

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

RECEIVED

MAY - 1 2023

Town Clerk
Town of Clinton

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Clinton

County of Dutchess

For the Fiscal Year Ended 12/31/2022

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 Clinton

*** 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 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (TC) CUSTODIAL
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2021 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	Fdb Code	2022
Assets			
Cash	1,327,987	A200	1,651,708
Petty Cash	100	A210	220
TOTAL Cash	1,328,087		1,651,928
Accounts Receivable	71,822	A380	27,292
TOTAL Other Receivables (net)	71,822		27,292
Due From Other Funds	170,000	A391	
TOTAL Due From Other Funds	170,000		0
Prepaid Expenses	6,112	A480	17,859
TOTAL Prepaid Expenses	6,112		17,859
TOTAL Assets and Deferred Outflows of Resources	1,576,021		1,697,079

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	Fund Code	2022
Accounts Payable	25,906	A600	44,242
TOTAL Accounts Payable	25,906		44,242
Due To Other Funds	42,718	A630	
TOTAL Due To Other Funds	42,718		0
TOTAL Liabilities	68,624		44,242
Deferred Inflows of Resources			
Deferred Inflow of Resources	221,347	A691	227,620
Additional Description ARPA			
TOTAL Deferred Inflows of Resources	221,347		227,620
TOTAL Deferred Inflows of Resources	221,347		227,620
Fund Balance			
Not in Spendable Form	6,112	A806	17,859
TOTAL Nonspendable Fund Balance	6,112		17,859
Assigned Appropriated Fund Balance	320,000	A914	425,000
TOTAL Assigned Fund Balance	320,000		425,000
Unassigned Fund Balance	959,938	A917	982,358
TOTAL Unassigned Fund Balance	959,938		982,358
TOTAL Fund Balance	1,286,050		1,425,217
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,576,021		1,697,079

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code/Description	2021	Code	2022
Revenues			
Real Property Taxes	393,437	A1001	385,772
TOTAL Real Property Taxes	393,437		385,772
Interest & Penalties On Real Prop Taxes	11,373	A1090	15,680
TOTAL Real Property Tax Items	11,373		15,680
Non Prop Tax Dist By County	280,977	A1120	393,765
Franchises	70,448	A1170	70,689
TOTAL Non Property Tax Items	351,425		464,454
Clerk Fees	809	A1255	445
Other General Departmental Income	4,376	A1289	4,585
Vital Statistics Fees	1,080	A1603	1,990
Park And Recreational Charges	8,960	A2001	21,759
Zoning Fees	6,338	A2110	2,800
Planning Board Fees	15,025	A2115	4,200
Sale of Cemetery Lots	3,750	A2190	3,000
Charges For Cemetery Services	32,447	A2192	4,800
TOTAL Departmental Income	72,785		43,579
Interest And Earnings	267	A2401	2,447
TOTAL Use of Money And Property	267		2,447
Licenses, Other	1,619	A2545	1,410
Public Safety Permits	475	A2550	
Building And Alteration Permits	120,269	A2555	163,366
TOTAL Licenses And Permits	122,363		164,776
Fines And Forfeited Bail	178,976	A2610	193,196
TOTAL Fines And Forfeitures	178,976		193,196
Sales of Scrap & Excess Materials		A2650	250
TOTAL Sale of Property And Compensation For Loss	0		250
Gifts And Donations	5,000	A2705	
AIM Related Payments	17,390	A2750	17,390
Unclassified (specify)	1,147	A2770	3,045
TOTAL Miscellaneous Local Sources	23,537		20,435
St Aid, Revenue Sharing	10,141	A3001	
St Aid, Mortgage Tax	332,887	A3005	332,880
St Aid, Planning Studies	883	A3902	
St Aid - Other Home And Community Service	35,403	A3989	20,373
TOTAL State Aid	379,314		353,253
Fed Aid, Emergency Disaster Assistance	17,755	A4960	-17,755
Additional Description grant never came in			
Fed Aid, Other Home & Community Cap		A4997	205,957
Additional Description ARPA			
TOTAL Federal Aid	17,755		188,202
TOTAL Revenues	1,551,232		1,832,044

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code-Description	2021	Fiscal Code	2022
Other Sources			
Interfund Transfers		A5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,551,232		1,832,044

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Classification	2021	Fiscal Code	2022
Expenditures			
Legislative Board, Pers Serv	19,320	A10101	30,332
Legislative Board, Contr Expend	476	A10104	150
TOTAL Legislative Board	19,796		30,482
Municipal Court, Pers Serv	79,503	A11101	95,686
Municipal Court, Contr Expend	4,772	A11104	10,882
TOTAL Municipal Court	84,275		106,568
Supervisor, pers Serv	61,547	A12201	81,708
Supervisor, contr Expend	15,152	A12204	15,428
TOTAL Supervisor	76,699		97,136
Tax Collection, pers Serv	7,908	A13301	8,064
Tax Collection, contr Expend	1,989	A13304	2,192
TOTAL Tax Collection	9,897		10,256
Budget, Pers Serv		A13401	5,000
TOTAL Budget	0		5,000
Assessment, Pers Serv	30,656	A13551	38,900
Assessment, Contr Expend	332	A13554	3,038
TOTAL Assessment	30,988		41,938
Tax Arrears Board, Pers Serv	292	A13601	643
Tax Arrears Board, Contr Expend		A13604	105
TOTAL Tax Arrears Board	292		748
Clerk, pers Serv	57,562	A14101	62,257
Clerk, contr Expend	8,872	A14104	11,758
TOTAL Clerk	66,434		74,015
Law, Contr Expend	86,865	A14204	133,946
TOTAL Law	86,865		133,946
Engineer, Contr Expend	1,159	A14404	2,541
TOTAL Engineer	1,159		2,541
Records Mgmt, Contr Expend	38	A14604	
TOTAL Records Mgmt	38		0
Operation of Plant, Pers Serv	16,672	A16201	12,999
Operation of Plant, Equip & Cap Outlay	7,496	A16202	178,422
Operation of Plant, Contr Expend	142,193	A16204	120,819
TOTAL Operation of Plant	166,361		312,240
Unallocated Insurance, Contr Expend	68,008	A19104	71,054
TOTAL Unallocated Insurance	68,008		71,054
Municipal Assn Dues, Contr Expend	1,549	A19204	1,850
TOTAL Municipal Assn Dues	1,549		1,850
Judgements And Claims, Contr Expend		A19304	19,476
TOTAL Judgements And Claims	0		19,476
Paymt To Treas To Reduce Taxes, contr Expen	6,809	A19724	8,418
TOTAL Paymt To Treas To Reduce Taxes	6,809		8,418
TOTAL General Government Support	619,170		915,668
Control of Animals, Pers Serv	6,000	A35101	6,500
Control of Animals, Contr Expend		A35104	
TOTAL Control of Animals	6,000		6,500

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	Exp Code	2022
Expenditures			
Safety Inspection, Pers Serv	24,000	A36201	34,914
Safety Inspection, Contr Expend	2,199	A36204	1,688
TOTAL Safety Inspection	26,199		36,602
TOTAL Public Safety	32,199		43,102
Registrar of Vital Statistics, Pers Serv	2,184	A40201	2,230
TOTAL Registrar of Vital Statistics	2,184		2,230
TOTAL Health	2,184		2,230
Street Admin, Pers Serv	84,911	A50101	102,146
Street Admin, Contr Expend	1,889	A50104	2,703
TOTAL Street Admin	86,800		104,849
TOTAL Transportation	86,800		104,849
Other Eco & Dev, Contr Expend	3,476	A69894	1,738
TOTAL Other Eco & Dev	3,476		1,738
TOTAL Economic Assistance And Opportunity	3,476		1,738
Parks, Pers Serv	37,082	A71101	50,943
Parks, Equip & Cap Outlay		A71102	8,315
Parks, Contr Expend	18,354	A71104	25,369
TOTAL Parks	55,436		84,627
Historian, Contr Expend	714	A75104	714
TOTAL Historian	714		714
Other Culture And Rec, Pers Serv	6,035	A79891	5,746
Other Culture And Rec, Equip & Cap Outlay	535	A79892	
Other Culture And Rec, Contr Expend	440	A79894	10,551
TOTAL Other Culture And Rec	7,010		16,297
TOTAL Culture And Recreation	63,160		101,638
Zoning, Pers Serv	18,462	A80101	19,040
Zoning, Contr Expend	618	A80104	212
TOTAL Zoning	19,080		19,252
Planning, Pers Serv	58,020	A80201	57,253
Planning, Contr Expend	2,878	A80204	1,451
TOTAL Planning	60,898		58,704
Environmental Control, Contr Expend	108	A80904	2,405
TOTAL Environmental Control	108		2,405
Refuse & Garbage, Contr Expend	2,262	A81604	2,833
TOTAL Refuse & Garbage	2,262		2,833
Emergency Disaster Work, Pers Serv		A87601	1,399
Emergency Disaster Work, Contr Expend	9,539	A87604	
TOTAL Emergency Disaster Work	9,539		1,399
Cemetery, Pers Serv	9,580	A88101	
Cemetery, Equip & Cap Outlay	8,410	A88102	
Cemetery, Contr Expend	3,487	A88104	22,842
TOTAL Cemetery	21,477		22,842
TOTAL Home And Community Services	113,364		107,435
State Retirement System	126,932	A90108	99,887

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	Ed Code	2022
Expenditures			
Social Security, Employer Cont	37,931	A90308	47,316
Worker's Compensation, Empl Bnfts	13,997	A90408	9,838
Disability Insurance, Empl Bnfts	365	A90558	414
Hospital & Medical (dental) Ins, Empl Bnft	62,782	A90608	59,532
TOTAL Employee Benefits	242,007		216,987
Debt Principal, Installment Bonds	130,000	A97206	130,000
TOTAL Debt Principal	130,000		130,000
Debt Interest, Installment Bonds	21,112	A97207	18,350
TOTAL Debt Interest	21,112		18,350
TOTAL Expenditures	1,313,472		1,641,997
Transfers, Other Funds	30,000	A99019	50,879
TOTAL Operating Transfers	30,000		50,879
TOTAL Other Uses	30,000		50,879
TOTAL Detail Expenditures And Other Uses	1,343,472		1,692,876

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	FdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,078,289	A8021	1,286,049
Restated Fund Balance - Beg of Year	1,078,289	A8022	1,286,049
ADD - REVENUES AND OTHER SOURCES	1,551,232		1,832,044
DEDUCT - EXPENDITURES AND OTHER USES	1,343,472		1,692,876
Fund Balance - End of Year	1,286,049	A8029	1,425,217

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	Edp Code	2023
Estimated Revenues			
Est Rev - Real Property Taxes	385,771	A1049N	280,954
Est Rev - Real Property Tax Items	12,500	A1099N	12,500
Est Rev - Non Property Tax Items	330,000	A1199N	370,000
Est Rev - Departmental Income	49,560	A1299N	40,549
Est Rev - Use of Money And Property	300	A2499N	300
Est Rev - Licenses And Permits	71,800	A2599N	91,350
Est Rev - Fines And Forfeitures	165,000	A2649N	135,000
Est Rev - Sale of Prop And Comp For Loss	0	A2699N	200
Est Rev - Miscellaneous Local Sources	300	A2799N	3,000
Est Rev - State Aid	667,547	A3099N	846,598
TOTAL Estimated Revenues	1,682,778		1,780,451
Appropriated Fund Balance	320,000	A599N	425,000
TOTAL Estimated Other Sources	320,000		425,000
TOTAL Estimated Revenues And Other Sources	2,002,778		2,205,451

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	App Code	2023
Appropriations			
App - General Government Support	960,225	A1999N	1,030,667
App - Public Safety	60,745	A3999N	65,485
App - Health	2,330	A4999N	2,397
App - Transportation	101,732	A5999N	105,042
App - Economic Assistance And Opportunity	1,738	A6999N	1,738
App - Culture And Recreation	98,198	A7999N	95,091
App - Home And Community Services	128,825	A8999N	134,997
App - Employee Benefits	284,288	A9199N	264,792
App - Debt Service	148,350	A9899N	145,344
TOTAL Appropriations	1,786,431		1,845,553
Other Budgetary Purposes	216,347	A962N	359,898
TOTAL Other Uses	216,347		359,898
TOTAL Appropriations And Other Uses	2,002,778		2,205,451

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	Edp Code	2022
Assets			
Cash	100,280	DA200	122,405
TOTAL Cash	100,280		122,405
Accounts Receivable	267,540	DA380	5,178
TOTAL Other Receivables (net)	267,540		5,178
Due From Other Funds	42,718	DA391	
TOTAL Due From Other Funds	42,718		0
Prepaid Expenses	26,878	DA480	54,558
TOTAL Prepaid Expenses	26,878		54,558
Cash Special Reserves	31,768	DA230	31,463
TOTAL Restricted Assets	31,768		31,463
TOTAL Assets and Deferred Outflows of Resources	469,184		213,604

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	Bridge Code	2022
Accounts Payable	14,327	DA600	38,317
TOTAL Accounts Payable	14,327		38,317
Due To Other Funds	170,000	DA630	
TOTAL Due To Other Funds	170,000		0
TOTAL Liabilities	184,327		38,317
Fund Balance			
Not in Spendable Form	26,878	DA806	54,558
TOTAL Nonspendable Fund Balance	26,878		54,558
Reserve For Repairs	31,768	DA882	31,463
TOTAL Restricted Fund Balance	31,768		31,463
Assigned Appropriated Fund Balance	210,000	DA914	33,845
Assigned Unappropriated Fund Balance	16,211	DA915	55,421
TOTAL Assigned Fund Balance	226,211		89,266
TOTAL Fund Balance	284,857		175,287
TOTAL Liabilities, Deferred Inflows And Fund Balance	469,184		213,604

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code-Description	2021	EdgCode	2022
Revenues			
Real Property Taxes	1,253,098	DA1001	1,326,125
TOTAL Real Property Taxes	1,253,098		1,326,125
Transportation Services, Other Govts	85,436	DA2300	88,722
TOTAL Intergovernmental Charges	85,436		88,722
Interest And Earnings	99	DA2401	753
TOTAL Use of Money And Property	99		753
Sales of Scrap & Excess Materials	41,292	DA2650	33,253
TOTAL Sale of Property And Compensation For Loss	41,292		33,253
Unclassified (specify)	1,677	DA2770	4,688
TOTAL Miscellaneous Local Sources	1,677		4,688
St Aid, Other Aid (specify)	63,218	DA3089	92,955
St Aid, Consolidated Highway Aid	258,025	DA3501	210,069
St Aid Emergency Disaster Assistance	53,311	DA3960	47,178
TOTAL State Aid	374,554		350,202
TOTAL Revenues	1,756,156		1,803,743
Interfund Transfers	30,000	DA5031	
TOTAL Interfund Transfers	30,000		0
TOTAL Other Sources	30,000		0
TOTAL Detail Revenues And Other Sources	1,786,156		1,803,743

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code/Description	2021	Edp Code	2022
Expenditures			
Maint of Streets, Pers Serv	352,955	DA51101	404,282
Maint of Streets, Equip & Cap Outlay	3,547	DA51102	
Maint of Streets, Contr Expend	169,483	DA51104	207,548
TOTAL Maint of Streets	525,985		611,830
Perm Improve Highway, Contr Expend	419,512	DA51124	282,062
TOTAL Perm Improve Highway	419,512		282,062
Machinery, Equip & Cap Outlay	122,505	DA51302	126,855
Machinery, Contr Expend	85,639	DA51304	98,535
TOTAL Machinery	208,144		225,390
Snow Removal, Pers Serv	125,348	DA51421	134,934
Snow Removal, Equip & Cap Outlay		DA51422	305
Snow Removal, Contr Expend	178,511	DA51424	203,088
TOTAL Snow Removal	303,859		338,327
TOTAL Transportation	1,457,500		1,457,609
Social Security , Empl Bnfts	36,204	DA90308	37,440
Worker's Compensation, Empl Bnfts	34,553	DA90408	29,514
Disability Insurance, Empl Bnfts	638	DA90558	555
Hospital & Medical (dental) Ins, Empl Bnft	286,403	DA90608	294,489
Other Employee Benefits (spec)	692	DA90898	
TOTAL Employee Benefits	358,490		361,998
Debt Principal, Serial Bonds	90,582	DA97106	87,595
Debt Principal, Bond Anticipation Notes		DA97306	
TOTAL Debt Principal	90,582		87,595
Debt Interest, Serial Bonds	3,124	DA97107	6,110
Debt Interest, Bond Anticipation Notes		DA97307	
TOTAL Debt Interest	3,124		6,110
TOTAL Expenditures	1,909,696		1,913,312
TOTAL Detail Expenditures And Other Uses	1,909,696		1,913,312

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2021	Fund Code	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	408,396	DA8021	284,856
Restated Fund Balance - Beg of Year	408,396	DA8022	284,856
ADD - REVENUES AND OTHER SOURCES	1,786,156		1,803,743
DEDUCT - EXPENDITURES AND OTHER USES	1,909,696		1,913,312
Fund Balance - End of Year	284,856	DA8029	175,287

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	Fund Code	2023
Estimated Revenues			
Est Rev - Real Property Taxes	1,326,125	DA1049N	1,589,646
Est Rev - Intergovernmental Charges	85,436	DA2399N	92,008
Est Rev - Use of Money And Property		DA2499N	400
Est Rev - Sale of Prop And Comp For Loss	2,125	DA2699N	15,000
Est Rev - Miscellaneous Local Sources		DA2799N	1,725
Est Rev - State Aid	470,000	DA3099N	350,203
TOTAL Estimated Revenues	1,883,686		2,048,982
Appropriated Fund Balance	210,000	DA599N	33,845
TOTAL Estimated Other Sources	210,000		33,845
TOTAL Estimated Revenues And Other Sources	2,093,686		2,082,827

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	Fdb Code	2023
Appropriations			
App - Transportation	1,622,762	DA5999N	1,600,792
App - Employee Benefits	377,217	DA9199N	388,329
App - Debt Service	93,707	DA9899N	93,706
TOTAL Appropriations	2,093,686		2,082,827
TOTAL Appropriations And Other Uses	2,093,686		2,082,827

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	Edp Code	2022
Assets			
Cash	91,234	H200	21,039
TOTAL Cash	91,234		21,039
Accounts Receivable		H380	98,700
TOTAL Other Receivables (net)	0		98,700
TOTAL Assets and Deferred Outflows of Resources	91,234		119,739

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	Eqp Code	2022
Fund Balance			
Assigned Unappropriated Fund Balance	91,234	H915	119,739
TOTAL Assigned Fund Balance	91,234		119,739
TOTAL Fund Balance	91,234		119,739
TOTAL Liabilities, Deferred Inflows And Fund Balance	91,234		119,739

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	Eqp Code	2022
Revenues			
Interest And Earnings	12	H2401	520
TOTAL Use of Money And Property	12		520
St Aid - Other Home And Community Service		H3989	98,700
TOTAL State Aid	0		98,700
TOTAL Revenues	12		99,220
Interfund Transfers		H5031	50,879
TOTAL Interfund Transfers	0		50,879
TOTAL Other Sources	0		50,879
TOTAL Detail Revenues And Other Sources	12		150,099

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	Edp Code	2022
Expenditures			
Playgr & Rec Centers, Equip & Cap Outlay	17,383	H71402	121,594
TOTAL Playgr & Rec Centers	17,383		121,594
TOTAL Culture And Recreation	17,383		121,594
TOTAL Expenditures	17,383		121,594
TOTAL Detail Expenditures And Other Uses	17,383		121,594

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	Exp Code	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	108,605	H8021	91,234
Restated Fund Balance - Beg of Year	108,605	H8022	91,234
ADD - REVENUES AND OTHER SOURCES	12		150,099
DEDUCT - EXPENDITURES AND OTHER USES	17,383		121,594
Fund Balance - End of Year	91,234	H8029	119,739

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	Edo Code	2022
Assets			
Land	184,603	K101	184,603
Buildings	1,795,789	K102	1,795,789
Improvements Other Than Buildings	4,572,795	K103	4,881,431
Machinery And Equipment	3,093,401	K104	3,220,256
TOTAL Fixed Assets (net)	9,646,588		10,082,079
TOTAL Assets and Deferred Outflows of Resources	9,646,588		10,082,079

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	Edp Code	2022
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	9,646,588	K159	10,082,079
TOTAL Investments in Non-Current Government Assets	9,646,588		10,082,079
TOTAL Fund Balance	9,646,588		10,082,079
TOTAL	9,646,588		10,082,079

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	Edp Code	2022
------------------	------	----------	------

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code	Description	2021	Ed Code	2022
------	-------------	------	---------	------

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Balance Sheet

Code Description	2021	Fund Code	2022
Assets			
Cash	229,828	TC200	241,723
TOTAL Cash	229,828		241,723
TOTAL Assets and Deferred Outflows of Resources	229,828		241,723

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Balance Sheet

Code Description	2021	Fund Code	2022
Deferred Inflows of Resources			
Deferred Inflow of Resources	229,828	TC691	241,723
TOTAL Deferred Inflows of Resources	229,828		241,723
TOTAL Deferred Inflows of Resources	229,828		241,723
TOTAL Liabilities, Deferred Inflows And Fund Balance	229,828		241,723

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code/Description	2021	Edt Code	2022
------------------	------	----------	------

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code	Description	2021	Eqp Code	2022
------	-------------	------	----------	------

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2021	OpCode	2022
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TC8021	
Fund Balance - End of Year		TC8029	

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	Fund Code	2022
Assets			
Total Non-Current Govt Liabilities	1,060,576	W129	734,181
TOTAL Provision To Be Made In Future Budgets	1,060,576		734,181
TOTAL Assets and Deferred Outflows of Resources	1,060,576		734,181

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	Fid Code	2022
Net Pension Liability -Proportionate Share	1,158	W638	-107,642
TOTAL Other Liabilities	1,158		-107,642
Bonds Payable	1,059,418	W628	841,823
TOTAL Bond And Long Term Liabilities	1,059,418		841,823
TOTAL Liabilities	1,060,576		734,181
TOTAL Liabilities	1,060,576		734,181

Statement of Indebtedness
For the Fiscal Year Ending 2022

County of: Dutchess

Municipal Code: 130317600000

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
2013	BOND N	Public Improvements			09/13/2013	03/01/2027	0.89%	Y	\$1,750,000	\$700,000	\$130,000	\$0	\$0		\$570,000
2020	BOND N	MAINTENANCE TRUCK			10/28/2020	03/25/2025	1.70%		\$450,000	\$359,418	\$87,595	\$0	\$0		\$271,823
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year															
									\$0	\$1,059,418	\$217,595	\$0	\$0	\$0	\$841,823

TOWN OF Clinton
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2022

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$220.00
Demand Deposits	9Z2011	\$2,068,338.00
Time Deposits	9Z2021	
Total		<u>\$2,068,558.00</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,000,000.00
Total		<u>\$2,250,000.00</u>
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 Clinton
Bank Reconciliation
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-7748	\$233,134	\$0	\$2,989	\$230,144
*****-5634	\$102,925	\$12,000	\$113,787	\$1,138
*****-5642	\$1,700,934	\$0	\$53,616	\$1,647,318
*****-5659	\$165,567	\$0	\$85,080	\$80,488
*****-5667	\$1,217	\$0	\$0	\$1,217
*****-5675	\$10,578	\$0	\$216	\$10,362
*****-5774	\$1,844	\$0	\$0	\$1,844
*****-0012	\$457	\$0	\$0	\$457
*****-0001	\$33,628	\$0	\$0	\$33,628
*****-0002	\$41,842	\$0	\$0	\$41,842
*****-0003	\$31,901	\$0	\$12,000	\$19,901
Total Adjusted Bank Balance				\$2,068,338
Petty Cash				\$220.00
Adjustments				\$-.35
Total Cash				9ZCASH * \$2,068,558
Total Cash Balance All Funds				9ZCASHB * \$2,068,558
* Must be equal				

TOWN OF Clinton
Local Government Questionnaire
For the Fiscal Year Ending 2022

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

TOWN OF Clinton
Employee and Retiree Benefits
For the Fiscal Year Ending 2022

Total Full Time Employees:		20			
Total Part Time Employees:		53			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$99,887.00	20	53	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$84,756.00	20	53	
90408	Worker's Compensation Insurance	\$39,352.00	20	53	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$970.00	20	53	
90608	Hospital and Medical (Dental) Insurance	\$354,020.00	20	53	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$578,985.00			
Computed Total From Financial Section (comparative purposes only)		\$578,985.00			

TOWN OF Clinton
Energy Costs and Consumption
For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel	\$64,880		gallons	
Fuel Oil	\$15,567		gallons	
Natural Gas			cubic feet	
Electricity	\$22,432		kilowatt-hours	
Coal			tons	
Propane	\$-748		gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, MICHAEL WHITTON, hereby certify that I am the Chief Fiscal Officer of
the TOWN of CLINTON, and that the information provided in the annual
financial report of the TOWN of CLINTON, for the fiscal year ended 12/31/2022
, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as
the Chief Fiscal Officer of the TOWN of CLINTON, and adopted by me as
my signature for use in conjunction with the filing of the TOWN of CLINTON's
annual financial report, I am evidencing my express intent to authenticate my certification of the
TOWN of CLINTON's annual financial report for the fiscal year ended 12/31/2022
and filed by means of electronic data transmission.

MARGARET VAN NORSTRAND
Name of Report Preparer if different
than Chief Fiscal Officer

(800) 676-4113
Telephone Number

04/28/2023
Date of Certification

MICHAEL WHITTON
Name

TOWN SUPERVISOR
Title

P.O. BOX 208 CLINTON CORNERS
Official Address

(845) 266-5721
Official Telephone Number

TOWN OF Clinton
Financial Comments
For the Fiscal Year Ending 2022