

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 12/31/2019

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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (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
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2018 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

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

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	395,419	A200	1,177,283
Cash In Time Deposits	89,498	A201	138,535
Petty Cash	1,000	A210	1,000
TOTAL Cash	485,917		1,316,818
Investments In Securities	4,559,255	A450	4,654,211
TOTAL Investments	4,559,255		4,654,211
Accounts Receivable	210,633	A380	213,409
TOTAL Other Receivables (net)	210,633		213,409
Due From State And Federal Government	21,872	A410	6,871
TOTAL State And Federal Aid Receivables	21,872		6,871
Due From Other Funds	261,378	A391	13,253
TOTAL Due From Other Funds	261,378		13,253
Inventory Of Materials And Supplies	241,332	A445	251,686
TOTAL Inventories	241,332		251,686
Prepaid Expenses	344,125	A480	301,229
TOTAL Prepaid Expenses	344,125		301,229
Cash Special Reserves	189,534	A230	190,482
TOTAL Restricted Assets	189,534		190,482
TOTAL Assets and Deferred Outflows of Resources	6,314,046		6,947,959

TOWN OF Kent
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(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	465,751	A600	198,748
TOTAL Accounts Payable	465,751		198,748
Accrued Liabilities	209,962	A601	240,131
TOTAL Accrued Liabilities	209,962		240,131
Other Liabilities		A688	707,076
TOTAL Other Liabilities	0		707,076
Due To Other Funds	280,752	A630	637,116
TOTAL Due To Other Funds	280,752		637,116
TOTAL Liabilities	956,465		1,783,071
Deferred Inflows of Resources			
Deferred Inflow of Resources	31,615	A691	30,455
Deferred Taxes		A694	109,646
TOTAL Deferred Inflows of Resources	31,615		140,101
TOTAL Deferred Inflows of Resources	31,615		140,101
Fund Balance			
Not in Spendable Form	585,457	A806	552,915
TOTAL Nonspendable Fund Balance	585,457		552,915
Reserve For Debt	189,534	A884	190,482
TOTAL Restricted Fund Balance	189,534		190,482
Assigned Appropriated Fund Balance	387,932	A914	528,705
Assigned Unappropriated Fund Balance	141,296	A915	155,023
TOTAL Assigned Fund Balance	529,228		683,728
Unassigned Fund Balance	4,021,747	A917	3,597,662
TOTAL Unassigned Fund Balance	4,021,747		3,597,662
TOTAL Fund Balance	5,325,966		5,024,787
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,314,046		6,947,959

TOWN OF Kent
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For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	7,874,589	A1001	7,865,310
TOTAL Real Property Taxes	7,874,589		7,865,310
Interest & Penalties On Real Prop Taxes	42,899	A1090	56,933
TOTAL Real Property Tax Items	42,899		56,933
Franchises	278,773	A1170	275,377
TOTAL Non Property Tax Items	278,773		275,377
Tax Collector Fees	5,017	A1232	8,686
Clerk Fees	2,260	A1255	6,457
Other General Departmental Income	285,983	A1289	281,043
Police Fees	2,170	A1520	1,612
Public Pound Charges, Dog Control Fees	475	A1550	420
Safety Inspection Fees	194,582	A1560	191,920
Charges For Demolition of Unsafe Buildings	53,224	A1570	36,445
Vital Statistics Fees	4,443	A1603	5,160
Park And Recreational Charges	134,411	A2001	138,475
Special Recreational Facility Charges	2,399	A2025	
Planning Board Fees	12,600	A2115	7,760
Refuse & Garbage Charges	82,476	A2130	88,940
TOTAL Departmental Income	780,040		766,918
Public Safety Services For Other Govts	246	A2260	
Misc Revenue, Other Govts	2,500	A2389	
TOTAL Intergovernmental Charges	2,746		0
Interest And Earnings	72,655	A2401	99,201
Rental of Real Property	79,273	A2410	81,652
TOTAL Use of Money And Property	151,928		180,853
Dog Licenses	2,440	A2544	2,300
Permits, Other	2,450	A2590	500
TOTAL Licenses And Permits	4,890		2,800
Fines And Forfeited Bail	675,898	A2610	749,112
TOTAL Fines And Forfeitures	675,898		749,112
Sales of Real Property	2,600	A2660	
Sales of Equipment	2,790	A2665	5,420
Insurance Recoveries	16,956	A2680	2,058
TOTAL Sale of Property And Compensation For Loss	22,346		7,478
Refunds of Prior Year's Expenditures	3,026	A2701	5,134
AIM Related Payments		A2750	58,361
Unclassified (specify)	115	A2770	25,450
TOTAL Miscellaneous Local Sources	3,141		88,945
St Aid, Revenue Sharing	58,361	A3001	
St Aid, Mortgage Tax	306,751	A3005	293,820
St Aid, Other Public Safety		A3389	4,729
St Aid, Other Health	20,000	A3489	20,000
St Aid, Youth Programs	2,849	A3820	2,849
TOTAL State Aid	387,961		321,398

TOWN OF Kent
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For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Fed Aid, Crime Control	6,737	A4320	8,215
TOTAL Federal Aid	6,737		8,215
TOTAL Revenues	10,231,948		10,323,339
TOTAL Detail Revenues And Other Sources	10,231,948		10,323,339

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	69,611	A10101	69,611
Legislative Board, Contr Expend	250	A10104	1,513
Legislative Board, Empl Bnfts	6,913	A10108	7,388
TOTAL Legislative Board	76,774		78,512
Municipal Court, Pers Serv	177,991	A11101	189,239
Municipal Court, Contr Expend	427,882	A11104	456,218
Municipal Court, Empl Bnfts	59,833	A11108	48,331
TOTAL Municipal Court	665,706		693,788
Supervisor,pers Serv	114,112	A12201	111,568
Supervisor,contr Expend	1,138	A12204	115
Supervisor,empl Bnfts	26,788	A12208	27,228
TOTAL Supervisor	142,038		138,911
Comptroller,pers Serv	119,631	A13151	124,262
Comptroller, Contr Expend	9,026	A13154	15,004
Comptroller, Empl Bnfts	42,015	A13158	48,069
TOTAL Comptroller	170,672		187,335
Auditor, Contr Expend	36,700	A13204	36,700
TOTAL Auditor	36,700		36,700
Tax Collection,pers Serv	46,725	A13301	45,348
Tax Collection,contr Expend	15,663	A13304	12,238
Tax Collection,empl Bnfts	3,575	A13308	3,469
TOTAL Tax Collection	65,963		61,055
Budget, Pers Serv	10,444	A13401	10,444
Budget, Empl Bnfts	1,699	A13408	1,755
TOTAL Budget	12,143		12,199
Assessment, Pers Serv	130,822	A13551	107,942
Assessment, Contr Expend	13,313	A13554	5,997
Assessment, Empl Bnfts	24,857	A13558	36,502
TOTAL Assessment	168,992		150,441
Clerk,pers Serv	152,101	A14101	156,835
Clerk,contr Expend	3,494	A14104	3,536
Clerk,empl Bnfts	101,087	A14108	92,295
TOTAL Clerk	256,682		252,666
Law, Contr Expend	143,477	A14204	136,103
TOTAL Law	143,477		136,103
Personnel, Contr Expend	5,338	A14304	6,095
TOTAL Personnel	5,338		6,095
Records Mgmt, PerS. SerV.	28,878	A14601	30,144
Records Mgmt, Contr Expend	1,317	A14604	1,769
Records Mgmt, Empl Bnfts	2,555	A14608	3,102
TOTAL Records Mgmt	32,750		35,015
Buildings, Pers Serv	73,904	A16201	77,473
Buildings, Contr Expend	176,086	A16204	243,655
Buildings, Empl Bnfts	23,299	A16208	24,051
TOTAL Buildings	273,289		345,179
Central Garage, Pers Serv	345,100	A16401	347,969

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Central Garage, Equip & Cap Outlay	18,936	A16402	6,065
Central Garage, Contr Expend	325,240	A16404	329,811
Central Garage, Empl Bnfts	192,855	A16408	198,604
TOTAL Central Garage	882,131		882,449
Central Comm System, Contr Expend	5,100	A16504	4,300
TOTAL Central Comm System	5,100		4,300
Central Print & Mail, contr Expend	32,896	A16704	32,460
TOTAL Central Print & Mail	32,896		32,460
Central Data Process, Contr Expend	80,674	A16804	66,694
TOTAL Central Data Process	80,674		66,694
Unallocated Insurance, Contr Expend	175,220	A19104	169,842
TOTAL Unallocated Insurance	175,220		169,842
Municipal Assn Dues, Contr Expend	1,500	A19204	1,500
TOTAL Municipal Assn Dues	1,500		1,500
Judgements And Claims, Contr Expend	6,297	A19304	
TOTAL Judgements And Claims	6,297		0
Payment of Mta Payroll Tax, contr Expend	13,790	A19804	13,825
TOTAL Payment of Mta Payroll Tax	13,790		13,825
Other Gen Govt Support, Contr Expend	2,871	A19894	3,005
TOTAL Other Gen Govt Support	2,871		3,005
TOTAL General Government Support	3,251,003		3,308,074
Police, Pers Serv	2,322,417	A31201	2,309,858
Police, Equip & Cap Outlay	103,962	A31202	65,219
Police, Contr Expend	232,218	A31204	199,681
Police, Empl Bnfts	1,286,330	A31208	1,202,012
TOTAL Police	3,944,927		3,776,770
Traffic Control, Contr Expen	5,563	A33104	11,687
TOTAL Traffic Control	5,563		11,687
Fire, Pers Serv	12,507	A34101	12,720
Fire, Contr Expend	2,584	A34104	2,831
Fire, Empl Bnfts	956	A34108	973
TOTAL Fire	16,047		16,524
Control of Animals, Pers Serv	2,336	A35101	997
Control of Animals, Contr Expend	7,328	A35104	17,067
Control of Animals, Empl Bnfts	179	A35108	76
TOTAL Control of Animals	9,843		18,140
Safety Inspection, Pers Serv	108,430	A36201	116,628
Safety Inspection, Equip & Cap Outlay	22,933	A36202	
Safety Inspection, Contr Expend	10,270	A36204	7,668
Safety Inspection, Empl Bnfts	66,522	A36208	68,597
TOTAL Safety Inspection	208,155		192,893
Misc Public Safety, Contr Expend	55,634	A39894	38,495
TOTAL Misc Public Safety	55,634		38,495
TOTAL Public Safety	4,240,169		4,054,509
Registrar of Vital Statistics, Pers Serv	7,281	A40201	8,031

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Registrar of Vital Stat Contr Expend	165	A40204	195
Registrar of Vital Stat, Empl Bnfts	1,232	A40208	1,726
TOTAL Registrar of Vital Stat	8,678		9,952
Other Public Health, Contr Expend	308	A41894	883
TOTAL Other Public Health	308		883
TOTAL Health	8,986		10,835
Street Admin, Pers Serv	81,507	A50101	81,507
Street Admin, Contr Expend	52,032	A50104	50,068
Street Admin, Empl Bnfts	8,819	A50108	8,819
TOTAL Street Admin	142,358		140,394
Garage, Contr Expend	78,228	A51324	65,642
TOTAL Garage	78,228		65,642
Street Lighting, Contr Expend	13,548	A51824	13,149
TOTAL Street Lighting	13,548		13,149
TOTAL Transportation	234,134		219,185
Veterans Service, Contr Expend	480	A65104	160
TOTAL Veterans Service	480		160
Programs For Aging, Contr Expend	23,058	A67724	21,301
TOTAL Programs For Aging	23,058		21,301
Other Eco & Dev, Contr Expend		A69894	2,500
TOTAL Other Eco & Dev	0		2,500
TOTAL Economic Assistance And Opportunity	23,538		23,961
Council On The Arts, Contr Expend	7,625	A70104	5,125
TOTAL Council On The Arts	7,625		5,125
Recreation Admini, Pers Serv	84,592	A70201	106,901
Recreation Admini, Contr Expend	6,077	A70204	6,269
Recreation Admini, Empl Bnfts	31,690	A70208	37,137
TOTAL Recreation Admini	122,359		150,307
Parks, Pers Serv	205,029	A71101	213,643
Parks, Equip & Cap Outlay	1,072	A71102	36,266
Parks, Contr Expend	54,630	A71104	67,879
Parks, Empl Bnfts	84,712	A71108	87,600
TOTAL Parks	345,443		405,388
Special Rec Facility, Contr Expend	9,275	A71804	8,647
TOTAL Special Rec Facility	9,275		8,647
Youth Prog, Contr Expend	69,548	A73104	72,837
TOTAL Youth Prog	69,548		72,837
Library, Contr Expend	527,254	A74104	527,150
Library, Empl Bnfts	26,481	A74108	23,571
TOTAL Library	553,735		550,721
Historian, Contr Expend		A75104	1,623
TOTAL Historian	0		1,623
Celebrations, Contr Expend	10,270	A75504	7,936
TOTAL Celebrations	10,270		7,936

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Adult Recreation, Contr Expend	12,094	A76204	10,400
TOTAL Adult Recreation	12,094		10,400
TOTAL Culture And Recreation	1,130,349		1,212,984
Zoning, Contr Expend	17,600	A80104	11,006
TOTAL Zoning	17,600		11,006
Planning, Pers Serv	14,267	A80201	15,625
Planning, Contr Expend	32,486	A80204	28,883
Planning, Empl Bnfts	1,091	A80208	1,195
TOTAL Planning	47,844		45,703
Environmental Control, Contr Expend	16,520	A80904	10,158
TOTAL Environmental Control	16,520		10,158
Refuse & Garbage, Equip & Cap Outlay	16,035	A81602	
Refuse & Garbage, Contr Expend	66,061	A81604	72,580
TOTAL Refuse & Garbage	82,096		72,580
Landfill Clos-Post Clos,contr Exp	21,031	A81614	40,021
TOTAL Landfill Clos-Post Clos	21,031		40,021
Comm Beautification, Contr Expend	2,201	A85104	1,986
TOTAL Comm Beautification	2,201		1,986
Other Comm Environment	9,000	A85894	9,000
TOTAL Other Comm Environment	9,000		9,000
Code Enforcements, Pers Serv	23,222	A86641	22,863
Code Enforcements, Contr Expend	1,540	A86644	504
TOTAL Code Enforcements	24,762		23,367
Cemetery, Contr Expend	5,000	A88104	19,211
TOTAL Cemetery	5,000		19,211
Misc Home & Comm Serv, Contr Expend		A89894	5,000
TOTAL Misc Home & Comm Serv	0		5,000
TOTAL Home And Community Services	226,054		238,032
Social Security, Employer Cont	1,775	A90308	1,748
Worker's Compensation, Empl Bnfts	120,236	A90408	113,822
Unemployment Insurance, Empl Bnfts	3	A90508	967
Disability Insurance, Empl Bnfts	2,073	A90558	1,448
Hospital & Medical (dental) Ins, Empl Bnft	521,969	A90608	587,585
TOTAL Employee Benefits	646,056		705,570
Debt Principal, Serial Bonds	285,000	A97106	280,000
TOTAL Debt Principal	285,000		280,000
Debt Interest, Serial Bonds	37,263	A97107	30,850
TOTAL Debt Interest	37,263		30,850
TOTAL Expenditures	10,082,552		10,084,000
Transfers, Other Funds	622,219	A99019	538,318

TOWN OF Kent
Annual Update Document
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Other Uses			
Transfers, Capital Projects Fund	79,811	A99509	2,200
TOTAL Operating Transfers	702,030		540,518
TOTAL Other Uses	702,030		540,518
TOTAL Detail Expenditures And Other Uses	10,784,582		10,624,518

TOWN OF Kent
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,878,600	A8021	5,325,966
Restated Fund Balance - Beg of Year	5,878,600	A8022	5,325,966
ADD - REVENUES AND OTHER SOURCES	10,231,948		10,323,339
DEDUCT - EXPENDITURES AND OTHER USES	10,784,582		10,624,518
Fund Balance - End of Year	5,325,966	A8029	5,024,787

TOWN OF Kent
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	7,882,261	A1049N	7,921,797
Est Rev - Real Property Tax Items	45,000	A1099N	45,000
Est Rev - Non Property Tax Items	281,000	A1199N	281,000
Est Rev - Departmental Income	785,250	A1299N	751,400
Est Rev - Intergovernmental Charges	2,250	A2399N	2,250
Est Rev - Use of Money And Property	105,150	A2499N	160,150
Est Rev - Licenses And Permits	3,500	A2599N	3,500
Est Rev - Fines And Forfeitures	600,000	A2649N	678,956
Est Rev - Miscellaneous Local Sources		A2799N	58,361
Est Rev - State Aid	381,210	A3099N	322,849
TOTAL Estimated Revenues	10,085,621		10,225,263
Appropriated Fund Balance	387,932	A599N	528,705
TOTAL Estimated Other Sources	387,932		528,705
TOTAL Estimated Revenues And Other Sources	10,473,553		10,753,968

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	3,308,882	A1999N	3,253,704
App - Public Safety	4,066,928	A3999N	4,233,062
App - Health	11,076	A4999N	10,594
App - Transportation	227,150	A5999N	227,146
App - Economic Assistance And Opportunity	26,900	A6999N	26,900
App - Culture And Recreation	1,229,276	A7999N	1,288,333
App - Home And Community Services	173,005	A8999N	222,195
App - Employee Benefits	749,486	A9199N	660,251
App - Debt Service	310,850	A9899N	293,850
TOTAL Appropriations	10,103,553		10,216,035
App - Interfund Transfer	370,000	A9999N	537,933
TOTAL Other Uses	370,000		537,933
TOTAL Appropriations And Other Uses	10,473,553		10,753,968

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	22,548	DA200	3,389
TOTAL Cash	22,548		3,389
Accounts Receivable	37,508	DA380	
TOTAL Other Receivables (net)	37,508		0
Due From Other Funds	372,219	DA391	187,014
TOTAL Due From Other Funds	372,219		187,014
Prepaid Expenses	121,014	DA480	100,187
TOTAL Prepaid Expenses	121,014		100,187
TOTAL Assets and Deferred Outflows of Resources	553,289		290,590

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	159,761	DA600	103,000
TOTAL Accounts Payable	159,761		103,000
Accrued Liabilities	75,930	DA601	96,595
TOTAL Accrued Liabilities	75,930		96,595
Due To Other Funds	211,340	DA630	
TOTAL Due To Other Funds	211,340		0
TOTAL Liabilities	447,031		199,595
Fund Balance			
Not in Spendable Form	121,014	DA806	100,187
TOTAL Nonspendable Fund Balance	121,014		100,187
Assigned Unappropriated Fund Balance		DA915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-14,756	DA917	-9,192
TOTAL Unassigned Fund Balance	-14,756		-9,192
TOTAL Fund Balance	106,258		90,995
TOTAL Liabilities, Deferred Inflows And Fund Balance	553,289		290,590

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	3,570,420	DA1001	3,570,420
TOTAL Real Property Taxes	3,570,420		3,570,420
Interest And Earnings	2,815	DA2401	9,533
TOTAL Use of Money And Property	2,815		9,533
Sales of Scrap & Excess Materials	6,953	DA2650	5,237
Sales of Equipment	35,415	DA2665	11,415
Insurance Recoveries	27,772	DA2680	105
TOTAL Sale of Property And Compensation For Loss	70,140		16,757
Unclassified (specify)	16,103	DA2770	5,355
TOTAL Miscellaneous Local Sources	16,103		5,355
TOTAL Revenues	3,659,478		3,602,065
Interfund Transfers	622,219	DA5031	538,318
TOTAL Interfund Transfers	622,219		538,318
TOTAL Other Sources	622,219		538,318
TOTAL Detail Revenues And Other Sources	4,281,697		4,140,383

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Payment of Mta Payroll Tax, Contr Expend	5,677	DA19804	5,641
TOTAL Payment of Mta Payroll Tax	5,677		5,641
TOTAL General Government Support	5,677		5,641
Maint of Streets, Pers Serv	865,550	DA51101	843,009
Maint of Streets, Contr Expend	535,737	DA51104	258,583
TOTAL Maint of Streets	1,401,287		1,101,592
Machinery, Equip & Cap Outlay	161,655	DA51302	389,147
Machinery, Contr Expend	428,309	DA51304	323,124
TOTAL Machinery	589,964		712,271
Brush And Weeds, Contr Expend	10,862	DA51404	2,189
TOTAL Brush And Weeds	10,862		2,189
Snow Removal, Pers Serv	817,893	DA51421	843,747
Snow Removal, Contr Expend	326,411	DA51424	365,613
TOTAL Snow Removal	1,144,304		1,209,360
TOTAL Transportation	3,146,417		3,025,412
State Retirement, Empl Bnfts	209,737	DA90108	212,646
Social Security , Empl Bnfts	126,512	DA90308	128,229
Worker's Compensation, Empl Bnfts	127,168	DA90408	120,335
Disability Insurance, Empl Bnfts	709	DA90558	494
Hospital & Medical (dental) Ins, Empl Bnft	617,470	DA90608	591,754
Union Welfare Benefits	16,057	DA90708	15,430
TOTAL Employee Benefits	1,097,653		1,068,888
Debt Principal, Installment Bonds		DA97206	
Other Debt, Principal	55,705	DA97896	47,957
TOTAL Debt Principal	55,705		47,957
Other Debt, Interest		DA97897	7,748
TOTAL Debt Interest	0		7,748
TOTAL Expenditures	4,305,452		4,155,646
TOTAL Detail Expenditures And Other Uses	4,305,452		4,155,646

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	130,013	DA8021	106,258
Restated Fund Balance - Beg of Year	130,013	DA8022	106,258
ADD - REVENUES AND OTHER SOURCES	4,281,697		4,140,383
DEDUCT - EXPENDITURES AND OTHER USES	4,305,452		4,155,646
Fund Balance - End of Year	106,258	DA8029	90,995

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	3,570,420	DA1049N	3,570,420
Est Rev - Use of Money And Property	4,000	DA2499N	8,000
Est Rev - Miscellaneous Local Sources	10,000	DA2799N	10,000
TOTAL Estimated Revenues	3,584,420		3,588,420
Estimated - Interfund Transfer	370,000	DA5031N	127,933
Appropriated Fund Balance	17,102	DA599N	0
TOTAL Estimated Other Sources	387,102		127,933
TOTAL Estimated Revenues And Other Sources	3,971,522		3,716,353

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	2,817,122	DA5999N	2,653,452
App - Employee Benefits	1,154,400	DA9199N	977,280
App - Debt Service	0	DA9899N	85,621
TOTAL Appropriations	3,971,522		3,716,353
App - Interfund Transfer	0	DA9999N	0
TOTAL Other Uses	0		0
TOTAL Appropriations And Other Uses	3,971,522		3,716,353

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Accounts Receivable		H380	
TOTAL Other Receivables (net)	0		0
Due From State And Federal Government	150,000	H410	259,615
TOTAL State And Federal Aid Receivables	150,000		259,615
Due From Other Funds	46,859	H391	
TOTAL Due From Other Funds	46,859		0
TOTAL Assets and Deferred Outflows of Resources	196,859		259,615

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable		H600	12,905
TOTAL Accounts Payable	0		12,905
Accrued Liabilities	467,102	H601	
TOTAL Accrued Liabilities	467,102		0
Bond Anticipation Notes Payable		H626	1,500,000
TOTAL Notes Payable	0		1,500,000
Due To Other Funds		H630	585,086
TOTAL Due To Other Funds	0		585,086
TOTAL Liabilities	467,102		2,097,991
Fund Balance			
Unassigned Fund Balance	-270,243	H917	-1,838,376
TOTAL Unassigned Fund Balance	-270,243		-1,838,376
TOTAL Fund Balance	-270,243		-1,838,376
TOTAL Liabilities, Deferred Inflows And Fund Balance	196,859		259,615

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Misc Revenue, Other Govts		H2389	68,320
TOTAL Intergovernmental Charges	0		68,320
Gifts And Donations	17,500	H2705	
TOTAL Miscellaneous Local Sources	17,500		0
St Aid, Consolidated Highway Aid	297,106	H3501	165,197
St Aid, Highway Cap Projects	37,514	H3591	186,000
St Aid, Culture & Rec-Capital Proj	150,000	H3897	
TOTAL State Aid	484,620		351,197
TOTAL Revenues	502,120		419,517
Interfund Transfers	79,811	H5031	2,200
TOTAL Interfund Transfers	79,811		2,200
Other Debt	349,501	H5789	
TOTAL Proceeds of Obligations	349,501		0
TOTAL Other Sources	429,312		2,200
TOTAL Detail Revenues And Other Sources	931,432		421,717

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Central Garage, Equip & Cap Outlay	26,969	H16402	30,851
TOTAL Central Garage	26,969		30,851
TOTAL General Government Support	26,969		30,851
Perm Improve Highway, Equip & Cap Outlay	297,106	H51122	1,596,451
TOTAL Perm Improve Highway	297,106		1,596,451
Maint of Bridges, Equip & Cap Outlay	16,680	H51202	
TOTAL Maint of Bridges	16,680		0
Machinery, Equip & Cap Outlay	296,307	H51302	186,000
TOTAL Machinery	296,307		186,000
Garage, Equip & Cap Outlay		H51322	56,348
TOTAL Garage	0		56,348
Highway, Capital Projects		H51972	
TOTAL Highway	0		0
TOTAL Transportation	610,093		1,838,799
Parks, Equip & Cap Outlay	229,339	H71102	108,000
TOTAL Parks	229,339		108,000
Playgr & Rec Centers, Equip & Cap Outlay	12,500	H71402	
TOTAL Playgr & Rec Centers	12,500		0
Library Equip & Cap Outlay		H74972	12,200
TOTAL Library Equip & Cap Outlay	0		12,200
TOTAL Culture And Recreation	241,839		120,200
Sewer, Equip & Cap Outlay	330,436	H81972	
TOTAL Sewer	330,436		0
TOTAL Home And Community Services	330,436		0
TOTAL Expenditures	1,209,337		1,989,850
TOTAL Detail Expenditures And Other Uses	1,209,337		1,989,850

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	7,662	H8021	-270,243
Restated Fund Balance - Beg of Year	7,662	H8022	-270,243
ADD - REVENUES AND OTHER SOURCES	931,432		421,717
DEDUCT - EXPENDITURES AND OTHER USES	1,209,337		1,989,850
Fund Balance - End of Year	-270,243	H8029	-1,838,376

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	16,345,620	K101	16,345,620
Buildings	14,391,349	K102	14,577,897
Machinery And Equipment	7,660,670	K104	8,101,447
Construction Work In Progress	105,289	K105	57,820
Infrastructure	8,986,196	K106	10,650,967
Accum Deprec, Buildings	-6,892,035	K112	-7,251,299
Accum Depr, Machinery & Equip	-5,406,683	K114	-5,851,139
Accum Deprec, Infrastructure	-680,034	K116	-876,406
TOTAL Fixed Assets (net)	34,510,372		35,754,907
TOTAL Assets and Deferred Outflows of Resources	34,510,372		35,754,907

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	34,510,372	K159	35,754,907
TOTAL Investments in Non-Current Government Assets	34,510,372		35,754,907
TOTAL Fund Balance	34,510,372		35,754,907
TOTAL	34,510,372		35,754,907

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	35,429	SF200	
TOTAL Cash	35,429		0
Due From Other Funds		SF391	22,287
TOTAL Due From Other Funds	0		22,287
TOTAL Assets and Deferred Outflows of Resources	35,429		22,287

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	110	SF600	
TOTAL Accounts Payable	110		0
Accrued Liabilities		SF601	1,615
TOTAL Accrued Liabilities	0		1,615
Due To Other Funds	23,247	SF630	
TOTAL Due To Other Funds	23,247		0
TOTAL Liabilities	23,357		1,615
Fund Balance			
Assigned Unappropriated Fund Balance	12,072	SF915	20,672
TOTAL Assigned Fund Balance	12,072		20,672
TOTAL Fund Balance	12,072		20,672
TOTAL Liabilities, Deferred Inflows And Fund Balance	35,429		22,287

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	965,413	SF1001	981,831
TOTAL Real Property Taxes	965,413		981,831
Interest And Earnings	95	SF2401	214
TOTAL Use of Money And Property	95		214
TOTAL Revenues	965,508		982,045
TOTAL Detail Revenues And Other Sources	965,508		982,045

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Judgements And Claims, Contr Expend	79	SF19304	
TOTAL Judgements And Claims	79		0
TOTAL General Government Support	79		0
Fire Protection, Contr Expend	965,445	SF34104	973,445
TOTAL Fire Protection	965,445		973,445
TOTAL Public Safety	965,445		973,445
TOTAL Expenditures	965,524		973,445
TOTAL Detail Expenditures And Other Uses	965,524		973,445

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	12,088	SF8021	12,072
Restated Fund Balance - Beg of Year	12,088	SF8022	12,072
ADD - REVENUES AND OTHER SOURCES	965,508		982,045
DEDUCT - EXPENDITURES AND OTHER USES	965,524		973,445
Fund Balance - End of Year	12,072	SF8029	20,672

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(SP) PARK

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	413,081	SP200	54,022
Petty Cash	400	SP210	400
TOTAL Cash	413,481		54,422
Accounts Receivable	230,000	SP380	
TOTAL Other Receivables (net)	230,000		0
Due From Other Funds		SP391	489,032
TOTAL Due From Other Funds	0		489,032
Prepaid Expenses	20,480	SP480	37,708
TOTAL Prepaid Expenses	20,480		37,708
Cash In Time Deposits Special Reserves	110,431	SP231	110,542
TOTAL Restricted Assets	110,431		110,542
TOTAL Assets and Deferred Outflows of Resources	774,392		691,704

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(SP) PARK

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	25,915	SP600	4,436
TOTAL Accounts Payable	25,915		4,436
Accrued Liabilities	8,882	SP601	6,400
TOTAL Accrued Liabilities	8,882		6,400
Due To Other Funds	85,373	SP630	
TOTAL Due To Other Funds	85,373		0
TOTAL Liabilities	120,170		10,836
Fund Balance			
Not in Spendable Form	20,480	SP806	37,708
TOTAL Nonspendable Fund Balance	20,480		37,708
Reserve For Repairs	110,430	SP882	110,542
TOTAL Restricted Fund Balance	110,430		110,542
Committed Fund Balance	59,000	SP913	59,000
TOTAL Committed Fund Balance	59,000		59,000
Assigned Appropriated Fund Balance	33,067	SP914	64,768
Assigned Unappropriated Fund Balance	431,245	SP915	408,850
TOTAL Assigned Fund Balance	464,312		473,618
TOTAL Fund Balance	654,222		680,868
TOTAL Liabilities, Deferred Inflows And Fund Balance	774,392		691,704

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(SP) PARK

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	631,603	SP1001	576,873
TOTAL Real Property Taxes	631,603		576,873
Other Culture & Recreation Income	7,410	SP2089	6,670
TOTAL Departmental Income	7,410		6,670
Misc Revenue, Other Govts		SP2389	18,696
TOTAL Intergovernmental Charges	0		18,696
Interest And Earnings	4,014	SP2401	5,777
TOTAL Use of Money And Property	4,014		5,777
Insurance Recoveries	230,000	SP2680	18,431
TOTAL Sale of Property And Compensation For Loss	230,000		18,431
St Aid-Other Cul And Rec St Aid		SP3889	1,000
TOTAL State Aid	0		1,000
TOTAL Revenues	873,027		627,447
TOTAL Detail Revenues And Other Sources	873,027		627,447

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(SP) PARK

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Judgements And Claims, Contr Exp	115	SP19304	
TOTAL Judgements And Claims	115		0
Payment of Mta Payroll Tax,contr Expend	1,010	SP19804	858
TOTAL Payment of Mta Payroll Tax	1,010		858
TOTAL General Government Support	1,125		858
Parks, Pers Serv	214,238	SP71101	193,360
Parks, Equip & Cap Outlay	1,973	SP71102	1,177
Parks, Contr Expend	271,358	SP71104	125,450
TOTAL Parks	487,569		319,987
Playgr & Rec Centers, Contr Expend	26,398	SP71404	19,669
TOTAL Playgr & Rec Centers	26,398		19,669
Special Rec Facility, Pers Serv	82,838	SP71801	47,385
Special Rec Facility, Equip & Cap Outlay	1,098	SP71802	1,154
Special Rec Facility, Contr Expend	18,495	SP71804	15,625
TOTAL Special Rec Facility	102,431		64,164
TOTAL Culture And Recreation	616,398		403,820
State Retirement, Empl Bnfts	33,072	SP90108	34,025
Social Security, Empl Bnfts	22,668	SP90308	19,413
Worker's Compensation, Empl Bnfts	9,305	SP90408	8,684
Disability Insurance, Empl Bnfts	259	SP90558	172
Hospital & Medical (dental) Ins, Empl Bnft	123,376	SP90608	110,445
Union Welfare Benefits	2,436	SP90708	2,436
TOTAL Employee Benefits	191,116		175,175
Other Debt, Principal		SP97896	18,165
TOTAL Debt Principal	0		18,165
Other Debt, Interest		SP97897	2,783
TOTAL Debt Interest	0		2,783
TOTAL Expenditures	808,639		600,801
TOTAL Detail Expenditures And Other Uses	808,639		600,801

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(SP) PARK

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	589,834	SP8021	654,222
Restated Fund Balance - Beg of Year	589,834	SP8022	654,222
ADD - REVENUES AND OTHER SOURCES	873,027		627,447
DEDUCT - EXPENDITURES AND OTHER USES	808,639		600,801
Fund Balance - End of Year	654,222	SP8029	680,868

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	608,725	SR200	119,493
TOTAL Cash	608,725		119,493
Due From Other Funds	20,156	SR391	428,699
TOTAL Due From Other Funds	20,156		428,699
Prepaid Expenses	48,558	SR480	43,192
TOTAL Prepaid Expenses	48,558		43,192
TOTAL Assets and Deferred Outflows of Resources	677,439		591,384

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	57,293	SR600	29,907
TOTAL Accounts Payable	57,293		29,907
Accrued Liabilities	30,692	SR601	33,348
TOTAL Accrued Liabilities	30,692		33,348
TOTAL Liabilities	87,985		63,255
Fund Balance			
Not in Spendable Form	48,558	SR806	43,192
TOTAL Nonspendable Fund Balance	48,558		43,192
Assigned Appropriated Fund Balance	36,022	SR914	43,557
Assigned Unappropriated Fund Balance	504,874	SR915	441,380
TOTAL Assigned Fund Balance	540,896		484,937
TOTAL Fund Balance	589,454		528,129
TOTAL Liabilities, Deferred Inflows And Fund Balance	677,439		591,384

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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	1,550,666	SR1001	1,550,277
TOTAL Real Property Taxes	1,550,666		1,550,277
Interest And Earnings	6,885	SR2401	5,557
TOTAL Use of Money And Property	6,885		5,557
Sale of Refuse For Recycling	8,091	SR2651	7,298
Sales of Equipment	1,170	SR2665	
Insurance Recoveries	3,994	SR2680	
TOTAL Sale of Property And Compensation For Loss	13,255		7,298
TOTAL Revenues	1,570,806		1,563,132
TOTAL Detail Revenues And Other Sources	1,570,806		1,563,132

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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Judgements And Claims, Cont Exp	289	SR19304	
TOTAL Judgements And Claims	289		0
Payment of Mta Payroll Tax,contr Expend	2,096	SR19804	2,157
TOTAL Payment of Mta Payroll Tax	2,096		2,157
TOTAL General Government Support	2,385		2,157
Refuse & Garbage, Pers Serv	640,649	SR81601	655,025
Refuse & Garbage, Contr Expend	472,525	SR81604	487,004
TOTAL Refuse & Garbage	1,113,174		1,142,029
TOTAL Home And Community Services	1,113,174		1,142,029
State Retirement, Empl Bnfts	81,350	SR90108	84,760
Social Security, Empl Bnfts	47,782	SR90308	48,854
Worker's Compensation, Empl Bnfts	71,338	SR90408	67,301
Disability Insurance, Empl Bnfts	360	SR90558	255
Hospital & Medical (dental) Ins, Empl Bnft	275,850	SR90608	271,685
Union Welfare Benefits	7,416	SR90708	7,416
TOTAL Employee Benefits	484,096		480,271
TOTAL Expenditures	1,599,655		1,624,457
TOTAL Detail Expenditures And Other Uses	1,599,655		1,624,457

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(SR) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	618,303	SR8021	589,454
Restated Fund Balance - Beg of Year	618,303	SR8022	589,454
ADD - REVENUES AND OTHER SOURCES	1,570,806		1,563,132
DEDUCT - EXPENDITURES AND OTHER USES	1,599,655		1,624,457
Fund Balance - End of Year	589,454	SR8029	528,129

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(SS) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	50,620	SS200	
TOTAL Cash	50,620		0
Due From Other Funds	567	SS391	61,721
TOTAL Due From Other Funds	567		61,721
TOTAL Assets and Deferred Outflows of Resources	51,187		61,721

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(SS) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	670	SS600	6,386
TOTAL Accounts Payable	670		6,386
TOTAL Liabilities	670		6,386
Fund Balance			
Assigned Appropriated Fund Balance		SS914	40,000
Assigned Unappropriated Fund Balance	50,517	SS915	15,335
TOTAL Assigned Fund Balance	50,517		55,335
TOTAL Fund Balance	50,517		55,335
TOTAL Liabilities, Deferred Inflows And Fund Balance	51,187		61,721

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(SS) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	110,000	SS1001	110,000
TOTAL Real Property Taxes	110,000		110,000
Interest And Earnings	417	SS2401	736
TOTAL Use of Money And Property	417		736
TOTAL Revenues	110,417		110,736
TOTAL Detail Revenues And Other Sources	110,417		110,736

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(SS) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Sewage Treat Disp, Contr Expend	86,349	SS81304	105,918
TOTAL Sewage Treat Disp	86,349		105,918
TOTAL Home And Community Services	86,349		105,918
TOTAL Expenditures	86,349		105,918
TOTAL Detail Expenditures And Other Uses	86,349		105,918

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	26,449	SS8021	50,517
Restated Fund Balance - Beg of Year	26,449	SS8022	50,517
ADD - REVENUES AND OTHER SOURCES	110,417		110,736
DEDUCT - EXPENDITURES AND OTHER USES	86,349		105,918
Fund Balance - End of Year	50,517	SS8029	55,335

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(SS) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	110,000	SS1049N	110,000
Est Rev - Use of Money And Property	50	SS2499N	200
TOTAL Estimated Revenues	110,050		110,200
Appropriated Fund Balance		SS599N	40,000
TOTAL Estimated Other Sources	0		40,000
TOTAL Estimated Revenues And Other Sources	110,050		150,200

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(SS) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Home And Community Services	110,050	SS8999N	100,200
TOTAL Appropriations	110,050		100,200
App - Interfund Transfer		SS9999N	50,000
TOTAL Other Uses	0		50,000
TOTAL Appropriations And Other Uses	110,050		150,200

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(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	128,036	SW200	11,196
TOTAL Cash	128,036		11,196
Due From Other Funds		SW391	74,337
TOTAL Due From Other Funds	0		74,337
Cash In Time Deposits Special Reserves	259	SW231	260
TOTAL Restricted Assets	259		260
TOTAL Assets and Deferred Outflows of Resources	128,295		85,793

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	944	SW600	4,891
TOTAL Accounts Payable	944		4,891
Due To Other Funds	100,467	SW630	54,141
TOTAL Due To Other Funds	100,467		54,141
TOTAL Liabilities	101,411		59,032
Fund Balance			
Reserve For Repairs	259	SW882	260
TOTAL Restricted Fund Balance	259		260
Assigned Appropriated Fund Balance	5,967	SW914	1,752
Assigned Unappropriated Fund Balance	20,658	SW915	24,749
TOTAL Assigned Fund Balance	26,625		26,501
Unassigned Fund Balance		SW917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	26,884		26,761
TOTAL Liabilities, Deferred Inflows And Fund Balance	128,295		85,793

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	79,785	SW1001	79,785
TOTAL Real Property Taxes	79,785		79,785
Interest And Earnings	681	SW2401	751
TOTAL Use of Money And Property	681		751
TOTAL Revenues	80,466		80,536
TOTAL Detail Revenues And Other Sources	80,466		80,536

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Water Trans & Distrib, Contr Expend	116,077	SW83404	80,659
TOTAL Water Trans & Distrib	116,077		80,659
TOTAL Home And Community Services	116,077		80,659
Debt Principal, Installment Bonds	11,500	SW97206	
TOTAL Debt Principal	11,500		0
Debt Interest, Installment Bonds	101	SW97207	
TOTAL Debt Interest	101		0
TOTAL Expenditures	127,678		80,659
TOTAL Detail Expenditures And Other Uses	127,678		80,659

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	74,096	SW8021	26,884
Restated Fund Balance - Beg of Year	74,096	SW8022	26,884
ADD - REVENUES AND OTHER SOURCES	80,466		80,536
DEDUCT - EXPENDITURES AND OTHER USES	127,678		80,659
Fund Balance - End of Year	26,884	SW8029	26,761

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	79,785	SW1049N	79,785
Est Rev - Use of Money And Property	210	SW2499N	210
TOTAL Estimated Revenues	79,995		79,995
Appropriated Fund Balance	0	SW599N	0
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues And Other Sources	79,995		79,995

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Home And Community Services	74,160	SW8999N	69,945
TOTAL Appropriations	74,160		69,945
Other Budgetary Purposes	5,835	SW962N	10,050
TOTAL Other Uses	5,835		10,050
TOTAL Appropriations And Other Uses	79,995		79,995

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	585,961	TA200	5,157
Cash In Time Deposits	164,345	TA201	115,943
TOTAL Cash	750,306		121,100
Miscellaneous Current Assets	115,947	TA489	
TOTAL Other	115,947		0
TOTAL Assets and Deferred Outflows of Resources	866,253		121,100

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Governments		TA631	3,712
TOTAL Due To Other Governments	0		3,712
Guaranty & Bid Deposits	4,522	TA30	
Other Funds (specify)	861,731	TA85	117,388
TOTAL Agency Liabilities	866,253		117,388
TOTAL Liabilities	866,253		121,100
TOTAL Liabilities, Deferred Inflows And Fund Balance	866,253		121,100

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	52,778,243	W129	66,145,377
TOTAL Provision To Be Made In Future Budgets	52,778,243		66,145,377
TOTAL Assets and Deferred Outflows of Resources	52,778,243		66,145,377

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	1,008,708	W638	1,849,706
Total OPEB Liability	50,320,694	W683	63,177,019
Compensated Absences	80,045	W687	95,978
Other Long Term Debt	293,796	W689	227,674
TOTAL Other Liabilities	51,703,243		65,350,377
Bonds Payable	1,075,000	W628	795,000
TOTAL Bond And Long Term Liabilities	1,075,000		795,000
TOTAL Liabilities	52,778,243		66,145,377
TOTAL Liabilities	52,778,243		66,145,377

TOWN OF Kent
Statement of Indebtedness
For the Fiscal Year Ending 2019

6/10/2020

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. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2019	BAN N	Highway Paving and Facilities			08/02/2019	07/31/2020	2.00%		\$1,500,000	\$0			\$0		\$1,500,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$1,500,000
2011	BOND N	refunding of town hall bonds			07/19/2011	09/15/2022	0.023%		\$2,875,000	\$1,075,000	\$280,000	\$0	\$0		\$795,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,075,000	\$280,000	\$0	\$0	\$0	\$795,000
2018	OTHR N	Capital Lease			06/01/2018	06/01/2022	3.75%		\$258,793	\$203,088	\$47,957	\$0	\$0		\$155,131
2018	OTHR N	Capital Lease			06/29/2018	01/01/2023	4.25%		\$90,708	\$90,708	\$18,165	\$0	\$0		\$72,543
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$293,796	\$66,122	\$0	\$0	\$0	\$227,674
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$1,500,000	\$1,368,796	\$346,122	\$0	\$0	\$0	\$2,522,674

TOWN OF Kent
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$1,400.00
Demand Deposits	9Z2011	\$280,125.00
Time Deposits	9Z2021	\$1,646,180.00
Total		<u>\$1,927,705.00</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	<u>\$796,352.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,716,479.98
Total		\$3,512,831.98
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$4,654,210.66
Market Value at Balance Sheet Date	9Z4502	\$4,654,210.66
Collateralized with securities held in possession of municipality or its agent	9Z4504A	<u> </u>
- 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 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0010	\$38,680	\$0	\$0	\$38,680
*****-0622	\$3,652	\$0	\$0	\$3,652
*****-0700	\$545,842	\$0	\$10	\$545,832
*****-1916	\$115,943	\$0	\$0	\$115,943
*****-2101	\$6,911	\$0	\$0	\$6,911
*****-2217	\$20,504	\$0	\$5	\$20,499
*****-3920	\$129	\$0	\$0	\$129
*****-3939	\$74,208	\$0	\$924	\$73,284
*****-3947	\$131	\$0	\$0	\$131
*****-4000	\$4,020	\$0	\$155	\$3,865
*****-4323	\$89,968	\$0	\$0	\$89,968
*****-4341	\$303,657	\$0	\$31,050	\$272,607
*****-4974	\$34,188	\$0	\$0	\$34,188
*****-5281	\$3,071	\$0	\$0	\$3,071
*****-5879	\$234,204	\$8,862	\$279,131	(\$36,065)
*****-5887	\$548,751	\$12,100	\$4,985	\$555,866
*****-6253	\$41,656	\$0	\$0	\$41,656
*****-6836	\$42,729	\$0	\$0	\$42,729
*****-5895	\$6,891	\$0	\$3,179	\$3,712
*****-5909	\$110,188	\$0	\$544	\$109,644
Total Adjusted Bank Balance				<u>\$1,926,302</u>
Petty Cash				\$1,400.00
Adjustments				<u>\$0.00</u>
Total Cash			9ZCASH *	<u>\$1,927,702</u>
Total Cash Balance All Funds			9ZCASHB *	\$1,927,702
* Must be equal				

TOWN OF Kent
Local Government Questionnaire
For the Fiscal Year Ending 2019

	Response
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?	Yes
4) Does your local government participate in an investment pool with other local governments?	Yes
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	Yes
6) Does your municipality have a Capital Plan?	<u>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</u> <u>Yes</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	No
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 2019

Total Full Time Employees:		78			
Total Part Time Employees:		34			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$587,249.00	61	4	
90158	Police and Fire Retirement	\$415,356.00	19		
90258	Local Pension Fund				
90308	Social Security	\$510,389.00	78	34	
90408	Worker's Compensation Insurance	\$310,142.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$968.00			
90558	Disability Insurance	\$2,369.00			
90608	Hospital and Medical (Dental) Insurance	\$2,485,887.00	68		53
90708	Union Welfare Benefits	\$49,063.00	61		
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$4,361,423.00			
Computed Total From Financial Section (comparative purposes only)		\$4,352,404.00			

TOWN OF Kent
Energy Costs and Consumption
For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$74,283	36,258	gallons	
Diesel Fuel	\$96,756	44,322	gallons	
Fuel Oil	\$34,033		gallons	
Natural Gas			cubic feet	
Electricity	\$92,833		kilowatt-hours	
Coal			tons	
Propane	\$1,344		gallons	

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 12/31/2019, 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 12/31/2019 and filed by means of electronic data transmission.

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

(845) 306-5580
Telephone Number

04/30/2020
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 2019