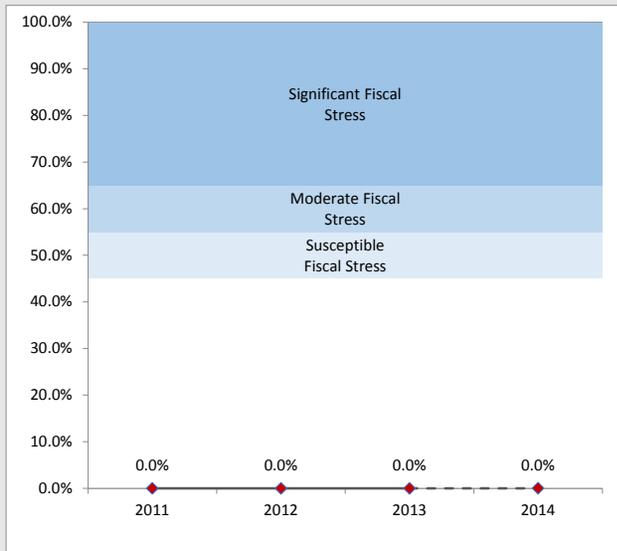


Fiscal Stress Summary

	% Score	
2011	0.0%	
2012	0.0%	
2013	0.0%	
2014	0.0%	based on 3 year trend



The summary graph projects a fiscal stress score based on a three-year trend analysis. This score is not based on data submitted by the locality. The predicted score is most reliable for municipalities which have followed a level trend but is less reliable for municipalities with scores that do not follow a steady trend.

Financial information provided on this page is pulled from reports submitted by the municipality. OSC performs a formal review of the information on an annual basis. However, OSC is unable to verify the accuracy of all the data elements upon which an entity's prior year fiscal stress score is based.

Note: Fiscal data may change after fiscal stress scores are released for a given year. As a result, the data presented in this workbook may vary slightly from previously released scores.

As of 29-AUG-2014

Indicator Scoring Summary

Fiscal Indicators

	Value		Scores	
	2012	2013	2012	2013
1 Assigned/Unassigned FB (General Fund)	109.2%	89.6%	0	0
Assigned/Unassigned FB (Combined Funds)	109.2%	89.6%		
2 Total FB (General Fund)	126.0%	106.7%	0	0
Total FB (Combined Funds)	126.0%	106.7%		
3 # of Operating Deficits in Three Years or last year's deficit <= -10%	0	0	0	0
4 Cash Ratio (Cash/Current Liability)	1420.2%	1334.9%	0	0
5 Cash % of Monthly Exp	1167.5%	966.2%	0	0
6 Short Term Debt Issuance (Debt/Revenues)	0.0%	0.0%	0	0
7 Short Term Debt Trend (consecutive debt or BN in last year)	0	0	0	0
8 Pers Srvc and Emp Benefits % Revs (3 yr avg)	45.9%	44.6%	0	0
9 Debt Service % Revenues (3 yr avg)	2.3%	2.2%	0	0

Environmental Indicators

	Value	Score
1 Change in Population	29.3%	0
2 Change in Median Age	13.0%	0
3 Median Age of Population	40.9	0
4 Child Poverty Rate	1.6%	0
5 Change in Child Poverty Rate	-3.4%	0
6 Change in Property Value (4 year avg)	1.0%	0
7 Property Value Per Capita	\$114,648	0
8 Change in Unemployment Rate	0.4	1
9 Unemployment Rate	7.0%	0
10 Change in Total Jobs in County	3.3%	0
11 Reliance on State and Federal Aid	12.3%	0
12 Change in State and Federal Aid	1.4%	0
13 Constitutional Tax Limit	N/A	N/A
14 Change in Sales Tax Receipts	N/A	N/A

No Designation

Name Town of Wilton
MuniCode 410391700000
County Saratoga

Fiscal Year End 31-Dec
Year Last Filed 2013

Enter data here and scroll down to see the projected fiscal stress level for the current fiscal year. ↓

Fiscal Stress Financial Indicator Components		Most Recent Three Fiscal Years Filed			Projection: Current Fiscal Year End
		2011	2012	2013	2014
Assigned Unappropriated and Unassigned FB	Total Assigned Unappropriated (account code 915) and Unassigned (code 917) Fund Balance: General and Highway Town-wide Funds only	6,040,900.86	7,014,251.00	6,919,492.15	
	Total Assigned Unappropriated (code 915) and Unassigned (code 917 and code 924 for Enterprise Funds) Fund Balance: Combined Funds only	6,040,900.86	7,014,251.00	6,919,492.15	
Total Fund Balance	Total Fund Balance: General and Highway Town-Wide Funds only	7,003,541.95	8,097,886.88	8,245,913.69	
	Total Fund Balance: Combined Funds	7,003,541.95	8,097,886.88	8,245,913.69	
Expenditures	Gross Expenditures (this includes transfers out): General and Highway Town-wide Funds only	6,868,921.16	6,425,508.86	7,725,574.04	
	Gross Expenditures (this includes transfers out): Combined Funds	6,868,921.16	6,425,508.86	7,725,574.04	
Revenues	Total Revenues (do not include transfers in): General Fund	4,302,494.16	4,700,828.75	4,420,078.50	
	Total Revenues (do not include transfers in): All Funds (Excluding Capital Project Fund)	7,713,534.24	8,325,304.75	8,453,363.18	
	Gross Revenues (includes transfers in): Combined Funds	7,142,894.93	7,519,856.79	7,873,594.00	
Cash and Investments	Cash and Investments A (codes 200 to 223, 450 and 451): Combined Funds	5,565,555.68	6,252,166.10	6,221,205.44	
	Cash and Investments B (codes 200, 201, 450 and 451): Combined Funds	5,564,780.68	6,251,291.10	6,220,330.44	
Current Liabilities	Current Liabilities (codes 600 to 626, 631 to 668): Combined Funds	631,701.83	440,220.13	466,035.19	
Taxes Receivable	Taxes Receivable (codes 280,290, and 295): Combined Funds	0.00	0.00	0.00	
Debt Related	Short Term Debt Issued during the year (Revenue Anticipation Notes, Tax Anticipation Notes, and Budget Notes only): All Funds	0.00	0.00	0.00	
	Budget Note issued during fiscal year: All Funds	No	No	No	
	Debt Service Expenditures (Expenditure Object Code .6 and .7): All Funds except Capital Projects Fund	172,750.00	177,800.00	177,625.00	
	Proceeds from current refunding bonds (code 5792): Debt Service Fund	0.00	0.00	0.00	
Personal Service and Employee Benefits	Personal Service and Employee Benefits (Expenditure Object Codes .1 (Personal Services) and .8 (Employee Benefits): All Funds except Capital Projects Fund	3,582,165.46	3,629,244.84	3,700,365.71	

Fiscal Stress Financial Indicators		2011	2012	2013	2014
Indicator # 1	Assigned and Unassigned Fund Balance as a percentage (%) of Expenditures	0	0	0	#DIV/0!
Indicator # 2	Total Fund Balance as a percentage (%) of Expenditures	0	0	0	#DIV/0!
Indicator # 3	Operating Deficits	0	0	0	#DIV/0!
Indicator # 4	Cash Ratio- Cash and Investments as a percentage (%) of Current Liabilities	0	0	0	0
Indicator # 5	Cash as a Percentage of Monthly Expenditures	0	0	0	#DIV/0!
Indicator # 6	Short Term Debt issuance as a percentage (%) of Revenues	0	0	0	0
Indicator # 7	Number of years of short term debt was issued or BN in last year	0	0	0	0
Indicator # 8	Personal Service and Employee Benefits as a percentage (%) of Revenues (3 year avg)	0	0	0	#DIV/0!
Indicator # 9	Debt Service as a Percentage (%) of Revenues (3 year avg)	0	0	0	#DIV/0!

Total Raw Score	0	0	0	#DIV/0!
Total Weighted Average Score	0.00	0.00	0.00	#DIV/0!
Percentage of Total Score	0.0%	0.0%	0.0%	#DIV/0!
Score Classification	No Designation	No Designation	No Designation	N/A

Revenue and Expenditure Definitions

Gross Revenues = Revenues and Other Sources
Total Revenues = Revenues
Gross Expenditures = Expenditures and Other Uses
Total Expenditures = Expenditures

	General Fund	Combined Funds
Towns	A, DA	A, B, DA, DB, FX, G, ES, EW, SS, SW
	Point Range	Percent Range (out of 29 max pts)
Significant Fiscal Stress	18.85 - 29	65 - 100%
Moderate Fiscal Stress	15.95 - 18.84	55 - 64.9%
Susceptible Fiscal Stress	13.05 - 15.94	45 - 54.9%
No Designation	0 - 13.04	0 - 44.9%

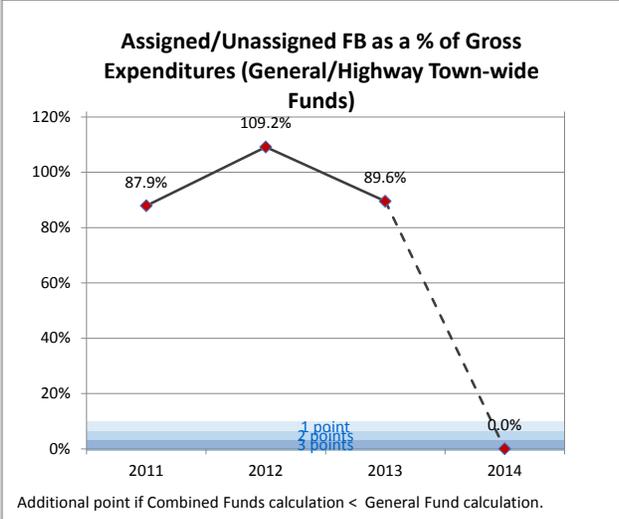
Prior year data has not been verified by OSC, but is shown here as reported by the local government for the sake of comparison over time. This projection tool allows the user to project future outcomes based on various scenarios. However, this worksheet does not limit entries based on feasibility. OSC takes no responsibility for the accuracy of the projections.

Note: Fiscal data may change after fiscal stress scores are released for a given year. As a result, the data presented in this workbook may vary slightly from previously released scores.

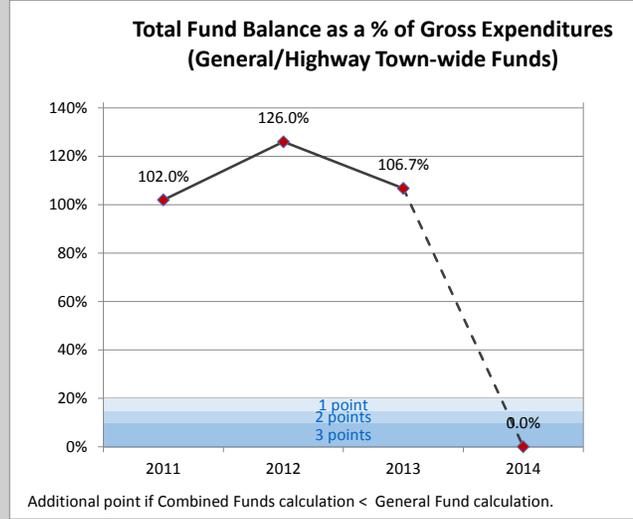
As of 29-AUG-2014

Town of Wilton: Projected data for 2014 is based on Projection Worksheet

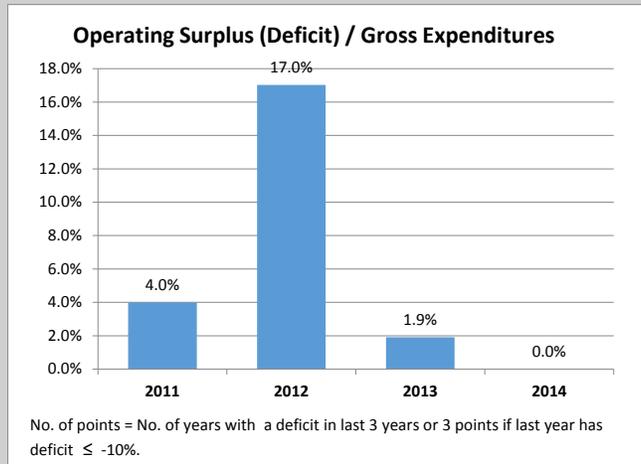
Indicator 1



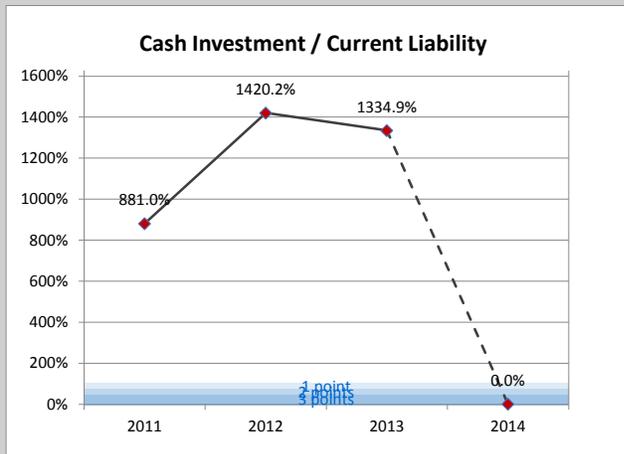
Indicator 2



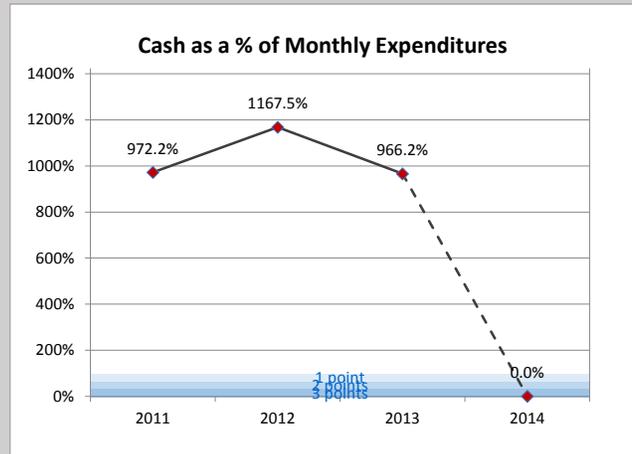
Indicator 3



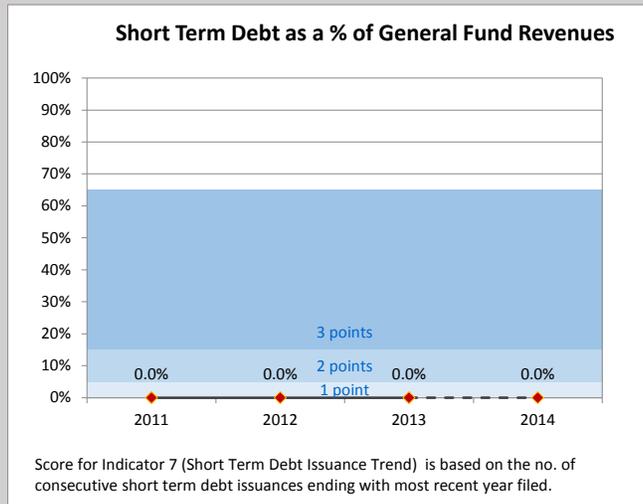
Indicator 4



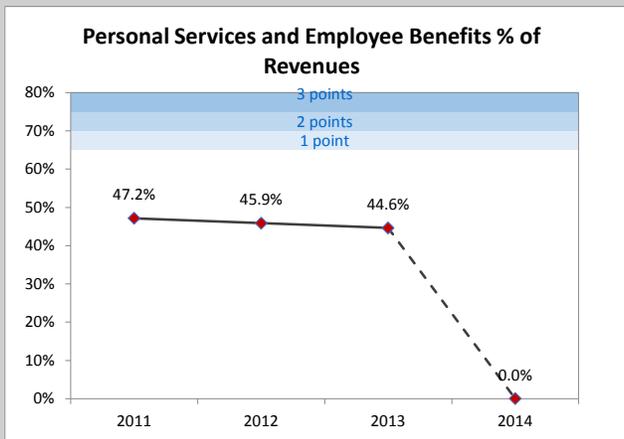
Indicator 5



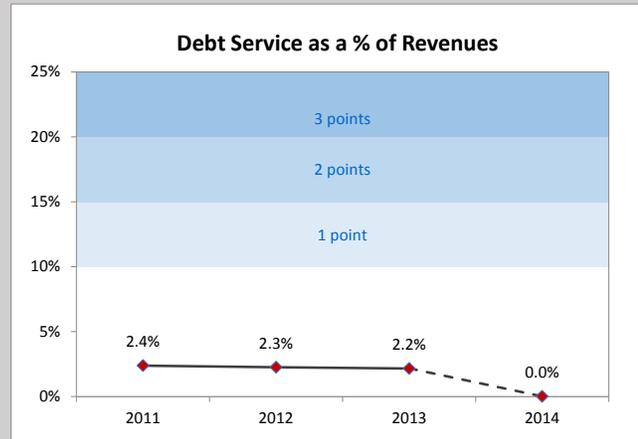
Indicator 6/7



Indicator 8



Indicator 9



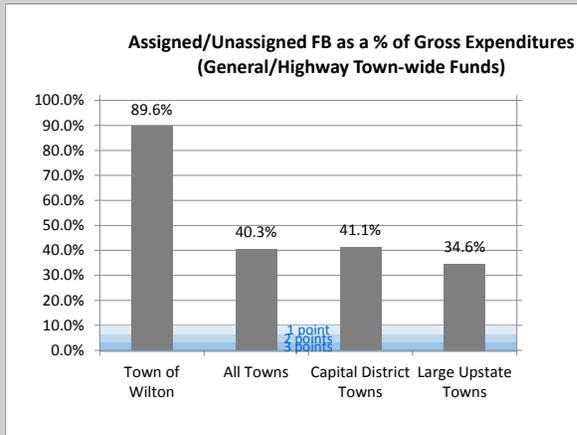
These graphs are provided for informational purposes. Calculations are based on the financial information provided by the municipality. The last data point of each graph is based on projection numbers entered by the user. OSC takes no responsibility for the accuracy of the projection or the submitted financial information.

Note: Fiscal data may change after fiscal stress scores are released for a given year. As a result, the data presented in this workbook may vary slightly from previously released scores.

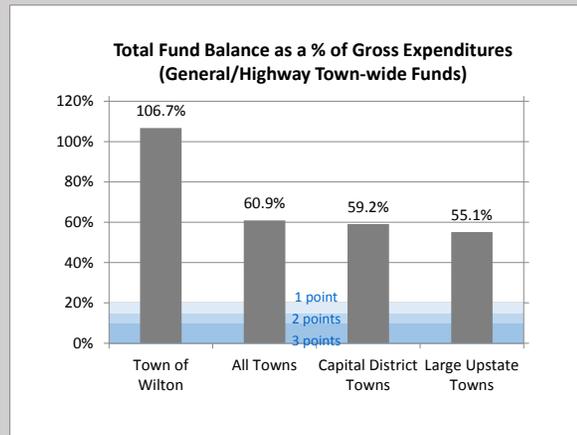
As of 29-AUG-2014

Town of Wilton

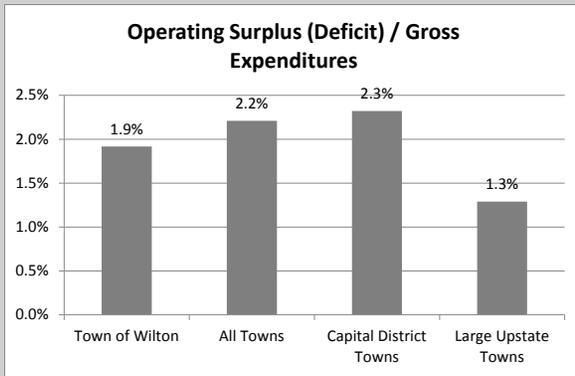
Indicator 1



Indicator 2



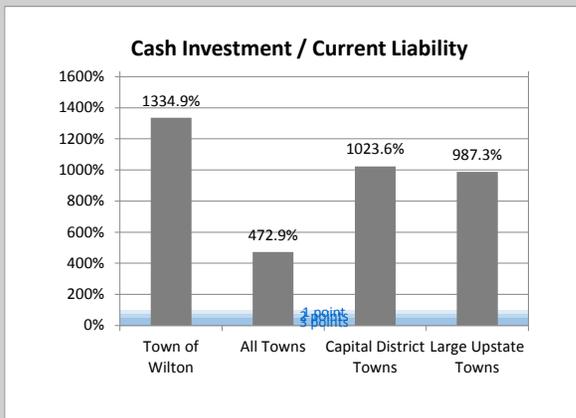
Indicator 3



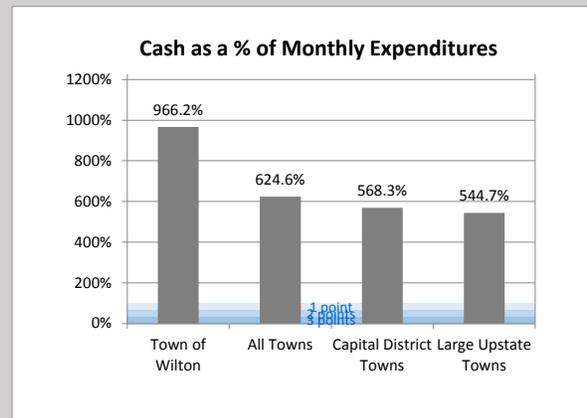
Peer Group used in Comparison For All Indicators

All Towns	873
Capital District Towns	103
Large Upstate Towns	84

Indicator 4

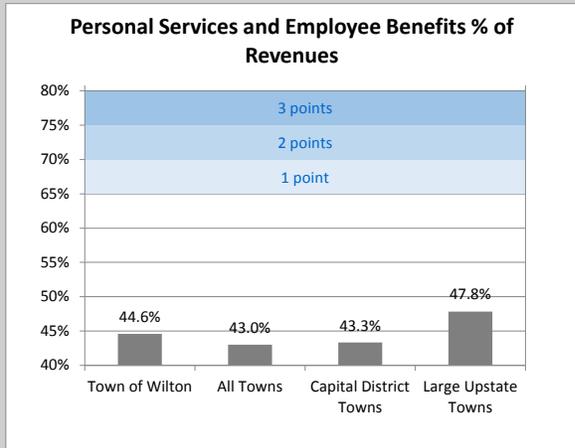


Indicator 5

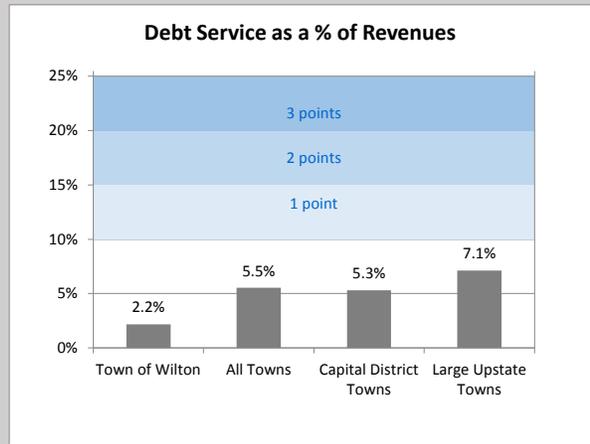


Town of Wilton

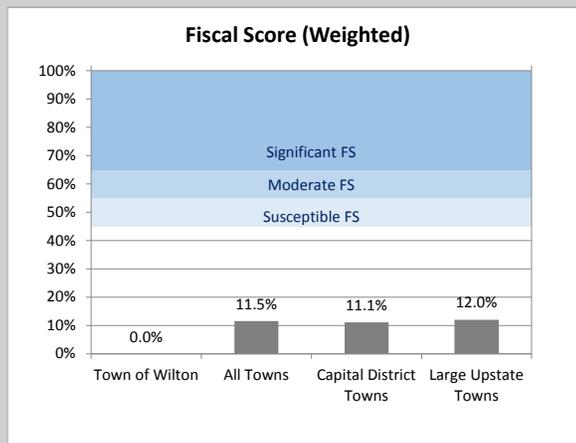
Indicator 8



Indicator 9



Fiscal Score



This page provides graphical comparisons of financial indicators for the selected municipality against selected peer groups. Peer groups include data for municipalities for which current AUDs have been filed. The tables show the number of municipalities which are included in each selected peer group. Greater caution should be taken when the number of units in the comparison group is small (for example, fewer than five).

Note: Fiscal data may change after fiscal stress scores are released for a given year. As a result, the data presented in this workbook may vary slightly from previously released scores.

As of 29-AUG-2014

Town of Wilton

County: Saratoga
MuniCode: 410391700000

Fiscal Year: 2013
Stress Level: No Designation

Indicator	Description	Year	Data	Points	Weight	Score	
1 Assigned and Unassigned Fund Balance	General and Highway Town-wide Funds Only 3 Points ≤ 3.33% Last Fiscal Year 2 Points > 3.33% But ≤ 6.67% Last Fiscal Year 1 Point > 6.67% But ≤ 10% Last Fiscal Year Combined Funds Minus A and DA Funds 1 Point = Combined Funds Calculation < General and Highway Town-wide Funds Calculation	2013	Assigned Unassigned FB (Codes 915 & 917 A and DA Funds)	6,919,492	0	50%	0.0%
			Assigned Unassigned FB (Codes 915 & 917 Combined Funds)	6,919,492			
			Gross Expenditures (A and DA Funds)	7,725,574			
			Gross Expenditures (Combined Funds)	7,725,574			
			Assigned Unassigned FB / Gross Exp (A and DA Funds)	89.6% 0 pts			
			Assigned Unassigned FB / Gross Exp (Combined Funds)	89.6% 0 pts			
2 Total Fund Balance	General and Highway Town-wide Funds Only 3 Points ≤ 10% Last Fiscal Year 2 Points > 10% But ≤ 15% Last Fiscal Year 1 Point > 15% But ≤ 20% Last Fiscal Year Combined Funds Minus A and DA Funds 1 Point = Combined Funds Calculation < General and Highway Town-wide Funds Calculation	2013	Account code: 8029 (A and DA Funds)	8,245,914	0	50%	0.0%
			Account code: 8029 (Combined Funds)	8,245,914			
			Gross Expenditures (A and DA Funds)	7,725,574			
			Gross Expenditures (Combined Funds)	7,725,574			
			8029 / Gross Exp (A and DA Funds)	106.7% 0 pts			
			8029 / Gross Exp (Combined Funds)	106.7% 0 pts			
3 Operating Deficit	Combined Funds 3 Points = Deficits in 3/3 Last Fiscal Years or a Deficit in the Last Fiscal Year ≤ -10% 2 Points = Deficits in 2/3 Last Fiscal Years 1 Point = Deficit in 1/3 Last Fiscal Years	2011	Gross Revenues (Combined Funds)	7,142,895	0 pts	10%	0.0%
			Gross Expenditures (Combined Funds)	6,868,921			
			<u>Deficit (Combined Funds)</u>	273,974			
		2012	Gross Revenues (Combined Funds)	7,519,857	0 pts	10%	0.0%
			Gross Expenditures (Combined Funds)	6,425,509			
			<u>Deficit (Combined Funds)</u>	1,094,348			
		2013	Gross Revenues (Combined Funds)	7,873,594	0 pts	10%	0.0%
			Gross Expenditures (Combined Funds)	7,725,574			
			<u>Deficit (Combined Funds)</u>	148,020			
			<u>Deficit / Gross Expenditures (Combined Funds)</u>	1.9%	0 pts		
4 Cash Ratio	Combined Funds 3 Points ≤ 50% Last Fiscal Year 2 Points > 50% But ≤ 75% Last Fiscal Year 1 Point > 75% But ≤ 100% Last Fiscal Year	2013	Cash and Investment Account Codes 200-223,450,451	6,221,205	0	20%	0.0%
			Net Current Liability Account Codes 600-626 & 631-668 Less Codes 280,290,295	466,035			
			Cash Investment / Current Liability	1334.9% 0 pts			
5 Cash % of Monthly Expenditures	Combined Funds 3 Points ≤ 33.3% Last Fiscal Year 2 Points > 33.3% But ≤ 66.7% Last Fiscal Year 1 Point > 66.7% But ≤ 100% Last Fiscal Year	2013	Account codes: 200, 201, 450, 451	6,220,330	0 pts	20%	0.0%
			Average Monthly Gross Expenditures (Total Gross/12)	643,798			
			Cash / Avg Monthly Exp	966.2% 0 pts			
6 Short Term Debt Issuance	All Funds 3 Points > 15% Last Fiscal Year 2 Points > 5% But ≤ 15% Last Fiscal Year 1 Point > 0% But ≤ 5% Last Fiscal Year	2013	Debt Issued	-	0 pts	10%	0.0%
			Total Revenues (General Fund)	4,420,079			
			Debt / Total Revenues (General Fund)	0.0% 0 pts			
7 Short Term Debt Issuance Trend	All Funds 3 Points = Issuance In Each of Last Three Fiscal Years or Issued a Budget Note In Last Fiscal Year 2 Points = Issuance In Each of Last Two Fiscal Years 1 Point = Issuance In Last Fiscal Year	2011	Debt Issued	- 0 pts	0	10%	0.0%
		2012	Debt Issued	- 0 pts			
		2013	Debt Issued	- 0 pts			

Town of Wilton

County: Saratoga
MuniCode: 410391700000

Fiscal Year: 2013
Stress Level: No Designation

8 Personal Services and Employee Benefits	All Funds 3 Points = Last Three Fiscal Year Average ≥ 75% 2 Points = Last Three Fiscal Year Average ≥ 70% But < 75% 1 Point = Last Three Fiscal Year Average ≥ 65% But < 70%	2011	Personal Services and Employee Benefits	3,582,165	0	10%	0.0%
			Total Revenues	7,713,534			
			Pers Svc & Benefits / Revenues	46.4%			
		2012	Personal Services and Employee Benefits	3,629,245			
			Total Revenues	8,325,305			
			Pers Svc & Benefits / Revenues	43.6%			
		2013	Personal Services and Employee Benefits	3,700,366			
			Total Revenues	8,453,363			
			Pers Svc & Benefits / Revenues	43.8%			
9 Debt Service % Revenue	All Funds 3 Points = Last Three Fiscal Year Average ≥ 20% 2 Points = Last Three Fiscal Year Average ≥ 15% But < 20% 1 Point = Last Three Fiscal Year Average ≥ 10% But < 15%	2011	Debt Service - Current Refunding	172,750	0	10%	0.0%
			Total Revenues	7,713,534			
			Debt Service / Revenues	2.2%			
		2012	Debt Service - Current Refunding	177,800			
			Total Revenues	8,325,305			
			Debt Service / Revenues	2.1%			
		2013	Debt Service - Current Refunding	177,625			
			Total Revenues	8,453,363			
			Debt Service / Revenues	2.1%			
TOTAL					0		0.0%

		<u>General</u>	<u>Combined Funds</u>		Percent Range (out of 29 max pts)
Gross Revenues = Revenues and Other Sources	Towns	<u>Fund</u> A, DA	<u>Combined Funds</u> A, B, DA, DB, FX, G, ES, EW, SS, SW	Significant Fiscal Stress	65 - 100%
Total Revenues = Revenues				Moderate Fiscal Stress	55 - 64.9%
Gross Expenditures = Expenditures and Other Uses				Susceptible Fiscal Stress	45 - 54.9%
Total Expenditures = Expenditures				No Designation	0 - 44.9%

Note: Fiscal data may change after fiscal stress scores are released for a given year. As a result, the data presented in this workbook may vary slightly from previously released scores.

As of 29-AUG-2014