

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

Town of Wilton  
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, John Lant (JL2904), hereby certify that I am the Chief Financial Officer of the Town of Wilton, and that the information provided in the Annual Financial Report of the Town of Wilton 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
- CD - Special Grant
- CM - Miscellaneous Special Revenue
- DA - Highway Town-wide
- H - Capital Projects
- SD - Special District(s) Drainage
- SM - Special District(s) Miscellaneous
- 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
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$14,061,763.86	\$12,458,773.08	\$10,668,948.33
210 - Petty Cash	\$875.00	\$675.00	\$875.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$14,062,638.86</b>	<b>\$12,459,448.08</b>	<b>\$10,669,823.33</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$1,777,070.55	\$1,640,295.26	\$268,914.28
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$1,777,070.55</b>	<b>\$1,640,295.26</b>	<b>\$268,914.28</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$130,737.63	\$160,192.58	\$156,357.58
<b>Total for Net Other Receivables</b>	<b>\$130,737.63</b>	<b>\$160,192.58</b>	<b>\$156,357.58</b>
<b>Due From</b>			
410 - Due from State and Federal Government	-	\$6,847.10	\$4,251.96
440 - Due from Other Governments SARATOGA COUNTY - SALES TAX, \$1,216,733; MORTGAGE TAX, \$149,116.	\$1,365,849.00	\$1,488,137.13	\$1,447,175.00
<b>Total for Due From</b>	<b>\$1,365,849.00</b>	<b>\$1,494,984.23</b>	<b>\$1,451,426.96</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$270,584.75	\$237,678.94	\$124,348.43

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**A - General  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Other Assets</b>	<b>\$270,584.75</b>	<b>\$237,678.94</b>	<b>\$124,348.43</b>
<b>Total for Assets</b>	<b>\$17,606,880.79</b>	<b>\$15,992,599.09</b>	<b>\$12,670,870.58</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$17,606,880.79</b>	<b>\$15,992,599.09</b>	<b>\$12,670,870.58</b>

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$129,423.63	\$54,674.46	\$65,837.23
601 - Accrued Liabilities	\$118,176.53	\$100,872.88	\$84,785.80
730 - Guaranty & Bid Deposits	\$80,975.50	\$66,931.89	\$116,374.06
<b>Total for Payables</b>	<b>\$328,575.66</b>	<b>\$222,479.23</b>	<b>\$266,997.09</b>
<b>Due to</b>			
631 - Due To Other Governments	-	\$127,480.16	\$129,491.65
637 - Due to Employees Retirement System	\$3,897.00	\$3,667.39	\$3,232.96
<b>Total for Due to</b>	<b>\$3,897.00</b>	<b>\$131,147.55</b>	<b>\$132,724.61</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>Unspent ARPA funds and security deposits</i>	\$1,412,174.27	\$1,647,674.27	\$867,587.14
690 - Overpayments and Clearing Account	\$98,859.00	-	-
<b>Total for Other Liabilities</b>	<b>\$1,511,033.27</b>	<b>\$1,647,674.27</b>	<b>\$867,587.14</b>
<b>Total for Liabilities</b>	<b>\$1,843,505.93</b>	<b>\$2,001,301.05</b>	<b>\$1,267,308.84</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$270,584.75	\$237,678.94	\$124,348.43

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Nonspendable Fund Balance</b>	<b>\$270,584.75</b>	<b>\$237,678.94</b>	<b>\$124,348.43</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$1,777,070.55	\$1,640,295.26	\$268,914.28
<b>Total for Restricted Fund Balance</b>	<b>\$1,777,070.55</b>	<b>\$1,640,295.26</b>	<b>\$268,914.28</b>
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$10,083,815.08	\$9,546,611.21	\$145,865.99
<b>Total for Assigned Fund Balance</b>	<b>\$10,083,815.08</b>	<b>\$9,546,611.21</b>	<b>\$145,865.99</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$3,631,904.48	\$2,566,712.63	\$10,864,433.04
<b>Total for Unassigned Fund Balance</b>	<b>\$3,631,904.48</b>	<b>\$2,566,712.63</b>	<b>\$10,864,433.04</b>
<b>Total for Fund Balance</b>	<b>\$15,763,374.86</b>	<b>\$13,991,298.04</b>	<b>\$11,403,561.74</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$17,606,880.79</b>	<b>\$15,992,599.09</b>	<b>\$12,670,870.58</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Tax Items</b>			
1090 - Interest and Penalties on Real Prop Taxes	\$7,999.87	\$8,751.20	\$5,907.89
<b>Total for Property Tax Items</b>	<b>\$7,999.87</b>	<b>\$8,751.20</b>	<b>\$5,907.89</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$4,829,373.16	\$4,900,159.05	\$4,565,622.02
1170 - Franchise Tax	\$297,721.66	\$311,411.74	\$303,473.43
<b>Total for Non-Property Tax Items</b>	<b>\$5,127,094.82</b>	<b>\$5,211,570.79</b>	<b>\$4,869,095.45</b>
<b>Departmental Income</b>			
1255 - Clerk Fees	\$3,828.94	\$3,904.15	\$2,330.39
1550 - Public Pound Charges Dog Control Fees	\$400.00	-	\$280.00
1603 - Vital Statistics Fees	\$7,820.00	\$7,180.00	\$6,161.00
2001 - Park and Recreational Charges	\$499,502.57	\$520,536.80	\$312,170.12
2012 - Recreational Concessions	\$5,900.51	\$1,729.68	\$1,382.41
2089 - Other Culture and Recreation Income	\$72,500.00	-	-
2110 - Zoning Fees	\$4,400.00	\$3,150.00	\$4,550.00
2115 - Planning Board Fees	\$201,158.60	\$216,459.25	\$167,171.81
<b>Total for Departmental Income</b>	<b>\$795,510.62</b>	<b>\$752,959.88</b>	<b>\$494,045.73</b>
<b>Intergovernmental Charges</b>			
2300 - Transportation Services Other Governments	-	-	\$0.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Intergovernmental Charges</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$372,084.13	\$64,424.85	\$7,765.60
2410 - Rental of Real Property	\$9,334.07	\$9,126.82	\$8,822.20
<b>Total for Use of Money and Property</b>	<b>\$381,418.20</b>	<b>\$73,551.67</b>	<b>\$16,587.80</b>
<b>Licenses and Permits</b>			
2530 - Games of Chance	\$703.30	\$664.49	\$411.18
2544 - Dog Licenses	\$4,378.50	\$3,930.00	\$3,697.50
2555 - Building and Alteration Permits	\$178,766.98	\$121,027.08	\$143,934.43
<b>Total for Licenses and Permits</b>	<b>\$183,848.78</b>	<b>\$125,621.57</b>	<b>\$148,043.11</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$340,604.25	\$322,100.53	\$231,271.87
<b>Total for Fines and Forfeitures</b>	<b>\$340,604.25</b>	<b>\$322,100.53</b>	<b>\$231,271.87</b>
<b>Sales of Property and Compensation for Loss</b>			
2665 - Sales of Equipment	\$68,200.00	\$15,500.00	\$28,865.50
2680 - Insurance Recoveries	\$44,317.81	-	\$0.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$112,517.81</b>	<b>\$15,500.00</b>	<b>\$28,865.50</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	\$2,520.63	\$19,456.44
2705 - Gifts and Donations	-	-	\$1,140.00
2706 - Grants From Local Governments	\$20,000.00	\$10,000.00	\$16,700.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2750 - AIM Related Payments	-	\$0.00	\$25,546.00
2770 - Unclassified <i>Vendor credit for sales tax</i>	\$3.15	\$6.47	\$80.00
<b>Total for Other Revenues</b>	<b>\$20,003.15</b>	<b>\$12,527.10</b>	<b>\$62,922.44</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$25,546.00	\$25,546.00	-
3005 - State Aid Mortgage Tax	\$672,616.78	\$798,151.28	\$1,135,897.40
3097 - State Aid Capital Projects	-	\$5,419.07	\$9,251.96
3820 - State Aid Youth Programs	\$3,600.00	\$3,565.00	\$3,712.00
<b>Total for State Aid</b>	<b>\$701,762.78</b>	<b>\$832,681.35</b>	<b>\$1,148,861.36</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	\$235,000.00	\$90,000.00	-
<b>Total for Federal Aid</b>	<b>\$235,000.00</b>	<b>\$90,000.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$7,905,760.28</b>	<b>\$7,445,264.09</b>	<b>\$7,005,601.15</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$100,000.00	-
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$100,000.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$100,000.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$7,905,760.28</b>	<b>\$7,545,264.09</b>	<b>\$7,005,601.15</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$63,912.00	\$62,708.00	\$61,528.00
10104 - Legislative Board - Contractual	\$1,894.76	\$1,882.80	\$1,940.38
<b>Total for Legislative Board</b>	<b>\$65,806.76</b>	<b>\$64,590.80</b>	<b>\$63,468.38</b>
<b>Judicial</b>			
11101 - Municipal Court - Personal Services	\$290,031.89	\$281,317.32	\$263,598.30
11102 - Municipal Court - Equipment and Capital Outlay	\$7,689.96	\$0.00	\$0.00
11104 - Municipal Court - Contractual	\$17,862.78	\$21,612.54	\$15,980.71
<b>Total for Judicial</b>	<b>\$315,584.63</b>	<b>\$302,929.86</b>	<b>\$279,579.01</b>
<b>Executive</b>			
12201 - Supervisor - Personal Services	\$154,573.58	\$149,014.82	\$139,335.45
12202 - Supervisor - Equipment and Capital Outlay	\$1,287.49	-	-
12204 - Supervisor - Contractual	\$11,369.03	\$10,276.47	\$9,465.29
<b>Total for Executive</b>	<b>\$167,230.10</b>	<b>\$159,291.29</b>	<b>\$148,800.74</b>
<b>Finance</b>			
13151 - Comptroller - Personal Services	\$109,127.20	\$103,922.07	\$99,352.28
13152 - Comptroller - Equipment and Capital Outlay	-	\$0.00	\$0.00

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Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
13154 - Comptroller - Contractual	\$37,526.97	\$34,868.33	\$30,692.17
13204 - Auditor - Contractual	\$13,650.00	\$10,500.00	\$12,950.00
13301 - Tax Collection - Personal Services	\$2,500.00	\$2,500.00	\$2,500.00
13302 - Tax Collection - Equipment and Capital Outlay	-	\$0.00	\$0.00
13304 - Tax Collection - Contractual	\$7,387.19	\$6,638.16	\$7,341.39
13551 - Assessment - Personal Services	\$179,652.37	\$171,526.88	\$157,221.47
13552 - Assessment - Equipment and Capital Outlay	\$819.99	\$0.00	\$0.00
13554 - Assessment - Contractual	\$38,781.95	\$39,278.32	\$55,575.45
<b>Total for Finance</b>	<b>\$389,445.67</b>	<b>\$369,233.76</b>	<b>\$365,632.76</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$137,389.45	\$133,690.35	\$124,196.68
14102 - Clerk - Equipment and Capital Outlay	-	-	\$0.00
14104 - Clerk - Contractual	\$7,565.06	\$5,949.84	\$4,267.01
14204 - Law - Contractual	\$60,804.25	\$58,950.00	\$83,003.25
14301 - Personnel - Personal Services	\$2,500.00	\$2,500.00	\$2,500.00
14304 - Personnel - Contractual	\$9,369.31	\$13,052.90	\$12,322.53
14401 - Engineer - Personal Services	\$202,402.25	\$191,027.20	\$180,197.04
14402 - Engineer - Equipment and Capital Outlay	\$1,699.00	\$40,670.65	\$1,150.53
14404 - Engineer - Contractual	\$5,094.29	\$6,598.71	\$4,246.62
14604 - Records Management - Contractual	\$186.89	\$146.52	\$203.62
<b>Total for Municipal Staff</b>	<b>\$427,010.50</b>	<b>\$452,586.17</b>	<b>\$412,087.28</b>
<b>Shared Services</b>			
16201 - Operation of Plant - Personal Services	\$133,166.72	\$133,956.95	\$122,419.69

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
16202 - Operation of Plant - Equipment and Capital Outlay	\$100,781.92	\$48,351.42	\$233,490.83
16204 - Operation of Plant - Contractual	\$95,189.86	\$91,630.32	\$86,246.18
16504 - Central Communication System - Contractual	\$37,772.78	\$26,769.31	\$14,573.66
16704 - Central Printing and Mailing - Contractual	\$15,441.84	\$14,697.20	\$14,256.81
16802 - Central Data Processing - Equipment and Capital Outlay	\$9,892.49	\$14,844.02	\$6,010.16
16804 - Central Data Processing - Contractual	\$72,010.39	\$69,676.92	\$65,686.93
<b>Total for Shared Services</b>	<b>\$464,256.00</b>	<b>\$399,926.14</b>	<b>\$542,684.26</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$131,022.86	\$128,875.33	\$119,440.13
19204 - Municipal Association Dues - Contractual	\$1,500.00	\$1,350.00	\$1,350.00
<b>Total for Special Items</b>	<b>\$132,522.86</b>	<b>\$130,225.33</b>	<b>\$120,790.13</b>
<b>Total for General Government Support</b>	<b>\$1,961,856.52</b>	<b>\$1,878,783.35</b>	<b>\$1,933,042.56</b>
<b>Public Safety</b>			
<b>Administration</b>			
30104 - Public Safety Administration - Contractual	\$5,000.00	\$15,000.00	-
<b>Total for Administration</b>	<b>\$5,000.00</b>	<b>\$15,000.00</b>	<b>\$0.00</b>
<b>Law Enforcement</b>			
31204 - Police - Contractual	\$102,959.13	\$101,828.28	\$76,060.35
<b>Total for Law Enforcement</b>	<b>\$102,959.13</b>	<b>\$101,828.28</b>	<b>\$76,060.35</b>
<b>Traffic Control</b>			

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
33102 - Traffic Control - Equipment and Capital Outlay	\$16,649.00	\$8,000.00	-
33104 - Traffic Control - Contractual	\$89,842.05	\$80,750.14	\$49,026.88
<b>Total for Traffic Control</b>	<b>\$106,491.05</b>	<b>\$88,750.14</b>	<b>\$49,026.88</b>
<b>Animal Control</b>			
35101 - Dog Control - Personal Services	\$47,822.50	\$25,490.27	\$20,783.00
35102 - Dog Control - Equipment and Capital Outlay	-	\$849.99	-
35104 - Dog Control - Contractual	\$6,831.29	\$4,967.81	\$1,934.20
<b>Total for Animal Control</b>	<b>\$54,653.79</b>	<b>\$31,308.07</b>	<b>\$22,717.20</b>
<b>Other Public Safety</b>			
36504 - Demolition of Unsafe Buildings - Contractual	-	-	\$120.00
36601 - School Attendance Officer - Personal Services	\$5,745.25	\$5,611.22	\$4,867.63
39894 - Public Safety, Other - Contractual <i>Specialized services for school safety</i>	\$25,000.00	-	-
<b>Total for Other Public Safety</b>	<b>\$30,745.25</b>	<b>\$5,611.22</b>	<b>\$4,987.63</b>
<b>Total for Public Safety</b>	<b>\$299,849.22</b>	<b>\$242,497.71</b>	<b>\$152,792.06</b>
<b>Health</b>			
<b>Public Health Program</b>			
40104 - Public Health - Contractual	\$1,500.00	\$1,500.00	\$1,500.00
40504 - Public Health, Other - Contractual <i>Health services for residents relative to COVID-19.</i>	\$5,000.00	\$25,000.00	-
40681 - Insect Control - Personal Services	-	-	\$0.00
40684 - Insect Control - Contractual	\$2,075.30	-	\$0.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Public Health Program</b>	<b>\$8,575.30</b>	<b>\$26,500.00</b>	<b>\$1,500.00</b>
<b>Total for Health</b>	<b>\$8,575.30</b>	<b>\$26,500.00</b>	<b>\$1,500.00</b>
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$119,126.98	\$108,978.82	\$121,181.18
50104 - Highway and Street Administration - Contractual	\$4,254.16	\$8,550.85	\$3,265.22
51322 - Garage - Equipment and Capital Outlay	\$86,062.41	\$42,623.45	\$69,496.00
51324 - Garage - Contractual	\$22,812.23	\$41,238.18	\$40,150.74
51404 - Brush And Weeds - Contractual	\$11,176.50	\$2,150.00	-
51824 - Street Lighting - Contractual	\$17,800.33	\$19,779.20	\$16,236.17
<b>Total for Highway</b>	<b>\$261,232.61</b>	<b>\$223,320.50</b>	<b>\$250,329.31</b>
<b>Total for Transportation</b>	<b>\$261,232.61</b>	<b>\$223,320.50</b>	<b>\$250,329.31</b>
<b>Economic Assistance and Opportunity</b>			
<b>Social Services Programs</b>			
61504 - Food Stamp Outreach - Contractual	\$7,024.38	\$24,698.99	\$4,206.88
<b>Total for Social Services Programs</b>	<b>\$7,024.38</b>	<b>\$24,698.99</b>	<b>\$4,206.88</b>
<b>Economic Opportunity and Development</b>			
65104 - Veterans Service - Contractual	-	\$5,000.00	-
67721 - Programs for the Aging - Personal Services	\$17,072.00	\$16,571.00	\$14,482.00
67724 - Programs for the Aging - Contractual	\$17,333.70	\$15,138.83	\$11,402.18

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Economic Opportunity and Development</b>	<b>\$34,405.70</b>	<b>\$36,709.83</b>	<b>\$25,884.18</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$41,430.08</b>	<b>\$61,408.82</b>	<b>\$30,091.06</b>
<b>Culture and Recreation</b>			
<b>C&amp;R - Administration</b>			
70201 - Parks and Recreation Administration - Personal Services	\$181,303.36	\$173,631.14	\$147,574.38
70202 - Parks and Recreation Administration - Equipment and Capital Outlay	-	-	\$0.00
70204 - Parks and Recreation Administration - Contractual	\$15,645.09	\$16,766.20	\$13,855.30
<b>Total for C&amp;R - Administration</b>	<b>\$196,948.45</b>	<b>\$190,397.34</b>	<b>\$161,429.68</b>
<b>Recreation</b>			
71101 - Parks - Personal Services	\$251,427.16	\$215,509.11	\$185,745.40
71102 - Parks - Equipment and Capital Outlay	\$107,158.80	\$14,831.50	\$77,244.90
71104 - Parks - Contractual	\$216,689.86	\$169,088.07	\$160,223.26
71401 - Playground and Recreation Centers - Personal Services	\$17,869.91	\$16,150.19	\$12,140.09
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	\$76,914.02	\$0.00	\$12,814.00
71404 - Playground and Recreation Centers - Contractual	\$16,553.47	\$16,156.49	\$1,110.30
72704 - Band Concerts - Contractual	\$5,000.00	-	-
73101 - Youth Programs - Personal Services	\$240,780.05	\$222,118.04	\$143,072.84
73102 - Youth Programs - Equipment and Capital Outlay	-	-	\$0.00
73104 - Youth Programs - Contractual	\$127,456.08	\$112,087.37	\$33,223.54
<b>Total for Recreation</b>	<b>\$1,059,849.35</b>	<b>\$765,940.77</b>	<b>\$625,574.33</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Culture</b>			
75101 - Historian - Personal Services	\$4,486.00	\$4,392.52	\$4,400.00
75104 - Historian - Contractual	\$745.95	\$1,192.85	\$214.99
75204 - Historical Property - Contractual	\$6,000.00	\$11,000.00	\$13,100.00
75501 - Celebrations - Personal Services	-	\$0.00	\$0.00
75504 - Celebrations - Contractual	\$3,677.96	\$4,874.66	\$1,512.96
76204 - Adult Recreation - Contractual	\$2,808.45	\$4,857.99	\$2,838.82
<b>Total for Culture</b>	<b>\$17,718.36</b>	<b>\$26,318.02</b>	<b>\$22,066.77</b>
<b>Total for Culture and Recreation</b>	<b>\$1,274,516.16</b>	<b>\$982,656.13</b>	<b>\$809,070.78</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80101 - Zoning - Personal Services	\$42,133.02	\$40,112.80	\$35,772.77
80104 - Zoning - Contractual	\$3,704.81	\$3,727.98	\$3,772.82
80201 - Planning and Surveys - Personal Services	\$57,603.09	\$52,598.20	\$47,762.36
80204 - Planning and Surveys - Contractual	\$3,744.30	\$2,266.47	\$2,981.69
80904 - Environmental Control - Contractual	\$20,000.00	\$0.00	\$13,959.50
<b>Total for General Environment</b>	<b>\$127,185.22</b>	<b>\$98,705.45</b>	<b>\$104,249.14</b>
<b>Sanitation</b>			
81604 - Refuse and Garbage - Contractual	\$17,222.73	\$10,049.84	\$2,018.08
<b>Total for Sanitation</b>	<b>\$17,222.73</b>	<b>\$10,049.84</b>	<b>\$2,018.08</b>
<b>Community Environment</b>			

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
85102 - Community Beautification - Equipment and Capital Outlay	-	\$100.67	-
85104 - Community Beautification - Contractual	-	-	\$7,725.00
<b>Total for Community Environment</b>	<b>\$0.00</b>	<b>\$100.67</b>	<b>\$7,725.00</b>
<b>Community Development</b>			
86641 - Code Enforcements - Personal Services	\$268,994.05	\$259,138.70	\$239,358.38
86642 - Code Enforcements - Equipment and Capital Outlay	\$88,155.20	\$0.00	\$0.00
86644 - Code Enforcements - Contractual	\$22,477.99	\$25,234.13	\$20,619.08
<b>Total for Community Development</b>	<b>\$379,627.24</b>	<b>\$284,372.83</b>	<b>\$259,977.46</b>
<b>Natural Resources</b>			
87104 - Conservation - Contractual	-	-	\$0.00
87604 - Emergency Disaster Work - Contractual	\$1,500.00	\$1,500.00	\$1,500.00
87904 - General Natural Resources - Contractual	\$87,550.00	\$70,850.71	\$50,000.00
<b>Total for Natural Resources</b>	<b>\$89,050.00</b>	<b>\$72,350.71</b>	<b>\$51,500.00</b>
<b>Special Services</b>			
88102 - Cemetery - Equipment and Capital Outlay	\$4,739.68	\$4,470.96	\$3,265.00
88104 - Cemetery - Contractual	\$3,145.74	\$14,102.64	\$22,718.40
89894 - Home and Community Services, Other - Contractual <i>Funding for housing needs for low income families</i>	\$200,000.00	\$5,000.00	-
<b>Total for Special Services</b>	<b>\$207,885.42</b>	<b>\$23,573.60</b>	<b>\$25,983.40</b>
<b>Total for Home and Community Services</b>	<b>\$820,970.61</b>	<b>\$489,153.10</b>	<b>\$451,453.08</b>
<b>Employee Benefits</b>			

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$260,126.00	\$224,753.97	\$260,780.00
90308 - Social Security - Employee Benefits	\$186,541.28	\$175,720.55	\$156,674.65
90508 - Unemployment Insurance - Employee Benefits	-	\$295.76	-
90558 - Disability Insurance - Employee Benefits	\$3,527.55	\$3,211.65	\$3,281.85
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$392,870.46	\$357,128.83	\$390,047.48
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Employee safety equipment, boots</i>	\$2,036.67	\$2,097.42	\$1,962.45
<b>Total for Employee Benefits</b>	<b>\$845,101.96</b>	<b>\$763,208.18</b>	<b>\$812,746.43</b>
<b>Total for Employee Benefits</b>	<b>\$845,101.96</b>	<b>\$763,208.18</b>	<b>\$812,746.43</b>
<b>Total for Expenditures</b>	<b>\$5,513,532.46</b>	<b>\$4,667,527.79</b>	<b>\$4,441,025.28</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>TO HIGHWAY FUND</i>	\$587,651.00	\$290,000.00	-
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$32,500.00	-	-
<b>Total for Interfund Transfers</b>	<b>\$620,151.00</b>	<b>\$290,000.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$620,151.00</b>	<b>\$290,000.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$620,151.00</b>	<b>\$290,000.00</b>	<b>\$0.00</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Expenditures and Other Uses</b>	<b>\$6,133,683.46</b>	<b>\$4,957,527.79</b>	<b>\$4,441,025.28</b>

Town of Wilton  
 Annual Financial Report  
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**A - General  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$13,991,298.04	\$11,403,561.74	\$8,838,985.87
8022 - Restated Fund Balance - Beginning of Year	\$13,991,298.04	\$11,403,561.74	\$8,838,985.87
Add Revenues and Other Sources	\$7,905,760.28	\$7,545,264.09	\$7,005,601.15
Deduct Expenditures and Other Uses	\$6,133,683.46	\$4,957,527.79	\$4,441,025.28
8029 - Fund Balance - End of Year	\$15,763,374.86	\$13,991,298.04	\$11,403,561.74

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

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1099 - Est Rev - Property Tax Items	\$8,000.00	\$8,000.00	\$7,500.00
1199 - Est Rev - Non-Property Tax Items	\$4,383,908.00	\$3,860,668.00	\$3,604,872.00
1299 - Est Rev - Departmental Income	-	\$723,600.00	\$853,600.00
2199 - Est Rev - Departmental Income	\$700,650.00	-	-
2499 - Est Rev - Use of Money and Property	\$159,574.00	\$29,042.00	\$13,942.00
2599 - Est Rev - Licenses and Permits	\$112,200.00	\$117,200.00	\$107,700.00
2649 - Est Rev - Fines and Forfeitures	\$250,000.00	\$250,000.00	\$200,000.00
3099 - Est Rev - State Aid	\$528,746.00	\$599,111.00	\$586,314.00
<b>Total for Estimated Revenue</b>	<b>\$6,143,078.00</b>	<b>\$5,587,621.00</b>	<b>\$5,373,928.00</b>
<b>Estimated Other Sources</b>			
5031 - Estimated - Interfund Transfers	-	\$0.00	\$100,000.00
511 - Appropriated Reserves and Restricted Fund Balance	\$269,000.00	\$250,500.00	-
<b>Total for Estimated Other Sources</b>	<b>\$269,000.00</b>	<b>\$250,500.00</b>	<b>\$100,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$6,412,078.00</b>	<b>\$5,838,121.00</b>	<b>\$5,473,928.00</b>

Town of Wilton  
Annual Financial Report  
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**A - General  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$2,346,393.00	\$2,160,892.00	\$2,107,929.00
3999 - App - Public Safety	\$217,755.00	\$246,002.00	\$227,475.00
4999 - App - Health	\$2,500.00	\$1,500.00	\$3,500.00
5999 - App - Transportation	\$248,435.00	\$325,995.00	\$251,902.00
6999 - App - Economic Assistance and Opportunity	\$53,050.00	\$43,342.00	\$39,486.00
7999 - App - Culture and Recreation	\$1,619,224.00	\$1,316,000.00	\$1,137,382.00
8999 - App - Home and Community Services	\$725,828.00	\$711,390.00	\$572,802.00
9199 - App - Employee Benefits	\$1,103,893.00	\$913,000.00	\$938,452.00
<b>Total for Estimated Appropriations</b>	<b>\$6,317,078.00</b>	<b>\$5,718,121.00</b>	<b>\$5,278,928.00</b>
<b>Estimated Other Uses</b>			
962 - Other Budgetary Purposes	\$95,000.00	\$120,000.00	\$195,000.00
<b>Total for Estimated Other Uses</b>	<b>\$95,000.00</b>	<b>\$120,000.00</b>	<b>\$195,000.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$6,412,078.00</b>	<b>\$5,838,121.00</b>	<b>\$5,473,928.00</b>

Town of Wilton  
 Annual Financial Report  
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**CD - Special Grant  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$1,032.18	\$6,271.21	\$5,713.88
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,032.18</b>	<b>\$6,271.21</b>	<b>\$5,713.88</b>
<b>Total for Assets</b>	<b>\$1,032.18</b>	<b>\$6,271.21</b>	<b>\$5,713.88</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,032.18</b>	<b>\$6,271.21</b>	<b>\$5,713.88</b>

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

**CD - Special Grant  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$1,032.18	\$6,271.21	\$5,713.88
<b>Total for Deferred Inflows of Resources</b>	<b>\$1,032.18</b>	<b>\$6,271.21</b>	<b>\$5,713.88</b>
<b>Total for Deferred Inflows</b>	<b>\$1,032.18</b>	<b>\$6,271.21</b>	<b>\$5,713.88</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,032.18</b>	<b>\$6,271.21</b>	<b>\$5,713.88</b>

Town of Wilton  
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**CD - Special Grant  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Federal Aid</b>			
4915 - Federal Aid Rental Assistance Program	\$201,441.60	\$188,052.00	\$167,051.00
<b>Total for Federal Aid</b>	<b>\$201,441.60</b>	<b>\$188,052.00</b>	<b>\$167,051.00</b>
<b>Total for Revenues</b>	<b>\$201,441.60</b>	<b>\$188,052.00</b>	<b>\$167,051.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$201,441.60</b>	<b>\$188,052.00</b>	<b>\$167,051.00</b>

Town of Wilton  
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**CD - Special Grant  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Community Development</b>			
86104 - Rent Subsidy Administration - Contractual	\$201,441.60	\$188,052.00	\$167,051.00
<b>Total for Community Development</b>	<b>\$201,441.60</b>	<b>\$188,052.00</b>	<b>\$167,051.00</b>
<b>Total for Home and Community Services</b>	<b>\$201,441.60</b>	<b>\$188,052.00</b>	<b>\$167,051.00</b>
<b>Total for Expenditures</b>	<b>\$201,441.60</b>	<b>\$188,052.00</b>	<b>\$167,051.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$201,441.60</b>	<b>\$188,052.00</b>	<b>\$167,051.00</b>

Town of Wilton  
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**CD - Special Grant  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$201,441.60	\$188,052.00	\$167,051.00
Deduct Expenditures and Other Uses	\$201,441.60	\$188,052.00	\$167,051.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

Town of Wilton  
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**CM - Miscellaneous Special Revenue  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$11,863.17	\$11,792.28	\$11,759.58
<b>Total for Cash and Cash Equivalents</b>	<b>\$11,863.17</b>	<b>\$11,792.28</b>	<b>\$11,759.58</b>
<b>Total for Assets</b>	<b>\$11,863.17</b>	<b>\$11,792.28</b>	<b>\$11,759.58</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$11,863.17</b>	<b>\$11,792.28</b>	<b>\$11,759.58</b>

Town of Wilton  
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**CM - Miscellaneous Special Revenue  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$11,863.17	\$11,792.28	\$11,759.58
<b>Total for Assigned Fund Balance</b>	<b>\$11,863.17</b>	<b>\$11,792.28</b>	<b>\$11,759.58</b>
<b>Total for Fund Balance</b>	<b>\$11,863.17</b>	<b>\$11,792.28</b>	<b>\$11,759.58</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$11,863.17</b>	<b>\$11,792.28</b>	<b>\$11,759.58</b>

Town of Wilton  
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**CM - Miscellaneous Special Revenue  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$70.89	\$32.70	\$71.25
<b>Total for Use of Money and Property</b>	<b>\$70.89</b>	<b>\$32.70</b>	<b>\$71.25</b>
<b>Total for Revenues</b>	<b>\$70.89</b>	<b>\$32.70</b>	<b>\$71.25</b>
<b>Total for Revenues and Other Sources</b>	<b>\$70.89</b>	<b>\$32.70</b>	<b>\$71.25</b>

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**CM - Miscellaneous Special Revenue  
 Results of Operations**

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

Town of Wilton  
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**CM - Miscellaneous Special Revenue  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$11,792.28	\$11,759.58	\$11,688.33
8022 - Restated Fund Balance - Beginning of Year	\$11,792.28	\$11,759.58	\$11,688.33
Add Revenues and Other Sources	\$70.89	\$32.70	\$71.25
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$11,863.17	\$11,792.28	\$11,759.58

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

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$1,600,885.62	\$1,315,337.79	\$731,517.20
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,600,885.62</b>	<b>\$1,315,337.79</b>	<b>\$731,517.20</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$1,453,164.74	\$1,412,269.47	\$1,324,506.31
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$1,453,164.74</b>	<b>\$1,412,269.47</b>	<b>\$1,324,506.31</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	-	\$0.00	\$2.99
<b>Total for Net Other Receivables</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2.99</b>
<b>Due From</b>			
410 - Due from State and Federal Government	\$3,484.09	\$4,180.91	\$4,180.91
<b>Total for Due From</b>	<b>\$3,484.09</b>	<b>\$4,180.91</b>	<b>\$4,180.91</b>
<b>Other Assets</b>			
445 - Inventory of Materials And Supplies	\$98,503.50	\$101,059.87	\$55,106.91
480 - Prepaid Expenses	\$57,247.34	\$46,201.99	\$52,495.37
<b>Total for Other Assets</b>	<b>\$155,750.84</b>	<b>\$147,261.86</b>	<b>\$107,602.28</b>
<b>Total for Assets</b>	<b>\$3,213,285.29</b>	<b>\$2,879,050.03</b>	<b>\$2,167,809.69</b>

Town of Wilton  
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
<b>Total for Assets and Deferred Outflows</b>	<b>\$3,213,285.29</b>	<b>\$2,879,050.03</b>	<b>\$2,167,809.69</b>

Town of Wilton  
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
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$123,770.21	\$96,283.15	\$69,816.09
601 - Accrued Liabilities	\$44,616.06	\$46,973.47	\$45,433.19
<b>Total for Payables</b>	<b>\$168,386.27</b>	<b>\$143,256.62</b>	<b>\$115,249.28</b>
<b>Due to</b>			
637 - Due to Employees Retirement System	\$1,947.13	\$1,826.51	\$2,006.34
<b>Total for Due to</b>	<b>\$1,947.13</b>	<b>\$1,826.51</b>	<b>\$2,006.34</b>
<b>Total for Liabilities</b>	<b>\$170,333.40</b>	<b>\$145,083.13</b>	<b>\$117,255.62</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$155,750.84	\$147,261.86	\$107,601.92
<b>Total for Nonspendable Fund Balance</b>	<b>\$155,750.84</b>	<b>\$147,261.86</b>	<b>\$107,601.92</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$1,453,164.74	\$1,412,269.47	\$1,324,506.31
<b>Total for Restricted Fund Balance</b>	<b>\$1,453,164.74</b>	<b>\$1,412,269.47</b>	<b>\$1,324,506.31</b>
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$1,434,036.31	\$1,174,435.57	\$618,445.84

Town of Wilton  
 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
<b>Total for Assigned Fund Balance</b>	<b>\$1,434,036.31</b>	<b>\$1,174,435.57</b>	<b>\$618,445.84</b>
<b>Total for Fund Balance</b>	<b>\$3,042,951.89</b>	<b>\$2,733,966.90</b>	<b>\$2,050,554.07</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$3,213,285.29</b>	<b>\$2,879,050.03</b>	<b>\$2,167,809.69</b>

Town of Wilton  
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
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$3,437,521.37	\$3,258,530.00	\$2,899,000.00
<b>Total for Non-Property Tax Items</b>	<b>\$3,437,521.37</b>	<b>\$3,258,530.00</b>	<b>\$2,899,000.00</b>
<b>Departmental Income</b>			
1289 - Other General Departmental Income	\$46,313.98	\$87,071.00	\$52,081.10
1789 - Other Transportation Departmental Income	\$25,000.00	\$18,400.00	\$38,191.61
<b>Total for Departmental Income</b>	<b>\$71,313.98</b>	<b>\$105,471.00</b>	<b>\$90,272.71</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$699.74	\$692.16	\$578.20
<b>Total for Use of Money and Property</b>	<b>\$699.74</b>	<b>\$692.16</b>	<b>\$578.20</b>
<b>Sales of Property and Compensation for Loss</b>			
2655 - Sales Other	\$1,260.80	\$1,414.33	\$749.00
2665 - Sales of Equipment	\$7,233.50	\$31,265.00	\$33,799.50
2680 - Insurance Recoveries	\$30,075.84	-	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$38,570.14</b>	<b>\$32,679.33</b>	<b>\$34,548.50</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	\$41.30	\$15,187.38

Town of Wilton  
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
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$41.30</b>	<b>\$15,187.38</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	\$353,950.89	\$329,073.59	\$293,508.18
<b>Total for State Aid</b>	<b>\$353,950.89</b>	<b>\$329,073.59</b>	<b>\$293,508.18</b>
<b>Federal Aid</b>			
4960 - Federal Aid Emergency Disaster Assistance	-	\$0.00	\$5,922.96
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,922.96</b>
<b>Total for Revenues</b>	<b>\$3,902,056.12</b>	<b>\$3,726,487.38</b>	<b>\$3,339,017.93</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$587,651.00	\$290,000.00	-
<b>Total for Operating Transfers</b>	<b>\$587,651.00</b>	<b>\$290,000.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$587,651.00</b>	<b>\$290,000.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$4,489,707.12</b>	<b>\$4,016,487.38</b>	<b>\$3,339,017.93</b>

Town of Wilton  
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
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
50104 - Highway and Street Administration - Contractual	\$39,600.00	-	-
51101 - Maintenance of Roads - Personal Services	\$528,099.98	\$474,398.85	\$501,326.16
51104 - Maintenance of Roads - Contractual	\$136,156.02	\$138,320.55	\$135,799.60
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$1,375,491.51	\$629,226.01	\$710,506.06
51301 - Machinery - Personal Services	\$132,292.61	\$133,835.94	\$104,354.75
51302 - Machinery - Equipment and Capital Outlay	\$349,234.15	\$286,683.20	\$296,512.00
51304 - Machinery - Contractual	\$301,047.23	\$337,459.89	\$256,936.75
51404 - Brush And Weeds - Contractual	\$27,499.94	\$30,844.56	\$34,551.68
51421 - Snow Removal - Personal Services	\$493,191.07	\$562,790.36	\$412,079.45
51424 - Snow Removal - Contractual	\$320,656.45	\$283,057.39	\$302,169.94
<b>Total for Highway</b>	<b>\$3,703,268.96</b>	<b>\$2,876,616.75</b>	<b>\$2,754,236.39</b>
<b>Total for Transportation</b>	<b>\$3,703,268.96</b>	<b>\$2,876,616.75</b>	<b>\$2,754,236.39</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$128,122.00	\$110,700.03	\$128,444.00
90308 - Social Security - Employee Benefits	\$86,232.87	\$87,616.82	\$75,967.17

Town of Wilton  
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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
90508 - Unemployment Insurance - Employee Benefits	-	\$1,700.62	-
90558 - Disability Insurance - Employee Benefits	\$1,333.80	\$1,439.10	\$1,298.70
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$244,745.74	\$237,993.91	\$198,727.37
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Work clothing, safety shoes</i>	\$17,018.76	\$17,007.32	\$15,123.00
<b>Total for Employee Benefits</b>	<b>\$477,453.17</b>	<b>\$456,457.80</b>	<b>\$419,560.24</b>
<b>Total for Employee Benefits</b>	<b>\$477,453.17</b>	<b>\$456,457.80</b>	<b>\$419,560.24</b>
<b>Total for Expenditures</b>	<b>\$4,180,722.13</b>	<b>\$3,333,074.55</b>	<b>\$3,173,796.63</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$4,180,722.13</b>	<b>\$3,333,074.55</b>	<b>\$3,173,796.63</b>

Town of Wilton  
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
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$2,733,966.90	\$2,050,556.00	\$1,852,464.19
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$0.00	\$32,868.58
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$1.93	-
8022 - Restated Fund Balance - Beginning of Year	\$2,733,966.90	\$2,050,554.07	\$1,885,332.77
Add Revenues and Other Sources	\$4,489,707.12	\$4,016,487.38	\$3,339,017.93
Deduct Expenditures and Other Uses	\$4,180,722.13	\$3,333,074.55	\$3,173,796.63
8029 - Fund Balance - End of Year	\$3,042,951.89	\$2,733,966.90	\$2,050,556.00

Town of Wilton  
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
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1199 - Est Rev - Non-Property Tax Items	\$3,640,427.00	\$3,300,000.00	\$3,107,530.00
1299 - Est Rev - Departmental Income	-	\$75,000.00	\$148,500.00
2199 - Est Rev - Departmental Income	\$55,000.00	-	-
2499 - Est Rev - Use of Money and Property	\$1,000.00	\$1,000.00	\$500.00
2699 - Est Rev - Sales of Property and Compensation for Loss	-	\$23,000.00	\$20,000.00
3099 - Est Rev - State Aid	\$353,000.00	\$293,000.00	\$175,000.00
<b>Total for Estimated Revenue</b>	<b>\$4,049,427.00</b>	<b>\$3,692,000.00</b>	<b>\$3,451,530.00</b>
<b>Estimated Other Sources</b>			
511 - Appropriated Reserves and Restricted Fund Balance	-	\$0.00	\$45,000.00
<b>Total for Estimated Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$45,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$4,049,427.00</b>	<b>\$3,692,000.00</b>	<b>\$3,496,530.00</b>

Town of Wilton  
 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
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$3,333,075.00	\$3,123,000.00	\$2,817,632.00
9199 - App - Employee Benefits	\$666,352.00	\$519,000.00	\$538,898.00
<b>Total for Estimated Appropriations</b>	<b>\$3,999,427.00</b>	<b>\$3,642,000.00</b>	<b>\$3,356,530.00</b>
<b>Estimated Other Uses</b>			
962 - Other Budgetary Purposes	\$50,000.00	\$50,000.00	\$140,000.00
<b>Total for Estimated Other Uses</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$140,000.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$4,049,427.00</b>	<b>\$3,692,000.00</b>	<b>\$3,496,530.00</b>

Town of Wilton  
 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
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$274,583.78	\$274,583.78	\$374,583.78
<b>Total for Cash and Cash Equivalents</b>	<b>\$274,583.78</b>	<b>\$274,583.78</b>	<b>\$374,583.78</b>
<b>Total for Assets</b>	<b>\$274,583.78</b>	<b>\$274,583.78</b>	<b>\$374,583.78</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$274,583.78</b>	<b>\$274,583.78</b>	<b>\$374,583.78</b>

Town of Wilton  
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
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$71,400.00	-	\$0.00
<b>Total for Payables</b>	<b>\$71,400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$71,400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$203,183.78	\$274,583.78	\$374,583.78
<b>Total for Assigned Fund Balance</b>	<b>\$203,183.78</b>	<b>\$274,583.78</b>	<b>\$374,583.78</b>
<b>Total for Fund Balance</b>	<b>\$203,183.78</b>	<b>\$274,583.78</b>	<b>\$374,583.78</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$274,583.78</b>	<b>\$274,583.78</b>	<b>\$374,583.78</b>

Town of Wilton  
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
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	-	-	\$24.48
<b>Total for Use of Money and Property</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24.48</b>
<b>Total for Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24.48</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$32,500.00	\$0.00	\$14,000.00
<b>Total for Operating Transfers</b>	<b>\$32,500.00</b>	<b>\$0.00</b>	<b>\$14,000.00</b>
<b>Total for Other Sources</b>	<b>\$32,500.00</b>	<b>\$0.00</b>	<b>\$14,000.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$32,500.00</b>	<b>\$0.00</b>	<b>\$14,024.48</b>

Town of Wilton  
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
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Shared Services</b>			
16202 - Operation of Plant - Equipment and Capital Outlay	\$103,900.00	-	\$24,959.93
<b>Total for Shared Services</b>	<b>\$103,900.00</b>	<b>\$0.00</b>	<b>\$24,959.93</b>
<b>Total for General Government Support</b>	<b>\$103,900.00</b>	<b>\$0.00</b>	<b>\$24,959.93</b>
<b>Total for Expenditures</b>	<b>\$103,900.00</b>	<b>\$0.00</b>	<b>\$24,959.93</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$100,000.00	\$14,000.00
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$100,000.00</b>	<b>\$14,000.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$100,000.00</b>	<b>\$14,000.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$100,000.00</b>	<b>\$14,000.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$103,900.00</b>	<b>\$100,000.00</b>	<b>\$38,959.93</b>

Town of Wilton  
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
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$274,584.00	\$374,584.00	\$399,519.23
8022 - Restated Fund Balance - Beginning of Year	\$274,584.00	\$374,584.00	\$399,519.23
Add Revenues and Other Sources	\$32,500.00	\$0.00	\$14,024.48
Deduct Expenditures and Other Uses	\$103,900.00	\$100,000.00	\$38,959.93
8029 - Fund Balance - End of Year	\$203,184.00	\$274,584.00	\$374,584.00

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

**SD - Special District(s) Drainage  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$21,525.50	\$18,153.50	\$15,145.50
<b>Total for Cash and Cash Equivalents</b>	<b>\$21,525.50</b>	<b>\$18,153.50</b>	<b>\$15,145.50</b>
<b>Total for Assets</b>	<b>\$21,525.50</b>	<b>\$18,153.50</b>	<b>\$15,145.50</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$21,525.50</b>	<b>\$18,153.50</b>	<b>\$15,145.50</b>

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

**SD - Special District(s) Drainage  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$21,525.50	\$18,153.50	\$15,145.50
<b>Total for Assigned Fund Balance</b>	<b>\$21,525.50</b>	<b>\$18,153.50</b>	<b>\$15,145.50</b>
<b>Total for Fund Balance</b>	<b>\$21,525.50</b>	<b>\$18,153.50</b>	<b>\$15,145.50</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$21,525.50</b>	<b>\$18,153.50</b>	<b>\$15,145.50</b>

Town of Wilton  
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**SD - Special District(s) Drainage  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1030 - Special Assessments	\$3,372.00	\$3,008.00	\$1,040.00
<b>Total for Property Taxes</b>	<b>\$3,372.00</b>	<b>\$3,008.00</b>	<b>\$1,040.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	-	-	\$4.00
<b>Total for Use of Money and Property</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4.00</b>
<b>Total for Revenues</b>	<b>\$3,372.00</b>	<b>\$3,008.00</b>	<b>\$1,044.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$3,372.00</b>	<b>\$3,008.00</b>	<b>\$1,044.00</b>

Town of Wilton  
Annual Financial Report  
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**SD - Special District(s) Drainage  
Results of Operations**

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

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

**SD - Special District(s) Drainage  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$18,153.50	\$15,145.50	\$14,101.50
8022 - Restated Fund Balance - Beginning of Year	\$18,153.50	\$15,145.50	\$14,101.50
Add Revenues and Other Sources	\$3,372.00	\$3,008.00	\$1,044.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$21,525.50	\$18,153.50	\$15,145.50

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

**SM - Special District(s) Miscellaneous  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$97,864.02	\$110,686.44	\$97,911.22
<b>Total for Cash and Cash Equivalents</b>	<b>\$97,864.02</b>	<b>\$110,686.44</b>	<b>\$97,911.22</b>
<b>Total for Assets</b>	<b>\$97,864.02</b>	<b>\$110,686.44</b>	<b>\$97,911.22</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$97,864.02</b>	<b>\$110,686.44</b>	<b>\$97,911.22</b>

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**SM - Special District(s) Miscellaneous  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$97,864.02	\$110,686.44	\$97,911.22
<b>Total for Assigned Fund Balance</b>	<b>\$97,864.02</b>	<b>\$110,686.44</b>	<b>\$97,911.22</b>
<b>Total for Fund Balance</b>	<b>\$97,864.02</b>	<b>\$110,686.44</b>	<b>\$97,911.22</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$97,864.02</b>	<b>\$110,686.44</b>	<b>\$97,911.22</b>

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**SM - Special District(s) Miscellaneous  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$664,670.58	\$651,678.42	\$638,865.31
<b>Total for Property Taxes</b>	<b>\$664,670.58</b>	<b>\$651,678.42</b>	<b>\$638,865.31</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	-	-	\$28.53
<b>Total for Use of Money and Property</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$28.53</b>
<b>Total for Revenues</b>	<b>\$664,670.58</b>	<b>\$651,678.42</b>	<b>\$638,893.84</b>
<b>Total for Revenues and Other Sources</b>	<b>\$664,670.58</b>	<b>\$651,678.42</b>	<b>\$638,893.84</b>

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**SM - Special District(s) Miscellaneous  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Health</b>			
<b>Other Health</b>			
45404 - Ambulance - Contractual	\$661,247.00	\$626,067.20	\$620,478.00
<b>Total for Other Health</b>	<b>\$661,247.00</b>	<b>\$626,067.20</b>	<b>\$620,478.00</b>
<b>Total for Health</b>	<b>\$661,247.00</b>	<b>\$626,067.20</b>	<b>\$620,478.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90258 - Local Pension Fund - Employee Benefits	\$16,246.00	\$12,836.00	\$15,174.00
<b>Total for Employee Benefits</b>	<b>\$16,246.00</b>	<b>\$12,836.00</b>	<b>\$15,174.00</b>
<b>Total for Employee Benefits</b>	<b>\$16,246.00</b>	<b>\$12,836.00</b>	<b>\$15,174.00</b>
<b>Total for Expenditures</b>	<b>\$677,493.00</b>	<b>\$638,903.20</b>	<b>\$635,652.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$677,493.00</b>	<b>\$638,903.20</b>	<b>\$635,652.00</b>

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**SM - Special District(s) Miscellaneous  
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$110,685.22	\$97,910.00	\$94,669.38
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$1.22	-	-
<i>Rounding. Beginning FB should be \$110,686.44, to agree with beginning cash.</i>			
8022 - Restated Fund Balance - Beginning of Year	\$110,686.44	\$97,910.00	\$94,669.38
Add Revenues and Other Sources	\$664,670.58	\$651,678.42	\$638,893.84
Deduct Expenditures and Other Uses	\$677,493.00	\$638,903.20	\$635,652.00
8029 - Fund Balance - End of Year	\$97,864.02	\$110,685.22	\$97,910.00

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**TC - Custodial  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$11,411.00	\$11,506.00	\$1,002.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$11,411.00</b>	<b>\$11,506.00</b>	<b>\$1,002.00</b>
<b>Restricted Investments</b>			
461 - Service Award Program Assets	\$423,571.00	\$385,129.00	\$453,443.00
<b>Total for Restricted Investments</b>	<b>\$423,571.00</b>	<b>\$385,129.00</b>	<b>\$453,443.00</b>
<b>Total for Assets</b>	<b>\$434,982.00</b>	<b>\$396,635.00</b>	<b>\$454,445.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$434,982.00</b>	<b>\$396,635.00</b>	<b>\$454,445.00</b>

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**TC - Custodial  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Other Liabilities</b>			
688 - Other Liabilities	-	\$0.00	-
713 - Service Award Program Payable	-	\$3,058.00	-
<b>Total for Other Liabilities</b>	<b>\$0.00</b>	<b>\$3,058.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$3,058.00</b>	<b>\$0.00</b>
<b>Net Position</b>			
<b>Restricted Net Position</b>			
923 - Net Assets Restricted for Other Purposes <i>Bail</i>	\$11,411.00	\$11,506.00	\$1,002.00
925 - Net Assets Restricted for Service Award Program	\$423,571.00	\$382,071.00	\$453,443.00
<b>Total for Restricted Net Position</b>	<b>\$434,982.00</b>	<b>\$393,577.00</b>	<b>\$454,445.00</b>
<b>Total for Net Position</b>	<b>\$434,982.00</b>	<b>\$393,577.00</b>	<b>\$454,445.00</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$434,982.00</b>	<b>\$396,635.00</b>	<b>\$454,445.00</b>

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**TC - Custodial  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$54,548.00	(\$56,580.00)	\$53,877.00
<b>Total for Use of Money and Property</b>	<b>\$54,548.00</b>	<b>(\$56,580.00)</b>	<b>\$53,877.00</b>
<b>Miscellaneous</b>			
2770 - Unclassified <i>Pty Tax Collections for Other Govts, Bail receipts and Sponsor contributions to LOSAP</i>	\$9,270,365.00	\$8,909,095.00	\$8,751,115.00
<b>Total for Miscellaneous</b>	<b>\$9,270,365.00</b>	<b>\$8,909,095.00</b>	<b>\$8,751,115.00</b>
<b>Total for Revenues</b>	<b>\$9,324,913.00</b>	<b>\$8,852,515.00</b>	<b>\$8,804,992.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$9,324,913.00</b>	<b>\$8,852,515.00</b>	<b>\$8,804,992.00</b>

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**TC - Custodial  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19354 - Other Custodial Activities - Contractual <i>Pymts of Property Taxes to Other Governments</i>	\$9,254,214.00	\$8,885,755.00	\$8,765,639.00
<b>Total for Special Items</b>	<b>\$9,254,214.00</b>	<b>\$8,885,755.00</b>	<b>\$8,765,639.00</b>
<b>Total for General Government Support</b>	<b>\$9,254,214.00</b>	<b>\$8,885,755.00</b>	<b>\$8,765,639.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90254 - Local Pension Fund - Contractual	\$4,915.00	\$4,798.00	\$5,004.00
90258 - Local Pension Fund - Employee Benefits	\$24,379.00	\$22,830.00	\$23,589.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits	-	\$0.00	\$0.00
<b>Total for Employee Benefits</b>	<b>\$29,294.00</b>	<b>\$27,628.00</b>	<b>\$28,593.00</b>
<b>Total for Employee Benefits</b>	<b>\$29,294.00</b>	<b>\$27,628.00</b>	<b>\$28,593.00</b>
<b>Total for Expenditures</b>	<b>\$9,283,508.00</b>	<b>\$8,913,383.00</b>	<b>\$8,794,232.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$9,283,508.00</b>	<b>\$8,913,383.00</b>	<b>\$8,794,232.00</b>

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**TC - Custodial  
 Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$393,577.00	\$454,445.00	\$443,685.00
8022 - Restated Net Position - Beginning of Year	\$393,577.00	\$454,445.00	\$443,685.00
Add Revenues and Other Sources	\$9,324,913.00	\$8,852,515.00	\$8,804,992.00
Deduct Expenditures and Other Uses	\$9,283,508.00	\$8,913,383.00	\$8,794,232.00
8029 - Net Position - End of Year	\$434,982.00	\$393,577.00	\$454,445.00

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

	12/31/2023	12/31/2022	12/31/2021
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$988,482.84	\$988,482.84	\$988,482.84
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$988,482.84</b>	<b>\$988,482.84</b>	<b>\$988,482.84</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$8,261,485.91	\$8,232,610.91	\$7,008,568.91
103 - Improvements Other Than Buildings	\$1,813,686.78	\$1,697,269.14	\$1,697,269.14
104 - Machinery and Equipment	\$7,788,069.77	\$7,348,649.69	\$7,136,652.27
106 - Infrastructure	\$14,466,091.05	\$13,090,599.54	\$12,394,346.64
<b>Total for Depreciable Capital Assets</b>	<b>\$32,329,333.51</b>	<b>\$30,369,129.28</b>	<b>\$28,236,836.96</b>
<b>Accumulated Depreciation</b>			
112 - Accumulated Depreciation Buildings	(\$2,732,070.22)	(\$2,564,040.78)	(\$2,381,129.30)
113 - Accumulated Depreciation Improvements Other than Buildings	(\$416,097.38)	(\$386,079.98)	(\$360,919.21)
114 - Accumulated Depreciation Machinery and Equipment	(\$5,021,634.27)	(\$4,823,454.14)	(\$4,684,167.94)
116 - Accumulated Depreciation Infrastructure	(\$7,585,697.93)	(\$6,873,764.51)	(\$6,255,529.14)
<b>Total for Accumulated Depreciation</b>	<b>(\$15,755,499.80)</b>	<b>(\$14,647,339.41)</b>	<b>(\$13,681,745.59)</b>
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	-	\$701,389.00	-
<b>Total for Other Non-Current Assets</b>	<b>\$0.00</b>	<b>\$701,389.00</b>	<b>\$0.00</b>
<b>Total for Non-Current Assets</b>	<b>\$17,562,316.55</b>	<b>\$17,411,661.71</b>	<b>\$15,543,574.21</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Long-Term Obligations</b>			
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$1,944,456.00	\$0.00	\$8,809.00
683 - Other Post Employment Benefits	\$4,308,735.00	\$3,721,219.00	\$7,187,522.00
687 - Compensated Absences	\$143,672.00	\$156,015.83	\$121,660.25
<b>Total for Other Long-Term Obligations</b>	<b>\$6,396,863.00</b>	<b>\$3,877,234.83</b>	<b>\$7,317,991.25</b>
<b>Total for Long-Term Obligations</b>	<b>\$6,396,863.00</b>	<b>\$3,877,234.83</b>	<b>\$7,317,991.25</b>

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**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

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

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**Statement of Indebtedness**

You have indicated you have no debt data to report.

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**Bond Repayment**

No Bonds Reported in the Statement of Indebtedness.

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**Bank Reconciliation**

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
9937	Savings	CM	\$3,341.68	\$0.00	\$0.00	\$0.00	\$3,341.68
1873	Checking	SM	\$97,864.02	\$0.00	\$0.00	\$0.00	\$97,864.02
1875	Checking	H	\$91,846.96	\$0.00	\$0.00	\$0.00	\$91,846.96
2158	Checking	A	\$214,443.81	\$0.00	(\$214,443.81)	\$0.00	\$0.00
3358	Checking	A	\$155,000.00	\$0.00	\$0.00	\$0.00	\$155,000.00
3471	Checking	A	\$31,528.29	\$0.00	\$0.00	\$0.00	\$31,528.29
6797	Savings	DA	\$287,625.73	\$0.00	\$0.00	\$0.00	\$287,625.73
907	Checking	A	\$1,263,739.87	\$0.00	\$0.00	\$0.00	\$1,263,739.87
4498	Checking	TC	\$104.00	\$0.00	\$0.00	\$0.00	\$104.00
3899	Savings	CM	\$6,332.19	\$0.00	\$0.00	\$0.00	\$6,332.19
5368	Savings	CM	\$2,189.30	\$0.00	\$0.00	\$0.00	\$2,189.30
509	Savings	A	\$80,975.50	\$0.00	\$0.00	\$0.00	\$80,975.50

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
187	Checking	A	\$4,330,831.05	\$0.00	\$0.00	\$0.00	\$4,330,831.05
1872	Checking	DA	\$1,600,885.62	\$0.00	\$0.00	\$0.00	\$1,600,885.62
1874	Checking	SD	\$21,525.50	\$0.00	\$0.00	\$0.00	\$21,525.50
3345	Checking	DA	\$45,132.56	\$0.00	(\$45,132.56)	\$0.00	\$0.00
5322	Checking	CD	\$1,032.18	\$0.00	\$0.00	\$0.00	\$1,032.18
4399	Checking	H	\$198,736.82	\$0.00	(\$16,000.00)	\$0.00	\$182,736.82
75	Savings	A	\$8,046,729.46	\$0.00	\$0.00	\$0.00	\$8,046,729.46
6799	Checking	A	\$1,422,735.91	\$0.00	\$0.00	\$0.00	\$1,422,735.91
8517	Savings	A	\$507,294.33	\$0.00	\$0.00	\$0.00	\$507,294.33
1663	Savings	DA	\$1,165,539.01	\$0.00	\$0.00	\$0.00	\$1,165,539.01
5377	Checking	TC	\$11,307.00	\$0.00	\$0.00	\$0.00	\$11,307.00
<b>Total</b>			\$19,586,740.79	\$0.00	(\$275,576.37)	\$0.00	\$19,311,164.42
<b>Total Cash From Financials</b>							\$19,311,164.42

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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$19,586,740.79
FDIC Insurance	\$8,796,729.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$10,900,676.57
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$19,697,405.57</b>

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	\$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
46	28	0	24

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$388,248.00	46	4		
Police Retirement					
Fire Retirement					
Local Pension Fund	\$40,625.00	0	0		0
Employee Benefits, Other	\$19,055.43	46	28		
Social Security	\$272,774.15	46	28		
Worker's Compensation					
Life Insurance					
Unemployment Insurance					
Disability Insurance	\$4,861.35	37	10		
Hospital, Medical and Dental Insurance	\$637,616.20	36	2		24
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
<b>Total Employee Benefits Paid</b>	<b>\$1,363,180.13</b>				