

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Wilton
County of Saratoga
For the Fiscal Year Ended 12/31/2014

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 Wilton

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

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

All amounts included in this update document for 2013 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

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

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash In Time Deposits	5,253,601	A201	4,832,370
Petty Cash	875	A210	875
TOTAL Cash	5,254,476		4,833,245
Accounts Receivable	169,756	A380	186,525
TOTAL Other Receivables (net)	169,756		186,525
Due From State And Federal Government	2,930	A410	
TOTAL State And Federal Aid Receivables	2,930		0
Due From Other Funds	774	A391	446
TOTAL Due From Other Funds	774		446
Due From Other Governments	1,059,467	A440	1,035,915
TOTAL Due From Other Governments	1,059,467		1,035,915
Prepaid Expenses	86,280	A480	110,713
TOTAL Prepaid Expenses	86,280		110,713
Cash In Time Deposits Special Reserves	192,110	A231	98,133
TOTAL Restricted Assets	192,110		98,133
TOTAL Assets and Deferred Outflows of Resources	6,765,791		6,264,977

TOWN OF Wilton
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(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	251,743	A600	150,774
TOTAL Accounts Payable	251,743		150,774
Accrued Liabilities	63,943	A601	66,178
TOTAL Accrued Liabilities	63,943		66,178
Due To Other Funds	38	A630	45
TOTAL Due To Other Funds	38		45
Due To Other Governments	190	A631	330
TOTAL Due To Other Governments	190		330
TOTAL Liabilities	315,913		217,326
Fund Balance			
Not in Spendable Form	86,280	A806	110,713
TOTAL Nonspendable Fund Balance	86,280		110,713
Capital Reserve	199,496	A878	104,170
TOTAL Restricted Fund Balance	199,496		104,170
Committed Fund Balance	60,444	A913	60,444
TOTAL Committed Fund Balance	60,444		60,444
Assigned Unappropriated Fund Balance	9,811	A915	24,301
TOTAL Assigned Fund Balance	9,811		24,301
Unassigned Fund Balance	6,093,847	A917	5,748,023
TOTAL Unassigned Fund Balance	6,093,847		5,748,023
TOTAL Fund Balance	6,449,878		6,047,651
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,765,791		6,264,977

TOWN OF Wilton
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes		A1001	
TOTAL Real Property Taxes	0		0
Interest & Penalties On Real Prop Taxes	9,273	A1090	10,363
TOTAL Real Property Tax Items	9,273		10,363
Non Prop Tax Dist By County	2,197,632	A1120	2,273,028
Franchises	270,660	A1170	278,113
Other Non-Prop Tax	8	A1189	
TOTAL Non Property Tax Items	2,468,300		2,551,141
Clerk Fees	1,938	A1255	1,652
Public Pound Charges, Dog Control Fees	130	A1550	370
Vital Statistics Fees	2,751	A1603	1,900
Park And Recreational Charges	455,627	A2001	489,017
Recreational Concessions	5,159	A2012	7,347
Zoning Fees	3,420	A2110	2,895
Planning Board Fees	274,726	A2115	42,675
TOTAL Departmental Income	743,751		545,856
Interest And Earnings	31,613	A2401	15,865
Rental of Real Property	6,720	A2410	7,141
TOTAL Use of Money And Property	38,333		23,006
Games of Chance	1,125	A2530	1,093
Dog Licenses	3,855	A2544	4,077
Building And Alteration Permits	81,698	A2555	113,625
TOTAL Licenses And Permits	86,678		118,795
Fines And Forfeited Bail	205,912	A2610	214,112
Forfeitures of Deposits		A2620	375
Forfeiture of Crime Proceeds		A2625	10
TOTAL Fines And Forfeitures	205,912		214,497
Sales, Other	200	A2655	
Sales of Equipment	3,588	A2665	3,770
Insurance Recoveries	136	A2680	1,326
TOTAL Sale of Property And Compensation For Loss	3,924		5,097
Refunds of Prior Year's Expenditures	1,481	A2701	51,185
Unclassified (specify)	805	A2770	99
TOTAL Miscellaneous Local Sources	2,286		51,284
St Aid, Revenue Sharing	25,546	A3001	25,546
St Aid, Mortgage Tax	829,354	A3005	507,219
St Aid, Real Property Tax Administration	-1,148	A3040	
St Aid - Other (specify)	4,941	A3089	2,345
Additional Description Court Aid			
St Aid, Other Public Safety		A3389	
St Aid, Youth Programs	2,930	A3820	3,500
TOTAL State Aid	861,623		538,610
TOTAL Revenues	4,420,079		4,058,649

TOWN OF Wilton
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Other Sources			
Interfund Transfers	2,623	A5031	
TOTAL Interfund Transfers	2,623		0
TOTAL Other Sources	2,623		0
TOTAL Detail Revenues And Other Sources	4,422,701		4,058,649

TOWN OF Wilton
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Legislative Board, Pers Serv	56,953	A10101	56,953
Legislative Board, Contr Expend	3,605	A10104	2,607
TOTAL Legislative Board	60,558		59,560
Municipal Court, Pers Serv	166,720	A11101	171,404
Municipal Court, Equip & Cap Outlay	4,772	A11102	
Municipal Court, Contr Expend	14,811	A11104	18,438
TOTAL Municipal Court	186,303		189,842
Supervisor,pers Serv	109,629	A12201	113,133
Supervisor,contr Expend	10,712	A12204	10,703
TOTAL Supervisor	120,341		123,836
Comptroller,pers Serv	99,243	A13151	101,216
Comptroller, Contr Expend	2,911	A13154	5,364
TOTAL Comptroller	102,153		106,580
Auditor, Contr Expend	8,600	A13204	12,300
TOTAL Auditor	8,600		12,300
Tax Collection,pers Serv	2,500	A13301	2,500
Tax Collection,contr Expend	6,097	A13304	5,977
TOTAL Tax Collection	8,597		8,477
Assessment, Pers Serv	139,021	A13551	142,868
Assessment, Equip & Cap Outlay	5,000	A13552	4,269
Assessment, Contr Expend	93,831	A13554	69,499
TOTAL Assessment	237,852		216,636
Clerk,pers Serv	89,582	A14101	87,026
Clerk,equip & Cap Outlay		A14102	2,515
Clerk,contr Expend	3,891	A14104	5,955
TOTAL Clerk	93,473		95,496
Law, Contr Expend	46,701	A14204	56,442
TOTAL Law	46,701		56,442
Personnel, Pers Serv	1,553	A14301	1,553
Personnel, Contr Expend	4,923	A14304	17,065
TOTAL Personnel	6,476		18,618
Engineer, Pers Serv	80,315	A14401	84,862
Engineer, Contr Expend	4,557	A14404	6,989
TOTAL Engineer	84,872		91,851
Records Mgmt, Equip & Cap Outlay	450	A14602	680
TOTAL Records Mgmt	450		680
Buildings, Pers Serv	114,675	A16201	116,092
Buildings, Equip & Cap Outlay	19,440	A16202	98,357
Buildings, Contr Expend	108,037	A16204	97,815
TOTAL Buildings	242,153		312,264
Central Comm System, Equip & Cap Outlay	37,889	A16502	
Central Comm System, Contr Expend	13,949	A16504	16,140
TOTAL Central Comm System	51,838		16,140
Central Print & Mail,contr Expend	14,568	A16704	18,529
TOTAL Central Print & Mail	14,568		18,529

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Central Data Process & Cap Outlay	7,591	A16802	19,941
Central Data Process, Contr Expend	48,845	A16804	56,975
TOTAL Central Data Process	56,436		76,916
Unallocated Insurance, Contr Expend	103,838	A19104	106,068
TOTAL Unallocated Insurance	103,838		106,068
Municipal Assn Dues, Contr Expend	1,200	A19204	1,350
TOTAL Municipal Assn Dues	1,200		1,350
Judgements And Claims, Contr Expend	15,000	A19304	
TOTAL Judgements And Claims	15,000		0
Taxes & Assess On Munic Prop, Contr Expend	4,962	A19504	5,031
TOTAL Taxes & Assess On Munic Prop	4,962		5,031
TOTAL General Government Support	1,446,370		1,516,616
Police, Contr Expend	557	A31204	15,309
TOTAL Police	557		15,309
Traffic Control, Contr Expen	29,995	A33104	20,426
TOTAL Traffic Control	29,995		20,426
Control of Animals, Pers Serv	29,044	A35101	29,200
Control of Animals, Contr Expend	3,612	A35104	4,895
TOTAL Control of Animals	32,656		34,095
School Attendance officer-Pers Serv	3,715	A36601	3,906
TOTAL School Attendance officer-Pers Serv	3,715		3,906
TOTAL Public Safety	66,924		73,737
Public Health, Contr Expend	1,500	A40104	1,500
TOTAL Public Health	1,500		1,500
Insect Control, Pers Serv	1,250	A40681	1,250
Insect Control, Contr Expend	7,050	A40684	6,680
TOTAL Insect Control	8,300		7,930
TOTAL Health	9,800		9,430
Street Admin, Pers Serv	97,382	A50101	100,730
Street Admin, Contr Expend	5,820	A50104	4,266
TOTAL Street Admin	103,202		104,996
Garage, Equip & Cap Outlay	38,641	A51322	48,555
Garage, Contr Expend	48,572	A51324	53,693
TOTAL Garage	87,214		102,248
Street Lighting, Contr Expend	14,409	A51824	15,453
TOTAL Street Lighting	14,409		15,453
TOTAL Transportation	204,825		222,696
Food Stamp Reach Out, Contr Expend		A61504	1,000
TOTAL Food Stamp Reach Out	0		1,000
Programs For Aging, Contr Expend	15,082	A67724	15,317
TOTAL Programs For Aging	15,082		15,317
TOTAL Economic Assistance And Opportunity	15,082		16,317
Recreation Admini, Pers Serv	185,882	A70201	187,130

TOWN OF Wilton
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Recreation Admini, Contr Expend	37,441	A70204	35,079
TOTAL Recreation Admini	223,323		222,209
Parks, Pers Serv	139,844	A71101	142,693
Parks, Equip & Cap Outlay	182,831	A71102	21,012
Parks, Contr Expend	144,843	A71104	148,124
TOTAL Parks	467,518		311,828
Playgr & Rec Centers, Contr Expend	2,827	A71404	4,065
TOTAL Playgr & Rec Centers	2,827		4,065
Youth Prog, Pers Serv	167,715	A73101	194,875
Youth Prog, Contr Expend	132,912	A73104	141,266
TOTAL Youth Prog	300,626		336,141
Historian, Pers Serv	3,000	A75101	3,060
Historian, Contr Expend	1,406	A75104	1,538
TOTAL Historian	4,406		4,598
Historical Property, Contr Expend	6,000	A75204	6,000
TOTAL Historical Property	6,000		6,000
Celebrations, Contr Expend	44,656	A75504	43,494
TOTAL Celebrations	44,656		43,494
Adult Recreation, Contr Expend	4,198	A76204	4,541
TOTAL Adult Recreation	4,198		4,541
TOTAL Culture And Recreation	1,053,554		932,875
Zoning, Pers Serv	27,780	A80101	27,953
Zoning, Contr Expend	4,056	A80104	4,721
TOTAL Zoning	31,836		32,674
Planning, Pers Serv	40,483	A80201	41,574
Planning, Equip & Cap Outlay		A80202	
Planning, Contr Expend	2,717	A80204	7,772
TOTAL Planning	43,201		49,346
Refuse & Garbage, Contr Expend	13,825	A81604	25,035
TOTAL Refuse & Garbage	13,825		25,035
Drainage, Contr Expend	2,811	A85404	28,436
TOTAL Drainage	2,811		28,436
Code Enforcements, Pers Serv	136,193	A86641	139,303
Code Enforcements, Equip & Cap Outlay	28,128	A86642	28,298
Code Enforcements, Contr Expend	15,948	A86644	20,033
TOTAL Code Enforcements	180,269		187,634
Emergency Disaster Work, Equip & Cap Out		A87602	21,026
Emergency Disaster Work, Contr Expend	426	A87604	603
TOTAL Emergency Disaster Work	426		21,629
Gen Natural Resources, Contr Expend	80,000	A87904	90,000
TOTAL Gen Natural Resources	80,000		90,000
Cemetery, Equip & Cap Outlay	1,529	A88102	1,400
Cemetery, Contr Expend	3,631	A88104	3,562
TOTAL Cemetery	5,160		4,962
TOTAL Home And Community Services	357,528		439,717

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
State Retirement System	255,574	A90108	262,146
Social Security, Employer Cont	126,822	A90308	130,395
Unemployment Insurance, Empl Bnfts		A90508	1,290
Disability Insurance, Empl Bnfts	2,773	A90558	3,036
Hospital & Medical (dental) Ins, Empl Bnft	280,939	A90608	328,937
Other Employee Benefits	1,563	A91898	1,394
TOTAL Employee Benefits	667,671		727,198
Debt Principal, Serial Bonds	175,000	A97106	
TOTAL Debt Principal	175,000		0
Debt Interest, Serial Bonds	2,625	A97107	
TOTAL Debt Interest	2,625		0
TOTAL Expenditures	3,999,378		3,938,585
Transfers, Other Funds	150,000	A99019	
Transfers, Capital Projects Fund	750,000	A99509	522,291
TOTAL Operating Transfers	900,000		522,291
TOTAL Other Uses	900,000		522,291
TOTAL Detail Expenditures And Other Uses	4,899,378		4,460,876

TOWN OF Wilton
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For the Fiscal Year Ending 2014

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	6,926,554	A8021	6,449,878
Restated Fund Balance - Beg of Year	6,926,554	A8022	6,449,878
ADD - REVENUES AND OTHER SOURCES	4,422,701		4,058,649
DEDUCT - EXPENDITURES AND OTHER USES	4,899,378		4,460,876
Fund Balance - End of Year	6,449,878	A8029	6,047,651

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Tax Items	10,000	A1099N	11,000
Est Rev - Non Property Tax Items	2,466,140	A1199N	2,847,531
Est Rev - Departmental Income	571,000	A1299N	653,200
Est Rev - Use of Money And Property	26,800	A2499N	27,100
Est Rev - Licenses And Permits	63,000	A2599N	81,500
Est Rev - Fines And Forfeitures	200,000	A2649N	200,000
Est Rev - Sale of Prop And Comp For Loss	3,000	A2699N	3,000
Est Rev - State Aid	693,500	A3099N	528,500
TOTAL Estimated Revenues	4,033,440		4,351,831
Appropriated Reserve	18,500	A511N	77,917
TOTAL Estimated Other Sources	18,500		77,917
TOTAL Estimated Revenues And Other Sources	4,051,940		4,429,748

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	1,607,471	A1999N	1,726,989
App - Public Safety	73,521	A3999N	105,344
App - Health	12,700	A4999N	10,700
App - Transportation	200,382	A5999N	216,272
App - Economic Assistance And Opportunity	22,660	A6999N	21,660
App - Culture And Recreation	892,014	A7999N	1,062,556
App - Home And Community Services	386,992	A8999N	409,727
App - Employee Benefits	791,200	A9199N	794,000
TOTAL Appropriations	3,986,940		4,347,248
Other Budgetary Purposes	65,000	A962N	82,500
TOTAL Other Uses	65,000		82,500
TOTAL Appropriations And Other Uses	4,051,940		4,429,748

TOWN OF Wilton
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash		CD200	
Cash In Time Deposits	107,067	CD201	101,788
TOTAL Cash	107,067		101,788
Rehabilitation Loan Receivable	0	CD390	
TOTAL Other Receivables (net)	0		0
TOTAL Assets and Deferred Outflows of Resources	107,067		101,788

TOWN OF Wilton
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
Deferred Inflows of Resources			
Deferred Inflow of Resources	8,015	CD691	2,451
TOTAL Deferred Inflows of Resources	8,015		2,451
TOTAL Deferred Inflows of Resources	8,015		2,451
Fund Balance			
Assigned Unappropriated Fund Balance	99,051	CD915	99,336
TOTAL Assigned Fund Balance	99,051		99,336
TOTAL Fund Balance	99,051		99,336
TOTAL Liabilities, Deferred Inflows And Fund Balance	107,066		101,788

TOWN OF Wilton
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Interest And Earnings	467	CD2401	284
TOTAL Use of Money And Property	467		284
Federal Aid Rental Assistance Program	156,086	CD4915	134,710
TOTAL Federal Aid	156,086		134,710
TOTAL Revenues	156,554		134,994
TOTAL Detail Revenues And Other Sources	156,554		134,994

TOWN OF Wilton
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Rent Subsidy, Contr Expend	156,086	CD86104	134,710
TOTAL Rent Subsidy	156,086		134,710
Rehab Loans & Grant, Contr Expend	39,700	CD86684	
TOTAL Rehab Loans & Grant	39,700		0
TOTAL Home And Community Services	195,786		134,710
TOTAL Expenditures	195,786		134,710
TOTAL Detail Expenditures And Other Uses	195,786		134,710

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	138,284	CD8021	99,050
Prior Period Adj -Increase In Fund Balance		CD8012	2
Restated Fund Balance - Beg of Year	138,284	CD8022	99,052
ADD - REVENUES AND OTHER SOURCES	156,554		134,994
DEDUCT - EXPENDITURES AND OTHER USES	195,786		134,710
Fund Balance - End of Year	99,050	CD8029	99,335

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash In Time Deposits	10,539	CM201	11,434
TOTAL Cash	10,539		11,434
TOTAL Assets and Deferred Outflows of Resources	10,539		11,434

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Assigned Unappropriated Fund Balance	10,539	CM915	11,434
TOTAL Assigned Fund Balance	10,539		11,434
TOTAL Fund Balance	10,539		11,434
TOTAL Liabilities, Deferred Inflows And Fund Balance	10,539		11,434

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Interest And Earnings	42	CM2401	19
TOTAL Use of Money And Property	42		19
Gifts And Donations		CM2705	875
TOTAL Miscellaneous Local Sources	0		875
TOTAL Revenues	42		894
TOTAL Detail Revenues And Other Sources	42		894

TOWN OF Wilton
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Results of Operation

Code Description	2013	EdpCode	2014
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TOWN OF Wilton
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For the Fiscal Year Ending 2014

(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	10,498	CM8021	10,538
Prior Period Adj -Increase In Fund Balance		CM8012	1
Restated Fund Balance - Beg of Year	10,498	CM8022	10,539
ADD - REVENUES AND OTHER SOURCES	42		894
Fund Balance - End of Year	10,538	CM8029	11,434

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash In Time Deposits	966,730	DA201	607,678
TOTAL Cash	966,730		607,678
Accounts Receivable		DA380	14
TOTAL Other Receivables (net)	0		14
Due From Other Funds	38	DA391	45
TOTAL Due From Other Funds	38		45
Inventory Of Materials And Supplies	35,322	DA445	70,414
TOTAL Inventories	35,322		70,414
Prepaid Expenses	37,768	DA480	49,288
TOTAL Prepaid Expenses	37,768		49,288
Cash In Time Deposits Special Reserves	907,105	DA231	923,748
TOTAL Restricted Assets	907,105		923,748
TOTAL Assets and Deferred Outflows of Resources	1,946,962		1,651,187

TOWN OF Wilton
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For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	101,381	DA600	160,591
TOTAL Accounts Payable	101,381		160,591
Accrued Liabilities	48,778	DA601	41,606
TOTAL Accrued Liabilities	48,778		41,606
Other Liabilities		DA688	187
TOTAL Other Liabilities	0		187
Due To Other Funds	774	DA630	446
TOTAL Due To Other Funds	774		446
TOTAL Liabilities	150,933		202,830
Fund Balance			
Not in Spendable Form	73,090	DA806	119,703
TOTAL Nonspendable Fund Balance	73,090		119,703
Capital Reserve	907,105	DA878	1,015,988
TOTAL Restricted Fund Balance	907,105		1,015,988
Assigned Unappropriated Fund Balance	815,834	DA915	312,667
TOTAL Assigned Fund Balance	815,834		312,667
TOTAL Fund Balance	1,796,029		1,448,357
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,946,962		1,651,187

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Sales Tax (from County)	3,024,457	DA1120	3,092,109
TOTAL Non Property Tax Items	3,024,457		3,092,109
Other General Departmental Income	101,497	DA1289	23,237
Other Transportation Departmental Income	3,000	DA1789	3,000
TOTAL Departmental Income	104,497		26,237
Interest And Earnings	5,498	DA2401	5,202
TOTAL Use of Money And Property	5,498		5,202
Sales, Other		DA2655	629
Sales of Equipment	10,831	DA2665	12,604
TOTAL Sale of Property And Compensation For Loss	10,831		13,233
Refunds of Prior Year's Expenditures		DA2701	3,258
TOTAL Miscellaneous Local Sources	0		3,258
St Aid, Consolidated Highway Aid	155,609	DA3501	172,435
TOTAL State Aid	155,609		172,435
TOTAL Revenues	3,300,893		3,312,473
Interfund Transfers	150,000	DA5031	
TOTAL Interfund Transfers	150,000		0
TOTAL Other Sources	150,000		0
TOTAL Detail Revenues And Other Sources	3,450,893		3,312,473

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Administration-Contractual	14,232	DA17104	15,450
TOTAL Administration-Contractual	14,232		15,450
TOTAL General Government Support	14,232		15,450
Maint of Streets, Pers Serv	394,579	DA51101	405,655
Maint of Streets, Contr Expend	157,645	DA51104	136,950
TOTAL Maint of Streets	552,225		542,605
Perm Improve Highway, Equip & Cap Outlay	491,681	DA51122	1,128,838
TOTAL Perm Improve Highway	491,681		1,128,838
Machinery, Pers Serv	102,508	DA51301	109,021
Machinery, Equip & Cap Outlay	248,611	DA51302	242,300
Machinery, Contr Expend	222,724	DA51304	295,486
TOTAL Machinery	573,843		646,807
Brush And Weeds, Pers Serv	6,206	DA51401	9,031
Brush And Weeds, Contr Expend	18,373	DA51404	13,216
TOTAL Brush And Weeds	24,579		22,247
Snow Removal, Pers Serv	357,604	DA51421	414,342
Snow Removal, Contr Expend	338,080	DA51424	394,786
TOTAL Snow Removal	695,684		809,128
TOTAL Transportation	2,338,012		3,149,625
State Retirement, Empl Bnfts	149,601	DA90108	146,664
Social Security , Empl Bnfts	63,751	DA90308	69,225
Unemployment Insurance, Empl Bnfts		DA90508	125
Disability Insurance, Empl Bnfts	1,544	DA90558	1,229
Hospital & Medical (dental) Ins, Empl Bnft	242,104	DA90608	262,899
Other Employee Benefits (spec)	16,952	DA90898	14,928
TOTAL Employee Benefits	473,952		495,070
TOTAL Expenditures	2,826,196		3,660,146
TOTAL Detail Expenditures And Other Uses	2,826,196		3,660,146

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,171,332	DA8021	1,796,036
Prior Period Adj -Decrease In Fund Balance		DA8015	7
Restated Fund Balance - Beg of Year	1,171,332	DA8022	1,796,029
ADD - REVENUES AND OTHER SOURCES	3,450,893		3,312,473
DEDUCT - EXPENDITURES AND OTHER USES	2,826,196		3,660,146
Fund Balance - End of Year	1,796,036	DA8029	1,448,363

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Non Property Tax Items	3,047,109	DA1199N	2,916,853
Est Rev - Departmental Income	50,000	DA1299N	50,000
Est Rev - Use of Money And Property	5,000	DA2499N	5,000
Est Rev - Sale of Prop And Comp For Loss		DA2699N	5,000
Est Rev - State Aid	156,000	DA3099N	155,674
TOTAL Estimated Revenues	3,258,109		3,132,527
Appropriated Reserve	20,000	DA511N	
Appropriated Fund Balance		DA599N	150,000
TOTAL Estimated Other Sources	20,000		150,000
TOTAL Estimated Revenues And Other Sources	3,278,109		3,282,527

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Transportation	2,570,609	DA5999N	2,687,927
App - Employee Benefits	557,500	DA9199N	544,600
TOTAL Appropriations	3,128,109		3,232,527
Other Budgetary Purposes	150,000	DA962N	50,000
TOTAL Other Uses	150,000		50,000
TOTAL Appropriations And Other Uses	3,278,109		3,282,527

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash		H200	
Cash In Time Deposits	755,409	H201	714,356
TOTAL Cash	755,409		714,356
Accounts Receivable		H380	23,056
TOTAL Other Receivables (net)	0		23,056
TOTAL Assets and Deferred Outflows of Resources	755,409		737,412

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	2,300	H600	2,250
TOTAL Accounts Payable	2,300		2,250
TOTAL Liabilities	2,300		2,250
Fund Balance			
Assigned Appropriated Fund Balance	753,109	H914	735,162
TOTAL Assigned Fund Balance	753,109		735,162
TOTAL Fund Balance	753,109		735,162
TOTAL Liabilities, Deferred Inflows And Fund Balance	755,409		737,412

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Interest And Earnings	205	H2401	1,401
TOTAL Use of Money And Property	205		1,401
TOTAL Revenues	205		1,401
Interfund Transfers	750,000	H5031	522,291
TOTAL Interfund Transfers	750,000		522,291
TOTAL Other Sources	750,000		522,291
TOTAL Detail Revenues And Other Sources	750,205		523,692

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Playgr & Rec Centers, Equip & Cap Outlay	2,300	H71402	541,638
TOTAL Playgr & Rec Centers	2,300		541,638
TOTAL Culture And Recreation	2,300		541,638
TOTAL Expenditures	2,300		541,638
Transfers, Other Funds	2,623	H99019	
TOTAL Operating Transfers	2,623		0
TOTAL Other Uses	2,623		0
TOTAL Detail Expenditures And Other Uses	4,923		541,638

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	7,828	H8021	753,110
Prior Period Adj -Decrease In Fund Balance		H8015	1
Restated Fund Balance - Beg of Year	7,828	H8022	753,109
ADD - REVENUES AND OTHER SOURCES	750,205		523,692
DEDUCT - EXPENDITURES AND OTHER USES	4,923		541,638
Fund Balance - End of Year	753,110	H8029	735,162

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Land	1,956,655	K101	1,956,655
Buildings	4,377,799	K102	4,792,386
Improvements Other Than Buildings	600,157	K103	600,157
Machinery And Equipment	5,088,118	K104	5,223,550
Infrastructure	5,557,787	K106	6,866,333
Accum Deprec, Buildings	-1,312,465	K112	-1,420,287
Accum Depr, Imp Other Than Bld	-159,633	K113	-184,794
Accum Depr, Machinery & Equip	-3,134,090	K114	-3,292,307
Accum Deprec, Infrastructure	-1,841,006	K116	-2,221,281
TOTAL Fixed Assets (net)	11,133,323		12,320,412
TOTAL Assets and Deferred Outflows of Resources	11,133,323		12,320,412

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	11,133,323	K159	12,320,412
TOTAL Investments in Non-Current Government Assets	11,133,323		12,320,412
TOTAL Fund Balance	11,133,323		12,320,412
TOTAL	11,133,323		12,320,412

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(SD) DRAINAGE

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash		SD200	
Cash In Time Deposits	4,089	SD201	5,143
TOTAL Cash	4,089		5,143
TOTAL Assets and Deferred Outflows of Resources	4,089		5,143

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(SD) DRAINAGE

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Assigned Unappropriated Fund Balance	4,089	SD915	5,144
TOTAL Assigned Fund Balance	4,089		5,144
TOTAL Fund Balance	4,089		5,144
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,089		5,144

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(SD) DRAINAGE

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Special Assessments	1,600	SD1030	1,040
TOTAL Real Property Taxes	1,600		1,040
Interest And Earnings	12	SD2401	14
TOTAL Use of Money And Property	12		14
TOTAL Revenues	1,612		1,054
TOTAL Detail Revenues And Other Sources	1,612		1,054

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

Results of Operation

Code Description	2013	EdpCode	2014
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TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(SD) DRAINAGE

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,477	SD8021	4,089
Restated Fund Balance - Beg of Year	2,477	SD8022	4,089
ADD - REVENUES AND OTHER SOURCES	1,612		1,054
Fund Balance - End of Year	4,089	SD8029	5,142

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash In Time Deposits	81,271	SM201	64,857
TOTAL Cash	81,271		64,857
TOTAL Assets and Deferred Outflows of Resources	81,271		64,857

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Assigned Unappropriated Fund Balance	81,271	SM915	64,857
TOTAL Assigned Fund Balance	81,271		64,857
TOTAL Fund Balance	81,271		64,857
TOTAL Liabilities, Deferred Inflows And Fund Balance	81,271		64,857

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(SM) MISCELLANEOUS

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	573,823	SM1001	590,527
TOTAL Real Property Taxes	573,823		590,527
Interest And Earnings	361	SM2401	202
TOTAL Use of Money And Property	361		202
TOTAL Revenues	574,184		590,728
TOTAL Detail Revenues And Other Sources	574,184		590,728

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(SM) MISCELLANEOUS

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Ambulance, Contr Expend	563,236	SM45404	599,950
TOTAL Ambulance	563,236		599,950
TOTAL Health	563,236		599,950
Local Pension Fund, Empl Bnfts	5,367	SM90258	7,192
TOTAL Employee Benefits	5,367		7,192
TOTAL Expenditures	568,603		607,142
TOTAL Detail Expenditures And Other Uses	568,603		607,142

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	75,690	SM8021	81,270
Prior Period Adj -Increase In Fund Balance		SM8012	1
Restated Fund Balance - Beg of Year	75,690	SM8022	81,271
ADD - REVENUES AND OTHER SOURCES	574,184		590,728
DEDUCT - EXPENDITURES AND OTHER USES	568,603		607,142
Fund Balance - End of Year	81,270	SM8029	64,857

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash		TA200	
Cash In Time Deposits	87,236	TA201	58,071
TOTAL Cash	87,236		58,071
TOTAL Assets and Deferred Outflows of Resources	87,236		58,071

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Group Insurance	599	TA20	564
Guaranty & Bid Deposits	86,167	TA30	36,783
Other Funds (specify)	471	TA85	20,724
Additional Description HRA funds and Payroll			
TOTAL Agency Liabilities	87,236		58,071
TOTAL Liabilities	87,236		58,071
TOTAL Liabilities, Deferred Inflows And Fund Balance	87,236		58,071

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Total Non-Current Govt Liabilities	64,445	W129	552,672
TOTAL Provision To Be Made In Future Budgets	64,445		552,672
TOTAL Assets and Deferred Outflows of Resources	64,445		552,672

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Other Post Employment Benefits		W683	465,043
Compensated Absences	64,445	W687	87,629
TOTAL Other Liabilities	64,445		552,672
TOTAL Liabilities	64,445		552,672
TOTAL Liabilities	64,445		552,672

TOWN OF Wilton
Statement of Indebtedness
For the Fiscal Year Ending 2014

3/31/2015

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
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TOWN OF Wilton
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2014

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$875.00
Demand Deposits	9Z2011	
Time Deposits	9Z2021	\$7,548,130.00
Total		\$7,549,005.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$7,688,245.00
Total		\$8,188,245.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Wilton
Bank Reconciliation
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-3899	\$6,239	\$0	\$0	\$6,239
****-8848	\$1,809,842	\$0	\$0	\$1,809,842
****-0528	\$101,221	\$0	\$0	\$101,221
****-4399	\$0	\$0	\$0	\$0
****-2158	\$111,461	\$0	\$111,461	\$0
****-3345	\$2,032	\$0	\$2,032	\$0
****-3358	\$13,643	\$48,716	\$1,255	\$61,104
****-3471	\$60,051	\$0	\$3,808	\$56,243
****-8517	\$98,133	\$0	\$0	\$98,133
****-6797	\$153,564	\$0	\$0	\$153,564
****-9937	\$3,026	\$0	\$0	\$3,026
****-5368	\$2,168	\$0	\$0	\$2,168
****-5322	\$2,451	\$0	\$0	\$2,451
****-1663	\$770,184	\$0	\$0	\$770,184
****-0509	\$36,783	\$0	\$0	\$36,783
****-0187	\$4,316,540	\$80	\$0	\$4,316,620
	Total Adjusted Bank Balance			\$7,417,578
	Petty Cash			\$875.00
	Adjustments			\$.00
	Total Cash		9ZCASH *	\$7,418,453
	Total Cash Balance All Funds		9ZCASHB *	\$7,418,453
	* Must be equal			

TOWN OF Wilton
Local Government Questionnaire
For the Fiscal Year Ending 2014

	<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>No</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>Yes</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>Yes</u> <u>Yes</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 Wilton
Employee and Retiree Benefits
For the Fiscal Year Ending 2014

Total Full Time Employees:		44			
Total Part Time Employees:		6			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$408,809.00	44	4	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security				
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$4,264.00	2		
90608	Hospital and Medical (Dental) Insurance	\$591,835.00	44		18
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$16,322.00			
Total		\$1,021,230.00			
Computed Total From Financial Section (comparative purposes only)		\$1,229,460.39			

TOWN OF Wilton
 Energy Costs and Consumption
 For the Fiscal Year Ending 2014

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$66,468		gallons	
Diesel Fuel	\$66,468		gallons	
Fuel Oil			gallons	
Natural Gas	\$32,332		cubic feet	
Electricity	\$97,796		kilowatt-hours	
Coal			tons	

TOWN OF Wilton
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2014

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan	Agent Multiple-Employer Defined Benefits
2. Annual Required Contribution(ARC)	\$358,055.00
3. Interest on Net OPEB Obligation	\$8,486.00
4. Adjustment to Annual Required Contribution	\$12,031.00
5. Annual OPEB Expense	\$378,572.00
6. Less: Actual Contribution Made	\$0.00
7. Increase in Net OPEB Obligation	\$378,572.00
8. Net OPEB Obligation - beginning of year	\$212,160.00
9. Net OPEB Obligation - end of year	\$590,732.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$465,043.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	0.00%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	\$3,538,582.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$3,538,582.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$2,043,264.00
17. UAAL as Percentage of Annual Covered Payroll	173.18%

Other OPEB Information

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

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Jeffrey Reale, hereby certify that I am the Chief Fiscal 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 12/31/2014, 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 Wilton, and adopted by me as my signature for use in conjunction with the filing of Town of Wilton's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Wilton's annual financial report for the fiscal year end 12/31/2014 and filed by means of electronic data transmission.

Jeffrey Reale

Name of Report Preparer if different than Chief Fiscal Officer

Jeffrey Reale

Name

(518) 587-1939

Telephone Number

Town Comptroller

Title

22 Traver Road

Official Address

03/31/2015

Date of Certification

(518) 587-1939

Official Telephone Number

TOWN OF Wilton
Financial Comments
For the Fiscal Year Ending 2014

(CD) SPECIAL GRANT

Adjustment Reason

Account Code CD801 bring FB to actual

(CM) MISCELLANEOUS SPECIAL REV

Adjustment Reason

Account Code CM801 rounding

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA801 to bring Fund Balance to actual

(SM) MISCELLANEOUS

Adjustment Reason

Account Code SM801 rounding

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 rounding correction