

TOWN OF CLAY

2018
ANNUAL REPORT



Office of the Comptroller
Town of Clay



4401 State Route 31
Clay, New York 13041-8707
Website: www.townofclay.org

"One of America's 100 Best Places to Live"

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Damian Ulatowski
Supervisor Town of Clay
4401 Route 31
Clay, NY 13041

March 22, 2019
Re: 2018 Annual Financial Report

Dear Damian,

Attached please find a 2018 Annual Report Summary for the Analysis of Fund Balance for the account funds based on closing financial records for 2018.

The 2018 Annual Financial Report for the fiscal year ended December 31, 2018 is being forwarded via email. The report is also being filed electronically with the New York State Division of Local Government Services.

The amount of fund balance appropriated for 2019 is \$1,800,000. It represents 10.7% of the balance reported at the years' end of \$16,798,190. This is a .9% decrease from the 11.6% appropriated in 2018 from the 2017 year end balance.

Sincerely,

John C. Shehadi
Commissioner of Finance

Cc: Town Board Members
Jill Hageman-Clark, Town Clerk

**TOWN OF CLAY
2018 ANNUAL REPORT SUMMARY
ANALYSIS OF FUND BALANCE**

Fund	2018 Balance Beg Year	Revenue	Expense	2018 Balance End Year	2019 Approp	2019 Balance Available					
A-General	\$8,294,118	+	\$6,074,931	-	(\$5,360,492)	=	\$9,008,557	-	\$950,000	=	\$8,058,557 (1)
B-Part-Town	\$2,363,705	+	\$1,222,634	-	(\$953,729)	=	\$2,632,610	-	\$225,000	=	\$2,407,610 (2)
DB-Highway	\$4,692,763	+	\$8,295,705	-	(\$7,831,445)	=	\$5,157,023	-	\$625,000	=	\$4,532,023
TOTAL	\$15,350,586		\$15,593,270		(\$14,145,665)		\$16,798,190		\$1,800,000		\$14,998,190

**\$1,800,000 = 10.7% OF THE TOTAL BALANCE OF \$16,798,190
\$14,998,190 IS \$1,422,274 MORE THAN AVAILABLE BALANCE FOR 2019**

- (1) Note: General Fund (A) does not include Capital Reserve amount of \$112,551
(2) Note: General Part-Town Fund (B) does not include Capital Reserve amount of \$1,368,158

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Clay
County of Onondaga
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 Clay

*** 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
- (CD) SPECIAL GRANT
- (CM) MISCELLANEOUS SPECIAL REV
(PARKLAND FUND)
- (PARCEL CLEANUP)
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (L) LIBRARY
- (SD) DRAINAGE
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SR) REFUSE AND GARBAGE
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (V) DEBT SERVICE
- (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.

(A) GENERAL FUND 01

- Balance Sheet
- Results of Operation
- Changes in Fund Equity
- Budget Summary

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

(A) GENERAL

Balance Sheet

Code Description	2017	Edp Code	2018
Assets			
Cash	47,771	A200	80,656
Cash In Time Deposits	7,633,408	A201	8,402,759
Petty Cash	600	A210	700
TOTAL Cash	7,681,779		8,484,115
Due From State And Federal Government	639,938	A410	524,682
TOTAL State And Federal Aid Receivables	639,938		524,682
Due From Other Funds	56,731	A391	
TOTAL Due From Other Funds	56,731		0
Prepaid Expenses		A480	
TOTAL Prepaid Expenses	0		0
Cash Special Reserves	11,721	A230	12,551
Cash In Time Deposits Special Reserves	100,000	A231	100,000
TOTAL Restricted Assets	111,721		112,551
TOTAL Assets and Deferred Outflows of Resources	8,490,169		9,121,348

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

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	84,000	A600	
TOTAL Accounts Payable	84,000		0
Due To Other Governments		A631	240
TOTAL Due To Other Governments	0		240
TOTAL Liabilities	84,000		240
Fund Balance			
General Reserve	11,721	A870	12,551
Reserve For Judgments And Claims	100,000	A876	100,000
TOTAL Restricted Fund Balance	111,721		112,551
Assigned Appropriated Fund Balance	950,000	A914	950,000
TOTAL Assigned Fund Balance	950,000		950,000
Unassigned Fund Balance	7,344,448	A917	8,058,557
TOTAL Unassigned Fund Balance	7,344,448		8,058,557
TOTAL Fund Balance	8,406,169		9,121,108
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,490,169		9,121,348

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

(A) GENERAL

Results of Operation

Code Description	2017	Edp Code	2018
Revenues			
Real Property Taxes	1,908,931	A1001	1,937,581
TOTAL Real Property Taxes	1,908,931		1,937,581
Other Payments In Lieu of Taxes	25,203	A1081	21,366
Other Tax Items	2,200	A1089	1,442
Interest & Penalties On Real Prop Taxes	88,205	A1090	116,295
TOTAL Real Property Tax Items	115,608		139,103
Franchises	1,006,023	A1170	990,373
TOTAL Non Property Tax Items	1,006,023		990,373
Charges For Tax Redemption	225	A1235	142
Clerk Fees	11,718	A1255	12,496
Public Pound Charges, Dog Control Fees	3,680	A1550	4,025
Park And Recreational Charges	307,831	A2001	319,387
TOTAL Departmental Income	323,454		336,050
Dog Control Services, Ot Govts	13,627	A2268	12,027
TOTAL Intergovernmental Charges	13,627		12,027
Interest And Earnings	8,364	A2401	118,528
TOTAL Use of Money And Property	8,364		118,528
Dog Licenses	18,697	A2544	18,092
TOTAL Licenses And Permits	18,697		18,092
Fines And Forfeited Bail	274,566	A2610	291,830
TOTAL Fines And Forfeitures	274,566		291,830
Sales, Other		A2655	18,000
Insurance Recoveries	1,763	A2680	5,139
TOTAL Sale of Property And Compensation For Loss	1,763		23,139
Refunds of Prior Year's Expenditures		A2701	
Grants From Local Governments	23,501	A2706	3,362
Unclassified (specify)	1,000	A2770	700
Additional Description Easement Abandonment			
TOTAL Miscellaneous Local Sources	24,501		4,062
Interfund Revenues	888,117	A2801	891,322
TOTAL Interfund Revenues	888,117		891,322
St Aid, Revenue Sharing	316,141	A3001	316,141
St Aid, Mortgage Tax	1,376,906	A3005	991,229
St Aid, Youth Programs	6,284	A3820	6,284
TOTAL State Aid	1,699,331		1,313,654
TOTAL Revenues	6,282,982		6,075,761
Interfund Transfers	1,179	A5031	
TOTAL Interfund Transfers	1,179		0
TOTAL Other Sources	1,179		0
TOTAL Detail Revenues And Other Sources	6,284,161		6,075,761

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

(A) GENERAL

Results of Operation

<u>Code Description</u>	<u>2017</u>	<u>EdpCode</u>	<u>2018</u>
Expenditures			
Legislative Board, Pers Serv	76,609	A10101	78,523
Legislative Board, Contr Expend	1,152	A10104	505
TOTAL Legislative Board	77,761		79,028
Municipal Court, Pers Serv	269,752	A11101	285,283
Municipal Court, Equip & Cap Outlay	987	A11102	965
Municipal Court, Contr Expend	31,034	A11104	12,867
TOTAL Municipal Court	301,773		299,115
Supervisor,pers Serv	163,902	A12201	169,314
Supervisor,equip & Cap Outlay		A12202	582
Supervisor,contr Expend	9,134	A12204	7,153
TOTAL Supervisor	173,036		177,049
Dir of Finance, Pers Serv	30,750	A13101	31,519
TOTAL Dir,of,Finance	30,750		31,519
Comptroller,pers Serv	97,072	A13151	103,144
Comptroller, Equip & Cap Outlay	17,200	A13152	2,932
Comptroller, Contr Expend	98,440	A13154	21,453
TOTAL Comptroller	212,712		127,529
Tax Collection,pers Serv	140,185	A13301	141,997
Tax Collection,equip & Cap Outlay	415	A13302	625
Tax Collection,contr Expend	6,231	A13304	5,181
TOTAL Tax Collection	146,831		147,803
Assessment, Pers Serv	200,841	A13551	208,056
Assessment, Equip & Cap Outlay	75	A13552	
Assessment, Contr Expend	50,660	A13554	32,361
TOTAL Assessment	251,576		240,417
Clerk,pers Serv	137,313	A14101	141,110
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	13,791	A14104	19,277
TOTAL Clerk	151,104		160,387
Law, Pers Serv	44,108	A14201	43,556
Law, Contr Expend	766	A14204	263
TOTAL Law	44,874		43,819
Engineer, Contr Expend	40,043	A14404	57,506
TOTAL Engineer	40,043		57,506
Public Works Admin, Pers Serv	161,912	A14901	168,022
Public Works Admin, Equip & Cap Outlay		A14902	
Public Works Admin, Contr Expend	19,755	A14904	13,736
TOTAL Public Works Admin	181,667		181,758
Buildings, Pers Serv	53,007	A16201	44,781
Buildings, Contr Expend	334,902	A16204	450,135
TOTAL Buildings	387,909		494,916
Central Print & Mail,contr Expend	49,457	A16704	148,111
TOTAL Central Print & Mail	49,457		148,111
Unallocated Insurance, Contr Expend	131,884	A19104	134,084
TOTAL Unallocated Insurance	131,884		134,084

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

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Municipal Assn Dues, Contr Expend	1,650	A19204	1,650
TOTAL Municipal Assn Dues	1,650		1,650
Judgements And Claims, Contr Expend	3,685	A19304	11,201
TOTAL Judgements And Claims	3,685		11,201
Pur of Land/right of Way, Contr Expend	25	A19404	0
TOTAL Pur of Land/right of Way	25		0
Other General Government, Pers Serv		A19891	
Other Gen Govt Support, Contr Expend	133,710	A19894	148,059
TOTAL Other Gen Govt Support	133,710		148,059
TOTAL General Government Support	2,320,447		2,483,951
Traffic Control, Contr Expen	33,072	A33104	33,246
TOTAL Traffic Control	33,072		33,246
Control of Animals, Pers Serv	63,016	A35101	65,361
Control of Animals, Equip & Cap Outlay	24,112	A35102	
Control of Animals, Contr Expend	20,324	A35104	26,739
TOTAL Control of Animals	107,452		92,100
TOTAL Public Safety	140,524		125,346
Street Lighting, Contr Expend	54,999	A51824	57,192
TOTAL Street Lighting	54,999		57,192
TOTAL Transportation	54,999		57,192
Programs For Aging, Pers Serv	48,078	A67721	49,443
Programs For Aging, Contr Expend	22,093	A67724	25,854
TOTAL Programs For Aging	70,171		75,297
TOTAL Economic Assistance And Opportunity	70,171		75,297
Recreation Admini, Pers Serv	174,643	A70201	177,529
Recreation Admini, Contr Expend	11,292	A70204	17,453
TOTAL Recreation Admini	185,935		194,982
Parks, Pers Serv	248,490	A71101	323,196
Parks, Equip & Cap Outlay	75,021	A71102	
Parks, Contr Expend	161,329	A71104	185,313
TOTAL Parks	484,840		508,509
Playgr & Rec Centers, Pers Serv	84,680	A71401	98,100
Playgr & Rec Centers, Contr Expend	350,965	A71404	362,083
TOTAL Playgr & Rec Centers	435,645		460,183
Historian, Contr Expend	3,099	A75104	2,858
TOTAL Historian	3,099		2,858
Historical Property, Contr Expend	2,181	A75204	3,295
TOTAL Historical Property	2,181		3,295
Celebrations, Contr Expend	5,900	A75504	5,900
TOTAL Celebrations	5,900		5,900
TOTAL Culture And Recreation	1,117,600		1,175,727
Landfill Clos-Post Clos,contr Exp	22,934	A81614	9,487
TOTAL Landfill Clos-Post Clos	22,934		9,487
TOTAL Home And Community Services	22,934		9,487

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

(A) GENERAL

Results of Operation

Code/Description	2017	EdpCode	2018
Expenditures			
State Retirement System	210,396	A90108	219,724
Social Security, Employer Cont	127,705	A90308	131,899
Worker's Compensation, Empl Bnfts	55,088	A90408	64,446
Hospital & Medical (dental) Ins, Empl Bnft	590,478	A90608	702,512
TOTAL Employee Benefits	983,667		1,118,581
Debt Principal, Serial Bonds	160,200	A97106	166,700
Debt Principal, Bond Anticipation Notes	43,000	A97306	43,000
TOTAL Debt Principal	203,200		209,700
Debt Interest, Serial Bonds	70,436	A97107	65,630
Debt Interest, Bond Anticipation Notes	1,921	A97307	720
TOTAL Debt Interest	72,357		66,350
TOTAL Expenditures	4,985,899		5,321,631
Transfers, Other Funds		A99019	38,861
TOTAL Operating Transfers	0		38,861
TOTAL Other Uses	0		38,861
TOTAL Detail Expenditures And Other Uses	4,985,899		5,360,492

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

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	7,127,035	A8021	8,406,167
Prior Period Adj -Decrease In Fund Balance	19,130	A8015	330
Restated Fund Balance - Beg of Year	7,107,905	A8022	8,405,837
ADD - REVENUES AND OTHER SOURCES	6,284,161		6,075,761
DEDUCT - EXPENDITURES AND OTHER USES	4,985,899		5,360,492
Fund Balance - End of Year	8,406,167	A8029	9,121,106

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

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	1,937,581	A1049N	1,876,236
Est Rev - Non Property Tax Items	1,625,000	A1199N	1,700,000
Est Rev - Departmental Income	51,400	A1299N	50,150
Est Rev - Use of Money And Property	1,000	A2499N	51,000
Est Rev - Licenses And Permits	12,500	A2599N	12,500
Est Rev - Fines And Forfeitures	225,000	A2649N	225,000
Est Rev - Interfund Revenues	575,000	A2801N	800,000
Est Rev - State Aid	260,000	A3099N	266,250
TOTAL Estimated Revenues	4,687,481		4,981,136
Appropriated Fund Balance	950,000	A599N	950,000
TOTAL Estimated Other Sources	950,000		950,000
TOTAL Estimated Revenues And Other Sources	5,637,481		5,931,136

(B) GENERAL FUND OUTSIDE VILLAGE 02

- Balance Sheet
- Results of Operation
- Changes in Fund Equity
- Budget Summary

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

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	31,085	B200	175,462
Cash In Time Deposits	2,317,257	B201	2,457,147
TOTAL Cash	2,348,342		2,632,609
Due From Other Funds	20,158	B391	
TOTAL Due From Other Funds	20,158		0
Cash Special Reserves	1,364,950	B230	1,368,158
TOTAL Restricted Assets	1,364,950		1,368,158
TOTAL Assets and Deferred Outflows of Resources	3,733,450		4,000,767

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

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	Edp Code	2018
Accounts Payable	4,797	B600	
TOTAL Accounts Payable	4,797		0
TOTAL Liabilities	4,797		0
Fund Balance			
Capital Reserve	1,364,950	B878	1,368,158
TOTAL Restricted Fund Balance	1,364,950		1,368,158
Assigned Appropriated Fund Balance	200,000	B914	225,000
Assigned Unappropriated Fund Balance	2,163,703	B915	2,407,609
TOTAL Assigned Fund Balance	2,363,703		2,632,609
TOTAL Fund Balance	3,728,653		4,000,767
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,733,450		4,000,767

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

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	644,066	B1001	671,375
TOTAL Real Property Taxes	644,066		671,375
Other Payments In Lieu of Taxes	8,936	B1081	7,654
TOTAL Real Property Tax Items	8,936		7,654
Safety Inspection Fees	352,082	B1560	395,222
Zoning Fees		B2110	70
TOTAL Departmental Income	352,082		395,292
Interest And Earnings	2,182	B2401	20,901
TOTAL Use of Money And Property	2,182		20,901
Sales, Other	100	B2655	20
Insurance Recoveries		B2680	
TOTAL Sale of Property And Compensation For Loss	100		20
Refunds of Prior Year's Expenditures		B2701	
Grants From Local Governments		B2706	
Unclassified (specify)		B2770	
TOTAL Miscellaneous Local Sources	0		0
Interfund Revenues	37,200	B2801	30,600
TOTAL Interfund Revenues	37,200		30,600
St Aid, State Revenue Sharing	100,000	B3001	100,000
TOTAL State Aid	100,000		100,000
TOTAL Revenues	1,144,566		1,225,842
TOTAL Detail Revenues And Other Sources	1,144,566		1,225,842

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

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

<u>Code</u> <u>Description</u>	<u>2017</u>	<u>Edp Code</u>	<u>2018</u>
Expenditures			
Unallocated Insurance, Contr Expend	11,633	B19104	9,926
TOTAL Unallocated Insurance	11,633		9,926
TOTAL General Government Support	11,633		9,926
Police, Contr Expend	40,844	B31204	41,902
TOTAL Police	40,844		41,902
TOTAL Public Safety	40,844		41,902
Zoning, Pers Serv	13,937	B80101	12,697
Zoning, Contr Expend	17,626	B80104	17,444
TOTAL Zoning	31,563		30,141
Planning, Pers Serv	391,424	B80201	413,027
Planning, Equip & Cap Outlay	11,269	B80202	184
Planning, Contr Expend	207,944	B80204	189,797
TOTAL Planning	610,637		603,008
TOTAL Home And Community Services	642,200		633,149
State Retirement, Empl Bnfts	46,625	B90108	56,928
Social Security , Empl Bnfts	29,770	B90308	31,431
Worker's Compensation, Empl Bnfts	7,527	B90408	9,006
Hospital & Medical (dental) Ins, Empl Bnft	160,312	B90608	171,387
TOTAL Employee Benefits	244,234		268,752
TOTAL Expenditures	938,911		953,729
TOTAL Detail Expenditures And Other Uses	938,911		953,729

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

(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code	Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance				
	Fund Balance - Beginning of Year	3,522,997	B8021	3,728,652
	Restated Fund Balance - Beg of Year	3,522,997	B8022	3,728,652
	ADD - REVENUES AND OTHER SOURCES	1,144,566		1,225,842
	DEDUCT - EXPENDITURES AND OTHER USES	938,911		953,729
	Fund Balance - End of Year	3,728,652	B8029	4,000,765

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

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	671,375	B1049N	747,794
Est Rev - Departmental Income	250,200	B1299N	250,200
Est Rev - Use of Money And Property	1,000	B2499N	5,000
Est Rev - Interfund Revenues	10,000	B2801N	20,000
Est Rev - State Aid	100,000	B3099N	100,000
TOTAL Estimated Revenues	1,032,575		1,122,994
Appropriated Fund Balance	200,000	B599N	225,000
TOTAL Estimated Other Sources	200,000		225,000
TOTAL Estimated Revenues And Other Sources	1,232,575		1,347,994

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

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code	Description	2018	EdpCode	2019
Appropriations				
App -	General Government Support	112,500	B1999N	112,500
App -	Public Safety	45,000	B3999N	50,000
App -	Home And Community Services	663,030	B8999N	728,332
App -	Employee Benefits	412,045	B9199N	430,460
App -	Debt Service		B9899N	26,702
TOTAL Appropriations		1,232,575		1,347,994
TOTAL Appropriations And Other Uses		1,232,575		1,347,994

(CD) SPECIAL GRANT

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- Balance Sheet
- Results of Operation
- Changes in Fund Equity

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

Balance Sheet

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

Balance Sheet

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

(CD) SPECIAL GRANT

Results of Operation

Code Description	2017	Edp Code	2018
Revenues			
Grants From Local Governments		CD2706	100,000
TOTAL Miscellaneous Local Sources	0		100,000
TOTAL Revenues	0		100,000
TOTAL Detail Revenues And Other Sources	0		100,000

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

(CD) SPECIAL GRANT

Results of Operation

Code Description	2017	Edp Code	2018
Other Uses			
Transfers, Other Funds		CD99019	100,000
TOTAL Operating Transfers	0		100,000
TOTAL Other Uses	0		100,000
TOTAL Detail Expenditures And Other Uses	0		100,000

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

(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CD8021	
Restated Fund Balance - Beg of Year		CD8022	
ADD - REVENUES AND OTHER SOURCES			100,000
DEDUCT - EXPENDITURES AND OTHER USES			100,000
Fund Balance - End of Year		CD8029	

**(CM) SPECIAL REVENUE
(PARKLAND)**

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(PARCEL CLEANUP)

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- Balance Sheet
- Results of Operation
- Changes in Fund Equity

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

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2017	Edp Code	2018
Assets			
Cash	43,071	CM200	50,787
Cash In Time Deposits	188,105	CM201	155,542
TOTAL Cash	231,176		206,329
Due From Other Funds	54,098	CM391	68,263
TOTAL Due From Other Funds	54,098		68,263
TOTAL Assets and Deferred Outflows of Resources	285,274		274,592

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2017	Edp Code	2018
Due To Other Funds	54,098	CM630	68,263
TOTAL Due To Other Funds	54,098		68,263
TOTAL Liabilities	54,098		68,263
Fund Balance			
Assigned Unappropriated Fund Balance	262,236	CM915	248,389
TOTAL Assigned Fund Balance	262,236		248,389
Unassigned Fund Balance	-31,061	CM917	-42,060
TOTAL Unassigned Fund Balance	-31,061		-42,060
TOTAL Fund Balance	231,175		206,329
TOTAL Liabilities, Deferred Inflows And Fund Balance	285,273		274,592

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Other Home & Community Service Income	72,982	CM2189	83,598
TOTAL Departmental Income	72,982		83,598
Interest And Earnings	143	CM2401	1,339
TOTAL Use of Money And Property	143		1,339
Unclassified (specify)	0	CM2770	0
TOTAL Miscellaneous Local Sources	0		0
St Aid - Other Home And Community Service		CM3989	104,249
TOTAL State Aid	0		104,249
TOTAL Revenues	73,125		189,186
TOTAL Detail Revenues And Other Sources	73,125		189,186

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Other Gen Govt Support-Equip & Cap Outlay	0	CM19892	124,214
TOTAL Other Gen Govt Support-Equip & Cap Outlay	0		124,214
TOTAL General Government Support	0		124,214
Other Home And Community Service-Contr Exp	55,947	CM89894	89,819
TOTAL Other Home And Community Service-Contr Exp	55,947		89,819
TOTAL Home And Community Services	55,947		89,819
TOTAL Expenditures	55,947		214,033
TOTAL Detail Expenditures And Other Uses	55,947		214,033

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code	Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance				
	Fund Balance - Beginning of Year	213,997	CM8021	231,175
	Restated Fund Balance - Beg of Year	213,997	CM8022	231,175
	ADD - REVENUES AND OTHER SOURCES	73,125		189,186
	DEDUCT - EXPENDITURES AND OTHER USES	55,947		214,033
	Fund Balance - End of Year	231,175	CM8029	206,328

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(PARCEL CLEANUP)

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	19,235	CM200	25,627
Cash In Time Deposits	3,803	CM201	576
TOTAL Cash	23,038		26,203
TOTAL Assets and Deferred Outflows of Resources	23,038		26,203

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(PARCEL CLEANUP)

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds	54,098	CM630	68,263
TOTAL Due To Other Funds	54,098		68,263
TOTAL Liabilities	54,098		68,263
Fund Balance			
Unassigned Fund Balance	-31,061	CM917	-42,060
TOTAL Unassigned Fund Balance	-31,061		-42,060
TOTAL Fund Balance	-31,061		-42,060
TOTAL Liabilities, Deferred Inflows And Fund Balance	23,037		26,203

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(PARCEL CLEANUP)

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Other Home & Community Service Income	60,982	CM2189	54,098
TOTAL Departmental Income	60,982		54,098
Interest And Earnings	29	CM2401	675
TOTAL Use of Money And Property	29		675
TOTAL Revenues	61,011		54,773
TOTAL Detail Revenues And Other Sources	61,011		54,773

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(PARCEL CLEANUP)

Results of Operation

Code/Description	2017	EdpCode	2018
Expenditures			
Other Home And Community Service-Contr Exp	55,947	CM89894	65,773
TOTAL Other Home And Community Service-Contr Exp	55,947		65,773
TOTAL Home And Community Services	55,947		65,773
TOTAL Expenditures	55,947		65,773
TOTAL Detail Expenditures And Other Uses	55,947		65,773

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(PARCEL CLEANUP)

Analysis of Changes in Fund Balance

Code	Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance				
	Fund Balance - Beginning of Year	-36,125	CM8021	-31,061
	Restated Fund Balance - Beg of Year	-36,125	CM8022	-31,061
	ADD - REVENUES AND OTHER SOURCES	61,011		54,773
	DEDUCT - EXPENDITURES AND OTHER USES	55,947		65,773
	Fund Balance - End of Year	-31,061	CM8029	-42,061

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(PARKLAND FUND)

Balance Sheet

Code	Description	2017	EdpCode	2018
Assets				
	Cash	23,836	CM200	25,160
	Cash In Time Deposits	184,302	CM201	154,966
TOTAL Cash		208,138		180,126
	Due From Other Funds	54,098	CM391	68,263
TOTAL Due From Other Funds		54,098		68,263
TOTAL Assets and Deferred Outflows of Resources		262,236		248,389

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(PARKLAND FUND)

Balance Sheet

Code Description	2017	EqpCode	2018
Fund Balance			
Assigned Unappropriated Fund Balance	262,236	CM915	248,389
TOTAL Assigned Fund Balance	262,236		248,389
TOTAL Fund Balance	262,236		248,389
TOTAL Liabilities, Deferred Inflows And Fund Balance	262,236		248,389

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(PARKLAND FUND)

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Other Home & Community Service Income	12,000	CM2189	29,500
TOTAL Departmental Income	12,000		29,500
Interest And Earnings	114	CM2401	664
TOTAL Use of Money And Property	114		664
Unclassified (specify)		CM2770	
TOTAL Miscellaneous Local Sources	0		0
St Aid - Other Home And Community Service		CM3989	104,249
TOTAL State Aid	0		104,249
TOTAL Revenues	12,114		134,413
TOTAL Detail Revenues And Other Sources	12,114		134,413

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(PARKLAND FUND)

Results of Operation

Code	Description	2017	EdpCode	2018
Expenditures				
	Other Gen Govt Support-Equip & Cap Outlay		CM19892	124,214
	TOTAL Other Gen Govt Support-Equip & Cap Outlay	0		124,214
	TOTAL General Government Support	0		124,214
	Other Home And Community Service-Contr Exp		CM89894	24,046
	TOTAL Other Home And Community Service-Contr Exp	0		24,046
	TOTAL Home And Community Services	0		24,046
	TOTAL Expenditures	0		148,260
	TOTAL Detail Expenditures And Other Uses	0		148,260

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(PARKLAND FUND)

Analysis of Changes in Fund Balance

Code	Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance				
	Fund Balance - Beginning of Year	250,122	CM8021	262,236
	Restated Fund Balance - Beg of Year	250,122	CM8022	262,236
	ADD - REVENUES AND OTHER SOURCES	12,114		134,413
	DEDUCT - EXPENDITURES AND OTHER USES			148,260
	Fund Balance - End of Year	262,236	CM8029	248,389

(DB) HIGHWAY FUND 03

- Balance Sheet
- Results of Operation
- Changes in Fund Equity
- Budget Summary

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EqpCode	2018
Assets			
Cash	644,851	DB200	754,855
Cash In Time Deposits	3,969,936	DB201	4,402,168
TOTAL Cash	4,614,787		5,157,023
Due From Other Funds	88,251	DB391	
TOTAL Due From Other Funds	88,251		0
TOTAL Assets and Deferred Outflows of Resources	4,703,038		5,157,023

TOWN OF Clay
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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	10,275	DB600	
TOTAL Accounts Payable	10,275		0
TOTAL Liabilities	10,275		0
Fund Balance			
Assigned Appropriated Fund Balance	625,000	DB914	625,000
Assigned Unappropriated Fund Balance	4,067,763	DB915	4,532,023
TOTAL Assigned Fund Balance	4,692,763		5,157,023
TOTAL Fund Balance	4,692,763		5,157,023
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,703,038		5,157,023

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	6,398,292	DB1001	6,506,045
TOTAL Real Property Taxes	6,398,292		6,506,045
Other Payments In Lieu of Taxes	88,772	DB1081	75,295
Other Tax Items	4,997	DB1089	3,463
TOTAL Real Property Tax Items	93,769		78,758
Snow Removal Services-Other Govts	138,665	DB2302	451,487
TOTAL Intergovernmental Charges	138,665		451,487
Interest And Earnings	7,572	DB2401	73,086
TOTAL Use of Money And Property	7,572		73,086
Sales of Scrap & Excess Materials	51,281	DB2650	41,250
Sales, Other	10,795	DB2655	10,128
Insurance Recoveries	24,147	DB2680	5,030
TOTAL Sale of Property And Compensation For Loss	86,223		56,408
Refunds of Prior Year's Expenditures		DB2701	
Grants From Local Governments	141,328	DB2706	
TOTAL Miscellaneous Local Sources	141,328		0
Interfund Revenues	507,506	DB2801	555,641
TOTAL Interfund Revenues	507,506		555,641
St Aid, Consolidated Highway Aid	265,716	DB3501	374,281
St Aid, Other Transportation	108,307	DB3589	100,000
TOTAL State Aid	374,023		474,281
TOTAL Revenues	7,747,378		8,195,706
Interfund Transfers		DB5031	100,000
TOTAL Interfund Transfers	0		100,000
TOTAL Other Sources	0		100,000
TOTAL Detail Revenues And Other Sources	7,747,378		8,295,706

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Maint of Streets, Pers Serv	666,066	DB51101	773,339
Maint of Streets, Contr Expend	1,293,686	DB51104	1,741,493
TOTAL Maint of Streets	1,959,752		2,514,832
Perm Improve Highway, Pers Serv	182,741	DB51121	187,310
Perm Improve Highway, Contr Expend	421,110	DB51124	499,449
TOTAL Perm Improve Highway	603,851		686,759
Machinery, Equip & Cap Outlay	103,484	DB51302	147,863
Machinery, Contr Expend	318,113	DB51304	394,732
TOTAL Machinery	421,597		542,595
Brush And Weeds, Pers Serv	10,749	DB51401	11,018
Brush And Weeds, Contr Expend	29,048	DB51404	32,604
TOTAL Brush And Weeds	39,797		43,622
Snow Removal, Pers Serv	1,227,784	DB51421	1,368,750
Snow Removal, Contr Expend	541,085	DB51424	645,051
TOTAL Snow Removal	1,768,869		2,013,801
TOTAL Transportation	4,793,866		5,801,609
State Retirement, Empl Bnfts	352,562	DB90108	346,168
Social Security, Empl Bnfts	168,912	DB90308	187,179
Worker's Compensation, Empl Bnfts	229,300	DB90408	223,089
Hospital & Medical (dental) Ins, Empl Bnft	826,905	DB90608	918,337
TOTAL Employee Benefits	1,577,679		1,674,773
Debt Principal, Bond Anticipation Notes	406,543	DB97306	342,000
TOTAL Debt Principal	406,543		342,000
Debt Interest, Bond Anticipation Notes	16,721	DB97307	13,063
TOTAL Debt Interest	16,721		13,063
TOTAL Expenditures	6,794,809		7,831,445
TOTAL Detail Expenditures And Other Uses	6,794,809		7,831,445

TOWN OF Clay
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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,740,197	DB8021	4,692,766
Restated Fund Balance - Beg of Year	3,740,197	DB8022	4,692,766
ADD - REVENUES AND OTHER SOURCES	7,747,378		8,295,706
DEDUCT - EXPENDITURES AND OTHER USES	6,794,809		7,831,445
Fund Balance - End of Year	4,692,766	DB8029	5,157,027

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code	Description	2018	EdpCode	2019
Estimated Revenues				
	Est Rev - Real Property Taxes	6,506,030	DB1049N	6,792,295
	Est Rev - Intergovernmental Charges	130,000	DB2399N	130,000
	Est Rev - Use of Money And Property	51,000	DB2499N	85,000
	Est Rev - Interfund Revenues	300,000	DB2801N	400,000
	Est Rev - State Aid	300,000	DB3099N	300,000
TOTAL Estimated Revenues		7,287,030		7,707,295
	Appropriated Fund Balance	625,000	DB599N	625,000
TOTAL Estimated Other Sources		625,000		625,000
TOTAL Estimated Revenues And Other Sources		7,912,030		8,332,295

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code	Description	2018	EdpCode	2019
Appropriations				
	App - Transportation	5,419,537	DB5999N	5,781,448
	App - Employee Benefits	1,977,598	DB9199N	2,049,711
	App - Debt Service	514,895	DB9899N	501,136
TOTAL Appropriations		7,912,030		8,332,295
TOTAL Appropriations And Other Uses		7,912,030		8,332,295

(H) CAPITAL PROJECTS

18, 19, 21, 24, 25

- Balance Sheet
- Results of Operation
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TOWN OF Clay
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EqpCode	2018
Assets			
Cash	211,385	H200	56,301
Cash In Time Deposits	218,332	H201	415,965
TOTAL Cash	429,717		472,266
Due From Other Funds		H391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	429,717		472,266

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Bond Anticipation Notes Payable	850,000	H626	950,132
TOTAL Notes Payable	850,000		950,132
TOTAL Liabilities	850,000		950,132
Fund Balance			
Unassigned Fund Balance	-420,283	H917	-477,866
TOTAL Unassigned Fund Balance	-420,283		-477,866
TOTAL Fund Balance	-420,283		-477,866
TOTAL Liabilities, Deferred Inflows And Fund Balance	429,717		472,266

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	244	H2401	942
TOTAL Use of Money And Property	244		942
Grants From Local Governments	16,292	H2706	37,500
Unclassified (specify)	93,628	H2770	133,254
Additional Description Developer Fees for Construction Projects			
TOTAL Miscellaneous Local Sources	109,920		170,754
TOTAL Revenues	110,164		171,696
Interfund Transfers		H5031	252,363
TOTAL Interfund Transfers	0		252,363
Bans Redeemed From Appropriations	449,543	H5731	385,000
TOTAL Proceeds of Obligations	449,543		385,000
TOTAL Other Sources	449,543		637,363
TOTAL Detail Revenues And Other Sources	559,707		809,059

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(H) CAPITAL PROJECTS

Results of Operation

Code\Description	2017	EdpCode	2018
Expenditures			
General Govt, Equip & Cap Outlay	20,614	H19972	261,163
TOTAL General Govt	20,614		261,163
TOTAL General Government Support	20,614		261,163
Machinery, Equip & Cap Outlay	462,044	H51302	459,132
TOTAL Machinery	462,044		459,132
TOTAL Transportation	462,044		459,132
Sewer, Equip & Cap Outlay	34,396	H81972	65,264
TOTAL Sewer	34,396		65,264
Water Capital Projects, Equip & Cap Outlay	39,712	H83972	15,891
TOTAL Water Capital Projects	39,712		15,891
Drain & Storm, Equip & Cap Outlay	9,814	H85972	48,983
TOTAL Drain & Storm	9,814		48,983
Misc Home & Comm Serv, Equip & Cap Outlay	15,331	H89892	16,200
TOTAL Misc Home & Comm Serv	15,331		16,200
TOTAL Home And Community Services	99,253		146,338
TOTAL Expenditures	581,911		866,633
Transfers, Other Funds		H99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	581,911		866,633

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code	Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance				
	Fund Balance - Beginning of Year	-398,088	H8021	-420,292
	Restated Fund Balance - Beg of Year	-398,088	H8022	-420,292
	ADD - REVENUES AND OTHER SOURCES	559,707		809,059
	DEDUCT - EXPENDITURES AND OTHER USES	581,911		866,633
	Fund Balance - End of Year	-420,292	H8029	-477,866

(K) NON-CURRENT GOVERNMENT ASSETS

- Balance Sheet

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code	Description	2017	EdpCode	2018
Assets				
	Land	1,392,879	K101	1,392,879
	Buildings	6,858,661	K102	6,858,661
	Improvements Other Than Buildings	235,900	K103	215,200
	Machinery And Equipment	12,604,861	K104	11,824,142
TOTAL Fixed Assets (net)		21,092,301		20,290,882
TOTAL Assets and Deferred Outflows of Resources		21,092,301		20,290,882

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	21,092,301	K159	20,290,882
TOTAL Investments in Non-Current Government Assets	21,092,301		20,290,882
TOTAL Fund Balance	21,092,301		20,290,882
TOTAL	21,092,301		20,290,882

(L) LIBRARY

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- Balance Sheet
- Results of Operation
- Changes in Fund Equity

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(L) LIBRARY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits	27,398	L201	27,852
TOTAL Cash	27,398		27,852
TOTAL Assets and Deferred Outflows of Resources	27,398		27,852

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(L) LIBRARY

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Unappropriated Fund Balance	27,398	L915	27,852
TOTAL Assigned Fund Balance	27,398		27,852
TOTAL Fund Balance	27,398		27,852
TOTAL Liabilities, Deferred Inflows And Fund Balance	27,398		27,852

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(L) LIBRARY

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	967,795	L1001	979,884
TOTAL Real Property Taxes	967,795		979,884
Interest And Earnings	63	L2401	455
TOTAL Use of Money And Property	63		455
TOTAL Revenues	967,858		980,339
TOTAL Detail Revenues And Other Sources	967,858		980,339

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(L) LIBRARY

Results of Operation

Code	Description	2017	EdpCode	2018
Expenditures				
	Library, Contr Expend	967,795	L74104	979,884
TOTAL Library		967,795		979,884
TOTAL Culture And Recreation		967,795		979,884
TOTAL Expenditures		967,795		979,884
TOTAL Detail Expenditures And Other Uses		967,795		979,884

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(L) LIBRARY

Analysis of Changes in Fund Balance

Code	Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance				
	Fund Balance - Beginning of Year	27,335	L8021	27,398
	Restated Fund Balance - Beg of Year	27,335	L8022	27,398
	ADD - REVENUES AND OTHER SOURCES	967,858		980,339
	DEDUCT - EXPENDITURES AND OTHER USES	967,795		979,884
	Fund Balance - End of Year	27,398	L8029	27,853

(SD) DRAINAGE

08, 12

- Balance Sheet
- Results of Operation
- Changes in Fund Equity

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(SD) DRAINAGE

Balance Sheet

Code Description	2017	EqpCode	2018
Assets			
Cash	20,187	SD200	25,813
Cash In Time Deposits	1,338,570	SD201	1,319,124
TOTAL Cash	1,358,757		1,344,937
TOTAL Assets and Deferred Outflows of Resources	1,358,757		1,344,937

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(SD) DRAINAGE

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Appropriated Fund Balance		SD914	
Assigned Unappropriated Fund Balance	1,358,757	SD915	1,344,937
TOTAL Assigned Fund Balance	1,358,757		1,344,937
TOTAL Fund Balance	1,358,757		1,344,937
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,358,757		1,344,937

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(SD) DRAINAGE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	2,005,096	SD1001	2,012,817
TOTAL Real Property Taxes	2,005,096		2,012,817
Interest And Earnings	1,383	SD2401	37,163
TOTAL Use of Money And Property	1,383		37,163
Grants From Local Governments	700	SD2706	1,600
TOTAL Miscellaneous Local Sources	700		1,600
TOTAL Revenues	2,007,179		2,051,580
Interfund Transfers		SD5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	2,007,179		2,051,580

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(SD) DRAINAGE

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Drainage, Contr Expend	1,938,600	SD85404	2,065,400
TOTAL Drainage	1,938,600		2,065,400
TOTAL Home And Community Services	1,938,600		2,065,400
TOTAL Expenditures	1,938,600		2,065,400
TOTAL Detail Expenditures And Other Uses	1,938,600		2,065,400

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

(SD) DRAINAGE

Analysis of Changes in Fund Balance

Code	Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance				
	Fund Balance - Beginning of Year	1,290,177	SD8021	1,358,756
	Restated Fund Balance - Beg of Year	1,290,177	SD8022	1,358,756
	ADD - REVENUES AND OTHER SOURCES	2,007,179		2,051,580
	DEDUCT - EXPENDITURES AND OTHER USES	1,938,600		2,065,400
	Fund Balance - End of Year	1,358,756	SD8029	1,344,936

(SF) FIRE PROTECTION

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- Balance Sheet
- Results of Operation
- Changes in Fund Equity

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

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	5,216	SF200	1,429
Cash In Time Deposits	321,851	SF201	263,371
TOTAL Cash	327,067		264,800
TOTAL Assets and Deferred Outflows of Resources	327,067		264,800

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Appropriated Fund Balance	52,000	SF914	39,500
Assigned Unappropriated Fund Balance	275,068	SF915	225,300
TOTAL Assigned Fund Balance	327,068		264,800
TOTAL Fund Balance	327,068		264,800
TOTAL Liabilities, Deferred Inflows And Fund Balance	327,068		264,800

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	3,481,371	SF1001	3,530,488
TOTAL Real Property Taxes	3,481,371		3,530,488
Interest And Earnings	290	SF2401	4,637
TOTAL Use of Money And Property	290		4,637
Interfund Revenues	683	SF2801	
TOTAL Interfund Revenues	683		0
TOTAL Revenues	3,482,344		3,535,125
TOTAL Detail Revenues And Other Sources	3,482,344		3,535,125

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(SF) FIRE PROTECTION

Results of Operation

Code	Description	2017	EdpCode	2018
Expenditures				
	Fire Protection, Contr Expend	2,991,388	SF34104	3,035,832
TOTAL Fire Protection		2,991,388		3,035,832
TOTAL Public Safety		2,991,388		3,035,832
	Service Awards Program	348,077	SF90258	351,504
	Worker's Compensation, Empl Bnfts	118,990	SF90408	131,075
	Life Insurance, Empl Bnfts	25,333	SF90458	78,981
TOTAL Employee Benefits		492,400		561,560
TOTAL Expenditures		3,483,788		3,597,392
TOTAL Detail Expenditures And Other Uses		3,483,788		3,597,392

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code	Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance				
	Fund Balance - Beginning of Year	328,511	SF8021	327,067
	Restated Fund Balance - Beg of Year	328,511	SF8022	327,067
	ADD - REVENUES AND OTHER SOURCES	3,482,344		3,535,125
	DEDUCT - EXPENDITURES AND OTHER USES	3,483,788		3,597,392
	Fund Balance - End of Year	327,067	SF8029	264,800

(SL) LIGHTING

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- Balance Sheet
- Results of Operation
- Changes in Fund Equity

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(SL) LIGHTING

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	14,378	SL200	8,936
Cash In Time Deposits	283,693	SL201	110,867
TOTAL Cash	298,071		119,803
TOTAL Assets and Deferred Outflows of Resources	298,071		119,803

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(SL) LIGHTING

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Appropriated Fund Balance	6,000	SL914	13,625
Assigned Unappropriated Fund Balance	292,071	SL915	106,179
TOTAL Assigned Fund Balance	298,071		119,804
TOTAL Fund Balance	298,071		119,804
TOTAL Liabilities, Deferred Inflows And Fund Balance	298,071		119,804

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(SL) LIGHTING

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	1,062,073	SL1001	1,095,840
TOTAL Real Property Taxes	1,062,073		1,095,840
Interest And Earnings	434	SL2401	8,805
TOTAL Use of Money And Property	434		8,805
TOTAL Revenues	1,062,507		1,104,645
Interfund Transfers		SL5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,062,507		1,104,645

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(SL) LIGHTING

Results of Operation

Code/Description	2017	EdpCode	2018
Expenditures			
Street Lighting, Contr Expend	1,047,898	SL51824	1,069,411
TOTAL Street Lighting	1,047,898		1,069,411
TOTAL Transportation	1,047,898		1,069,411
TOTAL Expenditures	1,047,898		1,069,411
Transfers, Other Funds		SL99019	213,502
TOTAL Operating Transfers	0		213,502
TOTAL Other Uses	0		213,502
TOTAL Detail Expenditures And Other Uses	1,047,898		1,282,913

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For the Fiscal Year Ending 2018

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	283,462	SL8021	298,071
Restated Fund Balance - Beg of Year	283,462	SL8022	298,071
ADD - REVENUES AND OTHER SOURCES	1,062,507		1,104,645
DEDUCT - EXPENDITURES AND OTHER USES	1,047,898		1,282,913
Fund Balance - End of Year	298,071	SL8029	119,803

(SR) REFUSE 06

- Balance Sheet
- Results of Operation
- Changes in Fund Equity

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

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	212,923	SR200	16,188
Cash In Time Deposits	610,020	SR201	637,444
TOTAL Cash	822,943		653,632
TOTAL Assets and Deferred Outflows of Resources	822,943		653,632

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	204,727	SR600	
TOTAL Accounts Payable	204,727		0
TOTAL Liabilities	204,727		0
Fund Balance			
Assigned Appropriated Fund Balance	58,800	SR914	50,900
Assigned Unappropriated Fund Balance	559,417	SR915	602,733
TOTAL Assigned Fund Balance	618,217		653,633
TOTAL Fund Balance	618,217		653,633
TOTAL Liabilities, Deferred Inflows And Fund Balance	822,944		653,633

TOWN OF Clay
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For the Fiscal Year Ending 2018

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	2,968,920	SR1001	3,001,552
TOTAL Real Property Taxes	2,968,920		3,001,552
Interest And Earnings	1,217	SR2401	24,100
TOTAL Use of Money And Property	1,217		24,100
TOTAL Revenues	2,970,137		3,025,652
TOTAL Detail Revenues And Other Sources	2,970,137		3,025,652

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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Refuse & Garbage, Contr Expend	2,963,298	SR81604	2,990,236
TOTAL Refuse & Garbage	2,963,298		2,990,236
TOTAL Home And Community Services	2,963,298		2,990,236
TOTAL Expenditures	2,963,298		2,990,236
TOTAL Detail Expenditures And Other Uses	2,963,298		2,990,236

TOWN OF Clay
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(SR) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	611,378	SR8021	618,217
Restated Fund Balance - Beg of Year	611,378	SR8022	618,217
ADD - REVENUES AND OTHER SOURCES	2,970,137		3,025,652
DEDUCT - EXPENDITURES AND OTHER USES	2,963,298		2,990,236
Fund Balance - End of Year	618,217	SR8029	653,633

(SS) SEWER 09, 11

- Balance Sheet
- Results of Operation
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- Budget Summary

TOWN OF Clay
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For the Fiscal Year Ending 2018

(SS) SEWER

Balance Sheet

Code Description	2017	Edp Code	2018
Assets			
Cash		SS200	8,677
Cash In Time Deposits	1,790,178	SS201	1,891,265
TOTAL Cash	1,790,178		1,899,942
Cash Special Reserves	61,870	SS230	50,150
TOTAL Restricted Assets	61,870		50,150
TOTAL Assets and Deferred Outflows of Resources	1,852,048		1,950,092

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

(SS) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Reserve For Repairs	61,870	SS882	50,150
TOTAL Restricted Fund Balance	61,870		50,150
Assigned Unappropriated Fund Balance	1,790,178	SS915	1,899,942
TOTAL Assigned Fund Balance	1,790,178		1,899,942
TOTAL Fund Balance	1,852,048		1,950,092
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,852,048		1,950,092

TOWN OF Clay
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For the Fiscal Year Ending 2018

(SS) SEWER

Results of Operation

Code/Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	959,266	SS1001	966,618
TOTAL Real Property Taxes	959,266		966,618
Interest And Earnings	1,182	SS2401	32,564
TOTAL Use of Money And Property	1,182		32,564
Unclassified (specify)	700	SS2770	2,100
TOTAL Miscellaneous Local Sources	700		2,100
Interfund Revenues	199	SS2801	199
TOTAL Interfund Revenues	199		199
TOTAL Revenues	961,347		1,001,481
Interfund Transfers		SS5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	961,347		1,001,481

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(SS) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Sewer Administration, Contr Expend	351,718	SS81104	343,302
TOTAL Sewer Administration	351,718		343,302
Sanitary Sewers, Contr Expend	398,198	SS81204	531,298
TOTAL Sanitary Sewers	398,198		531,298
TOTAL Home And Community Services	749,916		874,600
Debt Principal, Serial Bonds	19,900	SS97106	20,700
TOTAL Debt Principal	19,900		20,700
Debt Interest, Serial Bonds	8,733	SS97107	8,136
TOTAL Debt Interest	8,733		8,136
TOTAL Expenditures	778,549		903,436
TOTAL Detail Expenditures And Other Uses	778,549		903,436

TOWN OF Clay
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(SS) SEWER

Analysis of Changes in Fund Balance

Code	Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance				
	Fund Balance - Beginning of Year	1,669,253	SS8021	1,852,051
	Restated Fund Balance - Beg of Year	1,669,253	SS8022	1,852,051
	ADD - REVENUES AND OTHER SOURCES	961,347		1,001,481
	DEDUCT - EXPENDITURES AND OTHER USES	778,549		903,436
	Fund Balance - End of Year	1,852,051	SS8029	1,950,096

TOWN OF Clay
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For the Fiscal Year Ending 2018

(SS) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	956,128	SS1049N	970,281
Est Rev - Use of Money And Property	199	SS2499N	199
TOTAL Estimated Revenues	956,327		970,480
Estimated - Interfund Transfer	508,500	SS5031N	600,000
Appropriated Fund Balance		SS599N	
TOTAL Estimated Other Sources	508,500		600,000
TOTAL Estimated Revenues And Other Sources	1,464,827		1,570,480

TOWN OF Clay
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(SS) SEWER

Budget Summary

Code	Description	2018	EdpCode	2019
Appropriations				
	App - Home And Community Services	1,071,838	SS8999N	1,172,228
	App - Debt Service	28,836	SS9899N	28,615
TOTAL Appropriations		1,100,674		1,200,843
	App - Interfund Transfer	364,152	SS9999N	369,637
TOTAL Other Uses		364,152		369,637
TOTAL Appropriations And Other Uses		1,464,826		1,570,480

(SW) WATER

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- Balance Sheet
- Results of Operation
- Changes in Fund Equity
- Budget Summary

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

(SW) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	228,135	SW200	26,032
Cash In Time Deposits	1,455,287	SW201	1,639,015
TOTAL Cash	1,683,422		1,665,047
Water Rents Receivable	589,410	SW350	591,195
TOTAL Other Receivables (net)	589,410		591,195
Due From Other Funds	7,225	SW391	
TOTAL Due From Other Funds	7,225		0
TOTAL Assets and Deferred Outflows of Resources	2,280,057		2,256,242

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

(SW) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	157,162	SW600	
TOTAL Accounts Payable	157,162		0
TOTAL Liabilities	157,162		0
Deferred Inflows of Resources			
Deferred Inflow of Resources	92,314	SW691	85,901
TOTAL Deferred Inflows of Resources	92,314		85,901
TOTAL Deferred Inflows of Resources	92,314		85,901
Fund Balance			
Assigned Appropriated Fund Balance	128,540	SW914	814,112
Assigned Unappropriated Fund Balance	1,902,041	SW915	1,356,229
TOTAL Assigned Fund Balance	2,030,581		2,170,341
TOTAL Fund Balance	2,030,581		2,170,341
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,280,057		2,256,242

TOWN OF Clay
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(SW) WATER

Results of Operation

Code/Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	100,306	SW1001	102,228
TOTAL Real Property Taxes	100,306		102,228
Sewer Rents	3,723	SW2120	3,723
Metered Water Sales	2,045,134	SW2140	1,938,386
TOTAL Departmental Income	2,048,857		1,942,109
Interest And Earnings	892	SW2401	27,142
TOTAL Use of Money And Property	892		27,142
Sales, Other	7,000	SW2655	3,650
Insurance Recoveries		SW2680	1,500
TOTAL Sale of Property And Compensation For Loss	7,000		5,150
TOTAL Revenues	2,157,055		2,076,629
TOTAL Detail Revenues And Other Sources	2,157,055		2,076,629

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(SW) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Water Administration, Pers Serv	206,295	SW83101	206,340
Water Administration, Contr Expend	74,520	SW83104	82,593
TOTAL Water Administration	280,815		288,933
Source Supply Pwr & Pump, Equip & Cap Outlay	67,065	SW83202	61,590
Source Supply Pwr & Pump, Contr Expend	1,493,321	SW83204	1,364,317
TOTAL Source Supply Pwr & Pump	1,560,386		1,425,907
TOTAL Home And Community Services	1,841,201		1,714,840
State Retirement, Empl Bnfts	25,664	SW90108	24,693
Social Security , Empl Bnfts	15,219	SW90308	15,206
Worker's Compensation, Empl Bnfts	11,160	SW90408	10,532
Hospital & Medical (dental) Ins, Empl Bnft	70,528	SW90608	77,397
TOTAL Employee Benefits	122,571		127,828
Debt Principal, Serial Bonds	64,900	SW97106	67,600
TOTAL Debt Principal	64,900		67,600
Debt Interest, Serial Bonds	28,555	SW97107	26,608
TOTAL Debt Interest	28,555		26,608
TOTAL Expenditures	2,057,227		1,936,876
TOTAL Detail Expenditures And Other Uses	2,057,227		1,936,876

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(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,930,760	SW8021	2,030,588
Restated Fund Balance - Beg of Year	1,930,760	SW8022	2,030,588
ADD - REVENUES AND OTHER SOURCES	2,157,055		2,076,629
DEDUCT - EXPENDITURES AND OTHER USES	2,057,227		1,936,876
Fund Balance - End of Year	2,030,588	SW8029	2,170,341

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(SW) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	102,227	SW1049N	102,197
Est Rev - Departmental Income	2,120,000	SW1299N	2,035,000
Est Rev - Use of Money And Property	500	SW2499N	5,000
Est Rev - Interfund Revenues	3,723	SW2801N	5,000
TOTAL Estimated Revenues	2,226,450		2,147,197
Estimated - Interfund Transfer		SW5031N	3,723
Appropriated Fund Balance	128,540	SW599N	814,112
TOTAL Estimated Other Sources	128,540		817,835
TOTAL Estimated Revenues/And Other Sources	2,354,990		2,965,032

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(SW) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Home And Community Services	2,083,292	SW8999N	1,984,785
App - Employee Benefits	173,278	SW9199N	177,057
App - Debt Service	94,208	SW9899N	93,480
TOTAL Appropriations	2,350,778		2,255,322
App - Interfund Transfer	4,212	SW9999N	709,710
TOTAL Other Uses	4,212		709,710
TOTAL Appropriations And Other Uses	2,354,990		2,965,032

(TA) AGENCY 16

- **Balance Sheet**

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Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	10,555	TA200	10,123
Cash In Time Deposits	881,533	TA201	912,074
TOTAL Cash	892,088		922,197
Service Award Program Assets	3,034,750	TA461	3,408,205
TOTAL Investments	3,034,750		3,408,205
Miscellaneous Current Assets	172,366	TA489	
TOTAL Other	172,366		0
TOTAL Assets and Deferred Outflows of Resources	4,099,204		4,330,402

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For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds	172,366	TA630	
TOTAL Due To Other Funds	172,366		0
Consolidated Payroll		TA10	
Service Awards	3,034,750	TA13	3,408,205
Group Insurance		TA20	
Guaranty & Bid Deposits	892,089	TA30	922,197
TOTAL Agency Liabilities	3,926,839		4,330,402
TOTAL Liabilities	4,099,205		4,330,402
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,099,205		4,330,402

(V) DEBT SERVICE

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- Balance Sheet
- Results of Operation
- Changes in Fund Equity

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 Annual Update Document
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(V) DEBT SERVICE

Balance Sheet

Code Description	2017	Edp Code	2018
Assets			
Cash		V200	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

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(V) DEBT SERVICE

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Reserve For Debt		V884	
TOTAL Restricted Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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 Annual Update Document
 For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interfund Revenues		V2801	
TOTAL Interfund Revenues	0		0
TOTAL Revenues	0		0
TOTAL Detail Revenues And Other Sources	0		0

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For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Results of Operation

Code	Description	2017	EdpCode	2018
Other Uses				
	Transfers, Other Funds	1,179	V99019	
TOTAL Operating Transfers		1,179		0
TOTAL Other Uses		1,179		0
TOTAL Detail Expenditures And Other Uses		1,179		0

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For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code	Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance				
	Fund Balance - Beginning of Year	1,179	V8021	
	Restated Fund Balance - Beg of Year	1,179	V8022	
	ADD - REVENUES AND OTHER SOURCES			
	DEDUCT - EXPENDITURES AND OTHER USES	1,179		
	Fund Balance - End of Year		V8029	

(W) NON-CURRENT GOVERNMENT LIABILITY

- Balance Sheet

TOWN OF Clay
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For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Total Non-Current Govt Liabilities	9,439,268	W129	24,054,207
TOTAL Provision To Be Made In Future Budgets	9,439,268		24,054,207
TOTAL Assets and Deferred Outflows of Resources	9,439,268		24,054,207

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	1,376,407	W638	455,748
Total OPEB Liability	5,152,861	W683	20,943,459
TOTAL Other Liabilities	6,529,268		21,399,207
Bonds Payable	2,910,000	W628	2,655,000
TOTAL Bond And Long Term Liabilities	2,910,000		2,655,000
TOTAL Liabilities	9,439,268		24,054,207
TOTAL Liabilities	9,439,268		24,054,207

SUPPLEMENTALS

- Statement of Indebtedness
- Schedule of Time Deposits and Investments
- Bank Reconciliation
- Local Government Questionnaire
- Schedule of Employee and Retiree Benefits
- Schedule of Energy Costs and Consumption
- Schedule of Other Post Employment Benefits (OPEB)
- Annual Report Footnotes

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

County of: Onondaga

Municipal Code: 310317000000

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
2012	BOND E	Water		Y	05/22/2012	08/15/2027	3.00%		\$1,087,000	\$771,400	\$67,600	\$0	\$0		\$703,800
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$771,400	\$67,600	\$0	\$0	\$0	\$703,800
2016	BAN N	Highway Equipment		Y	09/16/2016	09/13/2019	2.70%		\$463,446	\$310,000	\$155,000	\$0	\$0		\$155,000
2017	BAN N	Highway Equipment		Y	10/12/2017	09/13/2019	2.70%		\$465,000	\$465,000	\$155,000	\$0	\$0		\$310,000
2018	BAN N	Highway Equipment		Y	09/14/2018	09/13/2019	2.70%		\$233,022	\$0	\$0	\$0	\$0		\$233,022
2016	BAN N	Highway Equipment		Y	09/16/2016	09/14/2018	1.68%		\$66,597	\$32,000	\$32,000	\$0	\$0		\$0
2018	BAN N	Highway Equipment		Y	09/14/2018	09/13/2019	2.70%		\$146,853	\$0	\$0	\$0	\$0		\$146,853
2016	BAN N	Computer Software		Y	09/16/2016	09/14/2018	1.68%		\$86,000	\$43,000	\$43,000	\$0	\$0		\$0
2018	BAN N	Highway Equipment		Y	09/14/2018	09/13/2019	2.70%		\$79,257	\$0	\$0	\$0	\$0		\$79,257
2018	BAN N	Electric Vehicle		Y	09/14/2018	09/13/2019	2.70%		\$26,000	\$0	\$0	\$0	\$0		\$26,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$485,132	\$850,000	\$385,000	\$0	\$0	\$0	\$950,132
2012	BOND N	Sewer		Y	05/22/2012	08/15/2027	3.00%		\$332,200	\$235,900	\$20,700	\$0	\$0		\$215,200
2012	BOND N	Town Hall		Y	05/22/2012	08/15/2027	3.00%		\$2,680,800	\$1,902,700	\$166,700	\$0	\$0		\$1,736,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$2,138,600	\$187,400	\$0	\$0	\$0	\$1,951,200
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$485,132	\$3,760,000	\$640,000	\$0	\$0	\$0	\$3,605,132

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$700.00
Demand Deposits	9Z2011	\$25,289,508.05
Time Deposits	9Z2021	\$91,205.52
Total		\$25,381,413.57
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$670,872.04
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$26,185,697.73
Total		\$26,856,569.77
 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 Clay
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
****-king	\$2,259,848	\$158,413	\$1,050,422	\$1,367,839
****-king	\$14,172	\$0	\$4,172	\$10,000
****-b MM	\$4,684,792	\$0	\$0	\$4,684,792
****-ings	\$253,048	\$0	\$0	\$253,048
****-king	\$123	\$0	\$0	\$123
****-ings	\$820,868	\$0	\$0	\$820,868
****-n CD	\$91,206	\$0	\$0	\$91,206
****-S MM	\$16,613,519	\$0	\$0	\$16,613,519
****-king	\$170,872	\$0	\$0	\$170,872
****-e MM	\$1,368,158	\$0	\$0	\$1,368,158
****-vice	\$288	\$0	\$0	\$288
Total Adjusted Bank Balance				<u>\$25,380,714</u>
Petty Cash				<u>\$700.00</u>
Adjustments				<u>\$-2.57</u>
Total Cash				<u>\$25,381,411</u>
Total Cash Balance All Funds				<u>\$25,381,411</u>
* Must be equal				

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

	<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>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>Yes</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>Yes</u>
6) Does your municipality have a Capital Plan?	<u>No</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>No</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 Clay
Employee and Retiree Benefits
For the Fiscal Year Ending 2018

Total Full Time Employees:		80			
Total Part Time Employees:		28			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$647,513.00	80	40	
90158	Police and Fire Retirement				
90258	Local Pension Fund	\$351,504.00			
90308	Social Security	\$365,715.00	80	96	
90408	Worker's Compensation Insurance	\$438,148.00	80	96	
90458	Life Insurance	\$78,981.00			
90508	Unemployment Insurance				
90558	Disability Insurance		80	1	
90608	Hospital and Medical (Dental) Insurance	\$1,869,633.00	79	1	37
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$3,751,494.00			
Computed Total From Financial Section (comparative purposes only)		\$3,751,494.00			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$98,835		gallons	
Diesel Fuel	\$96,803		gallons	
Fuel Oil			gallons	
Natural Gas	\$33,424	55,244	cubic feet	Therm
Electricity	\$75,485	523,852	kilowatt-hours	
Coal			tons	
Propane			gallons	

TOWN OF Clay
Financial Comments
For the Fiscal Year Ending 2018

(A) GENERAL

Adjustment Reason

Account Code A8015 Adjustment to balance bank reconciliation

TOWN OF CLAY 2018 AFR
NOTES TO FINANCIAL STATEMENTS
Summary of Significant Accounting Policies

Basis of Accounting: The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures.

The various funds are summarized by type in the financial statements. Governmental funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources and related liabilities are accounted for in governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following governmental funds are maintained:

- **General Fund**, which is used to account for operations not required by statutory or regulatory provisions to be accounted for in another fund.
- **Special Revenue Funds**, which are utilized to account for revenues required by law or rule to be accounted for in a separate fund. Special revenue funds employed by the Town include the Highway and Special Grant Funds, and operating funds for the various special districts within the Town. A fund for Parcel Clean-up was created in 1999 to account for expenses incurred by the Town to clean up properties and the special assessment for such expense on the ensuing years' tax levy. The Parkland Fund was added to the Special Revenue Fund (CM) in 2011.
- **Capital Projects Funds**, which are used to account for financial resources to be used for the acquisition or construction of capital facilities and for other capital outlays.
- **Trust and Agency** (fiduciary) Funds are used for the purpose of accounting for money and property received and held by the town in the capacity of trustee, custodian or agent.
- **General Fixed Assets Account Group and General Long-Term Debt Account Group** are used to establish accounting control and accountability for the Town's fixed assets and general long-term obligations, respectively.

The modified accrual basis of accounting is employed for governmental funds. The recognition of revenue is deferred until the related cash has been received, except for grants-in-aid and certain miscellaneous revenues, which are recognized in the fiscal period in which they are earned to the extent that the revenue is considered measurable and available. Expenditures are recognized when incurred except that expenditures are

not normally divided between fiscal years. Debt service costs are not accrued, utility costs incurred in billing periods covering portions of two fiscal years are considered costs of the later year and prepaid expenses and inventories of supplies are not recognized as such.

A budget is adopted by the Town Board prior to the beginning of the fiscal year to which the budget applies, and budgetary revisions must be approved by the Town Board.

Unexpended appropriations, other than those for capital projects, are deemed to lapse at the end of each fiscal year. Appropriations required to meet expenditures which arise from unfilled purchase orders, executory contracts and other outstanding commitments at year-end are provided by the Town Board either by inclusion in the original budget for the ensuing year or by budgetary modification in the ensuing year.

Detailed notes on all funds and account groups:

A. Assets

1. Cash and Investments

The Town investment policies are governed by state statutes. In addition, the Town has its own written investment policy. Town monies must be deposited in FDIC-insured commercial banks or trust companies located within the state. The Supervisor is authorized to use demand accounts, certificates of deposit and a cooperative investment program and the investments made pursuant to such program. Permissible investments include obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements, and obligations of New York State or its localities.

Security and custodial agreements between the Town, the commercial bank or trust company and, in certain instances, a third party repository for pledged securities have been executed that set forth the terms and conditions among the parties concerning the Town's cash and investments.

Collateral is required for demand deposits, and certificate of deposits and cooperative investments at market value for monies not covered by federal deposit insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the state and its municipalities and school districts.

The written investment policy requires repurchase agreements to be purchased from banks located within the state and that underlying securities must be obligations of the federal government. Underlying securities must have a market value of at least equal to the cost of the repurchase agreement.

The certificates of deposit held by the Town are listed in a supplemental schedule to this Annual Report.

2. Changes in Fixed Assets

A summary of changes in general fixed assets follows:

<u>Asset Type</u>	<u>December 31, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2018</u>
1) Land	\$ 1,392,879	-0-	-0-	\$ 1,392,879
2) Building	\$ 6,858,661	-0-	-0-	\$ 6,858,661
3) Improvements:				
Sewer & Drain	\$ 235,900	-0-	(\$ 20,700)	\$ 215,200
4) Machinery &				
Equipment	\$ 12,604,860	\$ 695,659	(\$ 1,476,377)	\$ 11,824,142
Total	\$ 20,092,300	\$ 695,659	(\$ 1,497,077)	\$ 20,290,882

B. Liabilities

1. Unemployment Insurance

Town employees are entitled to coverage under the unemployment insurance law. Effective December 1, 1984 the Town elected to assume the cost of its liability to the New York State Unemployment Insurance Fund under the taxing method, a dollar-for-dollar reimbursement to the unemployment insurance fund for benefits paid to former town employees and charged to the Town's account. Benefit reimbursements are paid from current appropriations.

2. Pensions

The town provides retirement benefits for substantially all its regular full-time employees and for other employees electing to participate through contributions to the New York State Employees' Retirement System (ERS). These are cost sharing multiple public employer retirement systems. Obligation of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). The systems offer a wide range of plans and benefits which are related to years of service and final average salary, vesting of retirement benefits, and disability benefits and optional methods of benefit payments. All benefits generally vest after five years of credited service. The NYSRSSL provides that all participants in each system are jointly and severally liable for any actuarial un-funded amounts. Such amounts are collected through annual billings to all participating employers. Generally, all employees, except certain part-time employees, participate in the systems. The systems are contributory at 3% of salary except for employees who joined ERS prior to July 28, 1976.

Employee contributions are deducted by employer's from employees' paychecks and are sent directly to ERS. For the last five years the Town's contributions to the Systems have been as follows:

	<u>ERS</u>
2014	\$780,980
2015	\$740,233
2016	\$636,379
2017	\$635,247
2018	\$647,513

On July 30, 2004 Chapter 260 of the Laws of 2004 ("Chapter 260") was enacted amending the New York State General Municipal Law, Local Finance Law and the Retirement and Social Security Law. Chapter 260 changes the annual payment date for ERS contributions from December 15th to February 1st. Under Chapter 260, municipalities will be allowed to amortize any contributions above those levels over 10 years at a rate established by the State Comptroller or by the direct issuance of serial bonds, the interest on which would be taxable for income tax purposes. The Town of Clay has paid in full its contribution by December 15th with current funds since 2006.

NYS Retirement Pension Liability

Commencing with the Fiscal Year ending December 31, 2015 the Town of Clay is required to include pension liability information pursuant to the Governmental Accounting Standards Board Statement No. 68 (GASB68). The information below is specific to the employer for whom this valuation has been calculated. More information pertaining to Note Disclosures is available on the NYS Retirement website including NYSLRS' financial statements and related GASB schedules.

Employer Name:	TOWN OF CLAY
Employer Fiscal Year:	12/31/2018
Location Code:	30446 ERS
Employer Allocation Percentages:	0.014121%
Measurement Date:	3/31/2018
Actuarial Valuation Date:	4/1/2017
Net Pension Liability (Asset) - Ending	\$455,748.00
DEFERRED OUTFLOWS — as of Measurement Date	
Differences Between Expected and Actual Experience	\$162,550.00
Changes of Assumptions	\$302,198.00
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	\$661,938.00
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	\$147,034.00
Employer Contributions Subsequent to the Measurement Date	\$647,513.00
DEFERRED INFLOWS - as of Measurement Date	
Differences Between Expected and Actual Experience	\$134,326.00
Changes of Assumptions	\$0.00
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	\$1,306,598.00
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	\$26,695.00
PENSION EXPENSE	
Proportionate Share of Plan Pension Expense	\$550,988.00
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	\$51,012.00
Total Pension Expense	\$602,001.00

Additional GASB68 Employer Disclosures			
GASB 68 requires significant Note Disclosures. The information below is specific to the employer for whom this valuation has been calculated. More information related to Note Disclosures will be available on the NYSLRS website for all employers including NYSLRS' financial statements and related GASB schedules.			
Employer Name:	TOWN OF CLAY		
Employer Fiscal Year:	12/31/2018		
Location Code:	30446 ERS		
Employer Allocation Percentages:	0.014121%		
Sensitivity of the Employer's Proportionate Share of the Net Pension Liability Due to Changes in the Discount Rate			
	1% Decrease (6%)	Current Discount (7%)	1% Increase (8%)
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$3,448,311.00	\$455,748.00	(\$2,075,841.00)
Net amount of the employer's balances of deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:			
	Year Ended March 31:		
	2019		\$148,587.00
	2020		\$112,582.00
	2021		(\$311,411.00)
	2022		(\$143,655.00)
	2023		\$0.00
	Thereafter		\$0.00
Employer's Covered Payroll:			\$4,433,745.00
Employer's Actuarially Determined Contribution:			\$635,247.00

3. Tax Levy

Real property taxes for Town and special districts are levied annually by the County Legislature, based upon budget requirements, and become due as of January 1st. The collection of taxes is effectively guaranteed by the County, and the Town receives the total amount levied in the year to which the levy applies. The tax rates per thousand of assessment for General Fund Outside Village, General Fund Inside Village and Highway Fund (Outside) for the last five years are as follows:

Item	2015	2016	2017	2018	2019
Town Outside Village	\$13.55	\$13.20	\$12.90	\$12.99	\$12.45
Town Inside Village	\$ 4.78	\$ 4.85	\$ 4.60	\$ 4.76	\$ 5.25
Highway (Outside)	\$43.16	\$45.00	\$45.72	\$46.08	\$47.64

4. Boundaries

Included within the boundaries of the town is a portion of the Village of North Syracuse. In conformity with statutory provisions, the net cost of all highway department operations and certain other activities is charged against the taxable property outside the village. Expenditures for these activities and related revenues are accounted for in Part-Town (Town Outside Village) Funds.

5. Special Improvement Districts

Also included within the boundaries of the town are 14 special improvement districts, a fire protection district, 8 refuse collection districts, 6 brush collection districts and a library district. Except for the library district, each of these districts is a creation of the Town, administered by the Town Board, and the full faith and credit of the town is pledged to secure district indebtedness. However, each district constitutes a separate and distinct political sub-division and, to the extent other revenues are insufficient to meet operating costs, each district is to be supported solely by real property taxes or assessments levied against property within the district. Special district construction projects and other expenditures financed through the issuance of capital indebtedness are accounted for in the Construction of Public Utilities Fund; district operations are accounted for in the relevant sewer, water, drainage, lighting, fire protection, refuse collection or library component of the special revenue fund.

6. Short-Term Debt

Liabilities for Bond Anticipation Notes (BAN's) are generally accounted for in the capital projects funds and the enterprise fund. Principal payments on BAN's must be made annually. State law requires that BAN's issued for capital purposes be converted to long-term obligations within five years after the original issue date. However, BAN's issued for assessable improvement projects may be renewed for periods

equivalent to the maximum life of the permanent financing, provided that stipulated annual reductions of principal are made. These notes are accounted for in the Special Assessment Fund. BAN's outstanding at the beginning of the year amounted to \$850,000. New issues in 2018 totaled \$485,132 and payments were \$385,000. BAN's outstanding at the end of the year amounted to \$950,132. The entire amount was subject to the constitutional debt limit and represents approximately .38% of the statutory debt limit. An analysis of BAN's outstanding at December 31, 2018 is included in the Statement of Indebtedness Section of this Annual Report.

7. Long-Term Debt

Long- term debt outstanding at the beginning of the year amounted to \$2,910,000. There were no new issues in 2018 and payments during the year amounted to \$255,000. As of December 31, 2018 the total outstanding indebtedness of the Town aggregated \$2,655,000. Of this amount, \$1,951,200 was subject to the constitutional debt limit and represents approximately .78% of the statutory debt limit. A summary of serial bond indebtedness is included in the Statement of Indebtedness Section of this Annual Report.

8. Certiorari Cases

As of December 31, 2018 there were fourteen (15) petitioners with tax certiorari cases pending that challenge the assessments of sixteen (17) parcels in various years. The total requested reductions aggregate \$3,812,974 which represents 69.82% of the present assessment and 2.53% of the Town's total taxable assessed valuation.

9. Police Merger

On June 30, 2008 the Town of Clay entered into a contract with Onondaga County that abolished the Town of Clay Police Department. That contract has subsequently been discontinued. The Town does not have a Police Department and Public Safety is provided by the County Sheriff's Department.

10. Sales Tax Apportionment

Effective January 1, 2012 the Town received its sales tax apportionment in cash rather than as a credit to the County Property Tax levy apportioned on the Town tax base. In December 2011 the Town Board

approved a resolution establishing a Capital Reserve for this money. As of December 31, 2018 total monies received and held in reserve were \$1,368,158. No sales tax monies will be apportioned through the current sales tax agreement which expires December 31, 2020.

11. Length of Service Awards Program for Volunteer Firefighters (LOSAP)

The Town of Clay financial statements are for the year ended December 31, 2018. However, the information contained in this note is based on information for the Length of Service Awards Program for the plan year ending on 2/28/18, which is the most recent plan year for which complete information is available. The Town established a defined benefit LOSAP for the active volunteer firefighters of the Clay Volunteer Fire Department Inc. and Moyer's Corners Volunteer Fire Department Inc. The program took effect on 3/1/91. The program was established pursuant to Article 11-A of the General Municipal Law. The program provides municipally-funded pension-like benefits to facilitate the recruitment and retention of active volunteer firefighters. The Town of Clay is the sponsor of the program. There are three other Fire Departments that provide service partially to the Town. These include Caughdenoy, Brewerton and the Village of North Syracuse. However, their LOSAP Programs were not established by the Town.

Program Description

Participation, vesting and service credit

Active volunteer firefighters who have reached the age of 18 and who have completed 1 year of firefighting service are eligible to participate in the program. Participants acquire a non-forfeitable right to a service award after being credited with 1 year of firefighting service or upon attaining the program's entitlement age.

The program's entitlement age is age 62. In general, an active volunteer firefighter is credited with a year of firefighting service for each calendar year after the establishment of the program in which he or she accumulates fifty points. Points are granted for the performance of certain activities in accordance with a system established by the sponsor on the basis of a statutory list of activities and point values. A participant may also receive credit for 5 years of firefighting service rendered prior to the establishment of the program.

Benefits

A participant's benefit under the program is the actuarial equivalent of a monthly payment for life equal to 20 multiplied by the person's total number of years of firefighting service. The number of years of

firefighting service used to compute the benefit cannot exceed forty. Except in the case of disability or death, benefits are payable when a participant reaches entitlement age. The program provides statutorily mandated death and disability benefits.

Fiduciary Investment and Control

Service credit is determined by the governing board of the sponsor, based on information certified to the governing board by each fire company having members who participate in the program. Each fire company must maintain all required records on forms prescribed by the governing board.

The governing boards of the sponsors have retained and designated VFIS Benefits Division to assist in the administration of the program. The designated program administrator's functions include disbursements of program assets for the payment of benefits or administrative expenses and must be approved by the sponsors.

Program assets are required to be held in trust by LOSAP legislation, for the exclusive purpose of providing benefits to participants and their beneficiaries or for the purpose of defraying the reasonable expenses of the operation and administration of the program.

Authority to invest program assets is vested in the trustee. Subject to restrictions in the program document, program assets are invested in accordance with a statutory "prudent person" rule.

The sponsor is required to retain an actuary to determine the amount of the sponsor's contributions to the plan. The actuary retained by the sponsor for this purpose is VFIS Benefits Division. Portions of the following information are derived from reports prepared by the actuary dated 7/23/18 and 8/16/18.

Funding Methodology and Actuarial Assumptions

Modified Aggregate

The actuarial valuation methodology used by the actuary to determine the sponsor's contribution is modified aggregate. The assumptions used by the actuary to determine the sponsor's contribution and the actuarial present value of benefits are:

Assumed rate of return on investment was 4.75% for Clay and 4.75% for Moyers Corners.

Mortality Tables used are G 7100. The total contribution and administrative fee paid by the Town in 2018 for all five Fire Departments that provide service to the Town was \$407,740.

Program Financial Condition

<u>Assets and Liabilities</u>	<u>Clay</u>	<u>Moyer's Corners</u>
Actuarial Present Value of Benefits at 3/1/18	\$1,525,040	\$3,240,091
Less: Assets Available for Benefits	<u>-\$1,074,535</u>	<u>-\$2,333,670</u>
Total Unfunded Benefits	\$450,505	\$906,421
 <u>Receipts and Disbursements</u>		
Plan Net Assets, beginning of year	\$960,539	\$2,074,211
Changes during the year:		
+ Plan contributions (2017)	+\$106,484	+\$241,594
Investment income earned	+\$58,510	+\$88,345
- Plan Benefit Withdrawals	<u>-\$47,463</u>	<u>-\$65,490</u>
- Administrative and Other Fees/Charges	<u>-\$3,535</u>	<u>-\$4,990</u>
Plan Net Assets, end of year 2/28/18	\$1,074,535	\$2,333,670
 <u>Contributions</u>		
Amount of sponsor's contribution recommended by actuary:	\$99,570	\$234,870
Amount of sponsor's actual contribution (2018)	\$123,517	\$252,685
 <u>Administration Fees</u>		
Fees paid to designated program administrator:	\$3,535	\$4,990

12. Other Postemployment Benefits (OPEB)

The Town provides medical, dental, and prescription drug insurance benefits for retirees, spouses, and their covered dependents while contributing a portion of the expenses. Such postemployment benefits are an included value in the exchange of salaries and benefits for employee services rendered. An employee's total compensation package includes not only the salaries and benefits received during active service, but all compensation and benefits received for their services during postemployment. Nevertheless, both types of benefits constitute compensation for employee services. The summary below identifies the value of postemployment health care benefits for the fiscal year ending 12/31/2018.

Town of Clay
GASB Statement No. 75 Required Information
For Reporting Date December 31, 2018

Valuation Date:	January 1, 2017
Measurement Date:	January 1, 2018
Reporting Date:	December 31, 2018
Membership Data:	
Retirees and Survivors	46
Terminated Vested Employees	0
Actives	<u>73</u>
Total	119
Municipal Bond Index Rate:	3.44%
Present Value of Total Future Liability	\$28,136,663
Net OPEB Liability:	
Total OPEB Liability (TOL)	\$20,943,459
Fiduciary Net Position (FNP)	<u>\$0</u>
Net OPEB Liability (NOL=TOL-FNP)	\$20,943,459
FNP as a percentage of TOL	0%
OPEB Expense:	\$1,522,418
Deferred Outflows of Resources:	\$1,381,251
Deferred Inflows of Resources:	\$0

Funding Policy: The Town pays the Employer share of Health Insurance premiums on a pay as you go basis. The State does not allow municipalities to accrue post employment benefit expenses. The following table details the changes in the Net OPEB Liability from the beginning to the end of the measurement year.

	Total OPEB Liability
Balance at 01/01/2017	<u>\$18,988,242</u>
Changes for the year:	
Service Cost	588,747
Interest Cost	731,326
Changes in benefit terms	0
Differences between expected and actual experience	0
Changes in assumptions and other inputs	1,094,688
Benefit Payments (including implicit subsidy)	<u>(459,544)</u>
Net Changes	<u>1,955,217</u>
Balance at 01/01/2018	\$20,943,459

The Net OPEB Liability is 500% of the covered payroll (\$4,191,766) over the measurement period.

Health Plans: The Town provides eligible pre-65 retirees and dependents postemployment medical coverage through the MVP Liberty Platinum 5 EPO Plan. A summary of the plan is as follows:

MVP Platinum 5 Plan Benefit Summary	
Deductible	None
Co-pay	\$15 PCP \$25 Specialist
Inpatient Hospitalization	\$550 Copay
Outpatient Services	\$25 Copay
Emergency Room	\$200 Copay
Professional Services	Subject to PCP/Specialist copay
Out of Pocket Maximums	\$6600/\$13200
Prescription Drugs	
30 Day	\$10/\$40/\$60
90 Day	\$25/\$100/\$150

Post-65 coverage is provided through the MVP Gold plan. The plan provides the following benefits to members, who must enroll in Medicare Parts A & B:

- \$10 PCP copay in-network, \$25 copay out-of-network.
- \$15 Specialist copay in-network, \$25 copay out-of-network.
- RX \$0/\$5/\$15/\$30/\$30/\$0-EGWP Plus Plan-Copays Thru Gap.
- \$0 Inpatient hospital in-network, 20% out-of-network.
- Combined \$4000 out-of-pocket maximum (excludes Part D costs, eyewear, hearing, dental) The Town of Clay also provides dental coverage through NYS Teamsters.

Premium Rates: The following monthly premium rates are effective for the 2018 & 2019 plan years.

Monthly Medical Premiums		
Pre-65 (MVP Platinum)	2018	2019
Single	\$835.03	\$906.21
Two Person	\$1,670.06	\$1,812.42
Family	\$2,379.84	\$2,582.70
Post-65 (MVP Gold)	2018	2019
Per Person	\$410.60	\$432.85

2018 & 2019 Teamsters Dental Premiums	
Single	\$16.50
Two Person	\$32.50
Family	\$48.50