

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Kent

County of Putnam

For the Fiscal Year Ended 12/31/2016

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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 Kent

\*\*\* 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 2015 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2016:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SP) PARK
- (SR) REFUSE AND GARBAGE
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2015 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 Kent  
Annual Update Document  
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	1,742,566	A200	2,482,500
Cash In Time Deposits	143,087	A201	162,825
Petty Cash	1,000	A210	1,000
<b>TOTAL Cash</b>	<b>1,886,653</b>		<b>2,646,325</b>
Accounts Receivable	157,836	A380	133,923
<b>TOTAL Other Receivables (net)</b>	<b>157,836</b>		<b>133,923</b>
Due From State And Federal Government	6,872	A410	16,872
<b>TOTAL State And Federal Aid Receivables</b>	<b>6,872</b>		<b>16,872</b>
Due From Other Funds	2,983,809	A391	2,840,384
<b>TOTAL Due From Other Funds</b>	<b>2,983,809</b>		<b>2,840,384</b>
Inventory Of Materials And Supplies	198,640	A445	212,077
<b>TOTAL Inventories</b>	<b>198,640</b>		<b>212,077</b>
Prepaid Expenses	354,751	A480	346,638
<b>TOTAL Prepaid Expenses</b>	<b>354,751</b>		<b>346,638</b>
Cash Special Reserves	187,464	A230	188,401
<b>TOTAL Restricted Assets</b>	<b>187,464</b>		<b>188,401</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>5,776,025</b>		<b>6,384,620</b>

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(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	154,769	A600	212,243
<b>TOTAL Accounts Payable</b>	<b>154,769</b>		<b>212,243</b>
Accrued Liabilities	169,126	A601	181,203
<b>TOTAL Accrued Liabilities</b>	<b>169,126</b>		<b>181,203</b>
Due To Other Funds		A630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>323,895</b>		<b>393,446</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	14,478	A691	25,425
<b>TOTAL Deferred Inflows of Resources</b>	<b>14,478</b>		<b>25,425</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>14,478</b>		<b>25,425</b>
<b>Fund Balance</b>			
Not in Spendable Form	553,391	A806	558,715
<b>TOTAL Nonspendable Fund Balance</b>	<b>553,391</b>		<b>558,715</b>
Retirement Contribution Reserve		A827	
Insurance Reserve		A863	
Reserve For Debt	188,401	A884	188,684
<b>TOTAL Restricted Fund Balance</b>	<b>188,401</b>		<b>188,684</b>
Assigned Appropriated Fund Balance	70,000	A914	140,000
Assigned Unappropriated Fund Balance	162,665	A915	190,499
<b>TOTAL Assigned Fund Balance</b>	<b>232,665</b>		<b>330,499</b>
Unassigned Fund Balance	4,463,195	A917	4,887,811
<b>TOTAL Unassigned Fund Balance</b>	<b>4,463,195</b>		<b>4,887,811</b>
<b>TOTAL Fund Balance</b>	<b>5,437,652</b>		<b>5,965,749</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>5,776,025</b>		<b>6,384,620</b>



TOWN OF Kent  
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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	7,882,261	A1001	7,879,916
<b>TOTAL Real Property Taxes</b>	<b>7,882,261</b>		<b>7,879,916</b>
Interest & Penalties On Real Prop Taxes	44,933	A1090	48,538
<b>TOTAL Real Property Tax Items</b>	<b>44,933</b>		<b>48,538</b>
Franchises	280,587	A1170	290,061
<b>TOTAL Non Property Tax Items</b>	<b>280,587</b>		<b>290,061</b>
Tax Collector Fees	5,209	A1232	5,934
Clerk Fees	2,703	A1255	3,150
Other General Departmental Income	462,120	A1289	266,651
Police Fees	2,694	A1520	2,415
Public Pound Charges, Dog Control Fees	1,390	A1550	615
Safety Inspection Fees	96,001	A1560	117,493
Charges For Demolition of Unsafe Buildings	30,214	A1570	
Vital Statistics Fees	4,225	A1603	2,982
Mental Health Fees		A1620	
Ambulance Charges		A1640	
Other Economic Assistance & Opportunity		A1989	
Park And Recreational Charges	110,514	A2001	122,391
Special Recreational Facility Charges	1,466	A2025	1,606
Planning Board Fees	11,060	A2115	11,950
Refuse & Garbage Charges	81,627	A2130	88,456
<b>TOTAL Departmental Income</b>	<b>809,223</b>		<b>623,643</b>
Public Safety Services For Other Govts	1,399	A2260	1,757
Misc Revenue, Other Govts	2,500	A2389	10,978
<b>TOTAL Intergovernmental Charges</b>	<b>3,899</b>		<b>12,735</b>
Interest And Earnings	10,650	A2401	9,979
Rental of Real Property	64,722	A2410	80,926
<b>TOTAL Use of Money And Property</b>	<b>75,372</b>		<b>90,905</b>
Dog Licenses	3,296	A2544	2,623
Permits, Other	50	A2590	550
<b>TOTAL Licenses And Permits</b>	<b>3,346</b>		<b>3,173</b>
Fines And Forfeited Bail	526,029	A2610	628,571
<b>TOTAL Fines And Forfeitures</b>	<b>526,029</b>		<b>628,571</b>
Sales of Real Property		A2660	615
Sales of Equipment		A2665	9,501
Insurance Recoveries	45,567	A2680	18,460
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>45,567</b>		<b>28,576</b>
Refunds of Prior Year's Expenditures	16,000	A2701	
Unclassified (specify)	66,716	A2770	73,788
<b>TOTAL Miscellaneous Local Sources</b>	<b>82,716</b>		<b>73,788</b>
St Aid, Revenue Sharing	58,361	A3001	58,361
St Aid, Mortgage Tax	240,750	A3005	261,998
St Aid, Other Health	20,000	A3489	20,000
St Aid, Youth Programs	2,849	A3820	2,849

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
St Aid - Other Home And Community Service	16,637	A3989	
<b>TOTAL State Aid</b>	<b>338,597</b>		<b>343,208</b>
Federal Aid - Other		A4089	1,173
Fed Aid, Crime Control	14,252	A4320	10,000
<b>TOTAL Federal Aid</b>	<b>14,252</b>		<b>11,173</b>
<b>TOTAL Revenues</b>	<b>10,106,782</b>		<b>10,034,287</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>10,106,782</b>		<b>10,034,287</b>

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Legislative Board, Pers Serv	68,245	A10101	68,246
Legislative Board, Contr Expend	298	A10104	2,666
Legislative Board, Empl Bnfts	13,884	A10108	7,922
<b>TOTAL Legislative Board</b>	<b>82,427</b>		<b>78,834</b>
Municipal Court, Pers Serv	169,374	A11101	161,770
Municipal Court, Contr Expend	340,381	A11104	410,432
Municipal Court, Empl Bnfts	71,828	A11108	69,829
<b>TOTAL Municipal Court</b>	<b>581,583</b>		<b>642,031</b>
Supervisor, pers Serv	108,390	A12201	109,324
Supervisor, contr Expend	972	A12204	752
Supervisor, empl Bnfts	37,516	A12208	36,980
<b>TOTAL Supervisor</b>	<b>146,878</b>		<b>147,056</b>
Comptroller, pers Serv	137,111	A13151	118,153
Comptroller, Contr Expend	18,348	A13154	18,847
Comptroller, Empl Bnfts	50,360	A13158	42,929
<b>TOTAL Comptroller</b>	<b>205,819</b>		<b>179,929</b>
Auditor, Contr Expend	36,000	A13204	36,700
<b>TOTAL Auditor</b>	<b>36,000</b>		<b>36,700</b>
Tax Collection, pers Serv	42,249	A13301	42,538
Tax Collection, contr Expend	4,920	A13304	5,342
Tax Collection, empl Bnfts	3,232	A13308	3,254
<b>TOTAL Tax Collection</b>	<b>50,401</b>		<b>51,134</b>
Budget, Pers Serv	10,239	A13401	10,239
Budget, Empl Bnfts	1,952	A13408	1,908
<b>TOTAL Budget</b>	<b>12,191</b>		<b>12,147</b>
Assessment, Pers Serv	120,543	A13551	57,994
Assessment, Contr Expend	13,051	A13554	5,165
Assessment, Empl Bnfts	53,620	A13558	29,603
<b>TOTAL Assessment</b>	<b>187,214</b>		<b>92,762</b>
Clerk, pers Serv	142,538	A14101	143,424
Clerk, contr Expend	2,754	A14104	2,887
Clerk, empl Bnfts	115,890	A14108	107,329
<b>TOTAL Clerk</b>	<b>261,182</b>		<b>253,640</b>
Law, Contr Expend	160,205	A14204	134,091
<b>TOTAL Law</b>	<b>160,205</b>		<b>134,091</b>
Personnel, Contr Expend	738	A14304	1,464
<b>TOTAL Personnel</b>	<b>738</b>		<b>1,464</b>
Records Mgmt, PerS. SerV.	24,672	A14601	25,795
Records Mgmt, Contr Expend	1,111	A14604	1,298
Records Mgmt, Empl Bnfts	2,329	A14608	2,342
<b>TOTAL Records Mgmt</b>	<b>28,112</b>		<b>29,435</b>
Buildings, Pers Serv	67,267	A16201	60,007
Buildings, Contr Expend	187,761	A16204	190,579
Buildings, Empl Bnfts	23,025	A16208	20,769
<b>TOTAL Buildings</b>	<b>278,053</b>		<b>271,355</b>
Central Garage, Pers Serv	324,973	A16401	333,968

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Central Garage, Equip & Cap Outlay	5,522	A16402	6,932
Central Garage, Contr Expend	401,964	A16404	294,096
Central Garage, Empl Bnfts	194,638	A16408	171,586
<b>TOTAL Central Garage</b>	<b>927,097</b>		<b>806,582</b>
Central Comm System, Contr Expend	1,000	A16504	3,500
<b>TOTAL Central Comm System</b>	<b>1,000</b>		<b>3,500</b>
Central Print & Mail, contr Expend	24,242	A16704	27,191
<b>TOTAL Central Print &amp; Mail</b>	<b>24,242</b>		<b>27,191</b>
Central Data Process, Contr Expend	73,857	A16804	68,334
<b>TOTAL Central Data Process</b>	<b>73,857</b>		<b>68,334</b>
Unallocated Insurance, Contr Expend	194,421	A19104	209,368
<b>TOTAL Unallocated Insurance</b>	<b>194,421</b>		<b>209,368</b>
Municipal Assn Dues, Contr Expend	1,500	A19204	1,500
<b>TOTAL Municipal Assn Dues</b>	<b>1,500</b>		<b>1,500</b>
Judgements And Claims, Contr Expend	11,822	A19304	9,263
<b>TOTAL Judgements And Claims</b>	<b>11,822</b>		<b>9,263</b>
Payment of Mta Payroll Tax, contr Expend	12,705	A19804	12,797
<b>TOTAL Payment of Mta Payroll Tax</b>	<b>12,705</b>		<b>12,797</b>
Other Gen Govt Support, Contr Expend	1,193	A19894	1,787
<b>TOTAL Other Gen Govt Support</b>	<b>1,193</b>		<b>1,787</b>
<b>TOTAL General Government Support</b>	<b>3,278,640</b>		<b>3,070,900</b>
Police, Pers Serv	2,113,513	A31201	2,194,061
Police, Equip & Cap Outlay	133,261	A31202	100,090
Police, Contr Expend	228,307	A31204	183,540
Police, Empl Bnfts	1,076,375	A31208	1,095,653
<b>TOTAL Police</b>	<b>3,551,456</b>		<b>3,573,344</b>
Traffic Control, Contr Expen	7,785	A33104	7,995
<b>TOTAL Traffic Control</b>	<b>7,785</b>		<b>7,995</b>
Fire, Pers Serv	7,227	A34101	11,630
Fire, Contr Expend	1,949	A34104	2,156
Fire, Empl Bnfts	3,976	A34108	2,534
<b>TOTAL Fire</b>	<b>13,152</b>		<b>16,320</b>
Control of Animals, Pers Serv	3,045	A35101	2,776
Control of Animals, Contr Expend	7,345	A35104	6,219
Control of Animals, Empl Bnfts	233	A35108	212
<b>TOTAL Control of Animals</b>	<b>10,623</b>		<b>9,207</b>
Safety Inspection, Pers Serv	93,323	A36201	99,913
Safety Inspection, Contr Expend	8,523	A36204	10,666
Safety Inspection, Empl Bnfts	48,039	A36208	56,046
<b>TOTAL Safety Inspection</b>	<b>149,885</b>		<b>166,625</b>
Misc Public Safety, Contr Expend	19,140	A39894	1,720
<b>TOTAL Misc Public Safety</b>	<b>19,140</b>		<b>1,720</b>
<b>TOTAL Public Safety</b>	<b>3,752,041</b>		<b>3,775,211</b>
Registrar of Vital Statistics, Pers Serv	4,161	A40201	4,161
Registrar of Vital Stat Contr Expend	104	A40204	200

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Registrar of Vital Stat, Empl Bnfts	1,161	A40208	1,095
<b>TOTAL Registrar of Vital Stat</b>	<b>5,426</b>		<b>5,456</b>
Other Public Health, Contr Expend	100	A41894	527
<b>TOTAL Other Public Health</b>	<b>100</b>		<b>527</b>
<b>TOTAL Health</b>	<b>5,526</b>		<b>5,983</b>
Street Admin, Pers Serv	79,909	A50101	79,909
Street Admin, Contr Expend	49,817	A50104	52,063
Street Admin, Empl Bnfts	8,651	A50108	8,696
<b>TOTAL Street Admin</b>	<b>138,377</b>		<b>140,668</b>
Garage, Contr Expend	84,602	A51324	61,882
<b>TOTAL Garage</b>	<b>84,602</b>		<b>61,882</b>
Street Lighting, Contr Expend	13,554	A51824	13,472
<b>TOTAL Street Lighting</b>	<b>13,554</b>		<b>13,472</b>
<b>TOTAL Transportation</b>	<b>236,533</b>		<b>216,022</b>
Veterans Service, Contr Expend	435	A65104	465
<b>TOTAL Veterans Service</b>	<b>435</b>		<b>465</b>
Programs For Aging, Contr Expend	22,980	A67724	23,185
<b>TOTAL Programs For Aging</b>	<b>22,980</b>		<b>23,185</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>23,415</b>		<b>23,650</b>
Council On The Arts, Contr Expend	7,970	A70104	7,625
<b>TOTAL Council On The Arts</b>	<b>7,970</b>		<b>7,625</b>
Recreation Admini, Pers Serv	110,788	A70201	118,052
Recreation Admini, Contr Expend	6,377	A70204	4,008
Recreation Admini, Empl Bnfts	50,524	A70208	49,952
<b>TOTAL Recreation Admini</b>	<b>167,689</b>		<b>172,012</b>
Parks, Pers Serv	160,526	A71101	182,348
Parks, Equip & Cap Outlay		A71102	72,957
Parks, Contr Expend	71,342	A71104	59,193
Parks, Empl Bnfts	84,958	A71108	71,633
<b>TOTAL Parks</b>	<b>316,826</b>		<b>386,131</b>
Special Rec Facility, Contr Expend	9,255	A71804	9,804
<b>TOTAL Special Rec Facility</b>	<b>9,255</b>		<b>9,804</b>
Youth Prog, Contr Expend	55,008	A73104	55,080
<b>TOTAL Youth Prog</b>	<b>55,008</b>		<b>55,080</b>
Library, Contr Expend	527,150	A74104	527,150
Library, Empl Bnfts	30,000	A74108	23,943
<b>TOTAL Library</b>	<b>557,150</b>		<b>551,093</b>
Historian, Contr Expend	1,128	A75104	504
<b>TOTAL Historian</b>	<b>1,128</b>		<b>504</b>
Celebrations, Contr Expend	9,411	A75504	9,097
<b>TOTAL Celebrations</b>	<b>9,411</b>		<b>9,097</b>
Adult Recreation, Contr Expend	18,923	A76204	17,223
<b>TOTAL Adult Recreation</b>	<b>18,923</b>		<b>17,223</b>
<b>TOTAL Culture And Recreation</b>	<b>1,143,360</b>		<b>1,208,569</b>



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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Zoning, Contr Expend	12,398	A80104	15,371
<b>TOTAL Zoning</b>	<b>12,398</b>		<b>15,371</b>
Planning, Pers Serv	11,497	A80201	12,886
Planning, Contr Expend	13,543	A80204	14,814
Planning, Empl Bnfts	880	A80208	986
<b>TOTAL Planning</b>	<b>25,920</b>		<b>28,686</b>
Environmental Control, Contr Expend	7,610	A80904	8,383
<b>TOTAL Environmental Control</b>	<b>7,610</b>		<b>8,383</b>
Refuse & Garbage, Contr Expend	62,049	A81604	79,132
<b>TOTAL Refuse &amp; Garbage</b>	<b>62,049</b>		<b>79,132</b>
Landfill Clos-Post Clos,contr Exp	6,636	A81614	9,729
<b>TOTAL Landfill Clos-Post Clos</b>	<b>6,636</b>		<b>9,729</b>
Comm Beautification, Contr Expend	1,841	A85104	1,542
<b>TOTAL Comm Beautification</b>	<b>1,841</b>		<b>1,542</b>
Code Enforcements, Pers Serv	24,840	A86641	17,525
Code Enforcements, Contr Expend	1,145	A86644	2,269
<b>TOTAL Code Enforcements</b>	<b>25,985</b>		<b>19,794</b>
Cemetery, Contr Expend	5,000	A88104	5,000
<b>TOTAL Cemetery</b>	<b>5,000</b>		<b>5,000</b>
<b>TOTAL Home And Community Services</b>	<b>147,439</b>		<b>167,637</b>
State Retirement System	34,098	A90108	
Worker's Compensation, Empl Bnfts	139,581	A90408	126,258
Unemployment Insurance, Empl Bnfts		A90508	6,016
Disability Insurance, Empl Bnfts	2,178	A90558	2,138
Hospital & Medical (dental) Ins, Empl Bnft	549,296	A90608	578,901
Other Employee Benefits (spec)	1,288	A90898	1,242
<b>TOTAL Employee Benefits</b>	<b>726,441</b>		<b>714,555</b>
Debt Principal, Serial Bonds	285,000	A97106	275,000
<b>TOTAL Debt Principal</b>	<b>285,000</b>		<b>275,000</b>
Debt Interest, Serial Bonds	54,363	A97107	48,663
<b>TOTAL Debt Interest</b>	<b>54,363</b>		<b>48,663</b>
<b>TOTAL Expenditures</b>	<b>9,652,758</b>		<b>9,506,190</b>
Transfers, Capital Projects Fund	6,000	A99509	
<b>TOTAL Operating Transfers</b>	<b>6,000</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>6,000</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>9,658,758</b>		<b>9,506,190</b>

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	4,989,628	A8021	5,437,652
Restated Fund Balance - Beg of Year	4,989,628	A8022	5,437,652
ADD - REVENUES AND OTHER SOURCES	10,106,782		10,034,287
DEDUCT - EXPENDITURES AND OTHER USES	9,658,758		9,506,190
Fund Balance - End of Year	5,437,652	A8029	5,965,749

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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	7,882,261	A1049N	7,882,261
Est Rev - Real Property Tax Items	40,000	A1099N	40,000
Est Rev - Non Property Tax Items	270,500	A1199N	270,500
Est Rev - Departmental Income	716,910	A1299N	723,010
Est Rev - Intergovernmental Charges	2,250	A2399N	2,250
Est Rev - Use of Money And Property	85,790	A2499N	85,791
Est Rev - Licenses And Permits	3,500	A2599N	3,500
Est Rev - Fines And Forfeitures	550,000	A2649N	550,000
Est Rev - Miscellaneous Local Sources	68,000	A2799N	68,000
Est Rev - State Aid	332,900	A3099N	331,500
<b>TOTAL Estimated Revenues</b>	<b>9,952,111</b>		<b>9,956,812</b>
Appropriated Fund Balance	70,000	A599N	140,000
<b>TOTAL Estimated Other Sources</b>	<b>70,000</b>		<b>140,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>10,022,111</b>		<b>10,096,812</b>



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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
<b>Appropriations</b>			
App - General Government Support	3,331,358	A1999N	3,213,349
App - Public Safety	3,890,701	A3999N	4,053,323
App - Health	6,461	A4999N	6,404
App - Transportation	226,922	A5999N	227,045
App - Economic Assistance And Opportunity	25,000	A6999N	27,500
App - Culture And Recreation	1,289,620	A7999N	1,206,612
App - Home And Community Services	186,593	A8999N	167,863
App - Employee Benefits	740,293	A9199N	716,553
App - Debt Service	325,163	A9899N	338,163
<b>TOTAL Appropriations</b>	<b>10,022,111</b>		<b>9,956,812</b>
App - Interfund Transfer		A9999N	140,000
<b>TOTAL Other Uses</b>	<b>0</b>		<b>140,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>10,022,111</b>		<b>10,096,812</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	1,201,641	DA200	728,151
<b>TOTAL Cash</b>	<b>1,201,641</b>		<b>728,151</b>
Due From State And Federal Government		DA410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>0</b>
Due From Other Funds		DA391	81,452
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>81,452</b>
Prepaid Expenses	133,025	DA480	112,198
<b>TOTAL Prepaid Expenses</b>	<b>133,025</b>		<b>112,198</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,334,666</b>		<b>921,801</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	22,974	DA600	130,038
<b>TOTAL Accounts Payable</b>	<b>22,974</b>		<b>130,038</b>
Accrued Liabilities	55,370	DA601	80,797
<b>TOTAL Accrued Liabilities</b>	<b>55,370</b>		<b>80,797</b>
Due To Other Funds	11,950	DA630	10,017
<b>TOTAL Due To Other Funds</b>	<b>11,950</b>		<b>10,017</b>
<b>TOTAL Liabilities</b>	<b>90,294</b>		<b>220,852</b>
<b>Fund Balance</b>			
Not in Spendable Form	133,025	DA806	112,198
<b>TOTAL Nonspendable Fund Balance</b>	<b>133,025</b>		<b>112,198</b>
Retirement Contribution Reserve		DA827	
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Appropriated Fund Balance	630,000	DA914	568,950
Assigned Unappropriated Fund Balance	481,347	DA915	19,801
<b>TOTAL Assigned Fund Balance</b>	<b>1,111,347</b>		<b>588,751</b>
<b>TOTAL Fund Balance</b>	<b>1,244,372</b>		<b>700,949</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,334,666</b>		<b>921,801</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	3,570,420	DA1001	3,570,420
<b>TOTAL Real Property Taxes</b>	<b>3,570,420</b>		<b>3,570,420</b>
Interest And Earnings	3,459	DA2401	3,383
<b>TOTAL Use of Money And Property</b>	<b>3,459</b>		<b>3,383</b>
Sales of Scrap & Excess Materials	1,460	DA2650	3,874
Sales of Equipment	6,042	DA2665	7,861
Insurance Recoveries	11,801	DA2680	500
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>19,303</b>		<b>12,235</b>
<b>TOTAL Revenues</b>	<b>3,593,182</b>		<b>3,586,038</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,593,182</b>		<b>3,586,038</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Payment of Mta Payroll Tax, Contr Expend	4,929	DA19804	4,600
<b>TOTAL Payment of Mta Payroll Tax</b>	<b>4,929</b>		<b>4,600</b>
<b>TOTAL General Government Support</b>	<b>4,929</b>		<b>4,600</b>
Maint of Streets, Pers Serv	696,905	DA51101	748,748
Maint of Streets, Contr Expend	250,126	DA51104	311,239
<b>TOTAL Maint of Streets</b>	<b>947,031</b>		<b>1,059,987</b>
Machinery, Equip & Cap Outlay	197,550	DA51302	543,598
Machinery, Contr Expend	541,253	DA51304	446,780
<b>TOTAL Machinery</b>	<b>738,803</b>		<b>990,378</b>
Brush And Weeds, Contr Expend	3,317	DA51404	7,512
<b>TOTAL Brush And Weeds</b>	<b>3,317</b>		<b>7,512</b>
Snow Removal, Pers Serv	768,774	DA51421	638,216
Snow Removal, Contr Expend	337,393	DA51424	265,606
<b>TOTAL Snow Removal</b>	<b>1,106,167</b>		<b>903,822</b>
<b>TOTAL Transportation</b>	<b>2,795,318</b>		<b>2,961,699</b>
State Retirement, Empl Bnfts	282,641	DA90108	211,538
Social Security , Empl Bnfts	111,025	DA90308	104,738
Worker's Compensation, Empl Bnfts	214,024	DA90408	160,171
Disability Insurance, Empl Bnfts	770	DA90558	684
Hospital & Medical (dental) Ins, Empl Bnft	527,847	DA90608	538,284
Union Welfare Benefits	15,848	DA90708	15,030
<b>TOTAL Employee Benefits</b>	<b>1,152,155</b>		<b>1,030,445</b>
Debt Principal, Installment Bonds	57,120	DA97206	57,120
<b>TOTAL Debt Principal</b>	<b>57,120</b>		<b>57,120</b>
Debt Interest, Installment Bonds	2,388	DA97207	1,597
<b>TOTAL Debt Interest</b>	<b>2,388</b>		<b>1,597</b>
<b>TOTAL Expenditures</b>	<b>4,011,910</b>		<b>4,055,461</b>
Transfers, Capital Projects Fund	218,000	DA99509	74,000
<b>TOTAL Operating Transfers</b>	<b>218,000</b>		<b>74,000</b>
<b>TOTAL Other Uses</b>	<b>218,000</b>		<b>74,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>4,229,910</b>		<b>4,129,461</b>

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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	1,881,100	DA8021	1,244,372
Restated Fund Balance - Beg of Year	1,881,100	DA8022	1,244,372
ADD - REVENUES AND OTHER SOURCES	3,593,182		3,586,038
DEDUCT - EXPENDITURES AND OTHER USES	4,229,910		4,129,461
Fund Balance - End of Year	1,244,372	DA8029	700,949

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EdpCode	2017
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	3,570,420	DA1049N	3,570,420
Est Rev - Use of Money And Property	3,800	DA2499N	3,800
Est Rev - Miscellaneous Local Sources	2,000	DA2799N	2,000
<b>TOTAL Estimated Revenues</b>	<b>3,576,220</b>		<b>3,576,220</b>
Appropriated Fund Balance	630,000	DA599N	568,950
<b>TOTAL Estimated Other Sources</b>	<b>630,000</b>		<b>568,950</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>4,206,220</b>		<b>4,145,170</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EdpCode	2017
<b>Appropriations</b>			
App - Transportation	3,958,522	DA5999N	2,987,750
App - Employee Benefits	114,278	DA9199N	1,049,500
App - Debt Service	59,420	DA9899N	57,920
<b>TOTAL Appropriations</b>	<b>4,132,220</b>		<b>4,095,170</b>
Interfund Transfers	74,000	DA9999N	50,000
<b>TOTAL Other Uses</b>	<b>74,000</b>		<b>50,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>4,206,220</b>		<b>4,145,170</b>



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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash		H200	415
<b>TOTAL Cash</b>	<b>0</b>		<b>415</b>
Accounts Receivable	3,110,248	H380	3,005,913
<b>TOTAL Other Receivables (net)</b>	<b>3,110,248</b>		<b>3,005,913</b>
Due From State And Federal Government		H410	250,000
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>250,000</b>
Due From Other Funds		H391	10,017
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>10,017</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,110,248</b>		<b>3,266,345</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	151,522	H600	236,665
<b>TOTAL Accounts Payable</b>	<b>151,522</b>		<b>236,665</b>
Due To Other Funds	2,958,726	H630	2,962,726
<b>TOTAL Due To Other Funds</b>	<b>2,958,726</b>		<b>2,962,726</b>
<b>TOTAL Liabilities</b>	<b>3,110,248</b>		<b>3,199,391</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources		H691	3,005,914
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>3,005,914</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>3,005,914</b>
<b>Fund Balance</b>			
Capital Reserve		H878	
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance		H917	-2,938,960
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>-2,938,960</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>-2,938,960</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,110,248</b>		<b>3,266,345</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Capital Projects-Other Local Govts	482,103	H2397	
<b>TOTAL Intergovernmental Charges</b>	<b>482,103</b>		<b>0</b>
Insurance Recoveries	5,000	H2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>5,000</b>		<b>0</b>
Grants From Local Governments	22,255	H2706	
<b>TOTAL Miscellaneous Local Sources</b>	<b>22,255</b>		<b>0</b>
St Aid-Capital Projects	115,236	H3097	250,000
St Aid, Consolidated Highway Aid	254,255	H3501	289,156
<b>TOTAL State Aid</b>	<b>369,491</b>		<b>539,156</b>
<b>TOTAL Revenues</b>	<b>878,849</b>		<b>539,156</b>
Interfund Transfers	230,000	H5031	74,000
<b>TOTAL Interfund Transfers</b>	<b>230,000</b>		<b>74,000</b>
<b>TOTAL Other Sources</b>	<b>230,000</b>		<b>74,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,108,849</b>		<b>613,156</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Engineer, Equip & Cap Outlay	7,154	H14402	
<b>TOTAL Engineer</b>	<b>7,154</b>		<b>0</b>
Central Data Process & Cap Outlay	30,402	H16802	
<b>TOTAL Central Data Process &amp; Cap Outlay</b>	<b>30,402</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>37,556</b>		<b>0</b>
Perm Improve Highway, Equip & Cap Outlay		H51122	52,218
<b>TOTAL Perm Improve Highway</b>	<b>0</b>		<b>52,218</b>
Garage, Equip & Cap Outlay	334,935	H51322	292,795
<b>TOTAL Garage</b>	<b>334,935</b>		<b>292,795</b>
Highway, Capital Projects	254,255	H51972	236,938
<b>TOTAL Highway</b>	<b>254,255</b>		<b>236,938</b>
<b>TOTAL Transportation</b>	<b>589,190</b>		<b>581,951</b>
Sewer Administration, Equip & Cap Outlay	482,103	H81102	2,000
<b>TOTAL Sewer Administration</b>	<b>482,103</b>		<b>2,000</b>
<b>TOTAL Home And Community Services</b>	<b>482,103</b>		<b>2,000</b>
<b>TOTAL Expenditures</b>	<b>1,108,849</b>		<b>583,951</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,108,849</b>		<b>583,951</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year		H8021	
Prior Period Adj -Decrease In Fund Balance		H8015	2,968,165
Restated Fund Balance - Beg of Year		H8022	<b>-2,968,165</b>
ADD - REVENUES AND OTHER SOURCES	1,108,849		613,156
DEDUCT - EXPENDITURES AND OTHER USES	1,108,849		583,951
Fund Balance - End of Year		H8029	<b>-2,938,960</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Land	16,345,620	K101	16,345,620
Buildings	13,797,109	K102	14,030,052
Machinery And Equipment	5,843,520	K104	6,756,315
Infrastructure	1,362,458	K106	8,010,761
Accum Deprec, Buildings	-5,838,553	K112	-6,184,927
Accum Depr, Machinery & Equip	-4,302,772	K114	-4,639,089
Accum Deprec, Infrastructure	-250,436	K116	-344,168
<b>TOTAL Fixed Assets (net)</b>	<b>26,956,946</b>		<b>33,974,564</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>26,956,946</b>		<b>33,974,564</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	26,956,946	K159	33,974,564
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>26,956,946</b>		<b>33,974,564</b>
<b>TOTAL Fund Balance</b>	<b>26,956,946</b>		<b>33,974,564</b>
<b>TOTAL</b>	<b>26,956,946</b>		<b>33,974,564</b>

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash		SF200	419
<b>TOTAL Cash</b>	<b>0</b>		<b>419</b>
Accounts Receivable		SF380	27,024
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>27,024</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>27,443</b>



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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable		SF600	81
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>81</b>
Accrued Liabilities		SF601	
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>0</b>
Due To Other Funds	8,068	SF630	23,068
<b>TOTAL Due To Other Funds</b>	<b>8,068</b>		<b>23,068</b>
<b>TOTAL Liabilities</b>	<b>8,068</b>		<b>23,149</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		SF915	4,294
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>4,294</b>
Unassigned Fund Balance	-8,068	SF917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-8,068</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>-8,068</b>		<b>4,294</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>27,443</b>

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	912,296	SF1001	939,277
<b>TOTAL Real Property Taxes</b>	<b>912,296</b>		<b>939,277</b>
Interest And Earnings		SF2401	
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>912,296</b>		<b>939,277</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>912,296</b>		<b>939,277</b>

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Judgements And Claims, Contr Expend		SF19304	38
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>38</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>38</b>
Fire Protection, Contr Expend	900,825	SF34104	926,877
<b>TOTAL Fire Protection</b>	<b>900,825</b>		<b>926,877</b>
<b>TOTAL Public Safety</b>	<b>900,825</b>		<b>926,877</b>
<b>TOTAL Expenditures</b>	<b>900,825</b>		<b>926,915</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>900,825</b>		<b>926,915</b>

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(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	-19,539	SF8021	-8,068
Restated Fund Balance - Beg of Year	-19,539	SF8022	-8,068
ADD - REVENUES AND OTHER SOURCES	912,296		939,277
DEDUCT - EXPENDITURES AND OTHER USES	900,825		926,915
Fund Balance - End of Year	-8,068	SF8029	4,294

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(SP) PARK

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	649,118	SP200	688,255
Cash In Time Deposits		SP201	
Petty Cash	400	SP210	400
<b>TOTAL Cash</b>	<b>649,518</b>		<b>688,655</b>
Accounts Receivable	405	SP380	
<b>TOTAL Other Receivables (net)</b>	<b>405</b>		<b>0</b>
Due From Other Funds		SP391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Prepaid Expenses	15,247	SP480	20,661
<b>TOTAL Prepaid Expenses</b>	<b>15,247</b>		<b>20,661</b>
Cash In Time Deposits Special Reserves	108,400	SP231	109,620
<b>TOTAL Restricted Assets</b>	<b>108,400</b>		<b>109,620</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>773,570</b>		<b>818,936</b>

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(SP) PARK

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	18,589	SP600	50,932
<b>TOTAL Accounts Payable</b>	<b>18,589</b>		<b>50,932</b>
Accrued Liabilities	7,184	SP601	8,940
<b>TOTAL Accrued Liabilities</b>	<b>7,184</b>		<b>8,940</b>
Due To Other Funds	2,704	SP630	24,791
<b>TOTAL Due To Other Funds</b>	<b>2,704</b>		<b>24,791</b>
<b>TOTAL Liabilities</b>	<b>28,477</b>		<b>84,663</b>
<b>Fund Balance</b>			
Not in Spendable Form	15,247	SP806	20,661
<b>TOTAL Nonspendable Fund Balance</b>	<b>15,247</b>		<b>20,661</b>
Retirement Contribution Reserve		SP827	
Insurance Reserve		SP863	
Reserve For Repairs	108,400	SP882	109,620
<b>TOTAL Restricted Fund Balance</b>	<b>108,400</b>		<b>109,620</b>
Assigned Appropriated Fund Balance	5,600	SP914	130,350
Assigned Unappropriated Fund Balance	615,846	SP915	473,642
<b>TOTAL Assigned Fund Balance</b>	<b>621,446</b>		<b>603,992</b>
<b>TOTAL Fund Balance</b>	<b>745,093</b>		<b>734,273</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>773,570</b>		<b>818,936</b>

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(SP) PARK

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	579,597	SP1001	579,597
<b>TOTAL Real Property Taxes</b>	<b>579,597</b>		<b>579,597</b>
Other Culture & Recreation Income	12,060	SP2089	5,997
<b>TOTAL Departmental Income</b>	<b>12,060</b>		<b>5,997</b>
Interest And Earnings	824	SP2401	890
<b>TOTAL Use of Money And Property</b>	<b>824</b>		<b>890</b>
Sales of Equipment	5,050	SP2665	5,309
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>5,050</b>		<b>5,309</b>
<b>TOTAL Revenues</b>	<b>597,531</b>		<b>591,793</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>597,531</b>		<b>591,793</b>

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(SP) PARK

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Judgements And Claims, Contr Exp		SP19304	56
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>56</b>
Payment of Mta Payroll Tax,contr Expend	895	SP19804	887
<b>TOTAL Payment of Mta Payroll Tax</b>	<b>895</b>		<b>887</b>
<b>TOTAL General Government Support</b>	<b>895</b>		<b>943</b>
Parks, Pers Serv	197,851	SP71101	195,030
Parks, Equip & Cap Outlay	15,291	SP71102	49,418
Parks, Contr Expend	63,971	SP71104	113,669
<b>TOTAL Parks</b>	<b>277,113</b>		<b>358,117</b>
Playgr & Rec Centers, Contr Expend	18,108	SP71404	15,156
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>18,108</b>		<b>15,156</b>
Special Rec Facility, Pers Serv	72,428	SP71801	60,908
Special Rec Facility, Equip & Cap Outlay		SP71802	1,110
Special Rec Facility, Contr Expend	20,642	SP71804	16,856
<b>TOTAL Special Rec Facility</b>	<b>93,070</b>		<b>78,874</b>
<b>TOTAL Culture And Recreation</b>	<b>388,291</b>		<b>452,147</b>
State Retirement, Empl Bnfts	31,385	SP90108	35,478
Social Security, Empl Bnfts	20,676	SP90308	19,532
Worker's Compensation, Empl Bnfts	15,820	SP90408	11,861
Disability Insurance, Empl Bnfts	326	SP90558	215
Hospital & Medical (dental) Ins, Empl Bnft	70,834	SP90608	80,210
Union Welfare Benefits	2,045	SP90708	2,227
<b>TOTAL Employee Benefits</b>	<b>141,086</b>		<b>149,523</b>
<b>TOTAL Expenditures</b>	<b>530,272</b>		<b>602,613</b>
Transfers, Capital Projects Fund	600	SP99509	
<b>TOTAL Operating Transfers</b>	<b>600</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>600</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>530,872</b>		<b>602,613</b>



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(SP) PARK

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	678,434	SP8021	745,093
Restated Fund Balance - Beg of Year	678,434	SP8022	745,093
ADD - REVENUES AND OTHER SOURCES	597,531		591,793
DEDUCT - EXPENDITURES AND OTHER USES	530,872		602,613
Fund Balance - End of Year	745,093	SP8029	734,273

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	745,484	SR200	762,589
<b>TOTAL Cash</b>	<b>745,484</b>		<b>762,589</b>
Due From Other Funds		SR391	9,745
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>9,745</b>
Prepaid Expenses	46,941	SR480	48,409
<b>TOTAL Prepaid Expenses</b>	<b>46,941</b>		<b>48,409</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>792,425</b>		<b>820,743</b>

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	38,882	SR600	185,506
<b>TOTAL Accounts Payable</b>	<b>38,882</b>		<b>185,506</b>
Accrued Liabilities	25,238	SR601	26,120
<b>TOTAL Accrued Liabilities</b>	<b>25,238</b>		<b>26,120</b>
Due To Other Funds	2,361	SR630	
<b>TOTAL Due To Other Funds</b>	<b>2,361</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>66,481</b>		<b>211,626</b>
<b>Fund Balance</b>			
Not in Spendable Form	46,941	SR806	48,409
<b>TOTAL Nonspendable Fund Balance</b>	<b>46,941</b>		<b>48,409</b>
Retirement Contribution Reserve		SR827	
Insurance Reserve		SR863	
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Appropriated Fund Balance	170,000	SR914	45,000
Assigned Unappropriated Fund Balance	509,003	SR915	515,708
<b>TOTAL Assigned Fund Balance</b>	<b>679,003</b>		<b>560,708</b>
<b>TOTAL Fund Balance</b>	<b>725,944</b>		<b>609,117</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>792,425</b>		<b>820,743</b>

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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	1,550,777	SR1001	1,550,777
<b>TOTAL Real Property Taxes</b>	<b>1,550,777</b>		<b>1,550,777</b>
Interest And Earnings	1,495	SR2401	2,326
<b>TOTAL Use of Money And Property</b>	<b>1,495</b>		<b>2,326</b>
Sale of Refuse For Recycling	4,613	SR2651	2,902
Sales of Equipment	122	SR2665	902
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>4,735</b>		<b>3,804</b>
<b>TOTAL Revenues</b>	<b>1,557,007</b>		<b>1,556,907</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,557,007</b>		<b>1,556,907</b>

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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Judgements And Claims, Cont Exp		SR19304	142
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>142</b>
Payment of Mta Payroll Tax, contr Expend	1,860	SR19804	1,939
<b>TOTAL Payment of Mta Payroll Tax</b>	<b>1,860</b>		<b>1,939</b>
<b>TOTAL General Government Support</b>	<b>1,860</b>		<b>2,081</b>
Refuse & Garbage, Pers Serv	562,189	SR81601	601,113
Refuse & Garbage, Equip & Cap Outlay	163,047	SR81602	172,759
Refuse & Garbage, Contr Expend	504,798	SR81604	439,589
<b>TOTAL Refuse &amp; Garbage</b>	<b>1,230,034</b>		<b>1,213,461</b>
<b>TOTAL Home And Community Services</b>	<b>1,230,034</b>		<b>1,213,461</b>
State Retirement, Empl Bnfts	82,440	SR90108	79,278
Social Security, Empl Bnfts	42,051	SR90308	44,829
Worker's Compensation, Empl Bnfts	93,054	SR90408	89,221
Disability Insurance, Empl Bnfts	232	SR90558	331
Hospital & Medical (dental) Ins, Empl Bnft	191,593	SR90608	237,517
Union Welfare Benefits	6,616	SR90708	7,016
<b>TOTAL Employee Benefits</b>	<b>415,986</b>		<b>458,192</b>
<b>TOTAL Expenditures</b>	<b>1,647,880</b>		<b>1,673,734</b>
Transfers, Capital Projects Fund	5,400	SR99509	
<b>TOTAL Operating Transfers</b>	<b>5,400</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>5,400</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,653,280</b>		<b>1,673,734</b>

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(SR) REFUSE AND GARBAGE

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	806,364	SR8021	725,944
Prior Period Adj -Increase In Fund Balance	15,853	SR8012	
Restated Fund Balance - Beg of Year	822,217	SR8022	725,944
ADD - REVENUES AND OTHER SOURCES	1,557,007		1,556,907
DEDUCT - EXPENDITURES AND OTHER USES	1,653,280		1,673,734
Fund Balance - End of Year	725,944	SR8029	609,117

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(SS) SEWER

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	28,976	SS200	35,355
<b>TOTAL Cash</b>	<b>28,976</b>		<b>35,355</b>
Due From Other Funds		SS391	65
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>65</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>28,976</b>		<b>35,420</b>

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(SS) SEWER

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	1,389	SS600	2,600
<b>TOTAL Accounts Payable</b>	<b>1,389</b>		<b>2,600</b>
<b>TOTAL Liabilities</b>	<b>1,389</b>		<b>2,600</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	27,587	SS915	32,820
<b>TOTAL Assigned Fund Balance</b>	<b>27,587</b>		<b>32,820</b>
<b>TOTAL Fund Balance</b>	<b>27,587</b>		<b>32,820</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>28,976</b>		<b>35,420</b>



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(SS) SEWER

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	119,058	SS1001	120,000
<b>TOTAL Real Property Taxes</b>	<b>119,058</b>		<b>120,000</b>
Interest And Earnings	64	SS2401	65
<b>TOTAL Use of Money And Property</b>	<b>64</b>		<b>65</b>
<b>TOTAL Revenues</b>	<b>119,122</b>		<b>120,065</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>119,122</b>		<b>120,065</b>

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(SS) SEWER

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Sewage Treat Disp, Contr Expend	91,535	SS81304	114,832
<b>TOTAL Sewage Treat Disp</b>	<b>91,535</b>		<b>114,832</b>
<b>TOTAL Home And Community Services</b>	<b>91,535</b>		<b>114,832</b>
<b>TOTAL Expenditures</b>	<b>91,535</b>		<b>114,832</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>91,535</b>		<b>114,832</b>

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(SS) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year		SS8021	27,587
Restated Fund Balance - Beg of Year		SS8022	
ADD - REVENUES AND OTHER SOURCES	119,122		120,065
DEDUCT - EXPENDITURES AND OTHER USES	91,535		114,832
Fund Balance - End of Year	27,587	SS8029	32,820

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(SS) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	120,000	SS1049N	110,000
Est Rev - Use of Money And Property	500	SS2499N	50
<b>TOTAL Estimated Revenues</b>	<b>120,500</b>		<b>110,050</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>120,500</b>		<b>110,050</b>

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(SS) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
<b>Appropriations</b>			
App - Home And Community Services	120,500	SS8999N	110,050
<b>TOTAL Appropriations</b>	<b>120,500</b>		<b>110,050</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>120,500</b>		<b>110,050</b>

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(SW) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	128,036	SW200	134,339
Cash In Time Deposits		SW201	
<b>TOTAL Cash</b>	<b>128,036</b>		<b>134,339</b>
Due From Other Funds		SW391	215
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>215</b>
Prepaid Expenses	0	SW480	
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>0</b>
Cash In Time Deposits Special Reserves	259	SW231	259
<b>TOTAL Restricted Assets</b>	<b>259</b>		<b>259</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>128,295</b>		<b>134,813</b>

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(SW) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	11,427	SW600	3,758
<b>TOTAL Accounts Payable</b>	<b>11,427</b>		<b>3,758</b>
Due To Other Funds		SW630	12,928
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>12,928</b>
<b>TOTAL Liabilities</b>	<b>11,427</b>		<b>16,686</b>
<b>Fund Balance</b>			
Reserve For Repairs	259	SW882	259
<b>TOTAL Restricted Fund Balance</b>	<b>259</b>		<b>259</b>
Assigned Appropriated Fund Balance		SW914	3,927
Assigned Unappropriated Fund Balance	116,609	SW915	113,941
<b>TOTAL Assigned Fund Balance</b>	<b>116,609</b>		<b>117,868</b>
<b>TOTAL Fund Balance</b>	<b>116,868</b>		<b>118,127</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>128,295</b>		<b>134,813</b>

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(SW) WATER

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	79,785	SW1001	79,785
<b>TOTAL Real Property Taxes</b>	<b>79,785</b>		<b>79,785</b>
Interest And Earnings	151	SW2401	287
<b>TOTAL Use of Money And Property</b>	<b>151</b>		<b>287</b>
Insurance Recoveries	8,830	SW2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>8,830</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>88,766</b>		<b>80,072</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>88,766</b>		<b>80,072</b>



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(SW) WATER

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Water Trans & Distrib, Contr Expend	102,503	SW83404	66,816
<b>TOTAL Water Trans &amp; Distrib</b>	<b>102,503</b>		<b>66,816</b>
<b>TOTAL Home And Community Services</b>	<b>102,503</b>		<b>66,816</b>
Debt Principal, Installment Bonds	11,500	SW97206	11,500
<b>TOTAL Debt Principal</b>	<b>11,500</b>		<b>11,500</b>
Debt Interest, Installment Bonds	704	SW97207	497
<b>TOTAL Debt Interest</b>	<b>704</b>		<b>497</b>
<b>TOTAL Expenditures</b>	<b>114,707</b>		<b>78,813</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>114,707</b>		<b>78,813</b>

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(SW) WATER

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	142,809	SW8021	116,868
Restated Fund Balance - Beg of Year	142,809	SW8022	116,868
ADD - REVENUES AND OTHER SOURCES	88,766		80,072
DEDUCT - EXPENDITURES AND OTHER USES	114,707		78,813
Fund Balance - End of Year	116,868	SW8029	118,127

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(SW) WATER

Budget Summary

Code Description	2016	EdpCode	2017
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	79,785	SW1049N	79,785
Est Rev - Use of Money And Property	200	SW2499N	150
<b>TOTAL Estimated Revenues</b>	<b>79,985</b>		<b>79,935</b>
Appropriated Reserve	1,927	SW511N	3,927
<b>TOTAL Estimated Other Sources</b>	<b>1,927</b>		<b>3,927</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>81,912</b>		<b>83,862</b>

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(SW) WATER

Budget Summary

Code Description	2016	EdpCode	2017
<b>Appropriations</b>			
App - General Government Support	69,901	SW1999N	
App - Home And Community Services		SW8999N	72,060
App - Debt Service	12,011	SW9899N	11,802
<b>TOTAL Appropriations</b>	<b>81,912</b>		<b>83,862</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>81,912</b>		<b>83,862</b>

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(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	667,505	TA200	576,313
Cash In Time Deposits	158,369	TA201	158,527
<b>TOTAL Cash</b>	<b>825,874</b>		<b>734,840</b>
Due From Other Funds		TA391	107,713
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>107,713</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>825,874</b>		<b>842,553</b>

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(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Guaranty & Bid Deposits	4,522	TA30	4,522
Deposit of Securities By Bank	490,838	TA32	503,262
Other Funds (specify)	330,514	TA85	334,769
<b>TOTAL Agency Liabilities</b>	<b>825,874</b>		<b>842,553</b>
<b>TOTAL Liabilities</b>	<b>825,874</b>		<b>842,553</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>825,874</b>		<b>842,553</b>

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Balance Sheet

Code Description	2015	EdpCode	2016
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Balance Sheet

Code Description	2015	EdpCode	2016
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Results of Operation

Code Description	2015	EdpCode	2016
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Results of Operation

Code Description	2015	EdpCode	2016
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(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
Fund Balance - End of Year		V8029	

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Total Non-Current Govt Liabilities	2,078,740	W129	1,735,120
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>2,078,740</b>		<b>1,735,120</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,078,740</b>		<b>1,735,120</b>

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Bonds Payable	2,078,740	W628	1,735,120
<b>TOTAL Bond And Long Term Liabilities</b>	<b>2,078,740</b>		<b>1,735,120</b>
<b>TOTAL Liabilities</b>	<b>2,078,740</b>		<b>1,735,120</b>
<b>TOTAL Liabilities</b>	<b>2,078,740</b>		<b>1,735,120</b>

**TOWN OF Kent**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2016**

3/29/2017

County of: Putnam

Municipal Code: 370343600000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. O'g. Issue	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2011	BOND N	refunding of town hall bonds			07/19/2011	09/15/2022	0.023%		\$2,875,000	\$1,930,000	\$275,000	\$0	\$0		\$1,655,000
2013	BOND N	Highway Trucks			08/26/2013	09/15/2017	1.40%		\$285,600	\$114,240	\$57,120	\$0	\$0		\$57,120
2013	BOND N	SW1 Generator			09/25/2013	03/15/2018	1.75%		\$57,500	\$34,500	\$11,500	\$0	\$0		\$23,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year															
									\$0	\$2,078,740	\$343,620	\$0	\$0	\$0	\$1,735,120

TOWN OF Kent  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2016

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$5,615,103.00
Time Deposits	9Z2021	\$431,231.00
Total		\$6,046,334.00
<b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$8,483,414.00
Total		\$8,983,414.00
<b>INVESTMENTS:</b>		
- 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 Kent  
Bank Reconciliation  
For the Fiscal Year Ending 2016

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-4341	\$60,474	\$59	\$23,311	\$37,222
*****-5879	\$297,069	\$31,454	\$253,588	\$74,935
*****-0700	\$217,462	\$1,272	\$4,857	\$213,877
*****-5887	\$578,530	\$5,095	\$14,405	\$569,220
*****-0010	\$1,007,403	\$0	\$0	\$1,007,403
*****-6836	\$3,689,388	\$0	\$0	\$3,689,388
*****-2217	\$17,115	\$0	\$0	\$17,115
*****-4000	\$3,406	\$0	\$215	\$3,191
*****-4323	\$162,825	\$0	\$0	\$162,825
*****-1916	\$110,106	\$0	\$0	\$110,106
*****-6253	\$41,531	\$0	\$0	\$41,531
*****-3947	\$131	\$0	\$0	\$131
*****-3920	\$128	\$0	\$0	\$128
*****-4974	\$34,085	\$0	\$0	\$34,085
*****-3939	\$72,474	\$0	\$0	\$72,474
*****-5281	\$3,061	\$0	\$0	\$3,061
*****-2101	\$6,890	\$0	\$0	\$6,890
*****-0622	\$2,752	\$0	\$0	\$2,752

Total Adjusted Bank Balance			\$6,046,334
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Petty Cash			\$1,400.00
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Adjustments			\$-18,366.00
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Total Cash	9ZCASH	*	\$6,029,368
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Total Cash Balance All Funds	9ZCASHB	*	\$6,029,368
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\* Must be equal



TOWN OF Kent  
Local Government Questionnaire  
For the Fiscal Year Ending 2016

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

TOWN OF Kent  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2016

<b>Total Full Time Employees:</b>		77			
<b>Total Part Time Employees:</b>		29			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$590,063.00	61	5	
90158	Police and Fire Retirement	\$397,748.00	20		
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$458,417.00	77	29	
90408	Worker's Compensation Insurance	\$387,511.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$6,016.00			
90558	Disability Insurance	\$3,368.00			
90608	Hospital and Medical (Dental) Insurance	\$2,263,821.00	69		52
90708	Union Welfare Benefits	\$51,074.00	63		
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$1,242.00			
<b>Total</b>		<b>\$4,159,260.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$4,157,916.00</b>			

TOWN OF Kent  
Energy Costs and Consumption  
For the Fiscal Year Ending 2016

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$57,707	37,570	gallons	
Diesel Fuel	\$54,789	35,563	gallons	
Fuel Oil	\$21,354	10,981	gallons	
Natural Gas			cubic feet	
Electricity	\$101,010		kilowatt-hours	
Coal			tons	
Propane	\$1,232	355	gallons	

TOWN OF Kent  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2016

**Annual OPEB Cost and Net OPEB Obligation**

1. Type of Other Post Employment Benefits Plan	Single-Employer Defined Benefits
2. Annual Required Contribution(ARC)	\$2,627,336.00
3. Interest on Net OPEB Obligation	\$789,475.00
4. Adjustment to Annual Required Contribution	\$262,685.00
5. Annual OPEB Expense	\$3,679,496.00
6. Less: Actual Contribution Made	\$795,488.00
7. Increase in Net OPEB Obligation	\$2,884,008.00
8. Net OPEB Obligation - beginning of year	\$19,736,883.00
9. Net OPEB Obligation - end of year	\$22,620,891.00
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)	21.62%

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)	\$31,516,356.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$31,516,356.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$5,323,992.00
17. UAAL as Percentage of Annual Covered Payroll	591.97%

**Other OPEB Information**

18. Date of most recent actuarial valuation	12/31/2016
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)	30.00

# CERTIFICATION OF CHIEF FISCAL OFFICER

I, Maureen Fleming, hereby certify that I am the Chief Fiscal Officer of the Town of Kent, and that the information provided in the annual financial report of the Town of Kent, for the fiscal year ended 12/31/2016, 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 Kent, and adopted by me as my signature for use in conjunction with the filing of the Town of Kent's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Kent's annual financial report for the fiscal year ended 12/31/2016 and filed by means of electronic data transmission.

Yulia Kelly  
Name of Report Preparer if different  
than Chief Fiscal Officer

(845) 306-5620  
Telephone Number

03/28/2017  
Date of Certification

Maureen Fleming  
Name

Town Supervisor  
Title

25 Sybil's Crossing  
Official Address

(845) 306-5620  
Official Telephone Number

TOWN OF Kent  
Financial Comments  
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 2015 auditor entry for an old outstanding receivable from EFC