

**VILLAGE BUDGET
FOR 2020-2021
VILLAGE OF CLAYTON
IN
COUNTY OF JEFFERSON
CERTIFICATION OF TREASURER**

I certify that this is a true copy of the budget of the Village of Clayton
for the fiscal year ending May 31, 2021 as
it was adopted by the Village on April 27th, 2020.

Signed: 

Date: April 27, 2020

Alicia M. Dewey, Village Treasurer

**VILLAGE OF CLAYTON
BUDGET RECAP
2020-2021**

		APPROPRIATED			2021	2020
<u>FUND ID</u>	<u>FUND TITLE</u>	<u>APPROPRIATIONS</u>	<u>REVENUES</u>	<u>FUND BALANCE</u>	<u>VILLAGE TAXES</u>	<u>VILLAGE TAXES</u>
A	GENERAL FUND	2,207,195	809,195	-	1,398,000	1,378,861
FX	WATER FUND	660,558	660,558	-	-	
G	SEWER FUND	1,129,220	1,129,220			
L	LIBRARY FUND	TBD	TBD			
		3,996,973	2,598,973	-	1,398,000	1,378,861

TAX RATE

FYE 2021	FYE 2021	FYE 2020	FYE 2020
<u>Assessed Value</u>	<u>Rate</u>	<u>Assessed Value</u>	<u>Rate</u>
180,230,104	7.756751	180,588,432	7.635378

Elected Officials Salaries

Mayor	\$ 5,000.00
Deputy Mayor	\$ 575.00
Trustees (4)	\$ 11,000.00

Village Elected Officials receive no additional benefits (such as health insurance)

Village of Clayton
General Fund FYE 2021

	ACTUAL FYE 2018	ACTUAL FYE 2019	ADOPTED BUDGET FYE 2020	ADOPTED BUDGET FYE 2021
GENERAL BUDGET (A0)				
A01001.000 PROPERTY TAXES	1,195,311	1,275,555	1,378,861	1,398,000
A01080.001 PILOT (1000 Islands Harbor Hotel)	-		15,493	30,986
A01081.000 PILOT (SR. CITIZEN)	23,268	22,818	7,325	7,325
A01090.000 INTEREST ON TAXES	4,580	19,237	5,000	3,000
A01120.000 SALES TAX	593,875	591,889	580,000	403,882
A01130.000 UTILITIES GROSS TAX	29,460	17,656	17,500	17,500.00
A01113.000 OCCUPANCY TAX			14,667	14,250.00
A01170.000 FRANCHISE TAX	32,288	27,061	32,500	27,000
A01255.000 CLERK FEES	1,100	765	1,000	500
A01520.000 POLICE	82	11	100	50
A01710.000 DPW (SIDEWALKS)	1,055	-	6,000	2,500
A01740.000 PARKING METERS	45,686	51,012	52,500	-
A02040.000 OTHER CULTURE & RECREATION INCOME	37,588	42,852	48,500	10,000
A02110.000 ZONING FEES	4,163	6,672	6,000	2,500
A02115.000 PLANNING FEES	1,470	840	2,500	500
A02210.000 GEN. SERVICES, OTHER GOV'T	11,875	20,011	8,097	8,000
A02302.000 SNOW REMOVAL/DOT	-	21,594	19,335	19,335
A02401.000 INTEREST	403	664	50	200
A02410.000 RENTAL OF PROPERTY	-		-	
A02530.000 GAMES OF CHANCE	75	75	50	-
A02545.000 REFUSE LICENSES	150	-	450	-
A02550.000 LICENSES/OTHER	400	200	200	-
A02560.000 STREET OPENINGS	100	100	-	-
A02610.000 FINES & FORFEITS	6,520	2,354	7,500	6,000.00
A02650.000 SALE OF SCRAP	-	-	1,500	-
A02665.000 SALE OF PROPERTY	3,626	-	2,000	
A02701.000 REFUND PRIOR YRS EXP	31	6,889	-	
A02705.000 DONATIONS	11,457	7,830	2,000	-
A02770.000 UNCLASSIFIED		108	6,000	
A02801.000 INTERFUND REVENUES	130,222	116,760	103,870	44,579

Village of Clayton
General Fund FYE 2021

		ACTUAL FYE 2018	ACTUAL FYE 2019	ADOPTED BUDGET FYE 2020	ADOPTED BUDGET FYE 2021
A03001.000	STATE AID (AIM-PER CAPITA)	13,992	34,119	12,088	12,088
A03005.000	MORTGAGE TAX	13,134	17,912	12,000	12,000
A03501.000	CHIPS	40,616	41,267	114,000	187,000
A05031.000	INTERFUND TRANSFER			-	
A05999.000	AUB				
	TOTAL FOR REVENUE	2,202,525	2,326,251	2,457,086	2,207,195
	APPROPRIATIONS				
A01010.100	BOARD OF TRUSTEES/PER SERV	11,000	11,144	11,000	11,000
A01010.400	BOARD OF TRUSTEES/CONTRACTUAL	136	193	500	
A01110.101	JUSTICE/PER SERV	7,477	7,477	7,627	7,477
A01110.400	JUSTICE/CONTR	10,073	10,803	10,000	10,000
A01210.101	MAYOR/PER SERV	5,575	5,431	5,000	5,000
A01210.102	DEPUTY MAYOR/PER SERV			575	575
A01210.400	MAYOR/CONTR	349	50	500	500
A01320.400	AUDITOR			3,667	5,000
A01325.100	CLERK/TREAS-PERSONAL SERVICES	116,808	126,229	96,213	53,067
A01325.200	CLERK/TREAS-EQUIPMENT	-	66,852	-	
A01325.400	CLERK/CONTRACTUAL	57,229		55,500	52,000
A01420.400	LEGAL/CONTR	13,738	15,292	10,000	20,000
A01450.400	ELECTIONS-CONTR			500	-
A01460.400	RECORDS MNGMNT/SARA CONTR	38	107	1,500	1,500
A01620.100	BUILDINGS, PERSONAL SERV	3,834	1,391	28,990	1,764
A01620.400	BUILDINGS, CONTR	41,349	26,988	31,395	30,000
A01910.400	INSURANCE	19,068	25,700	27,000	27,000
A01920.400	NYCOM DUES	1,225	1,225	1,225	1,225
A01989.400	OTHER GENERAL GOVT SUPPORT, CONTR	3,418	9,686	5,000	5,000
A01990.400	CONTINGENCY				-
A03120.100	POLICE-PERSONAL SERVICES	262,208	223,196	248,712	174,228
A03120.200	POLICE-EQUIP	6,509	359	-	5,000

Village of Clayton
General Fund FYE 2021

		ACTUAL FYE 2018	ACTUAL FYE 2019	ADOPTED BUDGET FYE 2020	ADOPTED BUDGET FYE 2021
A03120.400	POLICE, CONTR	13,367	17,714		10,000
A03320.100	PARKING-PER SERV/METERS	15,769	9,588	14,628	-
A03320.400	PARKING-CONTR/OTHER	638	306		-
A03510.100	ANIMAL CONTROL-PER SERV	1,500	-		-
A03510.400	ANIMAL CONTROL-CONTR	110	-		-
A05010.100	DPW ADMIN-PERSONAL SERVICES	60,659	61,778	62,934	63,118
A05010.400	DPW ADMINCONTRACTUAL	167	-		-
A05110.100	DPW-PERSONAL SERVICES	287,328	286,801	283,780	193,877
A05110.200	DPW-EQUIPMENT	13,337	80,747	39,066	10,418
A05110.400	MAINTENANCE OF STREETS, CONTR	180,454	130,444	153,250	144,353
A05112.200	PERM IMPROVE HIGHWAY, CAP OUTLAY	40,616	41,267	114,000	187,000
A05182.400	STREET LIGHTING	32,598	33,502	33,000	33,000
A05410.400	SIDEWALKS/CONTRACTUAL	6,395	2,854	6,000	2,500
A06410.400	PUBLICITY - CONTRACTUAL	46,786	46,814	47,000	47,000
A07140.100	PARKS-PERSONAL SERVICES	7,521	5,698	5,739	4,464
A07140.200	PARKS-EQUIPMENT	5,990		4,432	2,432
A07140.400	PLAYGR & REC CENTERS, CONTR	22,264	25,371	22,550	22,550
A07180.100	SPECIAL REC FACILITIES - PERSONAL	44,855	56,172	41,250	4,000
A07180.400	SPECIAL REC FACILITES - CONTRACTUAL	25,169	38,833	38,000	30,000
A07320.400	YOUTH-CONTRACTUAL	9,000	9,000	9,000	9,000
A07510.100	HISTORIAN-PER SERV	2,629	1,972	2,682	2,629
A07620.400	PAYNTER SR. CENTER - CONTR	8,483	8,258	8,900	8,900
A08010.400	ZONING-IMA W/TOWN	43,275	41,876	20,000	20,000
A08020.400	PLANNING-IMA W/TOWN	2,565	2,334	4,000	4,000
A08140.100	STORMWATER DRAINS-PER SERV/DPW	2,828	4,578	3,217	2,501
A08140.400	STORMWATER DRAINS-CONTR	428	1,043	1,500	1,500
A08160.400	REFUSE-CONTR	716	1,472	1,000	1,000
A08510.400	COMMUNITY BEAUTIFICATION	1,873	2,636	3,000	2,000
A08560.437	SHADE TREES	275	8,375	5,000	5,000

Village of Clayton
General Fund FYE 2021

	ACTUAL FYE 2018	ACTUAL FYE 2019	ADOPTED BUDGET FYE 2020	ADOPTED BUDGET FYE 2021
DEPARTMENT TOTALS	1,437,629	1,451,556	1,468,832	1,221,577
EMPLOYEE BENEFITS				
A09010.800 EMPL BEN-NYS RETIREMENT	118,120	119,909	125,142	135,344
A09030.800 EMPL BEN-SOC SEC	60,233	59,627	69,599	44,139
A09040.800 EMPL BEN-WORKERS COMP	61,515	87,784	93,500	100,457
A09050.800 EMPL BEN-UNEMPLOYMENT INSUR.	1,504	3,086	5,000	25,000
A09055.800 EMPL BEN-DISBLTY INSURANCE		-		100
A09060.800 EMPL BENEFITS-OTHER		-	8,987	7,188
A09060.801 EMPL BEN-HEALTH INS.	279,265	263,857	289,591	180,496
A09060.803 EMPL BEN-EAP			456	360
A09089.801 EMPL BEN-UNIFORMS	5,753	6,040	6,225	5,275
EMPLOYEE BENEFITS TOTAL	526,389	540,303	598,500	498,360
A09710.600 DEBT PRINCIPAL -BONDS	100,000	100,000	100,000	272,000
A09710.700 DEBT INTEREST, BONDS	19,375	15,750	12,000	31,201
A09720.600 DEBT - PRINCIPAL, BANS	15,800	15,800	-	115,000
A09720.700 DEBT INTEREST, INSTALLMENT BONDS	356	4,284	3,182	2,155
A09730.612 DEBT PRINCIPAL, BANS	157,500	145,600	173,500	
A09730.700 DEBT INTEREST, BANS	21,669	26,066	35,197	
A09785.600 INSTALLMENT PURCHASE DEBT, PRINCIPAL	35,057	30,880	31,875	32,902
DEBT PRINCIPAL & INTEREST TOTAL	349,757	338,380	355,754	453,258
A09901.901 TO LIBRARY FUND	34,000	34,000	34,000	34,000
A09950.900 TRANSFER, CAPITAL PROJ	183,406			
TOTAL FOR EXPENSES	2,531,180	2,364,239	2,457,086	2,207,195
REVENUE OVER (UNDER) EXPENSE				(0)

Village of Clayton
Water Fund FYE 2021

Description		FYE2018 ACTUAL	FYE19 Actual	FYE20 Budget	ADOPTED FYE21 Budget
F02140.000	Metered sales	\$ 608,185	\$ 551,855	\$ 624,500	\$628,744
F02142.000	Unmetered sales	\$ 325	\$ (2)	\$ 1,000	\$1,000
F02144.000	Tapping Fees			\$ 2,000	\$2,000
F02148.000	Interest & Penalties	\$ 8,570	\$ 3,207	\$ 6,500	\$6,500
F02401.000	Interest	\$ 421		\$ 150	\$150
F02410.000	Rental of Property	\$ 10,800	\$ 10,832	\$ 12,000	\$12,000
F02411.000	Water Tower Lease	\$ 10,164	\$ 7,560	\$ 10,164	\$10,164
FO5031.202	From Reserves				
F02701.000	Refund of Prior Years Expenses	\$ 250			
F02770.000	Unclassified (Reimburse Meters)				
F05031.000	Interfund Transfer				
	TOTAL FOR REVENUE	\$ 638,715	\$ 573,451	\$ 656,314	\$ 660,558
	WATER FUND BUDGET				
FX1380.400	Fiscal Agent Fees	\$ 11,834		\$11,667	
F01420.400	Legal	\$ 63	\$ -	\$500	\$500
F01620.473 (FX1710.400)	Administration, Contr	\$ 111,616	\$ 58,498	\$65,411	\$67,046
F01910.400	Insurance	\$ 7,686	\$ 7,876	\$8,200	\$8,200
F01920.400	Municipal Association Dues	\$ 166	\$ 203	\$200	\$0
F01950.400	Real Property Taxes(Rental)	\$ 1,395	\$ 1,423	\$1,510	\$1,540
F01989.400	Other Govt Support	\$ 68,917	\$ 68,066	\$71,935	\$52,289
	WATER TREATMENT PLANT				
F08320.100	PS-Pump Station	\$ 59,191	\$ 58,096	\$52,999	\$61,733
F08320.460	Utilities	\$ 25,595	\$ 25,476	\$26,850	\$26,000
F08320.470	Safety	\$ 82	\$ 792	\$1,000	\$1,000
F08320.472	Chemicals	\$ 12,959	\$ 21,752	\$20,000	\$17,000
F08320.473	Consultant Services			\$0	\$0
F08320.475	O&M	\$ 12,427	\$ 15,012	\$24,211	\$18,905
F08320.477	Training/Dues/Mileage	\$ 1,617	\$ 6,881	\$2,401	\$1,500

Village of Clayton
Water Fund FYE 2021

Description		FYE2018 ACTUAL	FYE19 Actual	FYE20 Budget	ADOPTED FYE21 Budget
	DISTRIBUTION				
F08340.100	PS-Distribution	\$ 18,573	\$ 13,475	\$17,607	\$16,868
F08340.106	PS-DPW Water Distribution				\$30,200
F08340.200	Equipment-Distribution			\$51,000	\$10,000
F08340.461	Utilities-Electric	\$ 753	\$ 651	\$700	\$700
F08340.466	O&M	\$ 17,423	\$ 5,480	\$11,500	\$11,500
F08340.480	Service Contracts	\$ 525	\$ 4,165	\$6,500	\$12,000
F08340.493	O&M-Laboratory Services	\$ 3,173	\$ 2,197	\$2,500	\$1,800
	EMPLOYEE PERSONNAL SERVICES				
F09010.800	EMPL BEN-NYS Retirement	\$ 11,227	\$ 12,341	\$11,042	\$7,849
F09030.800	EMPL BEN-SOC SEC	\$ 5,934	\$ 6,074	\$6,137	\$6,913
F09040.800	EMPL BEN-WORKER COMP	\$ 3,900	\$ 7,745	\$8,250	\$8,864
F09060.800	EMPL BEN-Other	\$ 1,126	\$ 629	\$845	\$845
F09060.801	EMPL BEN-Health Ins.	\$ 32,499	\$ 62,761	\$25,552	\$15,926
F09060.803	EMPL BEN-EAP	\$ 38	\$ 38	\$35	\$35
F09089.801	EMPL BEN-Uniforms	\$ 583	\$ 571	\$500	\$500
F09710.605	Bonds/Re-Funding	\$ 65,000	\$ 65,000	\$65,000	\$65,000
F09710.606	Debt Serv - Prin Hungerford Pt.	\$ 14,200	\$ 14,200	\$14,200	\$14,200
F09710.705	Interest / re-funding	\$ 15,381	\$ 12,294	\$9,125	\$9,125
F09710.706	Debt Serv Int-Hungerford Pt.	\$ 16,530	\$ 15,998	\$15,465	\$15,465
F09720.600	Debt Serv - SIB Prin Water Meter Automation	\$ 32,000	\$ 32,000	\$0	\$0
F09720.700	Debt Serv - SIB Prin Water Meter Automation	\$ 960	\$ 320	\$0	\$0
F09730.600	BAN Principal (NYS RTE12E)				
F09730.601	BAN Principal (Water System Improvement)			\$ 64,000	\$67,000
F09730.700	BAN Interest				
F09730.701	Debt Svc BAN Interest (water system)		\$ 13,872	\$ 21,716	\$110,055
F09901.901	To General Fund		\$ 3,674		
F09901.903	To Capital Reserve			\$125,883	
TOTAL		\$ 553,372	\$ 552,328	\$ 744,441	\$ 660,558

Village of Clayton
Sewer Fund FYE 2021

SEWER BUDGET, (GO)					
	Description	FYE2018 Actual	FYE2019 Actual	FYE20 Budget	ADOPTED FYE21 Budget
	REVENUES				
G02121.000	Sewer Rents	\$ 580,210	\$ 600,561	\$ 596,900.00	\$ 623,312
G02122.000	Sewer Charges	\$ 2,400	\$ -	\$ 1,600	\$ 1,600
G02128.000	Penalties	\$ 8,483	\$ 1,231	\$ 6,000	\$ 6,000
G02144.000	Tapping Fees	\$ -		\$ 1,000	\$ 1,000
G02374.000	Service, Town (Heritage Hts. Sewer)	\$ 32,114		\$ 32,114	\$ 32,114
G02375.000	Service, NYS (CVCF O&M)	\$ 452,099	\$ 444,652	\$ 350,000	\$ 407,973
G02375.001	Service, NYS (Cedar Pt. State Park)	\$ 10,159		\$ 8,500	\$ 7,201
G02401.000	Interest	\$ 275	\$ 2,504	\$ 20	\$ 20
G02701.000	Refund Prior Years Expenses				
G05031.000	From Capital Reserve				\$ 50,000
G05999.000	Unappropriated Fund Balance				
	TOTAL FOR REVENUE	\$1,085,738.96	\$1,048,948.00	\$996,134.00	\$1,129,220.00
	EXPENDITURES				
G01420.400	Legal Services			\$ 1,000	\$ 1,000
G01620.473	Administration, (G01710.400)	\$ 128,930	\$ 59,797	\$ 77,078	\$ 67,046
G01910.400	Insurance	\$ 14,031	\$ 14,230	\$ 15,000	\$ 15,000
G01920.400	Municipal Assn Dues, Contr Expend	\$ 166	\$ 203	\$ -	\$ -
G01989.400	Other Govt. Support	\$ 12,072	\$ 68,065	\$ 71,935	\$ 52,289
	INSIDE VILLAGE				
G08120.100	PS-Inside Village	\$ 22,391	\$ 12,346	\$ 21,083	\$ 18,284
G08120.106	SAN SWRS-PS/DPW Flushing	\$ 2,400		\$ 4,500	\$ 20,000
G08120.200	Equipment Inside Village	\$ 104,450	\$ 11,708	\$ 5,000	\$ 5,000
G08120.461	Utilities	\$ 27,692		\$ 25,000	\$ 22,000
G08120.465	O&M	\$ 48,652	\$ 38,955	\$ 123,225	\$ 112,000
G08120.473	Consultant services	\$ 2,524		\$ 20,000	\$ -
	OUTSIDE VILLAGE				
G08125.100	PS-Outside Village	\$ 9,791		\$ 8,960	\$ 9,574
G08125.200	Equip-Outside Village			\$ 18,000	\$ 5,000
G08125.461	Utilities-Electric	\$ 10,916		\$ 10,000	\$ 10,000
G08125.472	Chemicals	\$ 13,209		\$ 14,600	\$ 15,000
G08125.475	O&M- Repairs	\$ 3,164		\$ 9,000	\$ 4,000

Village of Clayton
Sewer Fund FYE 2021

SEWER BUDGET, (GO)					
	Description	FYE2018 Actual	FYE2019 Actual	FYE20 Budget	ADOPTED FYE21 Budget
	WWTP				
G08130.100	PS-WWTP	\$ 57,761	\$ 91,734	\$ 59,791	\$ 74,265
G08130.200	Equipment-WWTP			\$ 16,100	\$ 10,000
G08130.461	Utilities	41,159		45,709	\$ 47,600
G08130.465	O&M	12,735	4,774	\$ 54,000	\$ 30,000
G08130.470	Safety	\$ 808		\$ 2,000	\$ 500
G08130.472	Chemicals	\$ 7,650		\$ 10,000	\$ 9,500
G08130.477	Training/Dues/Mileage	9,230		12,426	\$ 10,500
G08130.480	O&M-Service Contracts	\$ 4,698		\$ 16,000	\$ 16,500
G08130.493	O&M-Laboratory services	\$ 12,838		\$ 7,300	\$ 6,000
G08160.414	Sludge	\$ 182,705	\$ 328,896	\$ 180,000	\$ 160,000
	EMPLOYEE BENEFITS				
G09010.800	Empl BEN-NYS Retirement	\$ 11,227	\$ 14,147	\$ 11,042	\$ 7,849
G09030.800	Empl BEN-SOC SEC	\$ 7,043	\$ 7,991	\$ 6,137	\$ 6,913
G09040.800	Empl BEN- WORKERS COMP	\$ 3,900	\$ 7,745	\$ 8,250	\$ 8,250
G09060.800	Empl BEN-Other	\$ 626		\$ 952	\$ 952
G09060.801	Empl BEN-Health Ins	\$ 31,624	\$ 63,428	\$ 25,552	\$ 15,926
G09060.803	Empl EAP	\$ 38		\$ 40	\$ 40
G09089.801	Empl BEN-Uniforms	\$ 576	\$ 572	\$ 560	\$ 560
G09710.604	Debt Serv-Bonds (C6-6012-02-00)	\$ 23,000		\$ 23,000	\$ 23,000
G09710.605	Debt Serv-East Side / EFC	\$ 39,322		\$ 39,322	\$ 39,322
G09710.606	Debt Serv-Prin-West Side Phase 2	\$ 111,000		\$ 111,000	\$ 111,000
G09710.608	Debt Serv -Prin (C6-6012-07-00) Sewer Ref	\$ 96,815		\$ 100,097	\$ 101,722
G09730.600	BAN Principal		\$ 271,778		
G09730.701	BAN Interest				
G09901.900	To General Fund				
G09950.900	To Reserves			\$ 25,000	\$ 92,628
	TOTAL EXPENDITURES	\$ 1,055,141	\$ 996,369	\$ 1,178,659	\$ 1,129,220

**VILLAGE OF CLAYTON
TAX CAP CALCULATION**

DESCRIPTION	2018/2019	2019/2020	2020/2021
TAX LEVY FOR PRIOR YEAR	1,195,210.00	1,275,555.00	1,378,861.00
TAX BASE GROWTH FACTOR	1.0081	1.0099	1.0077
	1,204,891.20	1,288,182.99	1,389,478.23
PRIOR YEAR PILOTS	22,818.00	22,818.00	22,818.00
	1,227,709.20	1,311,000.99	1,412,296.23
ALLOWABLE LEVY GROWTH FACTOR	1.0200	1.0200	1.0178
	1,252,263.39	1,337,221.01	1,437,435.10
PROJECTED PILOTS	(22,818.00)	(22,818.00)	(38,311.00)
AVAILABLE CARRYOVER FROM PRIOR YEAR	5,975.00	-	-
TAX CAP AMOUNT	1,235,420.39	1,314,403.01	1,399,124.10
 Taxes	 1,275,555.00	 1,378,861.00	 1,398,000.00
 Under (Over) Tax Cap	 (40,134.61)	 (64,457.99)	 1,124.10