

Town of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Town of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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***

Certification Statement

I, Michael Whitton (LG130317600000A), hereby certify that I am the Chief Financial 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 12/31/2023, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- DA - Highway Town-wide
- H - Capital Projects
- TC - Custodial
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,347,413.00	\$1,651,708.00	\$1,327,987.00
210 - Petty Cash	\$220.00	\$220.00	\$100.00
Total for Cash and Cash Equivalents	\$1,347,633.00	\$1,651,928.00	\$1,328,087.00
Net Other Receivables			
380 - Accounts Receivable	\$4,000.00	\$27,292.00	\$71,822.00
Total for Net Other Receivables	\$4,000.00	\$27,292.00	\$71,822.00
Due From			
391 - Due From Other Funds	-	-	\$170,000.00
Total for Due From	\$0.00	\$0.00	\$170,000.00
Other Assets			
480 - Prepaid Expenses	\$10,792.00	\$17,859.00	\$6,112.00
Total for Other Assets	\$10,792.00	\$17,859.00	\$6,112.00
Total for Assets	\$1,362,425.00	\$1,697,079.00	\$1,576,021.00
Total for Assets and Deferred Outflows	\$1,362,425.00	\$1,697,079.00	\$1,576,021.00

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$13,149.00	\$44,242.00	\$25,906.00
601 - Accrued Liabilities	\$23,434.00	-	-
Total for Payables	\$36,583.00	\$44,242.00	\$25,906.00
Due to			
630 - Due To Other Funds	-	-	\$42,718.00
Total for Due to	\$0.00	\$0.00	\$42,718.00
Other Liabilities			
688 - Other Liabilities ARPA	\$173,360.00	\$227,620.00	-
Total for Other Liabilities	\$173,360.00	\$227,620.00	\$0.00
Total for Liabilities	\$209,943.00	\$271,862.00	\$68,624.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	\$0.00	\$221,347.00
Total for Deferred Inflows of Resources	\$0.00	\$0.00	\$221,347.00
Total for Deferred Inflows	\$0.00	\$0.00	\$221,347.00

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$10,792.00	\$17,859.00	\$6,112.00
Total for Nonspendable Fund Balance	\$10,792.00	\$17,859.00	\$6,112.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$500,000.00	\$425,000.00	\$320,000.00
Total for Assigned Fund Balance	\$500,000.00	\$425,000.00	\$320,000.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$641,690.00	\$982,358.00	\$959,938.00
Total for Unassigned Fund Balance	\$641,690.00	\$982,358.00	\$959,938.00
Total for Fund Balance	\$1,152,482.00	\$1,425,217.00	\$1,286,050.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,362,425.00	\$1,697,079.00	\$1,576,021.00

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For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$280,954.00	\$385,772.00	\$393,437.00
Total for Property Taxes	\$280,954.00	\$385,772.00	\$393,437.00
Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	\$14,577.00	\$15,680.00	\$11,373.00
Total for Property Tax Items	\$14,577.00	\$15,680.00	\$11,373.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$539,136.00	\$393,765.00	\$280,977.00
1170 - Franchise Tax	\$68,928.00	\$70,689.00	\$70,448.00
Total for Non-Property Tax Items	\$608,064.00	\$464,454.00	\$351,425.00
Departmental Income			
1255 - Clerk Fees	-	\$445.00	\$809.00
1289 - Other General Departmental Income	\$14,315.00	\$4,585.00	\$4,376.00
1603 - Vital Statistics Fees	\$1,560.00	\$1,990.00	\$1,080.00
2001 - Park and Recreational Charges	\$25,322.00	\$21,759.00	\$8,960.00
2110 - Zoning Fees	\$4,440.00	\$2,800.00	\$6,338.00
2115 - Planning Board Fees	\$4,825.00	\$4,200.00	\$15,025.00
2190 - Sale of Cemetery Lots	-	\$3,000.00	\$3,750.00
2192 - Charges For Cemetery Services	\$2,400.00	\$4,800.00	\$32,447.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Departmental Income	\$52,862.00	\$43,579.00	\$72,785.00
Use of Money and Property			
2401 - Interest and Earnings	\$21,383.00	\$2,447.00	\$267.00
Total for Use of Money and Property	\$21,383.00	\$2,447.00	\$267.00
Licenses and Permits			
2545 - Licenses Other	\$2,083.00	\$1,410.00	\$1,619.00
2550 - Public Safety Permits	-	\$0.00	\$475.00
2555 - Building and Alteration Permits	\$178,847.00	\$163,366.00	\$120,269.00
Total for Licenses and Permits	\$180,930.00	\$164,776.00	\$122,363.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$125,317.00	\$193,196.00	\$178,976.00
Total for Fines and Forfeitures	\$125,317.00	\$193,196.00	\$178,976.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$10.00	\$250.00	-
Total for Sales of Property and Compensation for Loss	\$10.00	\$250.00	\$0.00
Other Revenues			
2705 - Gifts and Donations	\$11,705.00	\$0.00	\$5,000.00
2750 - AIM Related Payments	\$17,390.00	\$0.00	\$17,390.00
2770 - Unclassified <i>Misc income</i>	\$3,132.00	\$3,045.00	\$1,147.00
Total for Other Revenues	\$32,227.00	\$3,045.00	\$23,537.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
State Aid			
3001 - State Aid Revenue Sharing	\$54,261.00	\$17,390.00	\$10,141.00
3005 - State Aid Mortgage Tax	\$193,965.00	\$332,880.00	\$332,887.00
3902 - State Aid Planning Studies	-	-	\$883.00
3989 - State Aid Other Home and Community Service	\$3,000.00	\$20,373.00	\$35,403.00
3995 - State Aid Code Enforcement	\$3,200.00	-	-
Total for State Aid	\$254,426.00	\$370,643.00	\$379,314.00
Federal Aid			
4089 - Federal Aid Other	-	\$205,957.00	-
4960 - Federal Aid Emergency Disaster Assistance	\$18,106.00	\$0.00	\$17,755.00
4997 - Federal Aid Other Home and Community Services Capital Projects	-	\$0.00	-
Total for Federal Aid	\$18,106.00	\$205,957.00	\$17,755.00
Total for Revenues	\$1,588,856.00	\$1,849,799.00	\$1,551,232.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	\$0.00
Total for Operating Transfers	\$0.00	\$0.00	\$0.00
Total for Other Sources	\$0.00	\$0.00	\$0.00
Total for Revenues and Other Sources	\$1,588,856.00	\$1,849,799.00	\$1,551,232.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$31,064.00	\$30,332.00	\$19,320.00
10104 - Legislative Board - Contractual	-	\$150.00	\$476.00
Total for Legislative Board	\$31,064.00	\$30,482.00	\$19,796.00
Judicial			
11101 - Municipal Court - Personal Services	\$105,520.00	\$95,686.00	\$79,503.00
11104 - Municipal Court - Contractual	\$11,012.00	\$10,882.00	\$4,772.00
Total for Judicial	\$116,532.00	\$106,568.00	\$84,275.00
Executive			
12201 - Supervisor - Personal Services	\$86,530.00	\$81,708.00	\$61,547.00
12204 - Supervisor - Contractual	\$22,956.00	\$15,428.00	\$15,152.00
Total for Executive	\$109,486.00	\$97,136.00	\$76,699.00
Finance			
13301 - Tax Collection - Personal Services	\$8,307.00	\$8,064.00	\$7,908.00
13304 - Tax Collection - Contractual	\$5,517.00	\$2,192.00	\$1,989.00
13401 - Budget - Personal Services	\$5,150.00	\$5,000.00	\$0.00
13551 - Assessment - Personal Services	\$42,134.00	\$38,900.00	\$30,656.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
13554 - Assessment - Contractual	\$3,085.00	\$3,038.00	\$332.00
13601 - Tax Arrears Board - Personal Services	\$678.00	\$643.00	\$292.00
13604 - Tax Arrears Board - Contractual	\$79.00	\$105.00	-
Total for Finance	\$64,950.00	\$57,942.00	\$41,177.00
Municipal Staff			
14101 - Clerk - Personal Services	\$70,088.00	\$62,257.00	\$57,562.00
14104 - Clerk - Contractual	\$12,772.00	\$11,758.00	\$8,872.00
14204 - Law - Contractual	\$123,907.00	\$133,946.00	\$86,865.00
14404 - Engineer - Contractual	\$288.00	\$2,541.00	\$1,159.00
14604 - Records Management - Contractual	\$57.00	\$0.00	\$38.00
Total for Municipal Staff	\$207,112.00	\$210,502.00	\$154,496.00
Shared Services			
16201 - Operation of Plant - Personal Services	\$10,075.00	\$12,999.00	\$16,672.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$5,431.00	\$178,422.00	\$7,496.00
16204 - Operation of Plant - Contractual	\$143,551.00	\$120,819.00	\$142,193.00
Total for Shared Services	\$159,057.00	\$312,240.00	\$166,361.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$78,919.00	\$71,054.00	\$68,008.00
19204 - Municipal Association Dues - Contractual	\$2,500.00	\$1,850.00	\$1,549.00
19304 - Judgements and Claims - Contractual	-	\$19,476.00	-
19724 - Payment to Treasurer to Reduce Taxes - Contractual	\$7,234.00	\$8,418.00	\$6,809.00
Total for Special Items	\$88,653.00	\$100,798.00	\$76,366.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for General Government Support	\$776,854.00	\$915,668.00	\$619,170.00
Public Safety			
Animal Control			
35101 - Dog Control - Personal Services	\$6,945.00	\$6,500.00	\$6,000.00
35104 - Dog Control - Contractual	-	\$0.00	\$0.00
Total for Animal Control	\$6,945.00	\$6,500.00	\$6,000.00
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$45,982.00	\$34,914.00	\$24,000.00
36204 - Safety Inspection - Contractual	\$2,202.00	\$1,688.00	\$2,199.00
Total for Other Public Safety	\$48,184.00	\$36,602.00	\$26,199.00
Total for Public Safety	\$55,129.00	\$43,102.00	\$32,199.00
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	\$2,297.00	\$2,230.00	\$2,184.00
Total for Public Health Program	\$2,297.00	\$2,230.00	\$2,184.00
Total for Health	\$2,297.00	\$2,230.00	\$2,184.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$103,094.00	\$102,146.00	\$84,911.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
50104 - Highway and Street Administration - Contractual	\$4,259.00	\$2,703.00	\$1,889.00
Total for Highway	\$107,353.00	\$104,849.00	\$86,800.00
Total for Transportation	\$107,353.00	\$104,849.00	\$86,800.00
Economic Assistance and Opportunity			
Economic Opportunity and Development			
69894 - Economic Development, Other - Contractual	-	\$1,738.00	\$3,476.00
Total for Economic Opportunity and Development	\$0.00	\$1,738.00	\$3,476.00
Total for Economic Assistance and Opportunity	\$0.00	\$1,738.00	\$3,476.00
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	\$60,362.00	\$50,943.00	\$37,082.00
71102 - Parks - Equipment and Capital Outlay	-	\$8,315.00	-
71104 - Parks - Contractual	\$19,310.00	\$25,369.00	\$18,354.00
Total for Recreation	\$79,672.00	\$84,627.00	\$55,436.00
Culture			
75104 - Historian - Contractual	\$68,040.00	\$714.00	\$714.00
79891 - Culture And Recreation, Other - Personal Services SALARY	\$4,261.00	\$5,746.00	\$6,035.00
79892 - Culture And Recreation, Other - Equipment and Capital Outlay ARPA FUNDS DISABILITY PARK	\$54,261.00	\$0.00	\$535.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
79894 - Culture And Recreation, Other - Contractual <i>COMMUNITY DAY</i>	\$7,200.00	\$10,551.00	\$440.00
Total for Culture	\$133,762.00	\$17,011.00	\$7,724.00
Total for Culture and Recreation	\$213,434.00	\$101,638.00	\$63,160.00
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$29,995.00	\$19,040.00	\$18,462.00
80104 - Zoning - Contractual	\$72.00	\$212.00	\$618.00
80201 - Planning and Surveys - Personal Services	\$50,834.00	\$57,253.00	\$58,020.00
80204 - Planning and Surveys - Contractual	\$869.00	\$1,451.00	\$2,878.00
80904 - Environmental Control - Contractual	\$1,825.00	\$2,405.00	\$108.00
Total for General Environment	\$83,595.00	\$80,361.00	\$80,086.00
Sanitation			
81604 - Refuse and Garbage - Contractual	\$3,597.00	\$2,833.00	\$2,262.00
Total for Sanitation	\$3,597.00	\$2,833.00	\$2,262.00
Natural Resources			
87601 - Emergency Disaster Work - Personal Services	-	\$1,399.00	-
87604 - Emergency Disaster Work - Contractual	-	-	\$9,539.00
Total for Natural Resources	\$0.00	\$1,399.00	\$9,539.00
Special Services			
88101 - Cemetery - Personal Services	-	-	\$9,580.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
88102 - Cemetery - Equipment and Capital Outlay	-	-	\$8,410.00
88104 - Cemetery - Contractual	\$15,180.00	\$22,842.00	\$3,487.00
Total for Special Services	\$15,180.00	\$22,842.00	\$21,477.00
Total for Home and Community Services	\$102,372.00	\$107,435.00	\$113,364.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$145,896.00	\$99,887.00	\$126,932.00
90308 - Social Security - Employee Benefits	\$51,178.00	\$47,316.00	\$37,931.00
90408 - Workers' Compensation - Employee Benefits	\$10,050.00	\$9,838.00	\$13,997.00
90558 - Disability Insurance - Employee Benefits	\$440.00	\$414.00	\$365.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$52,870.00	\$59,532.00	\$62,782.00
Total for Employee Benefits	\$260,434.00	\$216,987.00	\$242,007.00
Total for Employee Benefits	\$260,434.00	\$216,987.00	\$242,007.00
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	\$130,000.00	\$130,000.00	\$130,000.00
97207 - Installment Bonds - Debt Interest	\$15,344.00	\$18,350.00	\$21,112.00
Total for Debt Service	\$145,344.00	\$148,350.00	\$151,112.00
Total for Debt Service	\$145,344.00	\$148,350.00	\$151,112.00

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**A - General
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Expenditures	\$1,663,217.00	\$1,641,997.00	\$1,313,472.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>CAPITAL PROJECTS FUND</i>	\$198,374.00	\$50,879.00	\$30,000.00
Total for Interfund Transfers	\$198,374.00	\$50,879.00	\$30,000.00
Total for Interfund Transfers	\$198,374.00	\$50,879.00	\$30,000.00
Total for Other Uses	\$198,374.00	\$50,879.00	\$30,000.00
Total for Expenditures and Other Uses	\$1,861,591.00	\$1,692,876.00	\$1,343,472.00

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**A - General
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,425,217.27	\$1,286,049.27	\$1,078,289.27
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$17,755.00	-
8022 - Restated Fund Balance - Beginning of Year	\$1,425,217.27	\$1,268,294.27	\$1,078,289.27
Add Revenues and Other Sources	\$1,588,856.00	\$1,849,799.00	\$1,551,232.00
Deduct Expenditures and Other Uses	\$1,861,591.00	\$1,692,876.00	\$1,343,472.00
8029 - Fund Balance - End of Year	\$1,152,482.27	\$1,425,217.27	\$1,286,049.27

Town of Clinton
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**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$406,452.00	\$280,954.00	\$385,771.00
1099 - Est Rev - Property Tax Items	\$12,500.00	\$12,500.00	\$12,500.00
1199 - Est Rev - Non-Property Tax Items	\$416,000.00	\$370,000.00	\$330,000.00
1299 - Est Rev - Departmental Income	-	\$40,549.00	\$49,560.00
2199 - Est Rev - Departmental Income	\$36,850.00	-	-
2499 - Est Rev - Use of Money and Property	\$7,000.00	\$300.00	\$300.00
2599 - Est Rev - Licenses and Permits	\$93,600.00	\$91,350.00	\$71,800.00
2649 - Est Rev - Fines and Forfeitures	\$140,000.00	\$135,000.00	\$165,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$50.00	\$200.00	\$0.00
2799 - Est Rev - Other Revenues	\$10,750.00	\$3,000.00	\$300.00
3099 - Est Rev - State Aid	\$302,390.00	\$846,598.00	\$667,547.00
4099 - Est Rev - Federal Aid	\$217,230.00	-	-
Total for Estimated Revenue	\$1,642,822.00	\$1,780,451.00	\$1,682,778.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$500,000.00	\$425,000.00	\$320,000.00
Total for Estimated Other Sources	\$500,000.00	\$425,000.00	\$320,000.00
Total for Estimated Revenues and Other Sources	\$2,142,822.00	\$2,205,451.00	\$2,002,778.00

Town of Clinton
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**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$873,900.00	\$1,030,667.00	\$960,225.00
3999 - App - Public Safety	\$66,967.00	\$65,485.00	\$60,745.00
4999 - App - Health	\$2,472.00	\$2,397.00	\$2,330.00
5999 - App - Transportation	\$115,925.00	\$105,042.00	\$101,732.00
6999 - App - Economic Assistance and Opportunity	\$1,738.00	\$1,738.00	\$1,738.00
7999 - App - Culture and Recreation	\$557,578.00	\$95,091.00	\$98,198.00
8999 - App - Home and Community Services	-	\$134,997.00	\$128,825.00
9199 - App - Employee Benefits	\$337,392.00	\$264,792.00	\$284,288.00
9899 - App - Debt Service	\$141,850.00	\$145,344.00	\$148,350.00
Total for Estimated Appropriations	\$2,097,822.00	\$1,845,553.00	\$1,786,431.00
Estimated Other Uses			
962 - Other Budgetary Purposes	\$45,000.00	\$359,898.00	\$216,347.00
Total for Estimated Other Uses	\$45,000.00	\$359,898.00	\$216,347.00
Total for Estimated Appropriations and Other Uses	\$2,142,822.00	\$2,205,451.00	\$2,002,778.00

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For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$377,475.00	\$122,405.00	\$100,280.00
Total for Cash and Cash Equivalents	\$377,475.00	\$122,405.00	\$100,280.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$31,463.00	\$31,463.00	\$31,768.00
Total for Restricted Cash and Cash Equivalents	\$31,463.00	\$31,463.00	\$31,768.00
Net Other Receivables			
380 - Accounts Receivable	\$7,218.00	\$5,178.00	\$267,540.00
Total for Net Other Receivables	\$7,218.00	\$5,178.00	\$267,540.00
Due From			
391 - Due From Other Funds	-	-	\$42,718.00
Total for Due From	\$0.00	\$0.00	\$42,718.00
Other Assets			
480 - Prepaid Expenses	\$30,599.00	\$54,558.00	\$26,878.00
Total for Other Assets	\$30,599.00	\$54,558.00	\$26,878.00
Total for Assets	\$446,755.00	\$213,604.00	\$469,184.00

Town of Clinton
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**DA - Highway Town-wide
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Assets and Deferred Outflows	\$446,755.00	\$213,604.00	\$469,184.00

Town of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$59,573.00	\$38,317.00	\$14,327.00
601 - Accrued Liabilities	\$23,099.00	-	-
Total for Payables	\$82,672.00	\$38,317.00	\$14,327.00
Due to			
630 - Due To Other Funds	-	-	\$170,000.00
Total for Due to	\$0.00	\$0.00	\$170,000.00
Total for Liabilities	\$82,672.00	\$38,317.00	\$184,327.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$30,599.00	\$54,558.00	\$26,878.00
Total for Nonspendable Fund Balance	\$30,599.00	\$54,558.00	\$26,878.00
Restricted Fund Balance			
882 - Reserve For Repairs	\$31,463.00	\$31,463.00	\$31,768.00
Total for Restricted Fund Balance	\$31,463.00	\$31,463.00	\$31,768.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$33,845.00	\$210,000.00

Town of Clinton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
915 - Assigned Unappropriated Fund Balance	\$302,021.00	\$55,421.00	\$16,211.00
Total for Assigned Fund Balance	\$302,021.00	\$89,266.00	\$226,211.00
Total for Fund Balance	\$364,083.00	\$175,287.00	\$284,857.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$446,755.00	\$213,604.00	\$469,184.00

Town of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$1,589,646.00	\$1,326,125.00	\$1,253,098.00
Total for Property Taxes	\$1,589,646.00	\$1,326,125.00	\$1,253,098.00
Intergovernmental Charges			
2300 - Transportation Services Other Governments <i>DUTCHESS CTY/CLINTON</i>	\$92,008.00	\$88,722.00	\$85,436.00
Total for Intergovernmental Charges	\$92,008.00	\$88,722.00	\$85,436.00
Use of Money and Property			
2401 - Interest and Earnings	\$8,347.00	\$753.00	\$99.00
Total for Use of Money and Property	\$8,347.00	\$753.00	\$99.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$2,299.00	\$33,253.00	\$41,292.00
Total for Sales of Property and Compensation for Loss	\$2,299.00	\$33,253.00	\$41,292.00
Other Revenues			
2770 - Unclassified <i>MISC INCOME</i>	\$3,739.00	\$4,688.00	\$1,677.00
Total for Other Revenues	\$3,739.00	\$4,688.00	\$1,677.00
State Aid			

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**DA - Highway Town-wide
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
3089 - State Aid Other <i>PAVE</i>	\$76,262.00	\$92,955.00	\$63,218.00
3501 - State Aid Consolidated Highway Aid	\$238,321.00	\$210,069.00	\$258,025.00
3960 - State Aid Emergency Disaster Assistance	\$45,147.00	\$47,178.00	\$53,311.00
Total for State Aid	\$359,730.00	\$350,202.00	\$374,554.00
Total for Revenues	\$2,055,769.00	\$1,803,743.00	\$1,756,156.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	\$30,000.00
Total for Operating Transfers	\$0.00	\$0.00	\$30,000.00
Total for Other Sources	\$0.00	\$0.00	\$30,000.00
Total for Revenues and Other Sources	\$2,055,769.00	\$1,803,743.00	\$1,786,156.00

Town of Clinton
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For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$359,372.00	\$404,282.00	\$352,955.00
51102 - Maintenance of Roads - Equipment and Capital Outlay	-	\$0.00	\$3,547.00
51104 - Maintenance of Roads - Contractual	\$244,262.00	\$207,548.00	\$169,483.00
51124 - Permanent Improvements Highway - Contractual	\$338,526.00	\$282,062.00	\$419,512.00
51302 - Machinery - Equipment and Capital Outlay	\$12,554.00	\$126,855.00	\$122,505.00
51304 - Machinery - Contractual	\$112,580.00	\$98,535.00	\$85,639.00
51421 - Snow Removal - Personal Services	\$142,715.00	\$134,934.00	\$125,348.00
51422 - Snow Removal - Equipment and Capital Outlay	-	\$305.00	\$0.00
51424 - Snow Removal - Contractual	\$193,841.00	\$203,088.00	\$178,511.00
Total for Highway	\$1,403,850.00	\$1,457,609.00	\$1,457,500.00
Total for Transportation	\$1,403,850.00	\$1,457,609.00	\$1,457,500.00
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	\$37,025.00	\$37,440.00	\$36,204.00
90408 - Workers' Compensation - Employee Benefits	\$30,150.00	\$29,514.00	\$34,553.00
90558 - Disability Insurance - Employee Benefits	\$177.00	\$555.00	\$638.00

Town of Clinton
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**DA - Highway Town-wide
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$302,065.00	\$294,489.00	\$286,403.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits	-	-	\$692.00
Total for Employee Benefits	\$369,417.00	\$361,998.00	\$358,490.00
Total for Employee Benefits	\$369,417.00	\$361,998.00	\$358,490.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$89,085.00	\$87,595.00	\$90,582.00
97107 - Serial Bonds - Debt Interest	\$4,621.00	\$6,110.00	\$3,124.00
97306 - Bond Anticipation Notes - Debt Principal	-	-	\$0.00
97307 - Bond Anticipation Notes - Debt Interest	-	-	\$0.00
Total for Debt Service	\$93,706.00	\$93,705.00	\$93,706.00
Total for Debt Service	\$93,706.00	\$93,705.00	\$93,706.00
Total for Expenditures	\$1,866,973.00	\$1,913,312.00	\$1,909,696.00
Total for Expenditures and Other Uses	\$1,866,973.00	\$1,913,312.00	\$1,909,696.00

Town of Clinton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$175,287.00	\$284,856.00	\$408,396.00
8022 - Restated Fund Balance - Beginning of Year	\$175,287.00	\$284,856.00	\$408,396.00
Add Revenues and Other Sources	\$2,055,769.00	\$1,803,743.00	\$1,786,156.00
Deduct Expenditures and Other Uses	\$1,866,973.00	\$1,913,312.00	\$1,909,696.00
8029 - Fund Balance - End of Year	\$364,083.00	\$175,287.00	\$284,856.00

Town of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$1,509,181.00	\$1,589,646.00	\$1,326,125.00
2399 - Est Rev - Intergovernmental Charges	\$92,008.00	\$92,008.00	\$85,436.00
2499 - Est Rev - Use of Money and Property	\$2,000.00	\$400.00	\$0.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$2,750.00	\$15,000.00	\$2,125.00
2799 - Est Rev - Other Revenues	\$1,450.00	\$1,725.00	-
3099 - Est Rev - State Aid	\$503,422.00	\$350,203.00	\$470,000.00
Total for Estimated Revenue	\$2,110,811.00	\$2,048,982.00	\$1,883,686.00
Estimated Other Sources			
599 - Appropriated Fund Balance	-	\$33,845.00	\$210,000.00
Total for Estimated Other Sources	\$0.00	\$33,845.00	\$210,000.00
Total for Estimated Revenues and Other Sources	\$2,110,811.00	\$2,082,827.00	\$2,093,686.00

Town of Clinton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$1,621,140.00	\$1,600,792.00	\$1,622,762.00
9199 - App - Employee Benefits	\$395,965.00	\$388,329.00	\$377,217.00
9899 - App - Debt Service	\$93,706.00	\$93,706.00	\$93,707.00
Total for Estimated Appropriations	\$2,110,811.00	\$2,082,827.00	\$2,093,686.00
Total for Estimated Appropriations and Other Uses	\$2,110,811.00	\$2,082,827.00	\$2,093,686.00

Town of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$55,944.00	\$21,039.00	\$91,234.00
Total for Cash and Cash Equivalents	\$55,944.00	\$21,039.00	\$91,234.00
Net Other Receivables			
380 - Accounts Receivable	\$97,000.00	\$98,700.00	-
Total for Net Other Receivables	\$97,000.00	\$98,700.00	\$0.00
Total for Assets	\$152,944.00	\$119,739.00	\$91,234.00
Total for Assets and Deferred Outflows	\$152,944.00	\$119,739.00	\$91,234.00

Town of Clinton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$152,944.00	\$119,739.00	\$91,234.00
Total for Assigned Fund Balance	\$152,944.00	\$119,739.00	\$91,234.00
Total for Fund Balance	\$152,944.00	\$119,739.00	\$91,234.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$152,944.00	\$119,739.00	\$91,234.00

Town of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$1,552.00	\$520.00	\$12.00
Total for Use of Money and Property	\$1,552.00	\$520.00	\$12.00
State Aid			
3989 - State Aid Other Home and Community Service	\$97,000.00	\$98,700.00	-
Total for State Aid	\$97,000.00	\$98,700.00	\$0.00
Total for Revenues	\$98,552.00	\$99,220.00	\$12.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$198,374.00	\$50,879.00	-
Total for Operating Transfers	\$198,374.00	\$50,879.00	\$0.00
Total for Other Sources	\$198,374.00	\$50,879.00	\$0.00
Total for Revenues and Other Sources	\$296,926.00	\$150,099.00	\$12.00

Town of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
54102 - Sidewalks - Equipment and Capital Outlay	\$166,341.00	-	-
Total for Highway	\$166,341.00	\$0.00	\$0.00
Total for Transportation	\$166,341.00	\$0.00	\$0.00
Culture and Recreation			
Recreation			
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	\$40,643.00	\$121,594.00	\$17,383.00
Total for Recreation	\$40,643.00	\$121,594.00	\$17,383.00
Culture			
75202 - Historical Property - Equipment and Capital Outlay	\$56,736.00	-	-
Total for Culture	\$56,736.00	\$0.00	\$0.00
Total for Culture and Recreation	\$97,379.00	\$121,594.00	\$17,383.00
Total for Expenditures	\$263,720.00	\$121,594.00	\$17,383.00
Total for Expenditures and Other Uses	\$263,720.00	\$121,594.00	\$17,383.00

Town of Clinton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$119,739.00	\$91,234.00	\$108,605.00
8022 - Restated Fund Balance - Beginning of Year	\$119,739.00	\$91,234.00	\$108,605.00
Add Revenues and Other Sources	\$296,926.00	\$150,099.00	\$12.00
Deduct Expenditures and Other Uses	\$263,720.00	\$121,594.00	\$17,383.00
8029 - Fund Balance - End of Year	\$152,945.00	\$119,739.00	\$91,234.00

Town of Clinton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$259,551.00	\$241,723.00	\$229,828.00
Total for Cash and Cash Equivalents	\$259,551.00	\$241,723.00	\$229,828.00
Total for Assets	\$259,551.00	\$241,723.00	\$229,828.00
Total for Assets and Deferred Outflows	\$259,551.00	\$241,723.00	\$229,828.00

Town of Clinton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Net Position			
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$259,551.00	\$241,723.00	\$229,828.00
Total for Deferred Inflows of Resources	\$259,551.00	\$241,723.00	\$229,828.00
Total for Deferred Inflows	\$259,551.00	\$241,723.00	\$229,828.00
Total for Liabilities, Deferred Inflows and Net Position	\$259,551.00	\$241,723.00	\$229,828.00

Town of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Total for Revenues and Other Sources	\$0.00	\$0.00	\$0.00

Town of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

Town of Clinton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
 Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Net Position - Beginning of Year	\$0.00	\$0.00	-
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Net Position - End of Year	\$0.00	\$0.00	\$0.00

Town of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	12/31/2023	12/31/2022	12/31/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$184,603.00	\$184,603.00	\$184,603.00
Total for Non-Depreciable Capital Assets	\$184,603.00	\$184,603.00	\$184,603.00
Depreciable Capital Assets			
102 - Buildings	\$1,795,789.00	\$1,795,789.00	\$1,795,789.00
103 - Improvements Other Than Buildings	\$5,204,591.00	\$4,881,431.00	\$4,572,795.00
104 - Machinery and Equipment	\$3,245,364.00	\$3,220,256.00	\$3,093,401.00
Total for Depreciable Capital Assets	\$10,245,744.00	\$9,897,476.00	\$9,461,985.00
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	\$234,377.00	-
Total for Other Non-Current Assets	\$0.00	\$234,377.00	\$0.00
Total for Non-Current Assets	\$10,430,347.00	\$10,316,456.00	\$9,646,588.00

Town of Clinton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	12/31/2023	12/31/2022	12/31/2021
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$622,738.00	\$841,823.00	\$1,059,418.00
Total for Debt Obligations	\$622,738.00	\$841,823.00	\$1,059,418.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$289,695.00	\$0.00	\$1,158.00
Total for Other Long-Term Obligations	\$289,695.00	\$0.00	\$1,158.00
Total for Long-Term Obligations	\$912,433.00	\$841,823.00	\$1,060,576.00

Town of Clinton
Annual Financial Report
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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

Town of Clinton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**Statement of Indebtedness
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$219,085.00	\$0.00	\$0.00	\$841,823.00	\$622,738.00
Total	\$0.00	\$0.00	\$219,085.00	\$0.00	\$0.00	\$841,823.00	\$622,738.00

Town of Clinton
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**Statement of Indebtedness
 Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond TRUCK		10/28/20	3/25/25	\$0.00	\$0.00	\$89,085.00	\$0.00	\$271,823.00	\$0.00	\$182,738.00
Bond PUBLIC IMPROVEMENTS		9/13/13	3/1/27	\$0.00	\$0.00	\$130,000.00	\$0.00	\$570,000.00	\$0.00	\$440,000.00

Town of Clinton
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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$219,085.00	\$16,471.00	\$235,556.00	\$403,653.00
2025	\$219,085.00	\$16,471.00	\$235,556.00	\$184,568.00
2026	\$184,568.00	\$11,433.00	\$196,001.00	\$0.00
2027	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$622,738.00	\$44,375.00	\$667,113.00	
\$622,738.00 Total Bond Ending Balance for Statement of Indebtedness.				

Town of Clinton
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For the Fiscal Period 01/01/2023 - 12/31/2023

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
4832	Savings	DA	\$42,169.81	\$0.00	\$0.00	\$0.00	\$42,169.81
12	Checking	A	\$667.99	\$0.00	\$0.00	\$0.00	\$667.99
5774	Savings	DA	\$14,037.06	\$0.00	\$0.00	\$0.00	\$14,037.06
5642	Checking	A	\$1,369,945.46	\$0.00	(\$28,818.31)	\$0.00	\$1,341,127.15
4831	Savings	A	\$5,618.01	\$0.00	\$0.00	\$0.00	\$5,618.01
5659	Checking	DA	\$364,482.49	\$0.00	(\$43,214.31)	\$0.00	\$321,268.18
5634	Checking	H	\$44,483.81	\$0.00	\$0.00	\$0.00	\$44,483.81
4833	Savings	H	\$11,460.34	\$0.00	\$0.00	\$0.00	\$11,460.34
8303	Savings	DA	\$31,463.02	\$0.00	\$0.00	\$0.00	\$31,463.02
5675	Checking	TC	\$10,611.82	\$0.00	(\$248.61)	\$0.00	\$10,363.21
5667	Checking	TC	\$1,384.08	\$0.00	(\$99.39)	\$0.00	\$1,284.69
7748	Checking	TC	\$250,362.73	\$0.00	(\$2,460.00)	\$0.00	\$247,902.73

Town of Clinton
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 For the Fiscal Period 01/01/2023 - 12/31/2023

Accounts					
Total	\$2,146,686.62	\$0.00	(\$74,840.62)	\$0.00	\$2,071,846.00
Total Cash From Financials					\$2,071,846.00

Town of Clinton
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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$2,146,686.62
FDIC Insurance	\$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$1,700,000.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$2,200,000.00

Investments and Collateralization of Investments

Investments From Financials	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
19	42	0	0

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$145,896.00	19	42		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$88,203.00	19	42		
Worker's Compensation	\$40,200.00	19	42		
Life Insurance					
Unemployment Insurance					
Disability Insurance	\$617.00	19	42		
Hospital, Medical and Dental Insurance	\$354,935.00	19	42		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$629,851.00				