redeemed with Bond Proceeds

(TE) PRIVATE PURPOSE TRUST

Account Code Comment

- Account Code TE2770 HRA activity reclassified from A fund to TE
- Account Code TE923 HRA activity reclassified from A fund
- Account Code TE200 HRA activity reclassified from A fund