

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Halfmoon
County of Saratoga
For the Fiscal Year Ended 12/31/2012

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 ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Halfmoon

*** 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 2011 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2012:

(A) GENERAL
(CM) MISCELLANEOUS SPECIAL REV
(DA) HIGHWAY-TOWN-WIDE
(H) CAPITAL PROJECTS
(K) GENERAL FIXED ASSETS
(SL) LIGHTING
(SS) SEWER
(SW) WATER
(TA) AGENCY
(V) DEBT SERVICE
(W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2011 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** ARRA SECTION ***

The American Recovery and Reinvestment Act (ARRA) section of your Annual Financial Report is designed to report revenues and expenditures of federal stimulus money for the current fiscal year ended.

*** 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 Halfmoon
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Balance Sheet

Code Description	2011	Edo Code	2012
Assets			
Cash	318,898	A200	269,292
Petty Cash	1,140	A210	1,140
TOTAL Cash	320,038		270,432
Accounts Receivable	151,005	A380	185,328
TOTAL Other Receivables (net)	151,005		185,328
Due From Other Funds	67,243	A391	67,243
TOTAL Due From Other Funds	67,243		67,243
Due From Other Governments		A440	36,636
TOTAL Due From Other Governments	0		36,636
Prepaid Expenses		A480	
TOTAL Prepaid Expenses	0		0
Cash, Special Reserves	4,157,451	A230	3,914,530
TOTAL Restricted Assets	4,157,451		3,914,530
TOTAL Assets	4,695,738		4,474,169

TOWN OF Halfmoon
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(A) GENERAL

Balance Sheet

Code Description	2011	Edp Code	2012
Liabilities			
Accounts Payable	299,986	A600	99,669
TOTAL Accounts Payable	299,986		99,669
Accrued Liabilities		A601	389,052
TOTAL Accrued Liabilities	0		389,052
Due To Other Governments		A631	
TOTAL Due To Other Governments	0		0
TOTAL Liabilities	299,986		488,721
Capital Reserve	4,148,567	A878	3,914,530
TOTAL Restricted Fund Balance	4,148,567		3,914,530
Unreserved Fund Balance Appropriated		A910	
Assigned Appropriated Fund Balance	994,739	A914	
TOTAL Assigned Fund Balance	994,739		0
Unassigned Fund Balance	-747,555	A917	70,918
TOTAL Unassigned Fund Balance	-747,555		70,918
TOTAL Fund Equity	4,395,751		3,985,448
TOTAL Liabilities And Fund Equity	4,695,738		4,474,169

TOWN OF Halfmoon
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(A) GENERAL

Results of Operation

Code Description	2011	Edp Code	2012
Revenues			
Interest & Penalties On Real Prop Taxes	15,810	A1090	10,951
TOTAL Real Property Tax Items	15,810		10,951
Non Prop Tax Dist By County	3,530,075	A1120	2,990,959
Franchises	221,362	A1170	223,883
TOTAL Non Property Tax Items	3,751,437		3,214,842
Treasurer Fees	524	A1230	563
Clerk Fees	6,269	A1255	14,014
Ambulance Charges	371,820	A1640	414,999
Park And Recreational Charges	182,008	A2001	212,245
Recreational Concessions		A2012	2,850
Zoning Fees	1,797	A2110	1,432
Planning Board Fees	110,134	A2115	64,005
Refuse & Garbage Charges	45,628	A2130	70,532
TOTAL Departmental Income	718,180		780,640
Interest And Earnings	20,679	A2401	12,380
Rental of Real Property		A2410	4,800
TOTAL Use of Money And Property	20,679		17,180
Games of Chance	10	A2530	20
Bingo Licenses	1,363	A2540	1,206
Dog Licenses	14,064	A2544	14,187
Building And Alteration Permits	192,143	A2555	279,484
Permits, Other	16,881	A2590	27,110
TOTAL Licenses And Permits	224,460		322,007
Fines And Forfeited Bail	347,163	A2610	334,241
TOTAL Fines And Forfeitures	347,163		334,241
Sales of Equipment		A2665	1,426
Insurance Recoveries	27,424	A2680	714
TOTAL Sale of Property And Compensation For Loss	27,424		2,140
Gifts And Donations	12,650	A2705	22,053
Unclassified (specify)	4,051	A2770	5,210
TOTAL Miscellaneous Local Sources	16,701		27,263
St Aid, Revenue Sharing	65,639	A3001	65,639
St Aid, Mortgage Tax	731,325	A3005	980,044
St Aid - Other (specify)		A3089	10,353
St Aid, Youth Programs	7,872	A3820	6,509
TOTAL State Aid	804,836		1,062,545
TOTAL Revenues	5,926,691		5,771,809
Interfund Transfers	224,265	A5031	708,403
TOTAL Interfund Transfers	224,265		708,403
TOTAL Other Sources	224,265		708,403
TOTAL Detail Revenues And Other Sources	6,150,957		6,480,212

TOWN OF Halfmoon
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	Exp Code	2012
Expenditures			
Legislative Board, Pers Serv	45,040	A10101	47,577
Legislative Board, Contr Expend	2,146	A10104	831
TOTAL Legislative Board	47,186		48,408
Municipal Court, Pers Serv	239,914	A11101	251,780
Municipal Court, Equip & Cap Outlay		A11102	92
Municipal Court, Contr Expend	17,944	A11104	14,560
TOTAL Municipal Court	257,858		266,432
Supervisor, pers Serv	89,833	A12201	95,797
Supervisor, equip & Cap Outlay		A12202	140
Supervisor, contr Expend	2,909	A12204	3,237
TOTAL Supervisor	92,742		99,174
Municipal Exec, Pers Serv	81,245	A12301	36,179
Municipal Exec, Equip & Cap Outlay		A12302	
Municipal Exec, Contr Expend	1,602	A12304	711
TOTAL Municipal Exec	82,847		36,890
Dir of Finance, Pers Serv	150,049	A13101	158,903
Dir of Finance, Equip & Cap Outlay		A13102	
Dir of Finance, Contr Expend	2,915	A13104	4,475
TOTAL Dir of Finance	152,964		163,378
Auditor, Contr Expend	22,300	A13204	21,500
TOTAL Auditor	22,300		21,500
Tax Collection, pers Serv	54,744	A13301	58,567
Tax Collection, equip & Cap Outlay		A13302	
Tax Collection, contr Expend	2,573	A13304	7,104
TOTAL Tax Collection	57,317		65,671
Budget, Pers Serv	3,000	A13401	3,000
Budget, Contr Expend		A13404	
TOTAL Budget	3,000		3,000
Assessment, Pers Serv	106,021	A13551	91,338
Assessment, Contr Expend	44,320	A13554	30,154
TOTAL Assessment	150,341		121,492
Clerk, pers Serv	158,467	A14101	166,064
Clerk, equip & Cap Outlay		A14102	9,353
Clerk, contr Expend	3,085	A14104	6,547
TOTAL Clerk	161,552		181,964
Law, Pers Serv	80,351	A14201	85,331
Law, Contr Expend	18,325	A14204	2,464
TOTAL Law	98,676		87,795
Engineer, Contr Expend	26,623	A14404	48,622
TOTAL Engineer	26,623		48,622
Elections, Contr Expend	2,300	A14504	2,200
TOTAL Elections	2,300		2,200
Buildings, Pers Serv	140,557	A16201	145,098
Buildings, Equip & Cap Outlay	27,340	A16202	234,298

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(A) GENERAL

Results of Operation

Code/Description	2011	Edp Code	2012
Expenditures			
Buildings, Contr Expend	161,425	A16204	144,078
TOTAL Buildings	329,322		523,474
Central Comm System, Contr Expend	32,104	A16504	30,561
TOTAL Central Comm System	32,104		30,561
Central Storeroom, Contr Expend	16,787	A16604	17,135
TOTAL Central Storeroom	16,787		17,135
Central Print & Mail, contr Expend	13,057	A16704	21,424
TOTAL Central Print & Mail	13,057		21,424
Central Data Process, Pers Serv	25,160	A16801	22,042
Central Data Process & Cap Outlay	7,319	A16802	7,063
Central Data Process, Contr Expend	24,962	A16804	29,972
TOTAL Central Data Process	57,441		59,077
Unallocated Insurance, Contr Expend	103,025	A19104	102,194
TOTAL Unallocated Insurance	103,025		102,194
Municipal Assn Dues, Contr Expend	2,905	A19204	2,941
TOTAL Municipal Assn Dues	2,905		2,941
Pur of Land/right of Way, equip & Cap Out		A19402	
TOTAL Pur of Land/right of Way	0		0
Taxes & Assess On Munic Prop, Contr Expend	12,918	A19504	11,578
TOTAL Taxes & Assess On Munic Prop	12,918		11,578
TOTAL General Government Support	1,723,265		1,914,910
Police, Contr Expend	201,378	A31204	201,378
TOTAL Police	201,378		201,378
Traffic Control, Equip & Cap Outlay		A33102	
Traffic Control, Contr Expen	19,885	A33104	19,286
TOTAL Traffic Control	19,885		19,286
Control of Animals, Pers Serv	47,892	A35101	52,614
Control of Animals, Equip & Cap Outlay		A35102	19,478
Control of Animals, Contr Expend	4,056	A35104	4,335
TOTAL Control of Animals	51,947		76,427
Examining Boards, Pers Serv	204,423	A36101	200,577
Examining Boards, Equip & Cap Outlay	412	A36102	665
Examining Boards, Contr Expend	11,732	A36104	12,193
TOTAL Examining Boards	216,567		213,435
Demo of Unsafe Buildings, Contr Expend		A36504	
TOTAL Demo of Unsafe Buildings	0		0
Misc Public Safety, Contr Expend		A39894	
TOTAL Misc Public Safety	0		0
TOTAL Public Safety	489,777		510,526
Public Health, Pers Serv	1,000	A40101	1,000
TOTAL Public Health	1,000		1,000
Registrar of Vital Statistics, Pers Serv	1,500	A40201	1,500
TOTAL Registrar of Vital Statistics	1,500		1,500
Ambulance, Contr Expend	1,099,343	A45404	1,099,343
TOTAL Ambulance	1,099,343		1,099,343

TOWN OF Halfmoon
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(A) GENERAL

Results of Operation

Code-Description	2011	Fund Code	2012
Expenditures			
Med Ctr And/or Physician, Contr Expend	81,885	A45604	85,979
TOTAL Med Ctr And/or Physician	81,885		85,979
Other Health, Contr Expend		A49894	16,000
Other Health, Empl Bnfts	16,000	A49898	
TOTAL Other Health	16,000		16,000
TOTAL Health	1,199,728		1,203,822
Street Admin, Pers Serv	261,093	A50101	278,737
Street Admin, Equip & Cap Outlay	210	A50102	260
Street Admin, Contr Expend	23,277	A50104	23,521
TOTAL Street Admin	284,579		302,518
Garage, Equip & Cap Outlay		A51322	1,937
Garage, Contr Expend	24,314	A51324	25,987
TOTAL Garage	24,314		27,924
Street Lighting, Contr Expend	21,706	A51824	22,736
TOTAL Street Lighting	21,706		22,736
TOTAL Transportation	330,599		353,178
Veterans Service, Contr Expend	500	A65104	500
TOTAL Veterans Service	500		500
Programs For Aging, Pers Serv	46,593	A67721	49,426
Programs For Aging, Equip & Cap Outlay		A67722	
Programs For Aging, Contr Expend	39,552	A67724	41,072
TOTAL Programs For Aging	86,146		90,498
TOTAL Economic Assistance And Opportunity	86,646		90,998
Parks, Pers Serv	141,809	A71101	137,882
Parks, Equip & Cap Outlay	14,401	A71102	17,528
Parks, Contr Expend	55,181	A71104	56,071
TOTAL Parks	211,391		211,481
Playgr & Rec Centers, Pers Serv	266,502	A71401	253,389
Playgr & Rec Centers, Equip & Cap Outlay	2,078	A71402	
Playgr & Rec Centers, Contr Expend	144,889	A71404	158,738
TOTAL Playgr & Rec Centers	413,469		412,127
Special Rec Facility, Equip & Cap Outlay		A71802	
Special Rec Facility, Contr Expend	1,148	A71804	778
TOTAL Special Rec Facility	1,148		778
Youth Prog, Pers Serv	6,302	A73101	6,563
Youth Prog, Contr Expend		A73104	
TOTAL Youth Prog	6,302		6,563
Historian, Pers Serv	2,404	A75101	2,500
Historian, Contr Expend	473	A75104	499
TOTAL Historian	2,876		2,999
Celebrations, Contr Expend	8,000	A75504	8,000
TOTAL Celebrations	8,000		8,000
Other Culture And Rec, Equip & Cap Outlay		A79892	

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(A) GENERAL

Results of Operation

Code/Description	2011	Fund Code	2012
Expenditures			
Other Culture And Rec, Contr Expend	16,368	A79894	19,812
TOTAL Other Culture And Rec	16,368		19,812
TOTAL Culture And Recreation	659,556		661,760
Zoning, Equip & Cap Outlay		A80102	
Zoning, Contr Expend	1,779	A80104	1,719
TOTAL Zoning	1,779		1,719
Planning, Pers Serv	155,658	A80201	153,411
Planning, Equip & Cap Outlay	410	A80202	
Planning, Contr Expend	1,826	A80204	1,991
TOTAL Planning	157,894		155,402
Refuse & Garbage, Pers Serv	22,506	A81601	27,156
Refuse & Garbage, Equip & Cap Outlay		A81602	
Refuse & Garbage, Contr Expend	67,360	A81604	70,282
TOTAL Refuse & Garbage	89,866		97,438
Cemetery, Pers Serv		A88101	
TOTAL Cemetery	0		0
TOTAL Home And Community Services	249,538		254,559
State Retirement System	306,880	A90108	386,230
Social Security, Employer Cont	178,919	A90308	172,402
Unemployment Insurance, Empl Bnfts	17,606	A90508	25,241
Disability Insurance, Empl Bnfts	1,288	A90558	1,491
Hospital & Medical (dental) Ins, Empl Bnft	389,716	A90608	388,988
TOTAL Employee Benefits	894,410		974,352
Debt Principal, Serial Bonds	532,507	A97106	554,952
TOTAL Debt Principal	532,507		554,952
Debt Interest, Serial Bonds	613,592	A97107	591,103
Debt Interest, Bond Anticipation Notes		A97307	
TOTAL Debt Interest	613,592		591,103
TOTAL Expenditures	6,779,616		7,110,160
Transfers, Capital Projects Fund		A99509	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	6,779,616		7,110,160

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(A) GENERAL

Changes in Fund Equity

Code/Description	2011	Fund Code	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	5,194,609	A8021	4,395,751
Prior Period Adj-Increase To Fund Equity		A8012	300,985
Prior Period Adj - Decrease In Fund Equity	170,198	A8015	81,340
Restated Fund Equity - Beg of Year	5,024,411	A8022	4,615,396
ADD - REVENUES AND OTHER SOURCES	6,150,957		6,480,212
DEDUCT - EXPENDITURES AND OTHER USES	6,779,616		7,110,160
Fund Equity-End of Year	4,395,751	A8029	3,985,448

TOWN OF Halfmoon
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(A) GENERAL

Budget Summary

Code Description	2012	Edp Code	2011
Estimated Revenues			
Est Rev - Real Property Tax Items	15,000	A1099N	15,000
Est Rev - Non Property Tax Items	3,200,000	A1199N	3,220,000
Est Rev - Departmental Income	753,220	A1299N	760,820
Est Rev - Use of Money And Property	50,000	A2499N	24,400
Est Rev - Licenses And Permits	233,425	A2599N	233,425
Est Rev - Fines And Forfeitures	435,000	A2649N	400,000
Est Rev - Miscellaneous Local Sources	10,000	A2799N	10,000
Est Rev - State Aid	1,025,439	A3099N	1,025,439
TOTAL Estimated Revenues	5,722,084		5,689,084
Estimated - Interfund Transfer	554,952	A5031N	578,700
Appropriated Fund Balance	994,738	A599N	-28,317
TOTAL Estimated Other Sources	1,549,690		550,383
TOTAL Estimated Revenues And Other Sources	7,271,774		6,239,467

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(A) GENERAL

Budget Summary

Code Description	2012	Code	2013
Appropriations			
App - General Government Support	1,915,517	A1999N	1,953,659
App - Public Safety	514,761	A3999N	489,233
App - Health	1,203,822	A4999N	104,479
App - Transportation	354,406	A5999N	374,895
App - Economic Assistance And Opportunity	89,636	A6999N	89,636
App - Culture And Recreation	745,883	A7999N	709,575
App - Home And Community Services	267,944	A8999N	253,095
App - Employee Benefits	1,033,751	A9199N	1,118,495
App - Debt Service	1,146,055	A9899N	1,146,400
TOTAL Appropriations	7,271,775		6,239,467
TOTAL Appropriations And Other Uses	7,271,775		6,239,467

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code/Description	2011	Edp Code	2012
Assets			
Cash	2,614,243	CM200	2,571,893
TOTAL Cash	2,614,243		2,571,893
Accounts Receivable	82,571	CM380	64,992
TOTAL Other Receivables (net)	82,571		64,992
Due From Other Funds		CM391	819,401
TOTAL Due From Other Funds	0		819,401
TOTAL Assets	2,696,814		3,456,286

TOWN OF Halfmoon
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2011	Fund Code	2012
Liabilities			
Accounts Payable	87,303	CM600	69,219
TOTAL Accounts Payable	87,303		69,219
TOTAL Liabilities	87,303		69,219
Assigned Unappropriated Fund Balance	2,609,512	CM915	3,387,067
TOTAL Assigned Fund Balance	2,609,512		3,387,067
TOTAL Fund Equity	2,609,512		3,387,067
TOTAL Liabilities And Fund Equity	2,696,814		3,456,286

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2011	Exp Code	2012
Revenues			
Other Transportation Income	62	CM1789	41
Other Culture And Recreation Income	344,043	CM2089	516,170
Other Home & Community Service Income	443,929	CM2189	397,701
TOTAL Departmental Income	788,035		913,912
Interest And Earnings	2,343	CM2401	1,667
TOTAL Use of Money And Property	2,343		1,667
Unclassified (specify)	7,200	CM2770	150,800
TOTAL Miscellaneous Local Sources	7,200		150,800
TOTAL Revenues	797,578		1,066,379
TOTAL Detail Revenues And Other Sources	797,578		1,066,379

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2011	ExpCode	2012
Expenditures			
Other General Government Support-Contr Exp	372,650	CM19894	288,823
TOTAL Other General Government Support-Contr Exp	372,650		288,823
TOTAL General Government Support	372,650		288,823
TOTAL Expenditures	372,650		288,823
Transfers, Other Funds	520,000	CM99019	
TOTAL Operating Transfers	520,000		0
TOTAL Other Uses	520,000		0
TOTAL Detail Expenditures And Other Uses	892,650		288,823

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(CM) MISCELLANEOUS SPECIAL REV

Changes in Fund Equity

Code/Description	2011	Fund Code	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	2,704,584	CM8021	2,609,510
Prior Period Adj-Increase In Fund Equity		CM8012	1
Restated Fund Equity - Beg of Year	2,704,584	CM8022	2,609,511
ADD - REVENUES AND OTHER SOURCES	797,578		1,066,379
DEDUCT - EXPENDITURES AND OTHER USES	892,650		288,823
Fund Equity-End of Year	2,609,510	CM8029	3,387,067

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2011	Edb Code	2012
Assets			
Cash	-1,312,465	DA200	
TOTAL Cash	-1,312,465		0
Accounts Receivable		DA380	6,184
TOTAL Other Receivables (net)	0		6,184
Due From Other Governments	549,519	DA440	504,248
TOTAL Due From Other Governments	549,519		504,248
Prepaid Expenses		DA480	
TOTAL Prepaid Expenses	0		0
Cash Special Reserves	336,263	DA230	337,097
TOTAL Restricted Assets	336,263		337,097
TOTAL Assets	-426,683		847,529

TOWN OF Halfmoon
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2011	Code	2012
Liabilities			
Accounts Payable	16,157	DA600	74,500
TOTAL Accounts Payable	16,157		74,500
Accrued Liabilities		DA601	151,204
TOTAL Accrued Liabilities	0		151,204
Due To Other Funds		DA630	819,401
TOTAL Due To Other Funds	0		819,401
TOTAL Liabilities	16,157		1,045,105
Capital Reserve	336,263	DA878	337,097
TOTAL Restricted Fund Balance	336,263		337,097
Unreserved Fund Balance Appropriated		DA910	
Assigned Appropriated Fund Balance	57,986	DA914	2,081
Assigned Unappropriated Fund Balance		DA915	
TOTAL Assigned Fund Balance	57,986		2,081
Unassigned Fund Balance	-837,089	DA917	-536,754
TOTAL Unassigned Fund Balance	-837,089		-536,754
TOTAL Fund Equity	-442,840		-197,576
TOTAL Liabilities And Fund Equity	-426,683		847,529

TOWN OF Halfmoon
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code/Description	2011	Ed Code	2012
Revenues			
Sales Tax (from County)	1,580,070	DA1120	2,500,000
TOTAL Non Property Tax Items	1,580,070		2,500,000
Interest And Earnings	1,351	DA2401	834
TOTAL Use of Money And Property	1,351		834
Sales of Scrap & Excess Materials		DA2650	3,883
Sales of Equipment	898	DA2665	18,210
Insurance Recoveries	3,790	DA2680	12,151
TOTAL Sale of Property And Compensation For Loss	4,688		34,244
Unclassified (specify)	188	DA2770	
TOTAL Miscellaneous Local Sources	188		0
Interfund Revenues	35,649	DA2801	28,709
TOTAL Interfund Revenues	35,649		28,709
St Aid, Consolidated Highway Aid	123,485	DA3501	123,784
St Aid, Other Home And Comm Serv		DA3989	6,811
TOTAL State Aid	123,485		130,595
Fed Aid Emer Disaster Assist		DA4960	20,433
TOTAL Federal Aid	0		20,433
TOTAL Revenues	1,745,430		2,714,815
Interfund Transfers	75,635	DA5031	269,606
TOTAL Interfund Transfers	75,635		269,606
TOTAL Other Sources	75,635		269,606
TOTAL Detail Revenues And Other Sources	1,821,065		2,984,421

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2011	Cap Code	2012
Expenditures			
Maint of Streets, Contr Expend	115,284	DA51104	163,957
TOTAL Maint of Streets	115,284		163,957
Perm Improve Highway, Equip & Cap Outlay	398,858	DA51122	522,411
TOTAL Perm Improve Highway	398,858		522,411
Machinery, Equip & Cap Outlay	197,336	DA51302	234,786
Machinery, Contr Expend	143,330	DA51304	121,591
TOTAL Machinery	340,666		356,377
Brush And Weeds, Pers Serv	789,110	DA51401	816,469
Brush And Weeds, Contr Expend	133,936	DA51404	95,040
TOTAL Brush And Weeds	923,047		911,509
Snow Removal, Contr Expend	264,750	DA51424	174,518
TOTAL Snow Removal	264,750		174,518
TOTAL Transportation	2,042,605		2,128,772
State Retirement, Empl Bnfts	113,310	DA90108	134,827
Social Security , Empl Bnfts	57,876	DA90308	58,180
Unemployment Insurance, Empl Bnfts	3,876	DA90508	3,392
Disability Insurance, Empl Bnfts	683	DA90558	865
Hospital & Medical (dental) Ins, Empl Bnft	164,087	DA90608	189,474
TOTAL Employee Benefits	339,831		386,738
Debt Principal, Serial Bonds	142,493	DA97106	148,798
TOTAL Debt Principal	142,493		148,798
Debt Interest, Serial Bonds	154,208	DA97107	148,201
TOTAL Debt Interest	154,208		148,201
TOTAL Expenditures	2,679,198		2,812,509
Transfers, Capital Projects Fund	143,775	DA99509	
TOTAL Operating Transfers	143,775		0
TOTAL Other Uses	143,775		0
TOTAL Detail Expenditures And Other Uses	2,822,913		2,812,509

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(DA) HIGHWAY-TOWN-WIDE

Changes in Fund Equity

Code Description	2011	Edpc Code	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	634,643	DA8021	-442,840
Prior Period Adj.- Increase In Fund Equity		DA8012	103,963
Prior Period Adj - Decrease In Fund Equity	75,635	DA8015	30,611
Restated Fund Equity - Beg of Year	559,008	DA8022	-369,488
ADD - REVENUES AND OTHER SOURCES	1,821,065		2,984,421
DEDUCT - EXPENDITURES AND OTHER USES	2,822,913		2,812,509
Fund Equity - End of Year	-442,840	DA8029	-197,575

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2012	Ed Code	2011
Estimated Revenues			
Est Rev - Non Property Tax Items	2,500,000	DA1199N	2,500,000
Est Rev - Use of Money And Property	10,000	DA2499N	500
Est Rev - Interfund Revenues	50,000	DA2801N	50,000
Est Rev - State Aid	125,000	DA3099N	123,000
TOTAL Estimated Revenues	2,685,000		2,673,500
Estimated - Interfund Transfer	297,597	DA5031N	297,597
Appropriated Fund Balance	57,986	DA599N	2,081
TOTAL Estimated Other Sources	355,583		299,678
TOTAL Estimated Revenues And Other Sources	3,040,583		2,973,178

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code/Description	2012	Edn Code	2013
Appropriations			
App - Transportation	2,306,965	DA5999N	2,211,965
App - Employee Benefits	436,619	DA9199N	464,013
App - Debt Service	296,999	DA9899N	297,200
TOTAL Appropriations	3,040,583		2,973,178
TOTAL Appropriations And Other Uses	3,040,583		2,973,178

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(H) CAPITAL PROJECTS

Balance Sheet

Code	Description	2011	Fund Code	2012
Assets				
Cash		2,161,029	H200	1,301,855
TOTAL Cash		2,161,029		1,301,855
State & Federal Receivables			H410	42,906
TOTAL State And Federal Aid Receivables		0		42,906
Cash Special Reserves		154,859	H230	141,443
TOTAL Restricted Assets		154,859		141,443
TOTAL Assets		2,315,888		1,486,204

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	Edp Code	2012
Liabilities			
Accounts Payable	21,560	H600	2,104
TOTAL Accounts Payable	21,560		2,104
Retained Percentages, Cont Pay	17,681	H605	
TOTAL Retained Percentages	17,681		0
Due To Other Funds	471,144	H630	471,144
TOTAL Due To Other Funds	471,144		471,144
Deferred Revenues		H691	42,906
TOTAL Deferred Revenues	0		42,906
TOTAL Liabilities	510,385		516,154
Capital Reserve	154,859	H878	141,443
TOTAL Restricted Fund Balance	154,859		141,443
Assigned Unappropriated Fund Balance	1,650,644	H915	828,607
TOTAL Assigned Fund Balance	1,650,644		828,607
TOTAL Fund Equity	1,805,503		970,050
TOTAL Liabilities And Fund Equity	2,315,888		1,486,204

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	8,220	H2401	3,252
TOTAL Use of Money And Property	8,220		3,252
St Aid-Capital Projects	35,000	H3097	
St Aid, Other Transportation	29,260	H3589	
St Aid, Culture & Rec-Capital Proj	18,620	H3897	137,732
TOTAL State Aid	82,880		137,732
Fed Aid Other Culture & Rec -Cap Proj		H4897	63,743
TOTAL Federal Aid	0		63,743
TOTAL Revenues	91,100		204,727
Interfund Transfers	663,775	H5031	13,800
TOTAL Interfund Transfers	663,775		13,800
TOTAL Other Sources	663,775		13,800
TOTAL Detail Revenues And Other Sources	754,875		218,527

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	Edp Code	2012
Expenditures			
Buildings, Equip & Cap Outlay		H16202	
TOTAL Buildings	0		0
TOTAL General Government Support	0		0
Perm Improve Highway, Equip & Cap Outlay	96,722	H51122	
TOTAL Perm Improve Highway	96,722		0
TOTAL Transportation	96,722		0
Parks, Equip & Cap Outlay	5,054	H71102	57,073
TOTAL Parks	5,054		57,073
Special Rec Facility, Equip & Cap Outlay	501,456	H71802	
TOTAL Special Rec Facility	501,456		0
Other Culture And Recreation	7,815	H79972	
TOTAL Other Culture And Recreation	7,815		0
TOTAL Culture And Recreation	514,324		57,073
Landfill Closure - Post Closure	6,298	H81612	6,662
TOTAL Landfill Closure - Post Closure	6,298		6,662
Water Trans & Distrib, Equip & Cap Outlay		H83402	
TOTAL Water Trans & Distrib	0		0
Drainage, Equip & Cap Outlay	1,416	H85402	215
TOTAL Drainage	1,416		215
TOTAL Home And Community Services	7,714		6,877
TOTAL Expenditures	618,760		63,950
Transfers, Other Funds	299,900	H99019	990,030
TOTAL Operating Transfers	299,900		990,030
TOTAL Other Uses	299,900		990,030
TOTAL Detail Expenditures And Other Uses	918,660		1,053,980

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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code/Description	2011	Fund Code	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	1,886,912	H8021	1,805,504
Prior Period Adj.- Increase In Fund Equity	82,377	H8012	
Prior Period Adj - Decrease In Fund Equity		H8015	1
Restated Fund Equity - Beg of Year	1,969,289	H8022	1,805,503
ADD - REVENUES AND OTHER SOURCES	754,875		218,527
DEDUCT - EXPENDITURES AND OTHER USES	918,660		1,053,980
Fund Equity - End of Year	1,805,504	H8029	970,050

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	Code	2012
Assets			
Land	2,653,997	K101	2,653,997
Buildings	25,121,247	K102	38,380,983
Improvements Other Than Buildings	896,390	K103	896,390
Machinery & Equipment	5,054,883	K104	5,220,929
Construction Work in Progress	14,503,343	K105	14,582,232
Infrastructure	111,841,727	K106	99,410,792
Accum Deprec, Buildings	-6,229,201	K112	-8,183,206
Accum Depr, Imp Other Than Bld	-676,924	K113	-704,319
Accum Depr, Machinery & Equip	-3,791,044	K114	-4,017,850
Accum Deprec, Infrastructure	-48,233,473	K116	-56,378,219
TOTAL Fixed Assets (net)	101,140,945		91,861,729
TOTAL Assets	101,140,945		91,861,729

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	DepCode	2012
Fund Equity			
Total Non-Current Govt Assets	101,140,945	K159	91,861,729
TOTAL Investments in Non-Current Government Assets	101,140,945		91,861,729
TOTAL Fund Equity	101,140,945		91,861,729
TOTAL Liabilities And Fund Equity	101,140,945		91,861,729

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(SL) LIGHTING

Balance Sheet

Code Description	2011	Edp Code	2012
Assets			
Cash	7,551	SL200	7,503
TOTAL Cash	7,551		7,503
TOTAL Assets	7,551		7,503

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(SL) LIGHTING

Balance Sheet

Code Description	2011	Edn Code	2012
Liabilities			
Accounts Payable	406	SL600	423
TOTAL Accounts Payable	406		423
TOTAL Liabilities	406		423
Assigned Unappropriated Fund Balance	7,146	SL915	7,080
TOTAL Assigned Fund Balance	7,146		7,080
TOTAL Fund Equity	7,146		7,080
TOTAL Liabilities And Fund Equity	7,551		7,503

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(SL) LIGHTING

Results of Operation

Code Description	2011	Edp Code	2012
Revenues			
Real Property Taxes	5,250	SL1001	5,250
TOTAL Real Property Taxes	5,250		5,250
Interest And Earnings	10	SL2401	3
TOTAL Use of Money And Property	10		3
TOTAL Revenues	5,260		5,253
TOTAL Detail Revenues And Other Sources	5,260		5,253

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(SL) LIGHTING

Results of Operation

Code/Description	2011	Obj Code	2012
Expenditures			
Street Lighting, Contr Expend	5,193	SL51824	5,318
TOTAL Street Lighting	5,193		5,318
TOTAL Transportation	5,193		5,318
TOTAL Expenditures	5,193		5,318
TOTAL Detail Expenditures And Other Uses	5,193		5,318

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(SL) LIGHTING

Changes in Fund Equity

Code Description	2011	Edp Code	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	7,079	SL8021	7,144
Prior Period Adj - Increase In Fund Equity		SL8012	1
Restated Fund Equity - Beg of Year	7,079	SL8022	7,145
ADD - REVENUES AND OTHER SOURCES	5,260		5,253
DEDUCT - EXPENDITURES AND OTHER USES	5,193		5,318
Fund Equity - End of Year	7,144	SL8029	7,080

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(SS) SEWER

Balance Sheet

Code Description	2011	Edo Code	2012
Assets			
Cash	2,866	SS200	2,034
TOTAL Cash	2,866		2,034
Sewer Rents Receivable	50	SS360	
TOTAL Other Receivables (net)	50		0
Due From Other Governments	200	SS440	300
TOTAL Due From Other Governments	200		300
TOTAL Assets	3,116		2,334

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(SS) SEWER

Balance Sheet

Code Description	2011	Fund Code	2012
Fund Equity			
Assigned Appropriated Fund Balance	950	SS914	950
Assigned Unappropriated Fund Balance	2,166	SS915	1,384
TOTAL Assigned Fund Balance	3,116		2,334
TOTAL Fund Equity	3,116		2,334
TOTAL Liabilities And Fund Equity	3,116		2,334

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(SS) SEWER

Results of Operation

Code/Description	2011	FdpCode	2012
Revenues			
Real Property Taxes	40,521	SS1001	40,577
TOTAL Real Property Taxes	40,521		40,577
Sewer Charges	2,750	SS2122	2,800
TOTAL Departmental Income	2,750		2,800
Interest And Earnings	110	SS2401	68
TOTAL Use of Money And Property	110		68
TOTAL Revenues	43,381		43,445
TOTAL Detail Revenues And Other Sources	43,381		43,445

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(SS) SEWER

Results of Operation

Code Description	2011	Edp Code	2012
Expenditures			
Sanitary Sewers, Contr Expend	2,900	SS81204	2,850
TOTAL Sanitary Sewers	2,900		2,850
TOTAL Home And Community Services	2,900		2,850
Debt Principal, Serial Bonds	38,594	SS97106	39,336
TOTAL Debt Principal	38,594		39,336
Debt Interest, Serial Bonds	2,427	SS97107	2,041
TOTAL Debt Interest	2,427		2,041
TOTAL Expenditures	43,921		44,227
TOTAL Detail Expenditures And Other Uses	43,921		44,227

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(SS) SEWER

Changes in Fund Equity

Code/Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	3,655	SS8021	3,115
Prior Period Adj-Increase To Fund Equity		SS8012	1
Restated Fund Equity - Beg of Year	3,655	SS8022	3,116
ADD - REVENUES AND OTHER SOURCES	43,381		43,445
DEDUCT - EXPENDITURES AND OTHER USES	43,921		44,227
Fund Equity-End of Year	3,115	SS8029	2,333

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(SS) SEWER

Budget Summary

Code Description	2012	Edm Code	2013
Estimated Revenues			
Est Rev - Real Property Tax Items	43,327	SS1099N	40,577
Est Rev - Use of Money And Property	100	SS2499N	2,850
TOTAL Estimated Revenues	43,427		43,427
Appropriated Fund Balance	950	SS599N	950
TOTAL Estimated Other Sources	950		950
TOTAL Estimated Revenues And Other Sources	44,377		44,377

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(SS) SEWER

Budget Summary

Code Description	2012	Edpcode	2013
Appropriations			
App - General Government Support	0	SS1999N	0
App - Home And Community Services	3,000	SS8999N	3,000
App - Debt Service	41,377	SS9899N	41,377
TOTAL Appropriations	44,377		44,377
TOTAL Appropriations And Other Uses	44,377		44,377

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(SW) WATER

Balance Sheet

Code Description	2011	Edp Code	2012
Assets			
Cash	623,205	SW200	1,375,058
TOTAL Cash	623,205		1,375,058
Water Rents Receivable	494,033	SW350	554,468
Accounts Receivable		SW380	
TOTAL Other Receivables (net)	494,033		554,468
State & Federal Receivables		SW410	878,259
TOTAL State And Federal Aid Receivables	0		878,259
Due From Other Funds	403,901	SW391	403,901
TOTAL Due From Other Funds	403,901		403,901
Due From Other Governments	248,852	SW440	297,695
TOTAL Due From Other Governments	248,852		297,695
Prepaid Expenses		SW480	
TOTAL Prepaid Expenses	0		0
Cash Special Reserves	1,425,100	SW230	1,428,621
TOTAL Restricted Assets	1,425,100		1,428,621
TOTAL Assets	3,195,091		4,938,002

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(SW) WATER

Balance Sheet

Code Description	2011	Edt Code	2012
Liabilities			
Accounts Payable	206,581	SW600	220,147
TOTAL Accounts Payable	206,581		220,147
Accrued Liabilities		SW601	78,879
TOTAL Accrued Liabilities	0		78,879
Overpayments & Clearing Account	1,664	SW690	2,152
TOTAL Other Liabilities	1,664		2,152
Deferred Revenues		SW691	878,259
TOTAL Deferred Revenues	0		878,259
TOTAL Liabilities	208,244		1,179,437
Capital Reserve	1,425,100	SW878	1,428,621
TOTAL Restricted Fund Balance	1,425,100		1,428,621
Assigned Appropriated Fund Balance	45,571	SW914	74,854
Assigned Unappropriated Fund Balance	1,516,176	SW915	2,255,090
TOTAL Assigned Fund Balance	1,561,747		2,329,944
TOTAL Fund Equity	2,986,847		3,758,565
TOTAL Liabilities And Fund Equity	3,195,091		4,938,002

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(SW) WATER

Results of Operation

Code Description	2011	Fpp Code	2012
Revenues			
Real Property Taxes	2,658,165	SW1001	2,372,102
TOTAL Real Property Taxes	2,658,165		2,372,102
Metered Water Sales	2,225,635	SW2140	2,501,842
Unmetered Water Sales	270	SW2142	43
Water Service Charges	231,493	SW2144	480,945
Interest & Penalties On Water Rents	52,477	SW2148	61,098
TOTAL Departmental Income	2,509,875		3,043,928
Interest And Earnings	12,787	SW2401	8,244
TOTAL Use of Money And Property	12,787		8,244
Sales of Scrap & Excess Materials	1,169	SW2650	1,771
Insurance Recoveries	5,030	SW2680	
TOTAL Sale of Property And Compensation For Loss	6,200		1,771
Unclassified (specify)	1,624	SW2770	
TOTAL Miscellaneous Local Sources	1,624		0
Federal Aid - Other		SW4089	763,745
TOTAL Federal Aid	0		763,745
TOTAL Revenues	5,188,651		6,189,790
TOTAL Detail Revenues And Other Sources	5,188,651		6,189,790

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(SW) WATER

Results of Operation

Code Description	2011	Edp Code	2012
Expenditures			
Fiscal Agents Fees, Contr Expend	520	SW13804	520
TOTAL Fiscal Agents Fees	520		520
TOTAL General Government Support	520		520
Water Administration, Pers Serv	435,817	SW83101	456,656
Water Administration, Equip & Cap Outlay		SW83102	
Water Administration, Contr Expend	370,460	SW83104	807,896
TOTAL Water Administration	806,276		1,264,552
Source Supply Pwr & Pump, Equip & Cap Outlay		SW83202	10,631
Source Supply Pwr & Pump, Contr Expend	971,117	SW83204	1,631,895
TOTAL Source Supply Pwr & Pump	971,117		1,642,526
Water Purification, Contr Expend	18,832	SW83304	20,041
TOTAL Water Purification	18,832		20,041
Water Trans & Distrib, Equip & Cap Outlay	72,177	SW83402	95,159
Water Trans & Distrib, Contr Expend	45,757	SW83404	54,902
TOTAL Water Trans & Distrib	117,934		150,061
TOTAL Home And Community Services	1,914,159		3,077,180
State Retirement, Empl Bnfts	51,934	SW90108	72,413
Social Security , Empl Bnfts	32,931	SW90308	33,927
Unemployment Insurance, Empl Bnfts	1,632	SW90508	1,428
Disability Insurance, Empl Bnfts	280	SW90558	347
Hospital & Medical (dental) Ins, Empl Bnft	74,190	SW90608	75,345
TOTAL Employee Benefits	160,967		183,460
Debt Principal, Serial Bonds	1,685,342	SW97106	1,333,323
TOTAL Debt Principal	1,685,342		1,333,323
Debt Interest, Serial Bonds	941,512	SW97107	836,298
TOTAL Debt Interest	941,512		836,298
TOTAL Expenditures	4,702,500		5,430,781
Transfers, Capital Projects Fund		SW99509	1,779
TOTAL Operating Transfers	0		1,779
TOTAL Other Uses	0		1,779
TOTAL Detail Expenditures And Other Uses	4,702,500		5,432,560

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(SW) WATER

Changes in Fund Equity

Code/Description	2011	Edb Code	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	2,500,695	SW8021	2,986,847
Prior Period Adj-Increase To Fund Equity		SW8012	29,857
Prior Period Adj - Decrease In Fund Equity		SW8015	15,369
Restated Fund Equity - Beg of Year	2,500,695	SW8022	3,001,335
ADD - REVENUES AND OTHER SOURCES	5,188,651		6,189,790
DEDUCT - EXPENDITURES AND OTHER USES	4,702,500		5,432,560
Fund Equity-End of Year	2,986,847	SW8029	3,758,565

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(SW) WATER

Budget Summary

Code Description	2012	Exp Code	2011
Estimated Revenues			
Est Rev - Real Property Taxes	2,374,414	SW1049N	2,348,765
Est Rev - Departmental Income	2,332,334	SW1299N	2,335,004
Est Rev - Use of Money And Property	15,300	SW2499N	207,850
Est Rev-Miscellaneous Local Sources	1,500	SW2799N	1,500
TOTAL Estimated Revenues	4,723,548		4,893,119
Appropriated Fund Balance	45,571	SW599N	74,854
TOTAL Estimated Other Sources	45,571		74,854
TOTAL Estimated Revenues And Other Sources	4,769,119		4,967,973

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(SW) WATER

Budget Summary

Code Description	2012	Edo Code	2013
Appropriations			
App - General Government Support	8,000	SW1999N	8,000
App - Home And Community Services	2,202,347	SW8999N	2,412,850
App-Employee Benefits	184,358	SW9199N	198,358
App - Debt Service	2,374,414	SW9899N	2,348,765
TOTAL Appropriations	4,769,119		4,967,973
TOTAL Appropriations And Other Uses	4,769,119		4,967,973

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(TA) AGENCY

Balance Sheet

Code Description	2011	Edp Code	2012
Assets			
Cash	42,966	TA200	66,048
TOTAL Cash	42,966		66,048
TOTAL Assets	42,966		66,048

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(TA) AGENCY

Balance Sheet

Code Description	2011	Eqp Code	2012
Liabilities			
Due To Other Funds		TA630	
TOTAL Due To Other Funds	0		0
Group Insurance	5,950	TA20	7,684
Other Funds (specify)	37,015	TA85	58,364
TOTAL Agency Liabilities	42,966		66,048
TOTAL Liabilities	42,966		66,048
TOTAL Liabilities And Fund Equity	42,966		66,048

TOWN OF Halfmoon
Annual Update Document
For the Fiscal Year Ending 2012

Balance Sheet

Code	Description	2011	Ed	Code	2012
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TOWN OF Halfmoon
Annual Update Document
For the Fiscal Year Ending 2012

Balance Sheet

Code Description	2011	Edp Code	2012
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TOWN OF Halfmoon
Annual Update Document
For the Fiscal Year Ending 2012

(V) DEBT SERVICE

Results of Operation

Code Description	2011	EdoCode	2012
Revenues			
Debt Service - Other GoV.	110,000	V2392	254,653
TOTAL Intergovernmental Charges	110,000		254,653
Premium & Accrued Interest On Obligations		V2710	54,944
TOTAL Miscellaneous Local Sources	0		54,944
TOTAL Revenues	110,000		309,597
Advanced Refunding Bonds		V5791	2,210,000
TOTAL Proceeds of Obligations	0		2,210,000
TOTAL Other Sources	0		2,210,000
TOTAL Detail Revenues And Other Sources	110,000		2,519,597

TOWN OF Halfmoon
Annual Update Document
For the Fiscal Year Ending 2012

(V) DEBT SERVICE

Results of Operation

Code Description	2011	Exp Code	2012
Expenditures			
Fiscal Agents Fees, Contr Expend		V13804	63,525
TOTAL Fiscal Agents Fees	0		63,525
TOTAL General Government Support	0		63,525
Debt Principal, Serial Bonds	110,000	V97106	115,000
TOTAL Debt Principal	110,000		115,000
Debt Interest, Serial Bonds		V97107	139,653
TOTAL Debt Interest	0		139,653
TOTAL Expenditures	110,000		318,178
Repayments To Esc Agent Adv Ref Bonds		V99914	2,201,419
	0		2,201,419
TOTAL Other Uses	0		2,201,419
TOTAL Detail Expenditures And Other Uses	110,000		2,519,597

TOWN OF Halfmoon
Annual Update Document
For the Fiscal Year Ending 2012

(V) DEBT SERVICE

Changes in Fund Equity

Code/Description	2011	Edp Code	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		V8021	
Restated Fund Equity - Beg of Year		V8022	
ADD - REVENUES AND OTHER SOURCES	110,000		2,519,597
DEDUCT - EXPENDITURES AND OTHER USES	110,000		2,519,597
Fund Equity - End of Year		V8029	0

TOWN OF Halfmoon
Annual Update Document
For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	Edp Code	2012
Assets			
Total Non-Current Govt Liabilities	42,736,453	W129	40,365,932
TOTAL Provision To Be Made In Future Budgets	42,736,453		40,365,932
TOTAL Assets	42,736,453		40,365,932

TOWN OF Halfmoon
Annual Update Document
For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	Exp Code	2012
General Long Term Debt			
Other Post Employment Benefits	218,811	W683	
Landfill Closure & Post Closure	140,000	W684	109,700
TOTAL Other Liabilities	358,811		109,700
Due To Employees' Retirement System		W637	
TOTAL Due To Other Governments	0		0
Bonds Payable	42,377,641	W628	40,256,232
TOTAL Bond And Long Term Liabilities	42,377,641		40,256,232
TOTAL Liabilities	42,736,453		40,365,932
TOTAL General Long Term Debt	42,736,453		40,365,932

TOWN OF Halfmoon
Financial Comments
For the Fiscal Year Ending 2012

(A) GENERAL

Adjustment Reason

Account Code A8012 Per Auditors adjustment

Account Code A8015 Per auditors financial statements

(CM) MISCELLANEOUS SPECIAL REV

Adjustment Reason

Account Code CM8012 Per auditors financial statement

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8012 Per Auditors adjustment to financial statements

Account Code DA8015 Per Auditors financial statements

(SL) LIGHTING

Adjustment Reason

Account Code SL8012 Auditor adjustment

(SS) SEWER

Adjustment Reason

Account Code SS8012 Auditor adjustment

(SW) WATER

Adjustment Reason

Account Code SW8012 Auditors adjustment to financial statements

Account Code SW8015 Auditors adjustment to financial statements

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 x

Account Code H8015 Auditor adjustment

TOWN OF Halfmoon
Statement of Indebtedness
For the Fiscal Year Ending 2012

05/01/2013

County of: Saratoga

Municipal Code: 410336000000

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.	O/S End of Year
2004	BONDE	Water Refunding			04/15/2004	12/31/2019	2.00%		\$3,820,000	\$1,805,000	\$255,000	\$0	\$0	\$1,550,000
2006	BONDE	Public Improvement			09/15/2006	09/15/2031	4.25%		\$16,200,000	\$14,185,000	\$455,000	\$0	\$0	\$13,730,000
2008	BONDE	Public Improvement			09/01/2008	06/15/2028	4.125%		\$15,761,850	\$14,290,000	\$590,000	\$0	\$0	\$13,700,000
2009	BONDE	Refunding			08/25/2009	04/15/2021	3.00% Y		\$4,430,000	\$4,110,000	\$325,000	\$0	\$0	\$3,785,000
2012	BONDE	Refunding Water			08/30/2012	10/15/2022	2.00%		\$2,210,000	\$0	\$15,000	\$0	\$0	\$2,195,000
2000	BONDE	Water			05/15/1984	05/15/2021	5.00%			\$900,000	\$90,000	\$0	\$0	\$810,000
2001	BONDE	Water - EFC			03/15/2001	03/15/2022	0.00%		\$1,644,000	\$910,367	\$83,065	\$0	\$0	\$827,302
2000	BONDE	Water			09/01/1993	09/01/2013	4.875%			\$90,000	\$45,000	\$0	\$0	\$45,000
2000	BONDE	Water			01/01/1996	06/01/2033	5.00%			\$308,172	\$14,008	\$0	\$0	\$294,164
2000	BONDE	Sewer - EFC			09/11/1997	09/15/2016	1.00%			\$204,102	\$39,336	\$0	\$0	\$164,766
2002	BONDE	Water			04/15/2002	04/15/2022	4.50%		\$3,500,000	\$2,305,000	\$2,305,000	\$0	\$0	\$0
2005	BONDN	Library Bond			08/15/2005	12/30/2030	4.20%		\$3,870,000	\$3,270,000	\$115,000	\$0	\$0	\$3,155,000
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										\$42,377,641	\$4,331,409	\$0	\$0	\$40,256,232
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year										\$42,377,641	\$4,331,409	\$0	\$0	\$40,256,232

TOWN OF Halfmoon
Maturity Schedule
For the Fiscal Year Ending 2012

For Bonds Issued During The Fiscal Year Ended 2012

	EDPCODE	
Indebtedness No.		2012000001
Purpose of Issue		Refunding Water
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	2,210,000
Date of Issue	2P3DT	8/30/2012
Interest Rate	2P3PC	2.00000
Final Maturity Date	2P3DM	10/15/2022
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P313	219,500
	2P314	219,500
	2P315	219,500
	2P316	219,500
	2P317	219,500
	2P318	219,500
	2P319	219,500
	2P320	219,500
	2P321	219,500
	2P322	219,500

TOWN OF Halfmoon
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2012

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$1,140.00
Demand Deposits	9Z2011	\$11,969,328.00
Time Deposits	9Z2021	
Total		<u>\$11,970,468.00</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$750,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$11,382,733.00
Total		<u>\$12,132,733.00</u>
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 Halfmoon
Bank Reconciliation
For the Fiscal Year Ending 2012

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-2916	\$2,183,761	\$470,507	\$0	\$2,654,268
*****-2517	\$1,928,757	\$0	\$165,333	\$1,763,424
*****-2909	\$685,612	\$0	\$594,610	\$91,002
*****-9523	\$7,161,930	\$0	\$264,518	\$6,897,412
*****-5089	\$1,582	\$0	\$0	\$1,582
*****-2673	\$1	\$0	\$0	\$1
*****-2910	\$7,685	\$0	\$0	\$7,685
Total Adjusted Bank Balance				\$11,415,374
Petty Cash				\$1,140.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$11,416,514
Total Cash Balance All Funds			9ZCASHB *	\$11,416,514
* Must be equal				

TOWN OF Halfmoon
Local Government Questionnaire
For the Fiscal Year Ending 2012

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

TOWN OF Halfmoon
Employee and Retiree Benefits
For the Fiscal Year Ending 2012

Total Full Time Employees:		70			
Total Part Time Employees:		197			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$0.00	70	114	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$264,499.34	70	197	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$30,060.33	62	104	
90558	Disability Insurance	\$2,702.00	62		
90608	Hospital and Medical (Dental) Insurance	\$653,806.48	52		18
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$951,068.15			
Computed Total From Financial Section (comparative purposes only)		\$1,544,550.00			

TOWN OF Halfmoon
Energy Costs and Consumption
For the Fiscal Year Ending 2012

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$81,957	26,644	gallons	
Diesel Fuel	\$81,046	23,720	gallons	
Fuel Oil			gallons	
Natural Gas	\$25,397	27,375	cubic feet	therms
Electricity	\$230,942	2,296,702	kilowatts	
Coal			tons	

TOWN OF Halfmoon
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2012

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
9. Net OPEB Obligation - end of year
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)

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

Other OPEB Information

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Melinda A. Wormuth, hereby certify that I am the Chief Fiscal Officer of the Town of Halfmoon, and that the information provided in the annual financial report of the Town of Halfmoon, for the fiscal year ended 12/31/2012, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Halfmoon, and adopted by me as my signature for use in conjunction with the filing of the Town of Halfmoon's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Halfmoon's annual financial report for the fiscal year ended 12/31/2012 and filed by means of electronic data transmission.

Bonnie Hatter
Name of Report Preparer if different
than Chief Fiscal Officer

(518) 371-7410
Telephone Number

04/28/2013
Date of Certification

Melinda A. Wormuth
Name

Town Supervisor
Title

2 Halfmoon Town Plaza; Halfmoon, N
Official Address

(518) 371-7410
Official Telephone Number