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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Wilton

County of Saratoga

For the Fiscal Year Ended 12/31/2013

****

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICPAL 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 Wilton

*** 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 2012 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2013:

(A) GENERAL
(CD) SPECIAL GRANT
(CM) MISCELLANEOUS SPECIAL REV
(DA) HIGHWAY-TOWN-WIDE
(H) CAPITAL PROJECTS
(K) GENERAL FIXED ASSETS
(SD) DRAINAGE
(SM) MISCELLANEOUS
(TA) AGENCY
(W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2012 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
7) Schedule of Other Post Employment Benefits (OPEB)

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

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	5,573,078	A201	5,253,601
Petty Cash	875	A210	875
TOTAL Cash	**5,573,953**		**5,254,476**
Accounts Receivable	120,093	A380	169,756
TOTAL Other Receivables (net)	**120,093**		**169,756**
State & Federal, Other	51,472	A410	2,930
TOTAL State And Federal Aid Receivables	**51,472**		**2,930**
Due From Other Funds	440	A391	774
TOTAL Due From Other Funds	**440**		**774**
Due From Other Governments	1,095,620	A440	1,059,467
TOTAL Due From Other Governments	**1,095,620**		**1,059,467**
Inventory	6,400	A445	
TOTAL Inventories	**6,400**		**0**
Prepaid Expenses	124,392	A480	86,280
TOTAL Prepaid Expenses	**124,392**		**86,280**
Cash In Time Deposits Special Reserves	119,470	A231	192,110
TOTAL Restricted Assets	**119,470**		**192,110**
TOTAL Assets and Deferred Outflows of Resources	**7,091,840**		**6,765,791**

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	112,321	A600	251,743
TOTAL Accounts Payable	**112,321**		**251,743**
Accrued Liabilities	52,380	A601	63,943
TOTAL Accrued Liabilities	**52,380**		**63,943**
Retained Percentages		A605	
TOTAL Retained Percentages	**0**		**0**
Due To Other Funds	147	A630	38
TOTAL Due To Other Funds	**147**		**38**
Due To Other Governments	437	A631	190
TOTAL Due To Other Governments	**437**		**190**
TOTAL Liabilities	**165,285**		**315,913**
Fund Balance			
Not in Spendable Form	130,792	A806	86,280
TOTAL Nonspendable Fund Balance	**130,792**		**86,280**
Capital Reserve	129,436	A878	199,496
TOTAL Restricted Fund Balance	**129,436**		**199,496**
Committed Fund Balance	52,945	A913	60,444
TOTAL Committed Fund Balance	**52,945**		**60,444**
Assigned Appropriated Fund Balance		A914	
Assigned Unappropriated Fund Balance	14,936	A915	9,811
TOTAL Assigned Fund Balance	**14,936**		**9,811**
Unassigned Fund Balance	6,598,446	A917	6,093,847
TOTAL Unassigned Fund Balance	**6,598,446**		**6,093,847**
TOTAL Fund Balance	**6,926,555**		**6,449,878**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**7,091,840**		**6,765,791**

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes		A1001	
TOTAL Real Property Taxes	0		0
Interest & Penalties On Real Prop Taxes	9,782	A1090	9,273
TOTAL Real Property Tax Items	9,782		9,273
Non Prop Tax Dist By County	2,604,273	A1120	2,197,632
Franchises	268,899	A1170	270,660
Other Non-Prop Tax	17	A1189	8
TOTAL Non Property Tax Items	2,873,189		2,468,300
Clerk Fees	1,809	A1255	1,938
Public Pound Charges, Dog Control Fees	490	A1550	130
Vital Statistics Fees	1,910	A1603	2,751
Park And Recreational Charges	431,340	A2001	455,627
Recreational Concessions	3,136	A2012	5,159
Contributions, Private Agencies-Youth	2,750	A2070	
Zoning Fees	2,630	A2110	3,420
Planning Board Fees	110,635	A2115	274,726
TOTAL Departmental Income	554,700		743,751
Public Safety Services For Other Govts	277	A2260	
TOTAL Intergovernmental Charges	277		0
Interest And Earnings	36,586	A2401	31,613
Rental of Real Property	6,891	A2410	6,720
TOTAL Use of Money And Property	43,477		38,333
Games of Chance	1,112	A2530	1,125
Dog Licenses	3,920	A2544	3,855
Building And Alteration Permits	105,903	A2555	81,698
TOTAL Licenses And Permits	110,934		86,678
Fines And Forfeited Bail	210,228	A2610	205,912
Forfeiture of Crime Proceeds	752	A2625	
TOTAL Fines And Forfeitures	210,980		205,912
Sales, Other		A2655	200
Sales of Equipment		A2665	3,588
Insurance Recoveries	7,074	A2680	136
TOTAL Sale of Property And Compensation For Loss	7,074		3,924
Refunds of Prior Year's Expenditures	2,779	A2701	1,481
Unclassified (specify)	179	A2770	805
TOTAL Miscellaneous Local Sources	2,958		2,286
St Aid, Revenue Sharing	25,546	A3001	25,546
St Aid, Mortgage Tax	829,469	A3005	829,354
St Aid, Real Property Tax Administration	30,000	A3040	-1,148
St Aid - Other (specify) Additional Description NYS OCA grant		A3089	4,941
St Aid, Youth Programs	2,443	A3820	2,930
TOTAL State Aid	887,458		861,623
TOTAL Revenues	4,700,829		4,420,079

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Other Sources			
Interfund Transfers	142	A5031	2,623
TOTAL Interfund Transfers	**142**		**2,623**
TOTAL Other Sources	**142**		**2,623**
TOTAL Detail Revenues And Other Sources	**4,700,971**		**4,422,701**

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Legislative Board, Pers Serv	56,953	A10101	56,953
Legislative Board, Contr Expend	3,005	A10104	3,605
TOTAL Legislative Board	59,958		60,558
Municipal Court, Pers Serv	163,613	A11101	166,720
Municipal Court, Equip & Cap Outlay		A11102	4,772
Municipal Court, Contr Expend	13,310	A11104	14,811
TOTAL Municipal Court	176,922		186,303
Supervisor,pers Serv	108,044	A12201	109,629
Supervisor,contr Expend	10,687	A12204	10,712
TOTAL Supervisor	118,731		120,341
Comptroller,pers Serv	99,243	A13151	99,243
Comptroller, Contr Expend	4,348	A13154	2,911
TOTAL Comptroller	103,591		102,153
Auditor, Contr Expend	10,950	A13204	8,600
TOTAL Auditor	10,950		8,600
Tax Collection,pers Serv	2,500	A13301	2,500
Tax Collection,contr Expend	5,897	A13304	6,097
TOTAL Tax Collection	8,397		8,597
Assessment, Pers Serv	137,672	A13551	139,021
Assessment, Equip & Cap Outlay		A13552	5,000
Assessment, Contr Expend	135,685	A13554	93,831
TOTAL Assessment	273,356		237,852
Clerk,pers Serv	87,518	A14101	89,582
Clerk,contr Expend	4,859	A14104	3,891
TOTAL Clerk	92,376		93,473
Law, Contr Expend	47,348	A14204	46,701
TOTAL Law	47,348		46,701
Personnel, Pers Serv	1,553	A14301	1,553
Personnel, Contr Expend	3,580	A14304	4,923
TOTAL Personnel	5,133		6,476
Engineer, Pers Serv	101,316	A14401	80,315
Engineer, Contr Expend	10,437	A14404	4,557
TOTAL Engineer	111,753		84,872
Records Mgmt, Equip & Cap Outlay	174	A14602	450
TOTAL Records Mgmt	174		450
Buildings, Pers Serv	112,758	A16201	114,675
Buildings, Equip & Cap Outlay	5,046	A16202	19,440
Buildings, Contr Expend	116,305	A16204	108,037
TOTAL Buildings	234,108		242,153
Central Comm System, Equip & Cap Outlay		A16502	37,889
Central Comm System, Contr Expend	16,134	A16504	13,949
TOTAL Central Comm System	16,134		51,838
Central Print & Mail,contr Expend	16,677	A16704	14,568
TOTAL Central Print & Mail	16,677		14,568
Central Data Process & Cap Outlay	42,184	A16802	7,591

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Central Data Process, Contr Expend	41,289	A16804	48,845
TOTAL Central Data Process	**83,473**		**56,436**
Unallocated Insurance, Contr Expend	94,485	A19104	103,838
TOTAL Unallocated Insurance	**94,485**		**103,838**
Municipal Assn Dues, Contr Expend	1,200	A19204	1,200
TOTAL Municipal Assn Dues	**1,200**		**1,200**
Judgements And Claims, Contr Expend		A19304	15,000
TOTAL Judgements And Claims	**0**		**15,000**
Taxes & Assess On Munic Prop, Contr Expend	5,691	A19504	4,962
TOTAL Taxes & Assess On Munic Prop	**5,691**		**4,962**
TOTAL General Government Support	**1,460,460**		**1,446,370**
Police, Contr Expend	1,038	A31204	557
TOTAL Police	**1,038**		**557**
Traffic Control, Contr Expen	30,740	A33104	29,995
TOTAL Traffic Control	**30,740**		**29,995**
Control of Animals, Pers Serv	28,581	A35101	29,044
Control of Animals, Contr Expend	4,103	A35104	3,612
TOTAL Control of Animals	**32,684**		**32,656**
School Attendance officer-Pers Serv	3,653	A36601	3,715
TOTAL School Attendance officer-Pers Serv	**3,653**		**3,715**
TOTAL Public Safety	**68,115**		**66,924**
Public Health, Contr Expend	1,125	A40104	1,500
TOTAL Public Health	**1,125**		**1,500**
Insect Control, Pers Serv	1,250	A40681	1,250
Insect Control, Contr Expend	4,618	A40684	7,050
TOTAL Insect Control	**5,868**		**8,300**
TOTAL Health	**6,993**		**9,800**
Street Admin, Pers Serv	96,396	A50101	97,382
Street Admin, Contr Expend	5,040	A50104	5,820
TOTAL Street Admin	**101,437**		**103,202**
Garage, Equip & Cap Outlay		A51322	38,641
Garage, Contr Expend	42,449	A51324	48,572
TOTAL Garage	**42,449**		**87,214**
Street Lighting, Contr Expend	13,105	A51824	14,409
TOTAL Street Lighting	**13,105**		**14,409**
TOTAL Transportation	**156,991**		**204,825**
Programs For Aging, Contr Expend	19,073	A67724	15,082
TOTAL Programs For Aging	**19,073**		**15,082**
TOTAL Economic Assistance And Opportunity	**19,073**		**15,082**
Recreation Admini, Pers Serv	181,439	A70201	185,882
Recreation Admini, Equip & Cap Outlay		A70202	
Recreation Admini, Contr Expend	38,214	A70204	37,441
TOTAL Recreation Admini	**219,652**		**223,323**
Parks, Pers Serv	125,475	A71101	139,844

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Parks, Equip & Cap Outlay	19,621	A71102	182,831
Parks, Contr Expend	131,731	A71104	144,843
TOTAL Parks	276,827		467,518
Playgr & Rec Centers, Contr Expend	1,609	A71404	2,827
TOTAL Playgr & Rec Centers	1,609		2,827
Youth Prog, Pers Serv	148,733	A73101	167,715
Youth Prog, Contr Expend	126,711	A73104	132,912
TOTAL Youth Prog	275,444		300,626
Historian, Pers Serv	1,957	A75101	3,000
Historian, Contr Expend	494	A75104	1,406
TOTAL Historian	2,451		4,406
Historical Property, Contr Expend	4,000	A75204	6,000
TOTAL Historical Property	4,000		6,000
Celebrations, Contr Expend	41,404	A75504	44,656
TOTAL Celebrations	41,404		44,656
Adult Recreation, Contr Expend		A76204	4,198
TOTAL Adult Recreation	0		4,198
TOTAL Culture And Recreation	821,387		1,053,554
Zoning, Pers Serv	34,337	A80101	27,780
Zoning, Contr Expend	5,078	A80104	4,056
TOTAL Zoning	39,415		31,836
Planning, Pers Serv	39,798	A80201	40,483
Planning, Equip & Cap Outlay	2,792	A80202	
Planning, Contr Expend	3,310	A80204	2,717
TOTAL Planning	45,899		43,201
Refuse & Garbage, Contr Expend	16,214	A81604	13,825
TOTAL Refuse & Garbage	16,214		13,825
Drainage, Contr Expend		A85404	2,811
TOTAL Drainage	0		2,811
Code Enforcements, Pers Serv	130,263	A86641	136,193
Code Enforcements, Equip & Cap Outlay		A86642	28,128
Code Enforcements, Contr Expend	16,837	A86644	15,948
TOTAL Code Enforcements	147,100		180,269
Emergency Disaster Work, Contr Expend	939	A87604	426
TOTAL Emergency Disaster Work	939		426
Gen Natural Resources, Contr Expend	80,000	A87904	80,000
TOTAL Gen Natural Resources	80,000		80,000
Cemetery, Equip & Cap Outlay	2,760	A88102	1,529
Cemetery, Contr Expend	2,936	A88104	3,631
TOTAL Cemetery	5,696		5,160
TOTAL Home And Community Services	335,264		357,528
State Retirement System	258,090	A90108	255,574
Social Security, Employer Cont	124,733	A90308	126,822
Unemployment Insurance, Empl Bnfts	11,028	A90508	
Disability Insurance, Empl Bnfts	2,515	A90558	2,773

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	248,389	A90608	280,939
Other Employee Benefits	1,367	A91898	1,563
TOTAL Employee Benefits	**646,122**		**667,671**
Debt Principal, Serial Bonds	170,000	A97106	175,000
TOTAL Debt Principal	**170,000**		**175,000**
Debt Interest, Serial Bonds	7,800	A97107	2,625
TOTAL Debt Interest	**7,800**		**2,625**
TOTAL Expenditures	**3,692,205**		**3,999,378**
Transfers, Other Funds		A99019	150,000
Transfers, Capital Projects Fund		A99509	750,000
TOTAL Operating Transfers	**0**		**900,000**
TOTAL Other Uses	**0**		**900,000**
TOTAL Detail Expenditures And Other Uses	**3,692,205**		**4,899,378**

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**5,917,788**	A8021	**6,926,554**
Restated Fund Balance - Beg of Year	**5,917,788**	A8022	**6,926,554**
ADD - REVENUES AND OTHER SOURCES	4,700,971		4,422,701
DEDUCT - EXPENDITURES AND OTHER USES	3,692,205		4,899,378
Fund Balance - End of Year	**6,926,554**	A8029	**6,449,878**

(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Tax Items	11,000	A1099N	10,000
Est Rev - Non Property Tax Items	2,586,192	A1199N	2,466,140
Est Rev - Departmental Income	560,200	A1299N	571,000
Est Rev - Use of Money And Property	31,900	A2499N	26,800
Est Rev - Licenses And Permits	62,000	A2599N	63,000
Est Rev - Fines And Forfeitures	220,000	A2649N	200,000
Est Rev - Sale of Prop And Comp For Loss		A2699N	3,000
Est Rev - Miscellaneous Local Sources	2,500	A2799N	
Est Rev - State Aid	605,655	A3099N	693,500
TOTAL Estimated Revenues	**4,079,447**		**4,033,440**
Appropriated Reserve	124,000	A511N	18,500
TOTAL Estimated Other Sources	**124,000**		**18,500**
TOTAL Estimated Revenues And Other Sources	**4,203,447**		**4,051,940**

(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	1,590,569	A1999N	1,607,471
App - Public Safety	72,352	A3999N	73,521
App - Health	12,700	A4999N	12,700
App - Transportation	218,841	A5999N	200,382
App - Economic Assistance And Opportunity	22,460	A6999N	22,660
App - Culture And Recreation	929,952	A7999N	892,014
App - Home And Community Services	382,072	A8999N	386,992
App - Employee Benefits	718,876	A9199N	791,200
App - Debt Service	177,625	A9899N	
TOTAL Appropriations	**4,125,447**		**3,986,940**
Other Budgetary Purposes	78,000	A962N	65,000
TOTAL Other Uses	**78,000**		**65,000**
TOTAL Appropriations And Other Uses	**4,203,447**		**4,051,940**

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	124,797	CD200	
Cash In Time Deposits		CD201	107,067
TOTAL Cash	**124,797**		**107,067**
Rehabilitation Loan Receivable	46,662	CD390	0
TOTAL Other Receivables (net)	**46,662**		**0**
TOTAL Assets and Deferred Outflows of Resources	**171,458**		**107,067**

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Deferred Inflows of Resources			
Deferred Inflow of Resources	33,174	CD691	8,015
TOTAL Deferred Inflows of Resources	**33,174**		**8,015**
TOTAL Deferred Inflows of Resources	**33,174**		**8,015**
Fund Balance			
Assigned Unappropriated Fund Balance	138,284	CD915	99,051
TOTAL Assigned Fund Balance	**138,284**		**99,051**
TOTAL Fund Balance	**138,284**		**99,051**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**171,458**		**107,066**

(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Community Development Income	722	CD2170	
TOTAL Departmental Income	**722**		**0**
Interest And Earnings	527	CD2401	467
TOTAL Use of Money And Property	**527**		**467**
Federal Aid Rental Assistance Program	145,888	CD4915	156,086
TOTAL Federal Aid	**145,888**		**156,086**
TOTAL Revenues	**147,137**		**156,554**
TOTAL Detail Revenues And Other Sources	**147,137**		**156,554**

(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Rent Subsidy, Contr Expend	145,888	CD86104	156,086
TOTAL Rent Subsidy	**145,888**		**156,086**
Rehab Loans & Grant, Contr Expend		CD86684	39,700
TOTAL Rehab Loans & Grant	**0**		**39,700**
TOTAL Home And Community Services	**145,888**		**195,786**
TOTAL Expenditures	**145,888**		**195,786**
TOTAL Detail Expenditures And Other Uses	**145,888**		**195,786**

(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**137,104**	CD8021	**138,284**
Prior Period Adj -Increase In Fund Balance	-69	CD8012	
Restated Fund Balance - Beg of Year	**137,035**	CD8022	**138,284**
ADD - REVENUES AND OTHER SOURCES	147,137		156,554
DEDUCT - EXPENDITURES AND OTHER USES	145,888		195,786
Fund Balance - End of Year	**138,284**	CD8029	**99,050**

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	10,498	CM201	10,539
TOTAL Cash	**10,498**		**10,539**
TOTAL Assets and Deferred Outflows of Resources	**10,498**		**10,539**

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Balance			
Assigned Unappropriated Fund Balance	10,498	CM915	10,539
TOTAL Assigned Fund Balance	**10,498**		**10,539**
TOTAL Fund Balance	**10,498**		**10,539**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**10,498**		**10,539**

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Interest And Earnings	47	CM2401	42
TOTAL Use of Money And Property	47		42
TOTAL Revenues	47		42
TOTAL Detail Revenues And Other Sources	47		42

Results of Operation

Code Description	2012	EdpCode	2013

(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**10,451**	CM8021	**10,498**
Restated Fund Balance - Beg of Year	**10,451**	CM8022	**10,498**
ADD - REVENUES AND OTHER SOURCES	47		42
Fund Balance - End of Year	**10,498**	CM8029	**10,538**

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	678,213	DA201	966,730
TOTAL Cash	**678,213**		**966,730**
Accounts Receivable	-1,993	DA380	
TOTAL Other Receivables (net)	**-1,993**		**0**
Due From Other Funds	147	DA391	38
TOTAL Due From Other Funds	**147**		**38**
Due From Other Governments	24	DA440	
TOTAL Due From Other Governments	**24**		**0**
Inventory of Materials & Supplies	69,489	DA445	35,322
TOTAL Inventories	**69,489**		**35,322**
Prepaid Expenses	48,435	DA480	37,768
TOTAL Prepaid Expenses	**48,435**		**37,768**
Cash In Time Deposits Special Reserves	652,540	DA231	907,105
TOTAL Restricted Assets	**652,540**		**907,105**
TOTAL Assets and Deferred Outflows of Resources	**1,446,855**		**1,946,962**

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	226,970	DA600	101,381
TOTAL Accounts Payable	**226,970**		**101,381**
Accrued Liabilities	48,112	DA601	48,778
TOTAL Accrued Liabilities	**48,112**		**48,778**
Due To Other Funds	440	DA630	774
TOTAL Due To Other Funds	**440**		**774**
TOTAL Liabilities	**275,522**		**150,933**
Fund Balance			
Not in Spendable Form	117,924	DA806	73,090
TOTAL Nonspendable Fund Balance	**117,924**		**73,090**
Capital Reserve	652,540	DA878	907,105
TOTAL Restricted Fund Balance	**652,540**		**907,105**
Assigned Appropriated Fund Balance		DA914	
Assigned Unappropriated Fund Balance	400,869	DA915	815,834
TOTAL Assigned Fund Balance	**400,869**		**815,834**
TOTAL Fund Balance	**1,171,333**		**1,796,029**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**1,446,855**		**1,946,962**

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Sales Tax (from County)	2,626,849	DA1120	3,024,457
TOTAL Non Property Tax Items	**2,626,849**		**3,024,457**
Other General Departmental Income	52,673	DA1289	101,497
Other Transportation Departmental Income		DA1789	3,000
TOTAL Departmental Income	**52,673**		**104,497**
Interest And Earnings	8,390	DA2401	5,498
Rental of Equipment	1,869	DA2414	
TOTAL Use of Money And Property	**10,260**		**5,498**
Sales of Equipment	1,398	DA2665	10,831
Insurance Recoveries	3,484	DA2680	
TOTAL Sale of Property And Compensation For Loss	**4,882**		**10,831**
Refunds of Prior Year's Expenditures	75	DA2701	
TOTAL Miscellaneous Local Sources	**75**		**0**
St Aid, Consolidated Highway Aid	124,148	DA3501	155,609
TOTAL State Aid	**124,148**		**155,609**
TOTAL Revenues	**2,818,886**		**3,300,893**
Interfund Transfers		DA5031	150,000
TOTAL Interfund Transfers	**0**		**150,000**
TOTAL Other Sources	**0**		**150,000**
TOTAL Detail Revenues And Other Sources	**2,818,886**		**3,450,893**

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Administration-Contractual	1,160	DA17104	14,232
TOTAL Administration-Contractual	**1,160**		**14,232**
TOTAL General Government Support	**1,160**		**14,232**
Maint of Streets, Pers Serv	388,340	DA51101	394,579
Maint of Streets, Contr Expend	112,910	DA51104	157,645
TOTAL Maint of Streets	**501,250**		**552,225**
Perm Improve Highway, Equip & Cap Outlay	470,153	DA51122	491,681
TOTAL Perm Improve Highway	**470,153**		**491,681**
Machinery, Pers Serv	99,655	DA51301	102,508
Machinery, Equip & Cap Outlay	334,555	DA51302	248,611
Machinery, Contr Expend	230,349	DA51304	222,724
TOTAL Machinery	**664,560**		**573,843**
Brush And Weeds, Pers Serv	6,076	DA51401	6,206
Brush And Weeds, Contr Expend	13,977	DA51404	18,373
TOTAL Brush And Weeds	**20,053**		**24,579**
Snow Removal, Pers Serv	359,852	DA51421	357,604
Snow Removal, Contr Expend	262,117	DA51424	338,080
TOTAL Snow Removal	**621,969**		**695,684**
TOTAL Transportation	**2,277,984**		**2,338,012**
State Retirement, Empl Bnfts	138,237	DA90108	149,601
Social Security , Empl Bnfts	63,215	DA90308	63,751
Unemployment Insurance, Empl Bnfts	123	DA90508	
Disability Insurance, Empl Bnfts	1,463	DA90558	1,544
Hospital & Medical (dental) Ins, Empl Bnft	235,080	DA90608	242,104
Other Employee Benefits (spec)	16,042	DA90898	16,952
TOTAL Employee Benefits	**454,160**		**473,952**
TOTAL Expenditures	**2,733,304**		**2,826,196**
TOTAL Detail Expenditures And Other Uses	**2,733,304**		**2,826,196**

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**1,085,754**	DA8021	**1,171,332**
Prior Period Adj -Increase In Fund Balance	-3	DA8012	
Restated Fund Balance - Beg of Year	**1,085,751**	DA8022	**1,171,332**
ADD - REVENUES AND OTHER SOURCES	2,818,886		3,450,893
DEDUCT - EXPENDITURES AND OTHER USES	2,733,304		2,826,196
Fund Balance - End of Year	**1,171,332**	DA8029	**1,796,036**

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Non Property Tax Items	3,010,957	DA1199N	3,047,109
Est Rev - Departmental Income	50,000	DA1299N	50,000
Est Rev - Use of Money And Property	5,000	DA2499N	5,000
Est Rev - State Aid	124,148	DA3099N	156,000
TOTAL Estimated Revenues	**3,190,105**		**3,258,109**
Appropriated Reserve	20,000	DA511N	20,000
TOTAL Estimated Other Sources	**20,000**		**20,000**
TOTAL Estimated Revenues And Other Sources	**3,210,105**		**3,278,109**

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Transportation	2,626,032	DA5999N	2,570,609
App - Employee Benefits	534,073	DA9199N	557,500
TOTAL Appropriations	**3,160,105**		**3,128,109**
Other Budgetary Purposes	50,000	DA962N	150,000
TOTAL Other Uses	**50,000**		**150,000**
TOTAL Appropriations And Other Uses	**3,210,105**		**3,278,109**

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	-28,190	H200	
Cash In Time Deposits		H201	755,409
TOTAL Cash	**-28,190**		**755,409**
State & Federal Receivables	36,016	H410	
TOTAL State And Federal Aid Receivables	**36,016**		**0**
TOTAL Assets and Deferred Outflows of Resources	**7,826**		**755,409**

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		H600	2,300
TOTAL Accounts Payable	**0**		**2,300**
TOTAL Liabilities	**0**		**2,300**
Fund Balance			
Assigned Appropriated Fund Balance	7,826	H914	753,109
TOTAL Assigned Fund Balance	**7,826**		**753,109**
TOTAL Fund Balance	**7,826**		**753,109**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**7,826**		**755,409**

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Misc Revenue, Other Govts	16,106	H2389	
TOTAL Intergovernmental Charges	**16,106**		**0**
Interest And Earnings	219	H2401	205
TOTAL Use of Money And Property	**219**		**205**
St Aid, Public Safety-Cap Proj	144,952	H3397	
TOTAL State Aid	**144,952**		**0**
TOTAL Revenues	**161,277**		**205**
Interfund Transfers		H5031	750,000
TOTAL Interfund Transfers	**0**		**750,000**
TOTAL Other Sources	**0**		**750,000**
TOTAL Detail Revenues And Other Sources	**161,277**		**750,205**

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Fire, Equip & Cap Outlay	161,428	H34102	
TOTAL Fire	161,428		0
TOTAL Public Safety	161,428		0
Playgr & Rec Centers, Equip & Cap Outlay	500	H71402	2,300
TOTAL Playgr & Rec Centers	500		2,300
Special Rec Facility, Equip & Cap Outlay	5,185	H71802	
TOTAL Special Rec Facility	5,185		0
TOTAL Culture And Recreation	5,685		2,300
TOTAL Expenditures	167,113		2,300
Transfers, Other Funds	142	H99019	2,623
TOTAL Operating Transfers	142		2,623
TOTAL Other Uses	142		2,623
TOTAL Detail Expenditures And Other Uses	167,255		4,923

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**13,806**	H8021	**7,828**
Restated Fund Balance - Beg of Year	**13,806**	H8022	**7,828**
ADD - REVENUES AND OTHER SOURCES	161,277		750,205
DEDUCT - EXPENDITURES AND OTHER USES	167,255		4,923
Fund Balance - End of Year	**7,828**	H8029	**753,110**

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Land	1,956,655	K101	1,956,655
Buildings	4,338,567	K102	4,377,799
Improvements Other Than Buildings	569,153	K103	600,157
Machinery And Equipment	4,728,763	K104	5,088,118
Infrastructure	5,092,198	K106	5,557,787
Accum Deprec, Buildings	-1,204,642	K112	-1,312,465
Accum Depr, Imp Other Than Bld	-134,472	K113	-159,633
Accum Depr, Machinery & Equip	-2,976,468	K114	-3,134,090
Accum Deprec, Infrastructure	-1,494,375	K116	-1,841,006
TOTAL Fixed Assets (net)	**10,875,379**		**11,133,323**
TOTAL Assets and Deferred Outflows of Resources	**10,875,379**		**11,133,323**

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	10,875,379	K159	11,133,323
TOTAL Investments in Non-Current Government Assets	**10,875,379**		**11,133,323**
TOTAL Fund Balance	**10,875,379**		**11,133,323**
TOTAL	**10,875,379**		**11,133,323**

(SD) DRAINAGE

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	2,477	SD200	
Cash In Time Deposits		SD201	4,089
TOTAL Cash	**2,477**		**4,089**
TOTAL Assets and Deferred Outflows of Resources	**2,477**		**4,089**

(SD) DRAINAGE

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Balance			
Assigned Unappropriated Fund Balance	2,459	SD915	4,089
TOTAL Assigned Fund Balance	**2,459**		**4,089**
TOTAL Fund Balance	**2,459**		**4,089**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**2,459**		**4,089**

(SD) DRAINAGE

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Special Assessments		SD1030	1,600
TOTAL Real Property Taxes	**0**		**1,600**
Interest And Earnings	18	SD2401	12
TOTAL Use of Money And Property	**18**		**12**
TOTAL Revenues	**18**		**1,612**
TOTAL Detail Revenues And Other Sources	**18**		**1,612**

Results of Operation

Code Description	2012	EdpCode	2013

(SD) DRAINAGE

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**2,459**	SD8021	**2,477**
Restated Fund Balance - Beg of Year	**2,459**	SD8022	**2,477**
ADD - REVENUES AND OTHER SOURCES	18		1,612
Fund Balance - End of Year	**2,477**	SD8029	**4,089**

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	75,690	SM201	81,271
TOTAL Cash	**75,690**		**81,271**
TOTAL Assets and Deferred Outflows of Resources	**75,690**		**81,271**

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Balance			
Assigned Unappropriated Fund Balance	75,690	SM915	81,271
TOTAL Assigned Fund Balance	**75,690**		**81,271**
TOTAL Fund Balance	**75,690**		**81,271**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**75,690**		**81,271**

(SM) MISCELLANEOUS

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	657,034	SM1001	573,823
TOTAL Real Property Taxes	657,034		573,823
Interest And Earnings	1,354	SM2401	361
TOTAL Use of Money And Property	1,354		361
TOTAL Revenues	658,389		574,184
TOTAL Detail Revenues And Other Sources	658,389		574,184

(SM) MISCELLANEOUS

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Ambulance, Contr Expend	632,000	SM45404	563,236
TOTAL Ambulance	**632,000**		**563,236**
TOTAL Health	**632,000**		**563,236**
Local Pension Fund, Empl Bnfts	11,989	SM90258	5,367
TOTAL Employee Benefits	**11,989**		**5,367**
TOTAL Expenditures	**643,989**		**568,603**
TOTAL Detail Expenditures And Other Uses	**643,989**		**568,603**

(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**61,290**	SM8021	**75,690**
Prior Period Adj -Decrease In Fund Balance	0	SM8015	
Restated Fund Balance - Beg of Year	**61,290**	SM8022	**75,690**
ADD - REVENUES AND OTHER SOURCES	658,389		574,184
DEDUCT - EXPENDITURES AND OTHER USES	643,989		568,603
Fund Balance - End of Year	**75,690**	SM8029	**81,270**

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	98,646	TA200	
Cash In Time Deposits		TA201	87,236
TOTAL Cash	**98,646**		**87,236**
TOTAL Assets and Deferred Outflows of Resources	**98,646**		**87,236**

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
State Retirement	3,880	TA18	
Group Insurance	702	TA20	599
Guaranty & Bid Deposits	82,618	TA30	86,167
Other Funds (specify)	11,445	TA85	471
TOTAL Agency Liabilities	**98,646**		**87,236**
TOTAL Liabilities	**98,646**		**87,236**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**98,646**		**87,236**

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Total Non-Current Govt Liabilities	224,419	W129	64,445
TOTAL Provision To Be Made In Future Budgets	**224,419**		**64,445**
TOTAL Assets and Deferred Outflows of Resources	**224,419**		**64,445**

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Compensated Absences	49,419	W687	64,445
TOTAL Other Liabilities	**49,419**		**64,445**
Bonds Payable	175,000	W628	
TOTAL Bond And Long Term Liabilities	**175,000**		**0**
TOTAL Liabilities	**224,419**		**64,445**
TOTAL Liabilities	**224,419**		**64,445**

TOWN OF Wilton
Statement of Indebtedness
For the Fiscal Year Ending 2013

County of: Saratoga

Municipal Code: 410391700000

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
2003	BOND E	Refinance		Y	05/01/2003	05/01/2013	3.00%		$1,475,000	$175,000	$175,000	$0	$0		$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									$0	$175,000	$175,000	$0	$0	$0	$0
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									$0	$175,000	$175,000	$0	$0	$0	$0

TOWN OF Wilton
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2013

	EDP Code	Amount
CASH:		
On Hand	9Z2001	$875.00
Demand Deposits	9Z2011	
Time Deposits	9Z2021	$8,411,048.00
Total		$8,411,923.00
COLLATERAL:		
- FDIC Insurance	9Z2014	$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	$9,450,332.00
Total		$9,950,332.00
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 Wilton
Bank Reconciliation
For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-2158	$43,077	$0	$43,077	$0
*****-3345	$131	$0	$131	$0
*****-3358	$531	$0	$531	$0
*****-3471	$2,794	$0	$1,724	$1,069
*****-0187	$5,730,623	$0	$0	$5,730,623
*****-1663	$753,963	$0	$0	$753,963
*****-5368	$2,163	$0	$0	$2,163
*****-9937	$2,145	$0	$0	$2,145
*****-6797	$153,142	$0	$0	$153,142
*****-8517	$192,110	$0	$0	$192,110
*****-0509	$86,167	$0	$0	$86,167
*****-8848	$1,321,370	$0	$0	$1,321,370
*****-4304	$7,038	$0	$0	$7,038
*****-0528	$101,120	$0	$0	$101,120
*****-3889	$6,232	$0	$0	$6,232
*****-5322	$8,442	$0	$427	$8,015

Total Adjusted Bank Balance			$8,365,156
Petty Cash			$875.00
Adjustments			$.00
Total Cash	9ZCASH	*	$8,366,031
Total Cash Balance All Funds	9ZCASHB	*	$8,366,031

* Must be equal

TOWN OF Wilton
Local Government Questionnaire
For the Fiscal Year Ending 2013

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

TOWN OF Wilton
Employee and Retiree Benefits
For the Fiscal Year Ending 2013

	Total Full Time Employees:	44			
	Total Part Time Employees:	6			
Account Code	**Description**	**Total Expenditures (All Funds)**	**# of Full Time Employees**	**# of Part Time Employees**	**# of Retirees**
90108	State Retirement System	$405,174.00	44	6	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security				
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	$4,316.00	2		
90608	Hospital and Medical (Dental) Insurance	$523,042.00	44		18
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	$18,513.00			22
	Total	**$951,045.00**			
Computed Total From Financial Section (comparative purposes only)		**$1,146,989.63**			

TOWN OF Wilton
Energy Costs and Consumption
For the Fiscal Year Ending 2013

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	$42,628		gallons	
Diesel Fuel	$42,628		gallons	
Fuel Oil			gallons	
Natural Gas	$33,940		cubic feet	
Electricity	$87,458		kilowatt-hours	
Coal			tons	

TOWN OF Wilton
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2013

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan	Agent Multiple-Employer Defined Benefits
2. Annual Required Contribution(ARC)	$474,121.00
3. Interest on Net OPEB Obligation	$9,208.00
4. Adjustment to Annual Required Contribution	$4,027,533.00
5. Annual OPEB Expense	$4,510,862.00
6. Less: Actual Contribution Made	$0.00
7. Increase in Net OPEB Obligation	$4,510,862.00
8. Net OPEB Obligation - beginning of year	$0.00
9. Net OPEB Obligation - end of year	$4,510,862.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	0.00%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	$4,510,862.00
13. Less: Actuarial Value of Plan Assets	
14. Unfunded Actuarial Accrued Liability(UAAL)	$4,510,862.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	
16. Annual Covered Payroll (of active employees covered by the plan)	$2,003,200.00
17. UAAL as Percentage of Annual Covered Payroll	225.18%

Other OPEB Information

18. Date of most recent actuarial valuation	12/31/2013
19. Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	10.00