ADOPTED

TOWN BUDGET

FOR 2027

TOWN OF CLAY

COUNTY OF ONONDAGA

INCLUDING PART OF VILLAGE OF NORTH SYRACUSE

CERTIFICATION OF TOWN CLERK

I, Jill Hageman-Clark, Town Clerk, certify that the following is a true and correct copy of the 2027 Adopted Budget of the Town of Clay, as adopted by the Town Board on the 4th day of November 2026.

Signed Jill Hageman Clark
Town Clerk

Dated November 5, 2026

TOWN OF CLAY
SUMMARY OF 2027 ADOPTED BUDGET

CODE	FUND	APPROPRIATIONS & OTHER USES	ESTIMATED REVENUES	LESS UNEXPENDED BALANCE	AMOUNT TO BE RAISED BY TAXES	
A	01	**$8,521,710**	**$4,210,000**	**$2,250,000**	**$2,061,710**	**-1.95%**
		$359,077	$150,000	$250,000	($40,923)	
B	02	**$2,038,703**	**$730,500**	**$500,000**	**$808,203**	**1.35%**
		$235,765	$150,000	$75,000	$10,765	
DB	03	**$10,624,134**	**$1,457,500**	**$1,500,000**	**$7,666,634**	**-2.49%**
		$304,382	$0	$500,000	($195,618)	
	TOTALS	**$21,184,546**	**$6,398,000**	**$4,250,000**	**$10,536,546**	**-2.10%**
		$899,223	$300,000	$825,000	**($225,777)**	
	Increase over 2026	$899,223	$300,000	$825,000	**($225,777)**	
	% Increase over 2026	4.43%	4.92%	24.09%	**-2.10%**	

TOWN OF CLAY BUDGET

FUND COST CENTER	ACCOUNT	2025 ACTUAL	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	2027 PRELIMINARY BUDGET	2027 ADOPTED BUDGET
GENERAL FUND APPROPRIATIONS						
GENERAL GOVERNMENT SUPPORT						
TOWN BOARD						
Personal Services	A1010.1	$121,499	$128,601	$132,459	$132,459	$132,459
Contractual Expenditures	A1010.4	$444	$3,500	$3,500	$3,500	$3,500
		$121,943	**$132,101**	**$135,959**	**$135,959**	**$135,959**
JUSTICES						
Personal Services	A1110.1	$379,465	$443,296	$464,432	$464,432	$464,432
Equipment	A1110.2	$476	$750	$750	$750	$750
Contractual Expenditures	A1110.4	$8,185	$18,500	$18,500	$18,500	$18,500
		$388,125	**$462,546**	**$483,682**	**$483,682**	**$483,682**
SUPERVISOR						
Personal Services	A1220.1	$327,180	$397,079	$424,434	$424,434	$424,434
Equipment	A1220.2	$0	$500	$500	$500	$500
Contractual Expenditures	A1220.4	$4,494	$12,500	$12,500	$12,500	$12,500
		$331,673	**$410,079**	**$437,434**	**$437,434**	**$437,434**
DIRECTOR OF FINANCE						
Personal Services	A1310.1	$42,331	$46,100	$50,000	$50,000	$50,000
Contractual Expenditures	A1310.4	$0	$0	$0	$0	$0
		$42,331	**$46,100**	**$50,000**	**$50,000**	**$50,000**
COMPTROLLER						
Personal Services	A1315.1	$141,629	$174,834	$140,691	$140,691	$140,691
Equipment	A1315.2	$0	$5,500	$5,500	$5,500	$5,500
Contractual Expenditures	A1315.4	$24,469	$34,000	$36,000	$36,000	$36,000
		$166,098	**$214,334**	**$182,191**	**$182,191**	**$182,191**
TAX COLLECTION						
Personal Services	A1330.1	$188,117	$141,339	$148,572	$148,572	$148,572
Equipment	A1330.2	$1,133	$1,500	$1,500	$1,500	$1,500
Contractual Expenditures	A1330.4	$2,464	$5,250	$5,250	$5,250	$5,250
		$191,714	**$148,089**	**$155,322**	**$155,322**	**$155,322**
ASSESSOR						
Personal Services	A1355.1	$294,959	$306,267	$315,410	$315,410	$315,410
Equipment	A1355.2	$8,000	$10,500	$11,000	$11,000	$11,000
Contractual Expenditures	A1355.4	$6,829	$14,500	$22,500	$22,500	$22,500
		$309,788	**$331,267**	**$348,910**	**$348,910**	**$348,910**

TOWN OF CLAY BUDGET

FUND COST CENTER	ACCOUNT	2025 ACTUAL	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	2027 PRELIMINARY BUDGET	2027 ADOPTED BUDGET
TOWN CLERK						
Personal Services	A1410.1	$186,277	$196,024	$206,205	$206,205	$206,205
Equipment	A1410.2	$0	$500	$500	$500	$500
Contractual Expenditures	A1410.4	$6,499	$14,500	$16,500	$16,500	$16,500
		$192,776	**$211,024**	**$223,205**	**$223,205**	**$223,205**
PUBLIC WORKS ADMIN.						
Personal Services	A1490.1	$223,406	$230,518	$234,969	$234,969	$234,969
Equipment	A1490.2	$0	$75,000	$0	$0	$0
Contractual Expenditures	A1490.4	$17,005	$22,000	$22,000	$22,000	$22,000
		$240,411	**$327,518**	**$256,969**	**$256,969**	**$256,969**
BUILDING						
Personal Services	A1620.1	$105,696	$120,565	$124,032	$124,032	$124,032
Equipment	A1620.2	$23,156	$0	$0	$0	$0
Contractual Expenditures	A1620.4	$619,147	$740,000	$770,000	$770,000	$770,000
		$747,999	**$860,565**	**$894,032**	**$894,032**	**$894,032**
INFORMATION SERVICES						
Managed IT Services	A1670.4	**$282,877**	**$297,500**	**$322,500**	**$322,500**	**$322,500**
SPECIAL ITEMS						
Contractual Expenditures	A1900.400	$32,761	$50,000	$50,000	$50,000	$50,000
Unallocated Insurance	A1900.409	$242,132	$275,000	$300,000	$300,000	$300,000
Town Board Attorney Fees	A1900.410	$134,775	$150,000	$150,000	$150,000	$150,000
Legal Advertising	A1900.411	$4,409	$5,000	$5,000	$5,000	$5,000
Town Engineers	A1900.412	$93,913	$100,000	$150,000	$150,000	$150,000
Assoc. of Towns Dues	A1900.422	$4,250	$2,250	$2,500	$2,500	$2,500
Continuing Education	A1900.423	$9,424	$10,000	$10,000	$10,000	$10,000
Professional Services	A1900.424	$68,109	$100,000	$100,000	$100,000	$100,000
Judgments & Claims	A1900.430	$36,892	$100,000	$100,000	$100,000	$100,000
Contingency	A1900.440	$0	$100,000	$100,000	$100,000	$100,000
Landfill Monitoring	A1900.447	$41,248	$50,000	$50,000	$50,000	$50,000
Municipal Code	A1900.448	$2,612	$5,250	$5,000	$5,000	$5,000
		$670,525	**$947,500**	**$1,022,500**	**$1,022,500**	**$1,022,500**
SUBTOTAL GENERAL GOVT. SUPPORT		**$3,686,261**	**$4,388,622**	**$4,512,703**	**$4,512,703**	**$4,512,703**
PUBLIC SAFETY						
CONTROL OF DOGS						
Contractual Expenditures	A3510.4	$36,238	$44,100	$52,100	$52,100	$52,100
SUBTOTAL PUBLIC SAFETY		**$36,238**	**$44,100**	**$52,100**	**$52,100**	**$52,100**

TOWN OF CLAY BUDGET

FUND COST CENTER	ACCOUNT	2025 ACTUAL	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	2027 PRELIMINARY BUDGET	2027 ADOPTED BUDGET
TRANSPORTATION						
STREET LIGHTING & SIGNAGE						
Contractual Expenditures	A5182.4	$216,952	$120,000	$120,000	$120,000	$120,000
SUBTOTAL TRANSPORTATION		**$216,952**	**$120,000**	**$120,000**	**$120,000**	**$120,000**
ECONOMIC ASSISTANCE AND OPPORTUNITY						
PROGRAMS FOR AGING						
Personal Services	A6772.1	$64,982	$65,804	$67,778	$67,778	$67,778
Equipment	A6772.2	$0	$0	$0	$0	$0
Contractual Expenditures	A6772.4	$31,524	$40,750	$40,750	$40,750	$40,750
SUBTOTAL ECONOMIC ASSISTANCE		**$96,507**	**$106,554**	**$108,528**	**$108,528**	**$108,528**
RECREATION AND CULTURE						
RECREATION ADMIN.						
Personal Services	A7020.1	$194,876	$282,254	$291,894	$291,894	$291,894
Equipment	A7020.2	$25,864	$1,000	$1,000	$1,000	$1,000
Contractual Expenditures	A7020.4	$60,193	$64,750	$64,750	$64,750	$64,750
		$280,933	**$348,004**	**$357,644**	**$357,644**	**$357,644**
PARKS MAINTENANCE						
Personal Services	A7110.1	$293,894	$302,710	$311,792	$311,792	$311,792
Equipment	A7110.2	$178,299	$200,000	$200,000	$200,000	$200,000
Contractual Expenditures	A7110.4	$407,153	$550,000	$650,000	$650,000	$650,000
		$879,345	**$1,052,710**	**$1,161,792**	**$1,161,792**	**$1,161,792**
RECREATION PROGRAMS						
Personal Services	A7140.1	$84,339	$125,000	$125,000	$125,000	$125,000
Equipment	A7140.2	$9,916	$50,000	$50,000	$50,000	$50,000
Contractual Expenditures	A7140.4	$484,078	$174,500	$174,500	$174,500	$174,500
		$578,333	**$349,500**	**$349,500**	**$349,500**	**$349,500**
PROJECT GREEN						
Contractual Expenditures	A7150.4	**$3,603**	**$25,000**	**$25,000**	**$25,000**	**$25,000**
THREE RIVERS						
Contractual Expenditures	A7160.4	**$5,293**	**$10,000**	**$10,000**	**$10,000**	**$10,000**
HISTORIAN						
Contractual Expenditures	A7510.4	**$2,090**	**$3,250**	**$3,250**	**$3,250**	**$3,250**
HISTORICAL PARK						
Contractual Expenditures	A7515.4	**$6,557**	**$10,000**	**$15,000**	**$15,000**	**$15,000**
SUBTOTAL CULTURE - RECREATION		**$1,756,154**	**$1,798,465**	**$1,922,186**	**$1,922,186**	**$1,922,186**

TOWN OF CLAY BUDGET

FUND COST CENTER	ACCOUNT	2025 ACTUAL	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	2027 PRELIMINARY BUDGET	2027 ADOPTED BUDGET
UNDISTRIBUTED FUNDS						
EMPLOYEE BENEFITS						
State Retirement	A9010.801	$314,402	$325,000	$365,000	$365,000	$365,000
Social Security	A9010.802	$172,526	$175,000	$175,000	$175,000	$175,000
Worker's Compensation	A9010.803	$50,099	$70,000	$55,000	$55,000	$55,000
Unemployment	A9010.804	$0	$5,000	$5,000	$5,000	$5,000
Health Insurance	A9010.805	$965,774	$900,000	$975,000	$975,000	$975,000
		$1,502,801	**$1,475,000**	**$1,575,000**	**$1,575,000**	**$1,575,000**
INTERFUND TRANSFERS TO:						
Capital Proj. Fund	A9550.9	**$0**	**$0**	**$0**	**$0**	**$0**
DEBT SERVICE: PRINCIPAL						
Serial Bond	A9700.601	$202,700	$212,500	$222,300	$222,300	$222,300
		$202,700	**$212,500**	**$222,300**	**$222,300**	**$222,300**
DEBT SERVICE: INTEREST						
Serial Bond	A9700.701	$25,500	$17,392	$8,892	$8,892	$8,892
		$25,500	**$17,392**	**$8,892**	**$8,892**	**$8,892**
SUBTOTAL DEBT SERVICE		**$228,200**	**$229,892**	**$231,192**	**$231,192**	**$231,192**
SUBTOTAL UNDISTRIBUTED FUNDS		**$1,731,001**	**$1,704,892**	**$1,806,192**	**$1,806,192**	**$1,806,192**
TOTAL GENERAL FUND APPROPRIATIONS		**$7,523,113**	**$8,162,633**	**$8,521,710**	**$8,521,710**	**$8,521,710**

TOWN OF CLAY BUDGET

FUND COST CENTER	ACCOUNT	2025 ACTUAL	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	2027 PRELIMINARY BUDGET	2027 ADOPTED BUDGET
GENERAL FUND ESTIMATED REVENUES						
GENERAL GOVERNMENT						
In Lieu of Taxes	A1081	$19,874	$15,000	$15,000	$15,000	$15,000
Miscellaneous Revenue	A2770	$5,889	$0	$0	$0	$0
		$25,763	**$15,000**	**$15,000**	**$15,000**	**$15,000**
FINES & FORFEITURES						
Fines & Forfeited Bail	A2610	$201,096	$150,000	$150,000	$150,000	$150,000
DEPARTMENTAL INCOME						
Prop.Tax Int. & Penalties	A1232	$277,057	$200,000	$200,000	$200,000	$200,000
Town Clerk Fees	A1255	$13,258	$10,000	$10,000	$10,000	$10,000
Recreation Program Fees	A2001	$479,283	$0	$0	$0	$0
		$769,597	**$210,000**	**$210,000**	**$210,000**	**$210,000**
USE OF MONEY & PROPERTY						
Interest	A2401	$663,252	$375,000	$525,000	$525,000	$525,000
LOCAL SOURCES	A1116	$624,405	$250,000	$250,000	$250,000	$250,000
FRANCHISE FEES	A1170	$757,060	$800,000	$800,000	$800,000	$800,000
LICENSES & PERMITS						
Dog Licenses	A2544	$17,000	$10,000	$10,000	$10,000	$10,000
INTERFUND REVENUES	A2801	$994,678	$950,000	$950,000	$950,000	$950,000
	ARPA	$1,147,407	$0	$0	$0	
		$2,142,084				
STATE AID						
AIM Related Payment	A2750	$329,112	$300,000	$300,000	$300,000	$300,000
Mortgage Tax	A3005	$1,685,053	$1,000,000	$1,000,000	$1,000,000	$1,000,000
Grant Reimbursement	A3089	$468	$0	$0	$0	$0
Youth Programs	A3820	$6,284	$0	$0	$0	$0
		$2,020,918	**$1,300,000**	**$1,300,000**	**$1,300,000**	**$1,300,000**
TOTAL GENERAL FUND REVENUES		**$7,221,175**	**$4,060,000**	**$4,210,000**	**$4,210,000**	**$4,210,000**

TOWN OF CLAY BUDGET

FUND COST CENTER	ACCOUNT	2025 ACTUAL	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	2027 PRELIMINARY BUDGET	2027 ADOPTED BUDGET
GENERAL FUND APPROPRIATIONS - TOWN OUTSIDE VILLAGE						
GENERAL GOVERNMENT SUPPORT						
SPECIAL ITEMS						
Unallocated Insurance	B1900.409	$17,480	$20,000	$25,000	$20,000	$25,000
Contingent Account	B1900.440	$0	$50,000	$50,000	$50,000	$50,000
SUBTOTAL GEN. GOVT. SUPPORT		**$17,480**	**$70,000**	**$75,000**	**$70,000**	**$75,000**
PUBLIC SAFETY ADMINISTRATION						
Crossing Guards	B3020.4	$62,532	$70,000	$75,000	$70,000	$75,000
SUBTOTAL PUBLIC SAFETY ADMIN		**$62,532**	**$70,000**	**$75,000**	**$70,000**	**$75,000**
HOME & COMMUNITY SERVICES						
ZONING BOARD OF APPEALS						
Personal Services	B8010.1	$19,521	$20,532	$21,148	$20,532	$21,148
Contractual Expenditures	B8010.4	$19,259	$20,000	$20,000	$20,000	$20,000
		$38,780	**$40,532**	**$41,148**	**$40,532**	**$41,148**
PLANNING BOARD						
Personal Services	B8020.1	$45,125	$46,476	$47,870	$46,476	$47,870
Contractual Expenditures	B8020.4	$237,549	$238,250	$243,000	$238,250	$243,000
		$282,675	**$284,726**	**$290,870**	**$284,726**	**$290,870**
PLANNING DEPT.						
Personal Services	B8030.1	$69,176	$281,101	$298,165	$281,101	$298,165
Equipment	B8030.2	$0	$500	$46,500	$500	$46,500
Contractual Expenditures	B8030.4	$1,513	$25,000	$117,500	$25,000	$117,500
		$70,689	**$306,601**	**$462,165**	**$306,601**	**$462,165**
CODE ENFORCEMENT						
Personal Services	B8160.1	$465,087	$477,079	$527,519	$477,079	$527,519
Equipment	B8160.2	$45,680	$55,000	$70,000	$55,000	$70,000
Contractual Expenditures	B8160.4	$76,569	$111,000	$106,000	$111,000	$106,000
		$587,336	**$643,079**	**$703,519**	**$643,079**	**$703,519**
SUBTOTAL HOME & COMMUNITY SERV .		**$979,480**	**$1,274,938**	**$1,497,703**	**$1,274,938**	**$1,497,703**
UNDISTRIBUTED FUNDS						
EMPLOYEE BENEFITS						
State Retirement	B9010.801	$71,260	$100,000	$90,000	$100,000	$90,000
Social Security	B9010.802	$44,416	$75,000	$70,000	$75,000	$70,000
Worker's Compensation	B9010.803	$8,830	$12,000	$10,000	$12,000	$10,000
Unemployment	B9010.804	$0	$1,000	$1,000	$1,000	$1,000
Health Insurance	B9010.805	$183,417	$200,000	$220,000	$200,000	$220,000
		$307,924	**$388,000**	**$391,000**	**$388,000**	**$391,000**
TOTAL PART-TOWN FUND APPROPRIATIONS		**$1,367,416**	**$1,802,938**	**$2,038,703**	**$1,802,938**	**$2,038,703**

TOWN OF CLAY BUDGET

FUND COST CENTER	ACCOUNT	2025 ACTUAL	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	2027 PRELIMINARY BUDGET	2027 ADOPTED BUDGET
GENERAL FUND ESTIMATED REVENUES - TOWN OUTSIDE VILLAGE						
GENERAL GOVERNMENT						
In Lieu of Taxes	DB1081	$7,066	$5,500	$5,500	$5,500	$5,500
Miscellaneous Revenue	DB2770	$0	$0	$0	$0	$0
		$7,066	**$5,500**	**$5,500**	**$5,500**	**$5,500**
USE OF MONEY & PROPERTY						
Interest	B2401	**$124,600**	**$100,000**	**$100,000**	**$100,000**	**$100,000**
LOCAL SOURCES						
Zoning Fees	B2110	$0	$0	$0	$0	$0
Building Inspection Fees	B2770	$567,482	$350,000	$500,000	$500,000	$500,000
Parcel Cleanup Fees	B2189	$11,400	$10,000	$10,000	$10,000	$10,000
Interfund Revenue	B2801	$0	$0	$0	$0	$0
Other Revenue	B2655	$8,000	$0	$0	$0	$0
		$586,882	**$360,000**	**$510,000**	**$510,000**	**$510,000**
STATE AID						
AIM Related Payment	B2750	$116,141	$115,000	$115,000	$115,000	$115,000
Grant Reimbirsement	B3820	$0	$0	$0	$0	$0
		$116,141	**$115,000**	**$115,000**	**$115,000**	**$115,000**
TOTAL PART-TOWN FUND REVENUES		**$834,690**	**$580,500**	**$730,500**	**$730,500**	**$730,500**

TOWN OF CLAY BUDGET

FUND COST CENTER	ACCOUNT	2025 ACTUAL	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	2027 PRELIMINARY BUDGET	2027 ADOPTED BUDGET
HIGHWAY FUND APPROPRIATIONS - TOWN OUTSIDE VILLAGE						
GENERAL GOVERNMENT SUPPORT						
SPECIAL ITEMS						
Judgments & Claims	DB1900.430	$0	$0	$0	$0	$0
Contingent Account	DB1900.440	$0	$50,000	$100,000	$100,000	$100,000
SUBTOTAL GEN. GOVT. SUPPORT		**$0**	**$50,000**	**$100,000**	**$100,000**	**$100,000**
GENERAL REPAIRS						
Personal Services	DB5110.1	$1,077,888	$1,137,253	$1,169,571	$1,169,571	$1,169,571
Contractual Expenditures	DB5110.4	$2,052,579	$2,255,000	$2,280,000	$2,280,000	$2,280,000
		$3,130,466	**$3,392,253**	**$3,449,571**	**$3,449,571**	**$3,449,571**
IMPROVEMENTS						
Personal Services	DB5112.1	$219,379	$225,960	$232,739	$232,739	$232,739
Contractual Expenditures	DB5112.4	$183,567	$800,000	$800,000	$800,000	$800,000
		$402,946	**$1,025,960**	**$1,032,739**	**$1,032,739**	**$1,032,739**
MACHINERY						
Equipment	DB5130.2	$431,888	$450,000	$455,000	$455,000	$455,000
Contractual Expenditures	DB5130.4	$423,048	$400,000	$425,000	$425,000	$425,000
		$854,936	**$850,000**	**$880,000**	**$880,000**	**$880,000**
BRUSH REMOVAL						
Personal Services	DB5140.1	$12,904	$13,291	$13,690	$13,690	$13,690
Contractual Expenditures	DB5140.4	$148,350	$150,000	$150,000	$150,000	$150,000
		$161,254	**$163,291**	**$163,690**	**$163,690**	**$163,690**
SNOW REMOVAL						
Personal Services	DB5142.1	$1,723,251	$1,522,655	$1,609,335	$1,609,335	$1,609,335
Contractual Expenditures	DB5142.4	$1,137,909	$700,000	$750,000	$750,000	$750,000
		$2,861,159	**$2,222,655**	**$2,359,335**	**$2,359,335**	**$2,359,335**
EMPLOYEE BENEFITS						
State Retirement	DB9010.801	$481,606	$500,000	$565,000	$565,000	$565,000
Social Security	DB9010.802	$244,684	$230,000	$255,000	$255,000	$255,000
Worker's Compensation	DB9010.803	$150,350	$175,000	$150,000	$150,000	$150,000
Unemployment	DB9010.804	$2,217	$5,000	$5,000	$5,000	$5,000
Health Insurance	DB9010.805	$1,169,946	$1,300,000	$1,275,000	$1,275,000	$1,275,000
SUBTOTAL EMPLOYEE BENEFITS		**$2,048,803**	**$2,210,000**	**$2,250,000**	**$2,250,000**	**$2,250,000**

TOWN OF CLAY BUDGET

FUND COST CENTER	ACCOUNT	2025 ACTUAL	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	2027 PRELIMINARY BUDGET	2027 ADOPTED BUDGET
DEBT SERVICE: PRINCIPAL						
Serial Bond	DB9700.701	$27,000	$26,000	$25,000	$25,000	$25,000
Bond Anticipation Notes	DB9700.701	$0	$323,500	$323,250	$323,250	$323,250
		$27,000	**$349,500**	**$348,250**	**$348,250**	**$348,250**
DEBT SERVICE: INTEREST						
Serial Bond	DB9700.702	$6,666	$6,093	$5,550	$5,550	$5,550
Bond Anticipation Notes	DB9700.702	$0	$50,000	$35,000	$35,000	$35,000
		$6,666	**$56,093**	**$40,550**	**$40,550**	**$40,550**
SUBTOTAL DEBT SERVICE		**$33,666**	**$405,593**	**$388,800**	**$388,800**	**$388,800**
TOTAL HIGHWAY FUND APPROPRIATIONS		**$9,493,230**	**$10,319,753**	**$10,624,134**	**$10,624,134**	**$10,624,134**

TOWN OF CLAY BUDGET

FUND COST CENTER	ACCOUNT	2025 ACTUAL	2026 ADOPTED BUDGET	2027 TENTATIVE BUDGET	2027 PRELIMINARY BUDGET	2027 ADOPTED BUDGET
HIGHWAY FUND ESTIMATED REVENUES - TOWN OUTSIDE VILLAGE						
GENERAL GOVERNMENT						
Omitted Tax	DB1081	$702	$60,000	$60,000	$60,000	$60,000
In Lieu of Taxes	DB2770	$69,218	$0	$0	$0	$0
		$69,920	**$60,000**	**$60,000**	**$60,000**	**$60,000**
USE OF MONEY & PROPERTY						
Interest	DB2401	**$363,477**	**$227,500**	**$227,500**	**$227,500**	**$227,500**
LOCAL SOURCES						
Service for Other Govts.	DB2300	$167,324	$165,000	$165,000	$165,000	$165,000
Other Revenue	DB2655	$199,041	$5,000	$5,000	$5,000	$5,000
		$366,366	**$170,000**	**$170,000**	**$170,000**	**$170,000**
INTERFUND REVENUES						
Interfund Revenues	DB2801	**$490,680**	**$500,000**	**$500,000**	**$500,000**	**$500,000**
STATE AID						
CHIPS	DB3510	$647,342	$500,000	$500,000	$500,000	$500,000
State Aid Other	DB3960	$0	$0	$0	$0	$0
		$647,342	**$500,000**	**$500,000**	**$500,000**	**$500,000**
INTERFUND TRANSFERS	DB5031	**$49,837**	$0	$0	$0	$0
TOTAL HIGHWAY FUND REVENUES		**$1,987,622**	**$1,457,500**	**$1,457,500**	**$1,457,500**	**$1,457,500**

SCHEDULE OF SALARIES OF ELECTED TOWN OFFICIALS

(Article 8 of the Town Law)

	2027
Supervisor	**$87,843**
Deputy Supervisor	**$25,227**
Council Members (5)	**$21,855**
Town Clerk	**$82,400**
Tax Receiver	**$82,400**
Town Justices (2)	**$56,469**

NYS - Real Property System
County of Onondaga
Town of Clay - 3124

Assessor's Report - 2026 - Prior Year File
S495 Exemption Impact Report
Town Summary

RPS221/V04/L00
Date/Time - 9/14/2026 11:08:5
Total Assessed Value 193,190,49
Uniform Percentage 2.2

Equalized Total Assessed Value 8,741,651,538

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Valu Exempted
12100	NYS - GENERALLY	RPTL 404(1)	43	16,527,376	0.19
13100	CO - GENERALLY	RPTL 406(1)	24	120,861,222	1.38
13500	TOWN - GENERALLY	RPTL 406(1)	139	43,695,973	0.50
13510	TOWN - CEMETERY LAND	RPTL 446	1	45,249	0.00
13650	VG - GENERALLY	RPTL 406(1)	16	4,034,389	0.05
13660	VG - CEMETERY LAND	RPTL 446	1	271,493	0.00
13800	SCHOOL DISTRICT	RPTL 408	16	243,783,303	2.79
13850	BOCES	RPTL 408	5	22,967,240	0.26
13890	PUBLIC AUTHORITY - LOCAL	RPTL 412	1	67,873	0.00
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	1	58,824	0.00
14100	USA - GENERALLY	RPTL 400(1)	5	17,513,575	0.20
14110	USA - SPECIFIED USES	STATE L 54	1	253,394	0.00
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	81	647,633,575	7.41
25110	NONPROF CORP - RELIG(CONST PR(	RPTL 420-a	58	93,689,593	1.07
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	3	12,638,009	0.14
25130	NONPROF CORP - CHAR (CONST PR(	RPTL 420-a	15	24,561,086	0.28
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	6	20,084,615	0.23
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	15	1,776,923	0.02
25500	NONPROF MED, DENTAL, HOSP SVC	RPTL 486	2	1,448,281	0.02
26100	VETERANS ORGANIZATION	RPTL 452	1	361,991	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	10	22,158,371	0.25
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	3	4,486,425	0.05
28100	NOT-FOR-PROFIT HOUSING CO	RPTL 422	2	769,231	0.01
28110	NOT-FOR-PROFIT HOUSING COMPAI	RPTL 422	1	1,823,529	0.02
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	1	11,660,633	0.13
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	1	294,118	0.00
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	108	15,221,629	0.17
41121	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	942	32,960,452	0.38
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	761	44,721,674	0.51
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	476	41,704,389	0.48
41151	COLD WAR VETERANS (10%)	RPTL 458-b	2	0	0.00
41300	PARAPLEGIC VETS	RPTL 458(3)	3	665,158	0.01
41400	CLERGY	RPTL 460	36	2,438,914	0.03
41631	VOL/FIRE/AMB	RPTL 466-a	1	88,235	0.00
41690	VOLUNTEER FIREFIGHTERS AND AM	RPTL 466-c,d,e,f,g,h&i	23	74,932	0.00
41691	VOLUNTEER FIREFIGHTERS AND AM	RPTL 466-c,d,e,f,g,h&i	3	9,774	0.00

NYS - Real Property System
County of Onondaga
Town of Clay - 3124

Assessor's Report - 2026 - Prior Year File
S495 Exemption Impact Report
Town Summary

RPS221/V04/L001
Date/Time - 9/14/2026 11:08:56

Total Assessed Value 193,190,499
Uniform Percentage 2.21

Equalized Total Assessed Value 8,741,651,538

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	20	1,026,471	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	203	22,610,588	0.26
41801	PERSONS AGE 65 OR OVER	RPTL 467	3	447,964	0.01
41803	PERSONS AGE 65 OR OVER	RPTL 467	210	11,552,851	0.13
41900	PHYSICALLY DISABLED	RPTL 459	6	581,719	0.01
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	34	3,547,285	0.04
41931	DISABILITIES AND LIMITED INCOM	RPTL 459-c	3	481,448	0.01
41933	DISABILITIES AND LIMITED INCOM	RPTL 459-c	11	702,036	0.01
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	1	54,299	0.00
42120	TEMPORARY GREENHOUSES	RPTL 483-c	11	312,217	0.00
48670	REDEVELOPMENT HOUSING CO	P H FI L 125 & 127	1	4,104,072	0.05
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	3	16,289,593	0.19
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	233,213	0.00
Total Exemptions Exclusive of System Exemptions:			**3,313**	**1,513,061,991**	**17.31**
Total System Exemptions:			**1**	**233,213**	**0.00**
Totals:			**3,314**	**1,513,295,204**	**17.31**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____