

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 12/31/2015

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 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

- (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 2014 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 2015

(A) GENERAL

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|--|------------------|---------|------------------|
| Assets | | | |
| Cash In Time Deposits | 4,832,370 | A201 | 5,300,732 |
| Petty Cash | 875 | A210 | 875 |
| TOTAL Cash | 4,833,245 | | 5,301,607 |
| Accounts Receivable | 186,525 | A380 | 187,399 |
| TOTAL Other Receivables (net) | 186,525 | | 187,399 |
| Due From State And Federal Government | | A410 | 26,215 |
| TOTAL State And Federal Aid Receivables | 0 | | 26,215 |
| Due From Other Funds | 446 | A391 | 240 |
| TOTAL Due From Other Funds | 446 | | 240 |
| Due From Other Governments | 1,035,915 | A440 | 1,032,145 |
| TOTAL Due From Other Governments | 1,035,915 | | 1,032,145 |
| Prepaid Expenses | 110,713 | A480 | 118,016 |
| TOTAL Prepaid Expenses | 110,713 | | 118,016 |
| Cash In Time Deposits Special Reserves | 98,133 | A231 | 144,547 |
| TOTAL Restricted Assets | 98,133 | | 144,547 |
| TOTAL Assets and Deferred Outflows of Resources | 6,264,977 | | 6,810,169 |

TOWN OF Wilton
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(A) GENERAL

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|---|------------------|---------|------------------|
| Accounts Payable | 150,774 | A600 | 160,605 |
| TOTAL Accounts Payable | 150,774 | | 160,605 |
| Accrued Liabilities | 66,178 | A601 | 15,759 |
| TOTAL Accrued Liabilities | 66,178 | | 15,759 |
| Due To Other Funds | 45 | A630 | 1,909 |
| TOTAL Due To Other Funds | 45 | | 1,909 |
| Due To Other Governments | 330 | A631 | 55,532 |
| Due To Employees' Retirement System | | A637 | 3,166 |
| TOTAL Due To Other Governments | 330 | | 58,697 |
| TOTAL Liabilities | 217,326 | | 236,971 |
| Fund Balance | | | |
| Not in Spendable Form | 110,713 | A806 | 118,016 |
| TOTAL Nonspendable Fund Balance | 110,713 | | 118,016 |
| Capital Reserve | 104,170 | A878 | 150,583 |
| TOTAL Restricted Fund Balance | 104,170 | | 150,583 |
| Committed Fund Balance | 60,444 | A913 | 62,944 |
| TOTAL Committed Fund Balance | 60,444 | | 62,944 |
| Assigned Unappropriated Fund Balance | 24,301 | A915 | 47,035 |
| TOTAL Assigned Fund Balance | 24,301 | | 47,035 |
| Unassigned Fund Balance | 5,748,023 | A917 | 6,194,620 |
| TOTAL Unassigned Fund Balance | 5,748,023 | | 6,194,620 |
| TOTAL Fund Balance | 6,047,651 | | 6,573,198 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 6,264,977 | | 6,810,169 |

TOWN OF Wilton
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(A) GENERAL

Results of Operation

| Code Description | 2014 | EdpCode | 2015 |
|---|------------------|---------|------------------|
| Revenues | | | |
| Interest & Penalties On Real Prop Taxes | 10,363 | A1090 | 9,193 |
| TOTAL Real Property Tax Items | 10,363 | | 9,193 |
| Non Prop Tax Dist By County | 2,273,028 | A1120 | 2,566,342 |
| Franchises | 278,113 | A1170 | 277,139 |
| TOTAL Non Property Tax Items | 2,551,141 | | 2,843,481 |
| Clerk Fees | 1,652 | A1255 | 1,723 |
| Public Pound Charges, Dog Control Fees | 370 | A1550 | 250 |
| Vital Statistics Fees | 1,900 | A1603 | 3,561 |
| Park And Recreational Charges | 489,017 | A2001 | 492,563 |
| Recreational Concessions | 7,347 | A2012 | 4,313 |
| Zoning Fees | 2,895 | A2110 | 2,365 |
| Planning Board Fees | 42,675 | A2115 | 333,467 |
| TOTAL Departmental Income | 545,856 | | 838,243 |
| Interest And Earnings | 15,865 | A2401 | 7,527 |
| Rental of Real Property | 7,141 | A2410 | 7,378 |
| TOTAL Use of Money And Property | 23,006 | | 14,905 |
| Games of Chance | 1,093 | A2530 | 860 |
| Dog Licenses | 4,077 | A2544 | 4,017 |
| Building And Alteration Permits | 113,625 | A2555 | 152,093 |
| TOTAL Licenses And Permits | 118,795 | | 156,970 |
| Fines And Forfeited Bail | 214,112 | A2610 | 220,703 |
| Forfeitures of Deposits | 375 | A2620 | |
| Forfeiture of Crime Proceeds | 10 | A2625 | 19 |
| TOTAL Fines And Forfeitures | 214,497 | | 220,722 |
| Sales of Equipment | 3,770 | A2665 | 3,300 |
| Insurance Recoveries | 1,326 | A2680 | 18,555 |
| TOTAL Sale of Property And Compensation For Loss | 5,097 | | 21,855 |
| Refunds of Prior Year's Expenditures | 51,185 | A2701 | 20,106 |
| Unclassified (specify) | 99 | A2770 | 67 |
| TOTAL Miscellaneous Local Sources | 51,284 | | 20,173 |
| St Aid, Revenue Sharing | 25,546 | A3001 | 25,546 |
| St Aid, Mortgage Tax | 507,219 | A3005 | 636,094 |
| St Aid - Other (specify) | 2,345 | A3089 | 7,900 |
| St Aid, Other Public Safety | | A3389 | |
| St Aid, Youth Programs | 3,500 | A3820 | 3,500 |
| TOTAL State Aid | 538,610 | | 673,040 |
| TOTAL Revenues | 4,058,649 | | 4,798,583 |
| TOTAL Detail Revenues And Other Sources | 4,058,649 | | 4,798,583 |

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(A) GENERAL

Results of Operation

| Code Description | 2014 | EdpCode | 2015 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Legislative Board, Pers Serv | 56,953 | A10101 | 54,916 |
| Legislative Board, Contr Expend | 2,607 | A10104 | 1,446 |
| TOTAL Legislative Board | 59,560 | | 56,362 |
| Municipal Court, Pers Serv | 171,404 | A11101 | 196,607 |
| Municipal Court, Contr Expend | 18,438 | A11104 | 19,911 |
| TOTAL Municipal Court | 189,842 | | 216,519 |
| Supervisor,pers Serv | 113,133 | A12201 | 115,942 |
| Supervisor,contr Expend | 10,703 | A12204 | 11,259 |
| TOTAL Supervisor | 123,836 | | 127,201 |
| Comptroller,pers Serv | 101,216 | A13151 | 104,300 |
| Comptroller, Contr Expend | 5,364 | A13154 | 13,326 |
| TOTAL Comptroller | 106,580 | | 117,626 |
| Auditor, Contr Expend | 12,300 | A13204 | 9,100 |
| TOTAL Auditor | 12,300 | | 9,100 |
| Tax Collection,pers Serv | 2,500 | A13301 | 2,500 |
| Tax Collection,contr Expend | 5,977 | A13304 | 6,172 |
| TOTAL Tax Collection | 8,477 | | 8,672 |
| Assessment, Pers Serv | 142,868 | A13551 | 151,876 |
| Assessment, Equip & Cap Outlay | 4,269 | A13552 | |
| Assessment, Contr Expend | 69,499 | A13554 | 71,674 |
| TOTAL Assessment | 216,636 | | 223,549 |
| Clerk,pers Serv | 87,026 | A14101 | 90,132 |
| Clerk,equip & Cap Outlay | 2,515 | A14102 | 3,840 |
| Clerk,contr Expend | 5,955 | A14104 | 4,520 |
| TOTAL Clerk | 95,496 | | 98,491 |
| Law, Contr Expend | 56,442 | A14204 | 57,220 |
| TOTAL Law | 56,442 | | 57,220 |
| Personnel, Pers Serv | 1,553 | A14301 | 1,553 |
| Personnel, Contr Expend | 17,065 | A14304 | 12,764 |
| TOTAL Personnel | 18,618 | | 14,317 |
| Engineer, Pers Serv | 84,862 | A14401 | 89,666 |
| Engineer, Equip & Cap Outlay | | A14402 | 29,586 |
| Engineer, Contr Expend | 6,989 | A14404 | 5,917 |
| TOTAL Engineer | 91,851 | | 125,169 |
| Records Mgmt, PerS. SerV. | | A14601 | 848 |
| Records Mgmt, Equip & Cap Outlay | 680 | A14602 | |
| Records Mgmt, Contr Expend | | A14604 | 802 |
| TOTAL Records Mgmt | 680 | | 1,650 |
| Buildings, Pers Serv | 116,092 | A16201 | 123,560 |
| Buildings, Equip & Cap Outlay | 98,357 | A16202 | 89,075 |
| Buildings, Contr Expend | 97,815 | A16204 | 126,874 |
| TOTAL Buildings | 312,264 | | 339,508 |
| Central Comm System, Equip & Cap Outlay | | A16502 | |
| Central Comm System, Contr Expend | 16,140 | A16504 | 18,107 |
| TOTAL Central Comm System | 16,140 | | 18,107 |

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(A) GENERAL

Results of Operation

| Code Description | 2014 | EdpCode | 2015 |
|--|------------------|---------|------------------|
| Expenditures | | | |
| Central Print & Mail, Equip & Cap Outlay | | A16702 | 6,779 |
| Central Print & Mail,contr Expend | 18,529 | A16704 | 16,512 |
| TOTAL Central Print & Mail | 18,529 | | 23,291 |
| Central Data Process & Cap Outlay | 19,941 | A16802 | 11,370 |
| Central Data Process, Contr Expend | 56,975 | A16804 | 52,591 |
| TOTAL Central Data Process | 76,916 | | 63,961 |
| Unallocated Insurance, Contr Expend | 106,068 | A19104 | 114,204 |
| TOTAL Unallocated Insurance | 106,068 | | 114,204 |
| Municipal Assn Dues, Contr Expend | 1,350 | A19204 | 1,350 |
| TOTAL Municipal Assn Dues | 1,350 | | 1,350 |
| Pur of Land/right of Way,equip & Cap Out | | A19402 | 12,092 |
| TOTAL Pur of Land/right of Way | 0 | | 12,092 |
| Taxes & Assess On Munic Prop, Contr Expend | 5,031 | A19504 | 5,829 |
| TOTAL Taxes & Assess On Munic Prop | 5,031 | | 5,829 |
| TOTAL General Government Support | 1,516,616 | | 1,634,220 |
| Police, Contr Expend | 15,309 | A31204 | 2,594 |
| TOTAL Police | 15,309 | | 2,594 |
| Traffic Control, Equip & Cap Outlay | | A33102 | 11,722 |
| Traffic Control, Contr Expen | 20,426 | A33104 | 40,234 |
| TOTAL Traffic Control | 20,426 | | 51,956 |
| Control of Animals, Pers Serv | 29,200 | A35101 | 29,806 |
| Control of Animals, Contr Expend | 4,895 | A35104 | 4,439 |
| TOTAL Control of Animals | 34,095 | | 34,245 |
| School Attendance officer-Pers Serv | 3,906 | A36601 | 4,009 |
| TOTAL School Attendance officer-Pers Serv | 3,906 | | 4,009 |
| TOTAL Public Safety | 73,737 | | 92,804 |
| 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 | 6,680 | A40684 | 728 |
| TOTAL Insect Control | 7,930 | | 1,978 |
| TOTAL Health | 9,430 | | 3,478 |
| Street Admin, Pers Serv | 100,730 | A50101 | 101,711 |
| Street Admin, Contr Expend | 4,266 | A50104 | 3,767 |
| TOTAL Street Admin | 104,996 | | 105,478 |
| Garage, Equip & Cap Outlay | 48,555 | A51322 | 35,121 |
| Garage, Contr Expend | 53,693 | A51324 | 52,658 |
| TOTAL Garage | 102,248 | | 87,779 |
| Street Lighting, Contr Expend | 15,453 | A51824 | 13,526 |
| TOTAL Street Lighting | 15,453 | | 13,526 |
| TOTAL Transportation | 222,696 | | 206,782 |
| Food Stamp Reach Out, Contr Expend | 1,000 | A61504 | 2,665 |
| TOTAL Food Stamp Reach Out | 1,000 | | 2,665 |

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(A) GENERAL

Results of Operation

| Code Description | 2014 | EdpCode | 2015 |
|--|----------------|---------|----------------|
| Expenditures | | | |
| Programs For Aging, Contr Expend | 15,317 | A67724 | 18,327 |
| TOTAL Programs For Aging | 15,317 | | 18,327 |
| TOTAL Economic Assistance And Opportunity | 16,317 | | 20,992 |
| Recreation Admini, Pers Serv | 187,130 | A70201 | 196,280 |
| Recreation Admini, Equip & Cap Outlay | | A70202 | 18,812 |
| Recreation Admini, Contr Expend | 35,079 | A70204 | 39,536 |
| TOTAL Recreation Admini | 222,209 | | 254,628 |
| Parks, Pers Serv | 142,693 | A71101 | 148,783 |
| Parks, Equip & Cap Outlay | 21,012 | A71102 | 25,809 |
| Parks, Contr Expend | 148,124 | A71104 | 149,517 |
| TOTAL Parks | 311,828 | | 324,109 |
| Playgr & Rec Centers, Contr Expend | 4,065 | A71404 | 3,175 |
| TOTAL Playgr & Rec Centers | 4,065 | | 3,175 |
| Youth Prog, Pers Serv | 194,875 | A73101 | 198,917 |
| Youth Prog, Contr Expend | 141,266 | A73104 | 142,102 |
| TOTAL Youth Prog | 336,141 | | 341,020 |
| Historian, Pers Serv | 3,060 | A75101 | 3,121 |
| Historian, Contr Expend | 1,538 | A75104 | 524 |
| TOTAL Historian | 4,598 | | 3,646 |
| Historical Property, Contr Expend | 6,000 | A75204 | 6,000 |
| TOTAL Historical Property | 6,000 | | 6,000 |
| Celebrations, Pers Serv | | A75501 | 1,235 |
| Celebrations, Contr Expend | 43,494 | A75504 | 41,543 |
| TOTAL Celebrations | 43,494 | | 42,778 |
| Adult Recreation, Contr Expend | 4,541 | A76204 | 4,664 |
| TOTAL Adult Recreation | 4,541 | | 4,664 |
| TOTAL Culture And Recreation | 932,875 | | 980,020 |
| Zoning, Pers Serv | 27,953 | A80101 | 29,360 |
| Zoning, Contr Expend | 4,721 | A80104 | 4,247 |
| TOTAL Zoning | 32,674 | | 33,607 |
| Planning, Pers Serv | 41,574 | A80201 | 42,830 |
| Planning, Equip & Cap Outlay | | A80202 | |
| Planning, Contr Expend | 7,772 | A80204 | 22,504 |
| TOTAL Planning | 49,346 | | 65,334 |
| Refuse & Garbage, Contr Expend | 25,035 | A81604 | 7,161 |
| TOTAL Refuse & Garbage | 25,035 | | 7,161 |
| Drainage, Contr Expend | 28,436 | A85404 | |
| TOTAL Drainage | 28,436 | | 0 |
| Code Enforcements, Pers Serv | 139,303 | A86641 | 147,088 |
| Code Enforcements, Equip & Cap Outlay | 28,298 | A86642 | |
| Code Enforcements, Contr Expend | 20,033 | A86644 | 17,137 |
| TOTAL Code Enforcements | 187,634 | | 164,224 |
| Emergency Disaster Work, Equip & Cap Out | 21,026 | A87602 | |
| Emergency Disaster Work, Contr Expend | 603 | A87604 | 206 |
| TOTAL Emergency Disaster Work | 21,629 | | 206 |

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(A) GENERAL

Results of Operation

| Code Description | 2014 | EdpCode | 2015 |
|---|------------------|---------|------------------|
| Expenditures | | | |
| Gen Natural Resources, Contr Expend | 90,000 | A87904 | 90,000 |
| TOTAL Gen Natural Resources | 90,000 | | 90,000 |
| Cemetery, Equip & Cap Outlay | 1,400 | A88102 | 1,450 |
| Cemetery, Contr Expend | 3,562 | A88104 | 3,743 |
| TOTAL Cemetery | 4,962 | | 5,193 |
| TOTAL Home And Community Services | 439,717 | | 365,724 |
| State Retirement System | 262,146 | A90108 | 265,117 |
| Social Security, Employer Cont | 130,395 | A90308 | 136,584 |
| Unemployment Insurance, Empl Bnfts | 1,290 | A90508 | 1,636 |
| Disability Insurance, Empl Bnfts | 3,036 | A90558 | 3,492 |
| Hospital & Medical (dental) Ins, Empl Bnft | 328,937 | A90608 | 332,254 |
| Other Employee Benefits | 1,394 | A91898 | 1,832 |
| TOTAL Employee Benefits | 727,198 | | 740,915 |
| TOTAL Expenditures | 3,938,585 | | 4,044,936 |
| Transfers, Other Funds | | A99019 | 68,100 |
| Transfers, Capital Projects Fund | 522,291 | A99509 | 160,000 |
| TOTAL Operating Transfers | 522,291 | | 228,100 |
| TOTAL Other Uses | 522,291 | | 228,100 |
| TOTAL Detail Expenditures And Other Uses | 4,460,876 | | 4,273,036 |

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Analysis of Changes in Fund Balance

| Code Description | 2014 | EdpCode | 2015 |
|--|------------------|--------------|------------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 6,449,878 | A8021 | 6,047,651 |
| Restated Fund Balance - Beg of Year | 6,449,878 | A8022 | 6,047,651 |
| ADD - REVENUES AND OTHER SOURCES | 4,058,649 | | 4,798,583 |
| DEDUCT - EXPENDITURES AND OTHER USES | 4,460,876 | | 4,273,036 |
| Fund Balance - End of Year | 6,047,651 | A8029 | 6,573,198 |

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Budget Summary

| Code Description | 2015 | EdpCode | 2016 |
|---|------------------|---------|------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Tax Items | 11,000 | A1099N | 10,000 |
| Est Rev - Non Property Tax Items | 2,847,531 | A1199N | 2,771,831 |
| Est Rev - Departmental Income | 653,200 | A1299N | 648,050 |
| Est Rev - Use of Money And Property | 27,100 | A2499N | 15,521 |
| Est Rev - Licenses And Permits | 81,500 | A2599N | 103,000 |
| Est Rev - Fines And Forfeitures | 200,000 | A2649N | 220,000 |
| Est Rev - Sale of Prop And Comp For Loss | 3,000 | A2699N | 3,000 |
| Est Rev - State Aid | 528,500 | A3099N | 631,000 |
| TOTAL Estimated Revenues | 4,351,831 | | 4,402,402 |
| Appropriated Reserve | 77,917 | A511N | 126,900 |
| TOTAL Estimated Other Sources | 77,917 | | 126,900 |
| TOTAL Estimated Revenues And Other Sources | 4,429,748 | | 4,529,302 |

TOWN OF Wilton
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(A) GENERAL

Budget Summary

| Code Description | 2015 | EdpCode | 2016 |
|--|------------------|---------|------------------|
| Appropriations | | | |
| App - General Government Support | 1,726,989 | A1999N | 1,778,671 |
| App - Public Safety | 105,344 | A3999N | 76,943 |
| App - Health | 10,700 | A4999N | 10,950 |
| App - Transportation | 216,272 | A5999N | 249,775 |
| App - Economic Assistance And Opportunity | 21,660 | A6999N | 23,400 |
| App - Culture And Recreation | 1,062,556 | A7999N | 1,188,392 |
| App - Home And Community Services | 409,727 | A8999N | 374,971 |
| App - Employee Benefits | 794,000 | A9199N | 771,200 |
| TOTAL Appropriations | 4,347,248 | | 4,474,302 |
| Other Budgetary Purposes | 82,500 | A962N | 55,000 |
| TOTAL Other Uses | 82,500 | | 55,000 |
| TOTAL Appropriations And Other Uses | 4,429,748 | | 4,529,302 |

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(CD) SPECIAL GRANT

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash In Time Deposits | 101,788 | CD201 | 104,240 |
| TOTAL Cash | 101,788 | | 104,240 |
| Accounts Receivable | | CD380 | 310 |
| TOTAL Other Receivables (net) | 0 | | 310 |
| TOTAL Assets and Deferred Outflows of Resources | 101,788 | | 104,550 |

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(CD) SPECIAL GRANT

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|---|----------------|---------|----------------|
| Deferred Inflows of Resources | | | |
| Deferred Inflow of Resources | 2,451 | CD691 | 5,070 |
| TOTAL Deferred Inflows of Resources | 2,451 | | 5,070 |
| TOTAL Deferred Inflows of Resources | 2,451 | | 5,070 |
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 99,336 | CD915 | 99,480 |
| TOTAL Assigned Fund Balance | 99,336 | | 99,480 |
| TOTAL Fund Balance | 99,336 | | 99,480 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 101,788 | | 104,550 |

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(CD) SPECIAL GRANT

Results of Operation

| Code Description | 2014 | EdpCode | 2015 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Interest And Earnings | 284 | CD2401 | 144 |
| TOTAL Use of Money And Property | 284 | | 144 |
| Federal Aid Rental Assistance Program | 134,710 | CD4915 | 122,739 |
| TOTAL Federal Aid | 134,710 | | 122,739 |
| TOTAL Revenues | 134,994 | | 122,883 |
| TOTAL Detail Revenues And Other Sources | 134,994 | | 122,883 |

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(CD) SPECIAL GRANT

Results of Operation

| Code Description | 2014 | EdpCode | 2015 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Rent Subsidy, Contr Expend | 134,710 | CD86104 | 122,739 |
| TOTAL Rent Subsidy | 134,710 | | 122,739 |
| TOTAL Home And Community Services | 134,710 | | 122,739 |
| TOTAL Expenditures | 134,710 | | 122,739 |
| TOTAL Detail Expenditures And Other Uses | 134,710 | | 122,739 |

TOWN OF Wilton
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

| Code Description | 2014 | EdpCode | 2015 |
|--|---------------|---------------|---------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 99,050 | CD8021 | 99,336 |
| Prior Period Adj -Increase In Fund Balance | 2 | CD8012 | |
| Restated Fund Balance - Beg of Year | 99,052 | CD8022 | 99,336 |
| ADD - REVENUES AND OTHER SOURCES | 134,994 | | 122,883 |
| DEDUCT - EXPENDITURES AND OTHER USES | 134,710 | | 122,739 |
| Fund Balance - End of Year | 99,336 | CD8029 | 99,479 |

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|--|---------------|---------|---------------|
| Assets | | | |
| Cash In Time Deposits | 11,434 | CM201 | 11,450 |
| TOTAL Cash | 11,434 | | 11,450 |
| TOTAL Assets and Deferred Outflows of Resources | 11,434 | | 11,450 |

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|---|---------------|---------|---------------|
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 11,434 | CM915 | 11,450 |
| TOTAL Assigned Fund Balance | 11,434 | | 11,450 |
| TOTAL Fund Balance | 11,434 | | 11,450 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 11,434 | | 11,450 |

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

| Code Description | 2014 | EdpCode | 2015 |
|--|------------|---------|-----------|
| Revenues | | | |
| Interest And Earnings | 19 | CM2401 | 16 |
| TOTAL Use of Money And Property | 19 | | 16 |
| Gifts And Donations | 875 | CM2705 | |
| TOTAL Miscellaneous Local Sources | 875 | | 0 |
| TOTAL Revenues | 894 | | 16 |
| TOTAL Detail Revenues And Other Sources | 894 | | 16 |

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Results of Operation

| Code Description | 2014 | EdpCode | 2015 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

| Code Description | 2014 | EdpCode | 2015 |
|--|---------------|---------------|---------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 10,538 | CM8021 | 11,434 |
| Prior Period Adj -Increase In Fund Balance | 1 | CM8012 | |
| Restated Fund Balance - Beg of Year | 10,539 | CM8022 | 11,434 |
| ADD - REVENUES AND OTHER SOURCES | 894 | | 16 |
| Fund Balance - End of Year | 11,434 | CM8029 | 11,450 |

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|--|------------------|---------|------------------|
| Assets | | | |
| Cash In Time Deposits | 607,678 | DA201 | 473,327 |
| TOTAL Cash | 607,678 | | 473,327 |
| Accounts Receivable | 14 | DA380 | |
| TOTAL Other Receivables (net) | 14 | | 0 |
| Due From Other Funds | 45 | DA391 | 1,909 |
| TOTAL Due From Other Funds | 45 | | 1,909 |
| Inventory Of Materials And Supplies | 70,414 | DA445 | 84,022 |
| TOTAL Inventories | 70,414 | | 84,022 |
| Prepaid Expenses | 49,288 | DA480 | 49,474 |
| TOTAL Prepaid Expenses | 49,288 | | 49,474 |
| Cash In Time Deposits Special Reserves | 923,748 | DA231 | 813,253 |
| TOTAL Restricted Assets | 923,748 | | 813,253 |
| TOTAL Assets and Deferred Outflows of Resources | 1,651,187 | | 1,421,985 |

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|---|------------------|---------|------------------|
| Accounts Payable | 160,591 | DA600 | 38,138 |
| TOTAL Accounts Payable | 160,591 | | 38,138 |
| Accrued Liabilities | 41,606 | DA601 | 14,909 |
| TOTAL Accrued Liabilities | 41,606 | | 14,909 |
| Other Liabilities | 187 | DA688 | |
| TOTAL Other Liabilities | 187 | | 0 |
| Due To Other Funds | 446 | DA630 | 240 |
| TOTAL Due To Other Funds | 446 | | 240 |
| TOTAL Liabilities | 202,830 | | 53,287 |
| Fund Balance | | | |
| Not in Spendable Form | 119,703 | DA806 | 133,496 |
| TOTAL Nonspendable Fund Balance | 119,703 | | 133,496 |
| Capital Reserve | 1,015,988 | DA878 | 797,843 |
| TOTAL Restricted Fund Balance | 1,015,988 | | 797,843 |
| Assigned Appropriated Fund Balance | 150,000 | DA914 | |
| Assigned Unappropriated Fund Balance | 162,667 | DA915 | 437,359 |
| TOTAL Assigned Fund Balance | 312,667 | | 437,359 |
| TOTAL Fund Balance | 1,448,357 | | 1,368,698 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 1,651,187 | | 1,421,985 |

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For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description | 2014 | EdpCode | 2015 |
|---|------------------|---------|------------------|
| Revenues | | | |
| Sales Tax (from County) | 3,092,109 | DA1120 | 2,916,853 |
| TOTAL Non Property Tax Items | 3,092,109 | | 2,916,853 |
| Other General Departmental Income | 23,237 | DA1289 | 87,686 |
| Other Transportation Departmental Income | 3,000 | DA1789 | 3,465 |
| TOTAL Departmental Income | 26,237 | | 91,151 |
| Transportation Services, Other Govts | | DA2300 | 8,286 |
| TOTAL Intergovernmental Charges | 0 | | 8,286 |
| Interest And Earnings | 5,202 | DA2401 | 2,199 |
| TOTAL Use of Money And Property | 5,202 | | 2,199 |
| Sales, Other | 629 | DA2655 | 368 |
| Sales of Equipment | 12,604 | DA2665 | 11,351 |
| Insurance Recoveries | | DA2680 | 2,542 |
| TOTAL Sale of Property And Compensation For Loss | 13,233 | | 14,261 |
| Refunds of Prior Year's Expenditures | 3,258 | DA2701 | 60 |
| TOTAL Miscellaneous Local Sources | 3,258 | | 60 |
| St Aid, Consolidated Highway Aid | 172,435 | DA3501 | 177,015 |
| TOTAL State Aid | 172,435 | | 177,015 |
| TOTAL Revenues | 3,312,473 | | 3,209,824 |
| Interfund Transfers | | DA5031 | 68,100 |
| TOTAL Interfund Transfers | 0 | | 68,100 |
| TOTAL Other Sources | 0 | | 68,100 |
| TOTAL Detail Revenues And Other Sources | 3,312,473 | | 3,277,924 |

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description | 2014 | EdpCode | 2015 |
|---|------------------|---------|------------------|
| Expenditures | | | |
| Administration-Contractual | 15,450 | DA17104 | 33,210 |
| TOTAL Administration-Contractual | 15,450 | | 33,210 |
| TOTAL General Government Support | 15,450 | | 33,210 |
| Maint of Streets, Pers Serv | 405,655 | DA51101 | 424,359 |
| Maint of Streets, Contr Expend | 136,950 | DA51104 | 136,001 |
| TOTAL Maint of Streets | 542,605 | | 560,360 |
| Perm Improve Highway, Equip & Cap Outlay | 1,128,838 | DA51122 | 909,778 |
| TOTAL Perm Improve Highway | 1,128,838 | | 909,778 |
| Machinery, Pers Serv | 109,021 | DA51301 | 110,316 |
| Machinery, Equip & Cap Outlay | 242,300 | DA51302 | 302,751 |
| Machinery, Contr Expend | 295,486 | DA51304 | 206,085 |
| TOTAL Machinery | 646,807 | | 619,152 |
| Brush And Weeds, Pers Serv | 9,031 | DA51401 | 12,668 |
| Brush And Weeds, Contr Expend | 13,216 | DA51404 | 12,656 |
| TOTAL Brush And Weeds | 22,247 | | 25,324 |
| Snow Removal, Pers Serv | 414,342 | DA51421 | 388,794 |
| Snow Removal, Contr Expend | 394,786 | DA51424 | 345,954 |
| TOTAL Snow Removal | 809,128 | | 734,748 |
| TOTAL Transportation | 3,149,625 | | 2,849,362 |
| State Retirement, Empl Bnfts | 146,664 | DA90108 | 137,785 |
| Social Security , Empl Bnfts | 69,225 | DA90308 | 69,242 |
| Unemployment Insurance, Empl Bnfts | 125 | DA90508 | 10,682 |
| Disability Insurance, Empl Bnfts | 1,229 | DA90558 | 1,509 |
| Hospital & Medical (dental) Ins, Empl Bnft | 262,899 | DA90608 | 228,101 |
| Other Employee Benefits (spec) | 14,928 | DA90898 | 15,192 |
| TOTAL Employee Benefits | 495,070 | | 462,511 |
| TOTAL Expenditures | 3,660,146 | | 3,345,083 |
| Transfers, Capital Projects Fund | | DA99509 | 12,500 |
| TOTAL Operating Transfers | 0 | | 12,500 |
| TOTAL Other Uses | 0 | | 12,500 |
| TOTAL Detail Expenditures And Other Uses | 3,660,146 | | 3,357,583 |

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

| Code Description | 2014 | EdpCode | 2015 |
|--|------------------|---------------|------------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 1,796,036 | DA8021 | 1,448,357 |
| Prior Period Adj -Decrease In Fund Balance | 7 | DA8015 | |
| Restated Fund Balance - Beg of Year | 1,796,029 | DA8022 | 1,448,357 |
| ADD - REVENUES AND OTHER SOURCES | 3,312,473 | | 3,277,924 |
| DEDUCT - EXPENDITURES AND OTHER USES | 3,660,146 | | 3,357,583 |
| Fund Balance - End of Year | 1,448,357 | DA8029 | 1,368,701 |

TOWN OF Wilton
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description | 2015 | EdpCode | 2016 |
|---|------------------|---------|------------------|
| Estimated Revenues | | | |
| Est Rev - Non Property Tax Items | 2,916,853 | DA1199N | 3,035,609 |
| Est Rev - Departmental Income | 50,000 | DA1299N | 53,000 |
| Est Rev - Use of Money And Property | 5,000 | DA2499N | 2,000 |
| Est Rev - Sale of Prop And Comp For Loss | 5,000 | DA2699N | 10,000 |
| Est Rev - State Aid | 155,674 | DA3099N | 156,064 |
| TOTAL Estimated Revenues | 3,132,527 | | 3,256,673 |
| Appropriated Reserve | | DA511N | |
| Appropriated Fund Balance | 150,000 | DA599N | |
| TOTAL Estimated Other Sources | 150,000 | | 0 |
| TOTAL Estimated Revenues And Other Sources | 3,282,527 | | 3,256,673 |

TOWN OF Wilton
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For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description | 2015 | EdpCode | 2016 |
|--|------------------|---------|------------------|
| Appropriations | | | |
| App - Transportation | 2,687,927 | DA5999N | 2,710,673 |
| App - Employee Benefits | 544,600 | DA9199N | 496,000 |
| TOTAL Appropriations | 3,232,527 | | 3,206,673 |
| Other Budgetary Purposes | 50,000 | DA962N | 50,000 |
| TOTAL Other Uses | 50,000 | | 50,000 |
| TOTAL Appropriations And Other Uses | 3,282,527 | | 3,256,673 |

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For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash | | H200 | |
| Cash In Time Deposits | 714,356 | H201 | 142,051 |
| TOTAL Cash | 714,356 | | 142,051 |
| Accounts Receivable | 23,056 | H380 | |
| TOTAL Other Receivables (net) | 23,056 | | 0 |
| TOTAL Assets and Deferred Outflows of Resources | 737,412 | | 142,051 |

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|---|----------------|---------|----------------|
| Accounts Payable | 2,250 | H600 | 60,844 |
| TOTAL Accounts Payable | 2,250 | | 60,844 |
| Other Liabilities | | H688 | 4,084 |
| Additional Description Retainage | | | |
| TOTAL Other Liabilities | 0 | | 4,084 |
| TOTAL Liabilities | 2,250 | | 64,927 |
| Fund Balance | | | |
| Assigned Appropriated Fund Balance | 735,162 | H914 | 77,124 |
| TOTAL Assigned Fund Balance | 735,162 | | 77,124 |
| TOTAL Fund Balance | 735,162 | | 77,124 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 737,412 | | 142,051 |

TOWN OF Wilton
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For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2014 | EdpCode | 2015 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Interest And Earnings | 1,401 | H2401 | 1,011 |
| TOTAL Use of Money And Property | 1,401 | | 1,011 |
| Gifts And Donations | | H2705 | 5,000 |
| TOTAL Miscellaneous Local Sources | 0 | | 5,000 |
| TOTAL Revenues | 1,401 | | 6,011 |
| Interfund Transfers | 522,291 | H5031 | 172,500 |
| TOTAL Interfund Transfers | 522,291 | | 172,500 |
| TOTAL Other Sources | 522,291 | | 172,500 |
| TOTAL Detail Revenues And Other Sources | 523,692 | | 178,511 |

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(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2014 | EdpCode | 2015 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Parks, Equip & Cap Outlay | | H71102 | 7,000 |
| TOTAL Parks | 0 | | 7,000 |
| Playgr & Rec Centers, Equip & Cap Outlay | 541,638 | H71402 | 829,550 |
| TOTAL Playgr & Rec Centers | 541,638 | | 829,550 |
| TOTAL Culture And Recreation | 541,638 | | 836,550 |
| TOTAL Expenditures | 541,638 | | 836,550 |
| TOTAL Detail Expenditures And Other Uses | 541,638 | | 836,550 |

TOWN OF Wilton
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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

| Code Description | 2014 | EdpCode | 2015 |
|--|----------------|--------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 753,110 | H8021 | 735,162 |
| Prior Period Adj -Decrease In Fund Balance | 1 | H8015 | |
| Restated Fund Balance - Beg of Year | 753,109 | H8022 | 735,162 |
| ADD - REVENUES AND OTHER SOURCES | 523,692 | | 178,511 |
| DEDUCT - EXPENDITURES AND OTHER USES | 541,638 | | 836,550 |
| Fund Balance - End of Year | 735,162 | H8029 | 77,124 |

TOWN OF Wilton
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For the Fiscal Year Ending 2015

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|--|-------------------|---------|-------------------|
| Assets | | | |
| Land | 1,956,655 | K101 | 1,966,747 |
| Buildings | 4,792,386 | K102 | 5,257,087 |
| Improvements Other Than Buildings | 600,157 | K103 | 600,157 |
| Machinery And Equipment | 5,223,550 | K104 | 5,595,913 |
| Infrastructure | 6,866,333 | K106 | 7,776,111 |
| Accum Deprec, Buildings | -1,420,287 | K112 | -1,533,215 |
| Accum Depr, Imp Other Than Bld | -184,794 | K113 | -209,955 |
| Accum Depr, Machinery & Equip | -3,292,307 | K114 | -3,548,210 |
| Accum Deprec, Infrastructure | -2,221,281 | K116 | -2,668,836 |
| TOTAL Fixed Assets (net) | 12,320,412 | | 13,235,800 |
| TOTAL Assets and Deferred Outflows of Resources | 12,320,412 | | 13,235,800 |

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2015

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|---|-------------------|---------|-------------------|
| Liabilities, Deferred Inflows And Fund Balance | | | |
| Total Non-Current Govt Assets | 12,320,412 | K159 | 13,235,800 |
| TOTAL Investments in Non-Current Government Assets | 12,320,412 | | 13,235,800 |
| TOTAL Fund Balance | 12,320,412 | | 13,235,800 |
| TOTAL | 12,320,412 | | 13,235,800 |

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2015

(SD) DRAINAGE

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|--|--------------|---------|--------------|
| Assets | | | |
| Cash In Time Deposits | 5,143 | SD201 | 7,434 |
| TOTAL Cash | 5,143 | | 7,434 |
| TOTAL Assets and Deferred Outflows of Resources | 5,143 | | 7,434 |

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2015

(SD) DRAINAGE

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|---|--------------|---------|--------------|
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 5,144 | SD915 | 7,434 |
| TOTAL Assigned Fund Balance | 5,144 | | 7,434 |
| TOTAL Fund Balance | 5,144 | | 7,434 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 5,144 | | 7,434 |

TOWN OF Wilton
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(SD) DRAINAGE

Results of Operation

| Code Description | 2014 | EdpCode | 2015 |
|--|--------------|---------|--------------|
| Revenues | | | |
| Special Assessments | 1,040 | SD1030 | 2,280 |
| TOTAL Real Property Taxes | 1,040 | | 2,280 |
| Interest And Earnings | 14 | SD2401 | 10 |
| TOTAL Use of Money And Property | 14 | | 10 |
| TOTAL Revenues | 1,054 | | 2,290 |
| TOTAL Detail Revenues And Other Sources | 1,054 | | 2,290 |

TOWN OF Wilton
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For the Fiscal Year Ending 2015

Results of Operation

| Code Description | 2014 | EdpCode | 2015 |
|------------------|------|---------|------|
|------------------|------|---------|------|

TOWN OF Wilton
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For the Fiscal Year Ending 2015

(SD) DRAINAGE

Analysis of Changes in Fund Balance

| Code Description | 2014 | EdpCode | 2015 |
|--|--------------|---------------|--------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 4,089 | SD8021 | 5,143 |
| Restated Fund Balance - Beg of Year | 4,089 | SD8022 | 5,143 |
| ADD - REVENUES AND OTHER SOURCES | 1,054 | | 2,290 |
| Fund Balance - End of Year | 5,143 | SD8029 | 7,434 |

TOWN OF Wilton
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(SM) MISCELLANEOUS

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|--|---------------|---------|---------------|
| Assets | | | |
| Cash In Time Deposits | 64,857 | SM201 | 64,059 |
| TOTAL Cash | 64,857 | | 64,059 |
| TOTAL Assets and Deferred Outflows of Resources | 64,857 | | 64,059 |

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2015

(SM) MISCELLANEOUS

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|---|---------------|---------|---------------|
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 64,857 | SM915 | 64,059 |
| TOTAL Assigned Fund Balance | 64,857 | | 64,059 |
| TOTAL Fund Balance | 64,857 | | 64,059 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 64,857 | | 64,059 |

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2015

(SM) MISCELLANEOUS

Results of Operation

| Code Description | 2014 | EdpCode | 2015 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 590,527 | SM1001 | 589,471 |
| TOTAL Real Property Taxes | 590,527 | | 589,471 |
| Interest And Earnings | 202 | SM2401 | 97 |
| TOTAL Use of Money And Property | 202 | | 97 |
| TOTAL Revenues | 590,728 | | 589,569 |
| TOTAL Detail Revenues And Other Sources | 590,728 | | 589,569 |

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2015

(SM) MISCELLANEOUS

Results of Operation

| Code Description | 2014 | EdpCode | 2015 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Ambulance, Contr Expend | 599,950 | SM45404 | 580,900 |
| TOTAL Ambulance | 599,950 | | 580,900 |
| TOTAL Health | 599,950 | | 580,900 |
| Local Pension Fund, Empl Bnfts | 7,192 | SM90258 | 9,467 |
| TOTAL Employee Benefits | 7,192 | | 9,467 |
| TOTAL Expenditures | 607,142 | | 590,367 |
| TOTAL Detail Expenditures And Other Uses | 607,142 | | 590,367 |

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2015

(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

| Code Description | 2014 | EdpCode | 2015 |
|--|---------------|---------------|---------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 81,270 | SM8021 | 64,857 |
| Prior Period Adj -Increase In Fund Balance | 1 | SM8012 | |
| Restated Fund Balance - Beg of Year | 81,271 | SM8022 | 64,857 |
| ADD - REVENUES AND OTHER SOURCES | 590,728 | | 589,569 |
| DEDUCT - EXPENDITURES AND OTHER USES | 607,142 | | 590,367 |
| Fund Balance - End of Year | 64,857 | SM8029 | 64,059 |

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|--|---------------|---------|---------------|
| Assets | | | |
| Cash In Time Deposits | 58,071 | TA201 | 65,000 |
| TOTAL Cash | 58,071 | | 65,000 |
| TOTAL Assets and Deferred Outflows of Resources | 58,071 | | 65,000 |

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|---|---------------|---------|---------------|
| Group Insurance | 564 | TA20 | |
| Guaranty & Bid Deposits | 36,783 | TA30 | 32,740 |
| Other Funds (specify) | 20,724 | TA85 | 32,260 |
| Additional Description HRA Funds | | | |
| TOTAL Agency Liabilities | 58,071 | | 65,000 |
| TOTAL Liabilities | 58,071 | | 65,000 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 58,071 | | 65,000 |

TOWN OF Wilton
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|--|----------------|---------|----------------|
| Assets | | | |
| Total Non-Current Govt Liabilities | 552,672 | W129 | 816,953 |
| TOTAL Provision To Be Made In Future Budgets | 552,672 | | 816,953 |
| TOTAL Assets and Deferred Outflows of Resources | 552,672 | | 816,953 |

TOWN OF Wilton
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(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2014 | EdpCode | 2015 |
|--------------------------------|----------------|---------|----------------|
| Other Post Employment Benefits | 465,043 | W683 | 728,505 |
| Compensated Absences | 87,629 | W687 | 88,448 |
| TOTAL Other Liabilities | 552,672 | | 816,953 |
| TOTAL Liabilities | 552,672 | | 816,953 |
| TOTAL Liabilities | 552,672 | | 816,953 |

TOWN OF Wilton
Statement of Indebtedness
For the Fiscal Year Ending 2015

3/18/2016

| 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 |
|---------------|--------------|-------------|--------------|--------------|------------------|---------------------|--------------|------|----------------------|---------------------|-------------------|------------------------|----------------------|----------------------|--------------------|
|---------------|--------------|-------------|--------------|--------------|------------------|---------------------|--------------|------|----------------------|---------------------|-------------------|------------------------|----------------------|----------------------|--------------------|

TOWN OF Wilton
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2015

| | EDP Code | Amount |
|---|----------|-----------------------|
| CASH: | | |
| On Hand | 9Z2001 | \$875.00 |
| Demand Deposits | 9Z2011 | \$7,341,817.00 |
| Time Deposits | 9Z2021 | |
| Total | | \$7,342,692.00 |
| COLLATERAL: | | |
| - FDIC Insurance | 9Z2014 | \$750,000.00 |
| Collateralized with securities held in possession of municipality or its agent | 9Z2014A | \$7,011,294.00 |
| Total | | \$7,761,294.00 |
| 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 2015

Include All Checking, Savings and C.D. Accounts

| Bank Account Number | Bank Balance | Add: Deposit In Transit | Less: Outstanding Checks | Adjusted Bank Balance |
|------------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| ****-3345 | \$38,464 | \$0 | \$38,464 | \$0 |
| ****-3358 | \$155,005 | \$0 | \$5 | \$155,000 |
| ****-3471 | \$32,487 | \$0 | \$227 | \$32,260 |
| ****-4399 | \$2,111 | \$0 | \$2,111 | \$0 |
| ****-2158 | \$94,827 | \$0 | \$94,827 | \$0 |
| ****-1663 | \$769,137 | \$0 | \$0 | \$769,137 |
| ****-5368 | \$2,171 | \$0 | \$0 | \$2,171 |
| ****-9937 | \$3,031 | \$0 | \$0 | \$3,031 |
| ****-6797 | \$44,115 | \$0 | \$0 | \$44,115 |
| ****-8517 | \$144,547 | \$0 | \$0 | \$144,547 |
| ****-0187 | \$3,537,496 | \$40 | \$0 | \$3,537,536 |
| ****-0509 | \$32,740 | \$0 | \$0 | \$32,740 |
| ****-8848 | \$2,293,225 | \$0 | \$0 | \$2,293,225 |
| ****-5322 | \$4,760 | \$0 | \$0 | \$4,760 |
| ****-3899 | \$6,248 | \$0 | \$0 | \$6,248 |
| ****-0528 | \$101,322 | \$0 | \$0 | \$101,322 |
| Total Adjusted Bank Balance | | | | <u>\$7,126,092</u> |
| Petty Cash | | | | <u>\$875.00</u> |
| Adjustments | | | | <u>\$0.00</u> |
| Total Cash | | | 9ZCASH * | <u>\$7,126,967</u> |
| Total Cash Balance All Funds | | | 9ZCASHB * | <u>\$7,126,967</u> |

* Must be equal

TOWN OF Wilton
Local Government Questionnaire
For the Fiscal Year Ending 2015

| | <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>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 Wilton
Employee and Retiree Benefits
For the Fiscal Year Ending 2015

| Total Full Time Employees: | | 47 | | | |
|---|--|---------------------------------------|---------------------------------|---------------------------------|----------------------|
| Total Part Time Employees: | | 4 | | | |
| Account Code | Description | Total Expenditures (All Funds) | # of Full Time Employees | # of Part Time Employees | # of Retirees |
| 90108 | State Retirement System | \$402,901.00 | 47 | 4 | |
| 90158 | Police and Fire Retirement | | | | |
| 90258 | Local Pension Fund | | | | |
| 90308 | Social Security | \$205,825.00 | 47 | 4 | |
| 90408 | Worker's Compensation Insurance | | | | |
| 90458 | Life Insurance | | | | |
| 90508 | Unemployment Insurance | \$12,318.00 | 2 | | |
| 90558 | Disability Insurance | \$5,001.00 | 1 | | |
| 90608 | Hospital and Medical (Dental) Insurance | \$560,353.00 | 47 | | |
| 90708 | Union Welfare Benefits | | | | |
| 90858 | Supplemental Benefit Payment to Disabled Fire Fighters | | | | |
| 91890 | Other Employee Benefits | \$17,023.00 | 22 | | |
| Total | | \$1,203,421.00 | | | |
| Computed Total From Financial Section (comparative purposes only) | | \$1,212,893.40 | | | |

TOWN OF Wilton
 Energy Costs and Consumption
 For the Fiscal Year Ending 2015

| Energy Type | Total Expenditures | Total Volume | Units Of Measure | Alternative Units Of Measure |
|-------------|--------------------|--------------|------------------|------------------------------|
| Gasoline | \$41,497 | | gallons | |
| Diesel Fuel | \$41,497 | | gallons | |
| Fuel Oil | | | gallons | |
| Natural Gas | \$22,947 | | cubic feet | |
| Electricity | \$74,849 | | kilowatt-hours | |
| Coal | | | tons | |
| Propane | | | gallons | |

TOWN OF Wilton
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2015

Annual OPEB Cost and Net OPEB Obligation

| | Agent Multiple-Employer Defined Benefits |
|--|--|
| 1. Type of Other Post Employment Benefits Plan | |
| 2. Annual Required Contribution(ARC) | \$379,137.00 |
| 3. Interest on Net OPEB Obligation | \$18,601.00 |
| 4. Adjustment to Annual Required Contribution | \$26,370.00 |
| 5. Annual OPEB Expense | \$424,108.00 |
| 6. Less: Actual Contribution Made | \$0.00 |
| 7. Increase in Net OPEB Obligation | \$424,108.00 |
| 8. Net OPEB Obligation - beginning of year | \$465,043.00 |
| 9. Net OPEB Obligation - end of year | \$889,151.00 |
| 10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year | \$728,505.00 |
| 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) | \$3,817,826.00 |
| 13. Less: Actuarial Value of Plan Assets | \$0.00 |
| 14. Unfunded Actuarial Accrued Liability(UAAL) | \$3,817,826.00 |
| 15. Funded Ratio(Actuarial Value of Plan Assets/AAL) | 0.0000 |
| 16. Annual Covered Payroll (of active employees covered by the plan) | \$2,063,296.00 |
| 17. UAAL as Percentage of Annual Covered Payroll | 185.04% |

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 12/31/2015, 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 the 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 ended 12/31/2015 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

Comptroller
Title

22 Traver Road
Official Address

03/02/2016
Date of Certification

() -
Official Telephone Number

TOWN OF Wilton
Financial Comments
For the Fiscal Year Ending 2015