

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 12/31/2017

\*\*\*\*\*

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 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

- (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 2016 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 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	2,482,500	A200	4,085,035
Cash In Time Deposits	162,825	A201	172,319
Petty Cash	1,000	A210	1,000
<b>TOTAL Cash</b>	<b>2,646,325</b>		<b>4,258,354</b>
Accounts Receivable	145,623	A380	209,087
<b>TOTAL Other Receivables (net)</b>	<b>145,623</b>		<b>209,087</b>
Due From State And Federal Government	16,872	A410	21,872
<b>TOTAL State And Federal Aid Receivables</b>	<b>16,872</b>		<b>21,872</b>
Due From Other Funds	2,824,322	A391	1,052,712
<b>TOTAL Due From Other Funds</b>	<b>2,824,322</b>		<b>1,052,712</b>
Inventory Of Materials And Supplies	212,077	A445	218,657
<b>TOTAL Inventories</b>	<b>212,077</b>		<b>218,657</b>
Prepaid Expenses	346,638	A480	313,294
<b>TOTAL Prepaid Expenses</b>	<b>346,638</b>		<b>313,294</b>
Cash Special Reserves	206,767	A230	218,820
<b>TOTAL Restricted Assets</b>	<b>206,767</b>		<b>218,820</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>6,398,624</b>		<b>6,292,796</b>

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(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	212,456	A600	177,230
<b>TOTAL Accounts Payable</b>	<b>212,456</b>		<b>177,230</b>
Accrued Liabilities	181,203	A601	197,416
<b>TOTAL Accrued Liabilities</b>	<b>181,203</b>		<b>197,416</b>
Due To Other Funds		A630	16,805
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>16,805</b>
<b>TOTAL Liabilities</b>	<b>393,659</b>		<b>391,451</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	25,425	A691	22,745
<b>TOTAL Deferred Inflows of Resources</b>	<b>25,425</b>		<b>22,745</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>25,425</b>		<b>22,745</b>
<b>Fund Balance</b>			
Not in Spendable Form	558,715	A806	531,951
<b>TOTAL Nonspendable Fund Balance</b>	<b>558,715</b>		<b>531,951</b>
Reserve For Debt	188,684	A884	188,967
Other Restricted Fund Balance	18,366	A899	
<b>TOTAL Restricted Fund Balance</b>	<b>207,050</b>		<b>188,967</b>
Assigned Appropriated Fund Balance	140,000	A914	324,000
Assigned Unappropriated Fund Balance	204,290	A915	130,771
<b>TOTAL Assigned Fund Balance</b>	<b>344,290</b>		<b>454,771</b>
Unassigned Fund Balance	4,869,485	A917	4,702,911
<b>TOTAL Unassigned Fund Balance</b>	<b>4,869,485</b>		<b>4,702,911</b>
<b>TOTAL Fund Balance</b>	<b>5,979,540</b>		<b>5,878,600</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>6,398,624</b>		<b>6,292,796</b>



TOWN OF Kent  
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	7,879,916	A1001	7,865,855
<b>TOTAL Real Property Taxes</b>	<b>7,879,916</b>		<b>7,865,855</b>
Interest & Penalties On Real Prop Taxes	48,538	A1090	51,031
<b>TOTAL Real Property Tax Items</b>	<b>48,538</b>		<b>51,031</b>
Franchises	290,061	A1170	292,549
<b>TOTAL Non Property Tax Items</b>	<b>290,061</b>		<b>292,549</b>
Tax Collector Fees	5,934	A1232	4,905
Clerk Fees	3,150	A1255	2,875
Other General Departmental Income	266,651	A1289	236,146
Police Fees	2,415	A1520	3,800
Public Pound Charges, Dog Control Fees	615	A1550	250
Safety Inspection Fees	117,493	A1560	140,785
Vital Statistics Fees	2,982	A1603	3,340
Park And Recreational Charges	122,391	A2001	128,148
Special Recreational Facility Charges	1,606	A2025	1,489
Planning Board Fees	11,950	A2115	8,175
Refuse & Garbage Charges	88,456	A2130	83,931
<b>TOTAL Departmental Income</b>	<b>623,643</b>		<b>613,844</b>
Public Safety Services For Other Govts	1,757	A2260	528
Misc Revenue, Other Govts	10,978	A2389	2,500
<b>TOTAL Intergovernmental Charges</b>	<b>12,735</b>		<b>3,028</b>
Interest And Earnings	9,979	A2401	14,557
Rental of Real Property	80,926	A2410	76,965
<b>TOTAL Use of Money And Property</b>	<b>90,905</b>		<b>91,522</b>
Dog Licenses	2,623	A2544	2,563
Permits, Other	550	A2590	1,700
<b>TOTAL Licenses And Permits</b>	<b>3,173</b>		<b>4,263</b>
Fines And Forfeited Bail	628,571	A2610	581,349
<b>TOTAL Fines And Forfeitures</b>	<b>628,571</b>		<b>581,349</b>
Sales of Real Property	615	A2660	
Sales of Equipment	9,501	A2665	6,880
Insurance Recoveries	18,460	A2680	21,963
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>28,576</b>		<b>28,843</b>
Unclassified (specify)	73,788	A2770	1,719
<b>TOTAL Miscellaneous Local Sources</b>	<b>73,788</b>		<b>1,719</b>
St Aid, Revenue Sharing	58,361	A3001	58,361
St Aid, Mortgage Tax	261,998	A3005	314,603
St Aid, Other Public Safety		A3389	15,000
St Aid, Other Health	20,000	A3489	20,000
St Aid, Youth Programs	2,849	A3820	2,849
<b>TOTAL State Aid</b>	<b>343,208</b>		<b>410,813</b>
Federal Aid - Other	1,173	A4089	

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Fed Aid, Crime Control	10,000	A4320	6,393
<b>TOTAL Federal Aid</b>	<b>11,173</b>		<b>6,393</b>
<b>TOTAL Revenues</b>	<b>10,034,287</b>		<b>9,951,209</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>10,034,287</b>		<b>9,951,209</b>

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Legislative Board, Pers Serv	68,246	A10101	67,984
Legislative Board, Contr Expend	2,666	A10104	353
Legislative Board, Empl Bnfts	7,922	A10108	7,041
<b>TOTAL Legislative Board</b>	<b>78,834</b>		<b>75,378</b>
Municipal Court, Pers Serv	161,770	A11101	169,645
Municipal Court, Contr Expend	410,432	A11104	391,275
Municipal Court, Empl Bnfts	69,829	A11108	73,078
<b>TOTAL Municipal Court</b>	<b>642,031</b>		<b>633,998</b>
Supervisor, pers Serv	109,324	A12201	111,806
Supervisor, contr Expend	752	A12204	476
Supervisor, empl Bnfts	36,980	A12208	39,246
<b>TOTAL Supervisor</b>	<b>147,056</b>		<b>151,528</b>
Comptroller, pers Serv	118,153	A13151	121,322
Comptroller, Contr Expend	18,847	A13154	13,822
Comptroller, Empl Bnfts	42,929	A13158	40,818
<b>TOTAL Comptroller</b>	<b>179,929</b>		<b>175,962</b>
Auditor, Contr Expend	36,700	A13204	36,700
<b>TOTAL Auditor</b>	<b>36,700</b>		<b>36,700</b>
Tax Collection, pers Serv	42,538	A13301	45,961
Tax Collection, contr Expend	5,342	A13304	5,558
Tax Collection, empl Bnfts	3,254	A13308	3,516
<b>TOTAL Tax Collection</b>	<b>51,134</b>		<b>55,035</b>
Budget, Pers Serv	10,239	A13401	10,200
Budget, Empl Bnfts	1,908	A13408	1,733
<b>TOTAL Budget</b>	<b>12,147</b>		<b>11,933</b>
Assessment, Pers Serv	57,994	A13551	105,157
Assessment, Contr Expend	5,165	A13554	7,995
Assessment, Empl Bnfts	29,603	A13558	19,490
<b>TOTAL Assessment</b>	<b>92,762</b>		<b>132,642</b>
Clerk, pers Serv	143,424	A14101	149,163
Clerk, contr Expend	2,887	A14104	3,335
Clerk, empl Bnfts	107,329	A14108	112,302
<b>TOTAL Clerk</b>	<b>253,640</b>		<b>264,800</b>
Law, Contr Expend	134,091	A14204	151,856
<b>TOTAL Law</b>	<b>134,091</b>		<b>151,856</b>
Personnel, Contr Expend	1,464	A14304	4,328
<b>TOTAL Personnel</b>	<b>1,464</b>		<b>4,328</b>
Records Mgmt, PerS. SerV.	25,795	A14601	26,449
Records Mgmt, Contr Expend	1,298	A14604	1,291
Records Mgmt, Empl Bnfts	2,342	A14608	2,372
<b>TOTAL Records Mgmt</b>	<b>29,435</b>		<b>30,112</b>
Buildings, Pers Serv	60,007	A16201	67,425
Buildings, Contr Expend	190,579	A16204	234,928
Buildings, Empl Bnfts	20,769	A16208	21,917
<b>TOTAL Buildings</b>	<b>271,355</b>		<b>324,270</b>
Central Garage, Pers Serv	333,968	A16401	338,791

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Central Garage, Equip & Cap Outlay	6,932	A16402	3,237
Central Garage, Contr Expend	294,096	A16404	283,328
Central Garage, Empl Bnfts	171,586	A16408	183,216
<b>TOTAL Central Garage</b>	<b>806,582</b>		<b>808,572</b>
Central Comm System, Contr Expend	3,500	A16504	3,500
<b>TOTAL Central Comm System</b>	<b>3,500</b>		<b>3,500</b>
Central Print & Mail, contr Expend	27,191	A16704	29,887
<b>TOTAL Central Print &amp; Mail</b>	<b>27,191</b>		<b>29,887</b>
Central Data Process, Contr Expend	68,334	A16804	68,321
<b>TOTAL Central Data Process</b>	<b>68,334</b>		<b>68,321</b>
Unallocated Insurance, Contr Expend	209,368	A19104	208,341
<b>TOTAL Unallocated Insurance</b>	<b>209,368</b>		<b>208,341</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	9,263	A19304	
<b>TOTAL Judgements And Claims</b>	<b>9,263</b>		<b>0</b>
Payment of Mta Payroll Tax, contr Expend	12,797	A19804	13,425
<b>TOTAL Payment of Mta Payroll Tax</b>	<b>12,797</b>		<b>13,425</b>
Other Gen Govt Support, Contr Expend	1,787	A19894	3,922
<b>TOTAL Other Gen Govt Support</b>	<b>1,787</b>		<b>3,922</b>
<b>TOTAL General Government Support</b>	<b>3,070,900</b>		<b>3,186,010</b>
Police, Pers Serv	2,194,061	A31201	2,272,813
Police, Equip & Cap Outlay	100,090	A31202	101,253
Police, Contr Expend	183,540	A31204	214,786
Police, Empl Bnfts	1,095,653	A31208	1,212,391
<b>TOTAL Police</b>	<b>3,573,344</b>		<b>3,801,243</b>
Traffic Control, Contr Expen	7,995	A33104	8,795
<b>TOTAL Traffic Control</b>	<b>7,995</b>		<b>8,795</b>
Fire, Pers Serv	11,630	A34101	11,652
Fire, Contr Expend	2,156	A34104	616
Fire, Empl Bnfts	2,534	A34108	1,095
<b>TOTAL Fire</b>	<b>16,320</b>		<b>13,363</b>
Control of Animals, Pers Serv	2,776	A35101	2,730
Control of Animals, Contr Expend	6,219	A35104	7,644
Control of Animals, Empl Bnfts	212	A35108	241
<b>TOTAL Control of Animals</b>	<b>9,207</b>		<b>10,615</b>
Safety Inspection, Pers Serv	99,913	A36201	104,778
Safety Inspection, Contr Expend	10,666	A36204	8,623
Safety Inspection, Empl Bnfts	56,046	A36208	62,361
<b>TOTAL Safety Inspection</b>	<b>166,625</b>		<b>175,762</b>
Misc Public Safety, Contr Expend	1,720	A39894	5,180
<b>TOTAL Misc Public Safety</b>	<b>1,720</b>		<b>5,180</b>
<b>TOTAL Public Safety</b>	<b>3,775,211</b>		<b>4,014,958</b>
Registrar of Vital Statistics, Pers Serv	4,161	A40201	4,145
Registrar of Vital Stat Contr Expend	200	A40204	195

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Registrar of Vital Stat, Empl Bnfts	1,095	A40208	1,013
<b>TOTAL Registrar of Vital Stat</b>	<b>5,456</b>		<b>5,353</b>
Other Public Health, Contr Expend	527	A41894	
<b>TOTAL Other Public Health</b>	<b>527</b>		<b>0</b>
<b>TOTAL Health</b>	<b>5,983</b>		<b>5,353</b>
Street Admin, Pers Serv	79,909	A50101	79,603
Street Admin, Equip & Cap Outlay		A50102	4,432
Street Admin, Contr Expend	52,063	A50104	47,485
Street Admin, Empl Bnfts	8,696	A50108	8,673
<b>TOTAL Street Admin</b>	<b>140,668</b>		<b>140,193</b>
Garage, Contr Expend	61,882	A51324	92,486
<b>TOTAL Garage</b>	<b>61,882</b>		<b>92,486</b>
Street Lighting, Contr Expend	13,472	A51824	14,562
<b>TOTAL Street Lighting</b>	<b>13,472</b>		<b>14,562</b>
<b>TOTAL Transportation</b>	<b>216,022</b>		<b>247,241</b>
Veterans Service, Contr Expend	465	A65104	307
<b>TOTAL Veterans Service</b>	<b>465</b>		<b>307</b>
Programs For Aging, Contr Expend	23,185	A67724	23,704
<b>TOTAL Programs For Aging</b>	<b>23,185</b>		<b>23,704</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>23,650</b>		<b>24,011</b>
Council On The Arts, Contr Expend	7,625	A70104	7,625
<b>TOTAL Council On The Arts</b>	<b>7,625</b>		<b>7,625</b>
Recreation Admini, Pers Serv	118,052	A70201	117,153
Recreation Admini, Contr Expend	4,008	A70204	4,119
Recreation Admini, Empl Bnfts	49,952	A70208	51,523
<b>TOTAL Recreation Admini</b>	<b>172,012</b>		<b>172,795</b>
Parks, Pers Serv	182,348	A71101	200,167
Parks, Equip & Cap Outlay	72,957	A71102	2,702
Parks, Contr Expend	59,193	A71104	63,431
Parks, Empl Bnfts	71,633	A71108	70,174
<b>TOTAL Parks</b>	<b>386,131</b>		<b>336,474</b>
Special Rec Facility, Contr Expend	9,804	A71804	10,453
<b>TOTAL Special Rec Facility</b>	<b>9,804</b>		<b>10,453</b>
Youth Prog, Contr Expend	55,080	A73104	63,409
<b>TOTAL Youth Prog</b>	<b>55,080</b>		<b>63,409</b>
Library, Contr Expend	527,150	A74104	527,150
Library, Empl Bnfts	23,943	A74108	24,851
<b>TOTAL Library</b>	<b>551,093</b>		<b>552,001</b>
Historian, Contr Expend	504	A75104	474
<b>TOTAL Historian</b>	<b>504</b>		<b>474</b>
Celebrations, Contr Expend	9,097	A75504	8,641
<b>TOTAL Celebrations</b>	<b>9,097</b>		<b>8,641</b>
Adult Recreation, Contr Expend	17,223	A76204	17,142
<b>TOTAL Adult Recreation</b>	<b>17,223</b>		<b>17,142</b>
<b>TOTAL Culture And Recreation</b>	<b>1,208,569</b>		<b>1,169,014</b>



TOWN OF Kent  
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Zoning, Contr Expend	15,371	A80104	15,851
<b>TOTAL Zoning</b>	<b>15,371</b>		<b>15,851</b>
Planning, Pers Serv	12,886	A80201	13,600
Planning, Contr Expend	14,814	A80204	15,268
Planning, Empl Bnfts	986	A80208	1,040
<b>TOTAL Planning</b>	<b>28,686</b>		<b>29,908</b>
Environmental Control, Contr Expend	8,383	A80904	10,509
<b>TOTAL Environmental Control</b>	<b>8,383</b>		<b>10,509</b>
Refuse & Garbage, Equip & Cap Outlay		A81602	104,279
Refuse & Garbage, Contr Expend	79,132	A81604	62,598
<b>TOTAL Refuse &amp; Garbage</b>	<b>79,132</b>		<b>166,877</b>
Landfill Clos-Post Clos,contr Exp	9,729	A81614	22,544
<b>TOTAL Landfill Clos-Post Clos</b>	<b>9,729</b>		<b>22,544</b>
Comm Beautification, Contr Expend	1,542	A85104	1,656
<b>TOTAL Comm Beautification</b>	<b>1,542</b>		<b>1,656</b>
Other Comm Environment		A85894	9,000
<b>TOTAL Other Comm Environment</b>	<b>0</b>		<b>9,000</b>
Code Enforcements, Pers Serv	17,525	A86641	23,456
Code Enforcements, Contr Expend	2,269	A86644	3,311
<b>TOTAL Code Enforcements</b>	<b>19,794</b>		<b>26,767</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>167,637</b>		<b>288,112</b>
Worker's Compensation, Empl Bnfts	126,258	A90408	129,347
Unemployment Insurance, Empl Bnfts	6,016	A90508	1,834
Disability Insurance, Empl Bnfts	2,138	A90558	2,123
Hospital & Medical (dental) Ins, Empl Bnft	578,901	A90608	505,983
Other Employee Benefits (spec)	1,242	A90898	
<b>TOTAL Employee Benefits</b>	<b>714,555</b>		<b>639,287</b>
Debt Principal, Serial Bonds	275,000	A97106	295,000
<b>TOTAL Debt Principal</b>	<b>275,000</b>		<b>295,000</b>
Debt Interest, Serial Bonds	48,663	A97107	43,163
<b>TOTAL Debt Interest</b>	<b>48,663</b>		<b>43,163</b>
<b>TOTAL Expenditures</b>	<b>9,506,190</b>		<b>9,912,149</b>
Transfers, Capital Projects Fund		A99509	140,000
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>140,000</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>140,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>9,506,190</b>		<b>10,052,149</b>



TOWN OF Kent  
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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>5,437,652</b>	<b>A8021</b>	<b>5,979,540</b>
Prior Period Adj -Increase In Fund Balance	13,791	A8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>5,451,443</b>	<b>A8022</b>	<b>5,979,540</b>
ADD - REVENUES AND OTHER SOURCES	10,034,287		9,951,209
DEDUCT - EXPENDITURES AND OTHER USES	9,506,190		10,052,149
<b>Fund Balance - End of Year</b>	<b>5,979,540</b>	<b>A8029</b>	<b>5,878,600</b>

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
<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	275,500
Est Rev - Departmental Income	723,010	A1299N	776,160
Est Rev - Intergovernmental Charges	2,250	A2399N	2,250
Est Rev - Use of Money And Property	85,791	A2499N	85,150
Est Rev - Licenses And Permits	3,500	A2599N	3,500
Est Rev - Fines And Forfeitures	550,000	A2649N	600,000
Est Rev - Miscellaneous Local Sources	68,000	A2799N	68,000
Est Rev - State Aid	331,500	A3099N	341,210
<b>TOTAL Estimated Revenues</b>	<b>9,956,812</b>		<b>10,074,031</b>
Appropriated Fund Balance	140,000	A599N	324,000
<b>TOTAL Estimated Other Sources</b>	<b>140,000</b>		<b>324,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>10,096,812</b>		<b>10,398,031</b>

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - General Government Support	3,213,349	A1999N	3,200,633
App - Public Safety	4,053,323	A3999N	4,200,529
App - Health	6,404	A4999N	7,902
App - Transportation	227,045	A5999N	225,650
App - Economic Assistance And Opportunity	27,500	A6999N	27,500
App - Culture And Recreation	1,206,612	A7999N	1,232,613
App - Home And Community Services	167,863	A8999N	166,485
App - Employee Benefits	716,553	A9199N	690,456
App - Debt Service	338,163	A9899N	322,263
<b>TOTAL Appropriations</b>	<b>9,956,812</b>		<b>10,074,031</b>
App - Interfund Transfer	140,000	A9999N	324,000
<b>TOTAL Other Uses</b>	<b>140,000</b>		<b>324,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>10,096,812</b>		<b>10,398,031</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	728,151	DA200	568,419
<b>TOTAL Cash</b>	<b>728,151</b>		<b>568,419</b>
Accounts Receivable		DA380	868
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>868</b>
Due From Other Funds	81,452	DA391	87,060
<b>TOTAL Due From Other Funds</b>	<b>81,452</b>		<b>87,060</b>
Prepaid Expenses	112,198	DA480	105,472
<b>TOTAL Prepaid Expenses</b>	<b>112,198</b>		<b>105,472</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>921,801</b>		<b>761,819</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	130,038	DA600	73,165
<b>TOTAL Accounts Payable</b>	<b>130,038</b>		<b>73,165</b>
Accrued Liabilities	80,797	DA601	86,980
<b>TOTAL Accrued Liabilities</b>	<b>80,797</b>		<b>86,980</b>
Due To Other Funds	10,017	DA630	471,661
<b>TOTAL Due To Other Funds</b>	<b>10,017</b>		<b>471,661</b>
<b>TOTAL Liabilities</b>	<b>220,852</b>		<b>631,806</b>
<b>Fund Balance</b>			
Not in Spendable Form	112,198	DA806	105,472
<b>TOTAL Nonspendable Fund Balance</b>	<b>112,198</b>		<b>105,472</b>
Assigned Appropriated Fund Balance	568,950	DA914	22,780
Assigned Unappropriated Fund Balance	19,801	DA915	1,761
<b>TOTAL Assigned Fund Balance</b>	<b>588,751</b>		<b>24,541</b>
<b>TOTAL Fund Balance</b>	<b>700,949</b>		<b>130,013</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>921,801</b>		<b>761,819</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	EdpCode	2017
<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	3,383	DA2401	2,623
<b>TOTAL Use of Money And Property</b>	<b>3,383</b>		<b>2,623</b>
Sales of Scrap & Excess Materials	3,874	DA2650	12,191
Sales of Equipment	7,861	DA2665	5,133
Insurance Recoveries	500	DA2680	10,540
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>12,235</b>		<b>27,864</b>
<b>TOTAL Revenues</b>	<b>3,586,038</b>		<b>3,600,907</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,586,038</b>		<b>3,600,907</b>



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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Payment of Mta Payroll Tax, Contr Expend	4,600	DA19804	4,957
<b>TOTAL Payment of Mta Payroll Tax</b>	<b>4,600</b>		<b>4,957</b>
<b>TOTAL General Government Support</b>	<b>4,600</b>		<b>4,957</b>
Maint of Streets, Pers Serv	748,748	DA51101	736,498
Maint of Streets, Contr Expend	311,239	DA51104	322,169
<b>TOTAL Maint of Streets</b>	<b>1,059,987</b>		<b>1,058,667</b>
Machinery, Equip & Cap Outlay	543,598	DA51302	457,174
Machinery, Contr Expend	446,780	DA51304	443,407
<b>TOTAL Machinery</b>	<b>990,378</b>		<b>900,581</b>
Brush And Weeds, Contr Expend	7,512	DA51404	5,748
<b>TOTAL Brush And Weeds</b>	<b>7,512</b>		<b>5,748</b>
Snow Removal, Pers Serv	638,216	DA51421	746,906
Snow Removal, Contr Expend	265,606	DA51424	284,815
<b>TOTAL Snow Removal</b>	<b>903,822</b>		<b>1,031,721</b>
<b>TOTAL Transportation</b>	<b>2,961,699</b>		<b>2,996,717</b>
State Retirement, Empl Bnfts	211,538	DA90108	202,855
Social Security , Empl Bnfts	104,738	DA90308	111,487
Worker's Compensation, Empl Bnfts	160,171	DA90408	160,429
Disability Insurance, Empl Bnfts	684	DA90558	682
Hospital & Medical (dental) Ins, Empl Bnft	538,284	DA90608	570,953
Union Welfare Benefits	15,030	DA90708	15,848
<b>TOTAL Employee Benefits</b>	<b>1,030,445</b>		<b>1,062,254</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	1,597	DA97207	795
<b>TOTAL Debt Interest</b>	<b>1,597</b>		<b>795</b>
<b>TOTAL Expenditures</b>	<b>4,055,461</b>		<b>4,121,843</b>
Transfers, Capital Projects Fund	74,000	DA99509	50,000
<b>TOTAL Operating Transfers</b>	<b>74,000</b>		<b>50,000</b>
<b>TOTAL Other Uses</b>	<b>74,000</b>		<b>50,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>4,129,461</b>		<b>4,171,843</b>

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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	1,244,372	DA8021	700,949
Restated Fund Balance - Beg of Year	1,244,372	DA8022	700,949
ADD - REVENUES AND OTHER SOURCES	3,586,038		3,600,907
DEDUCT - EXPENDITURES AND OTHER USES	4,129,461		4,171,843
Fund Balance - End of Year	700,949	DA8029	130,013

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
<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>
Estimated - Interfund Transfer		DA5031N	250,000
Appropriated Fund Balance	568,950	DA599N	22,780
<b>TOTAL Estimated Other Sources</b>	<b>568,950</b>		<b>272,780</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>4,145,170</b>		<b>3,849,000</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Transportation	2,987,750	DA5999N	2,842,000
App - Employee Benefits	1,049,500	DA9199N	1,007,000
App - Debt Service	57,920	DA9899N	0
<b>TOTAL Appropriations</b>	<b>4,095,170</b>		<b>3,849,000</b>
App - Interfund Transfer	50,000	DA9999N	0
<b>TOTAL Other Uses</b>	<b>50,000</b>		<b>0</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>4,145,170</b>		<b>3,849,000</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	415	H200	
<b>TOTAL Cash</b>	<b>415</b>		<b>0</b>
Accounts Receivable	3,005,913	H380	39,791
<b>TOTAL Other Receivables (net)</b>	<b>3,005,913</b>		<b>39,791</b>
Due From State And Federal Government	250,000	H410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>250,000</b>		<b>0</b>
Due From Other Funds	10,017	H391	147,828
<b>TOTAL Due From Other Funds</b>	<b>10,017</b>		<b>147,828</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,266,345</b>		<b>187,619</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	236,665	H600	140,166
<b>TOTAL Accounts Payable</b>	<b>236,665</b>		<b>140,166</b>
Due To Other Funds	2,962,726	H630	
<b>TOTAL Due To Other Funds</b>	<b>2,962,726</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>3,199,391</b>		<b>140,166</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	3,005,914	H691	39,791
<b>TOTAL Deferred Inflows of Resources</b>	<b>3,005,914</b>		<b>39,791</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>3,005,914</b>		<b>39,791</b>
<b>Fund Balance</b>			
Capital Reserve		H878	7,662
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>7,662</b>
Unassigned Fund Balance	-2,938,960	H917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-2,938,960</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>-2,938,960</b>		<b>7,662</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,266,345</b>		<b>187,619</b>



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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Gifts And Donations		H2705	10,000
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>10,000</b>
St Aid-Capital Projects	250,000	H3097	
St Aid, Consolidated Highway Aid	289,156	H3501	292,954
<b>TOTAL State Aid</b>	<b>539,156</b>		<b>292,954</b>
<b>TOTAL Revenues</b>	<b>539,156</b>		<b>302,954</b>
Interfund Transfers	74,000	H5031	190,000
<b>TOTAL Interfund Transfers</b>	<b>74,000</b>		<b>190,000</b>
<b>TOTAL Other Sources</b>	<b>74,000</b>		<b>190,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>613,156</b>		<b>492,954</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Central Garage, Equip & Cap Outlay		H16402	3,023
<b>TOTAL Central Garage</b>	<b>0</b>		<b>3,023</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>3,023</b>
Perm Improve Highway, Equip & Cap Outlay	52,218	H51122	52,223
<b>TOTAL Perm Improve Highway</b>	<b>52,218</b>		<b>52,223</b>
Garage, Equip & Cap Outlay	292,795	H51322	50,000
<b>TOTAL Garage</b>	<b>292,795</b>		<b>50,000</b>
Highway, Capital Projects	236,938	H51972	231,860
<b>TOTAL Highway</b>	<b>236,938</b>		<b>231,860</b>
<b>TOTAL Transportation</b>	<b>581,951</b>		<b>334,083</b>
Parks, Equip & Cap Outlay		H71102	3,500
<b>TOTAL Parks</b>	<b>0</b>		<b>3,500</b>
Playgr & Rec Centers, Equip & Cap Outlay		H71402	171,848
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>0</b>		<b>171,848</b>
<b>TOTAL Culture And Recreation</b>	<b>0</b>		<b>175,348</b>
Sewer Administration, Equip & Cap Outlay	2,000	H81102	
<b>TOTAL Sewer Administration</b>	<b>2,000</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>2,000</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>583,951</b>		<b>512,454</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>583,951</b>		<b>512,454</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>H8021</b>	<b>-2,938,960</b>
Prior Period Adj -Decrease In Fund Balance	2,968,165	H8015	-2,966,122
<b>Restated Fund Balance - Beg of Year</b>	<b>-2,968,165</b>	<b>H8022</b>	<b>27,162</b>
ADD - REVENUES AND OTHER SOURCES	613,156		492,954
DEDUCT - EXPENDITURES AND OTHER USES	583,951		512,454
<b>Fund Balance - End of Year</b>	<b>-2,938,960</b>	<b>H8029</b>	<b>7,662</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Land	16,345,620	K101	16,345,620
Buildings	14,030,052	K102	14,190,966
Machinery And Equipment	6,756,315	K104	7,352,241
Construction Work In Progress		K105	175,348
Infrastructure	8,010,761	K106	8,294,844
Accum Deprec, Buildings	-6,184,927	K112	-6,536,223
Accum Depr, Machinery & Equip	-4,639,089	K114	-5,170,981
Accum Deprec, Infrastructure	-344,168	K116	-507,224
<b>TOTAL Fixed Assets (net)</b>	<b>33,974,564</b>		<b>34,144,591</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>33,974,564</b>		<b>34,144,591</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	33,974,564	K159	34,144,591
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>33,974,564</b>		<b>34,144,591</b>
<b>TOTAL Fund Balance</b>	<b>33,974,564</b>		<b>34,144,591</b>
<b>TOTAL</b>	<b>33,974,564</b>		<b>34,144,591</b>

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	419	SF200	35,429
<b>TOTAL Cash</b>	<b>419</b>		<b>35,429</b>
Accounts Receivable	27,024	SF380	
<b>TOTAL Other Receivables (net)</b>	<b>27,024</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>27,443</b>		<b>35,429</b>



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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	81	SF600	
<b>TOTAL Accounts Payable</b>	<b>81</b>		<b>0</b>
Due To Other Funds	23,068	SF630	23,341
<b>TOTAL Due To Other Funds</b>	<b>23,068</b>		<b>23,341</b>
<b>TOTAL Liabilities</b>	<b>23,149</b>		<b>23,341</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	4,294	SF915	12,088
<b>TOTAL Assigned Fund Balance</b>	<b>4,294</b>		<b>12,088</b>
Unassigned Fund Balance		SF917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>4,294</b>		<b>12,088</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>27,443</b>		<b>35,429</b>

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	939,277	SF1001	968,666
<b>TOTAL Real Property Taxes</b>	<b>939,277</b>		<b>968,666</b>
Interest And Earnings		SF2401	13
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>13</b>
<b>TOTAL Revenues</b>	<b>939,277</b>		<b>968,679</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>939,277</b>		<b>968,679</b>

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Judgements And Claims, Contr Expend	38	SF19304	
<b>TOTAL Judgements And Claims</b>	<b>38</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>38</b>		<b>0</b>
Fire Protection, Contr Expend	926,877	SF34104	960,885
<b>TOTAL Fire Protection</b>	<b>926,877</b>		<b>960,885</b>
<b>TOTAL Public Safety</b>	<b>926,877</b>		<b>960,885</b>
<b>TOTAL Expenditures</b>	<b>926,915</b>		<b>960,885</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>926,915</b>		<b>960,885</b>

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(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	-8,068	SF8021	4,294
<b>Restated Fund Balance - Beg of Year</b>	-8,068	SF8022	4,294
ADD - REVENUES AND OTHER SOURCES	939,277		968,679
DEDUCT - EXPENDITURES AND OTHER USES	926,915		960,885
<b>Fund Balance - End of Year</b>	<b>4,294</b>	<b>SF8029</b>	<b>12,088</b>

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(SP) PARK

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	688,255	SP200	1,562,432
Petty Cash	400	SP210	400
<b>TOTAL Cash</b>	<b>688,655</b>		<b>1,562,832</b>
Due From Other Funds		SP391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Prepaid Expenses	20,661	SP480	19,234
<b>TOTAL Prepaid Expenses</b>	<b>20,661</b>		<b>19,234</b>
Cash In Time Deposits Special Reserves	109,620	SP231	110,320
<b>TOTAL Restricted Assets</b>	<b>109,620</b>		<b>110,320</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>818,936</b>		<b>1,692,386</b>

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(SP) PARK

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	50,932	SP600	8,361
<b>TOTAL Accounts Payable</b>	<b>50,932</b>		<b>8,361</b>
Accrued Liabilities	8,940	SP601	8,328
<b>TOTAL Accrued Liabilities</b>	<b>8,940</b>		<b>8,328</b>
Due To Other Funds	24,791	SP630	1,085,863
<b>TOTAL Due To Other Funds</b>	<b>24,791</b>		<b>1,085,863</b>
<b>TOTAL Liabilities</b>	<b>84,663</b>		<b>1,102,552</b>
<b>Fund Balance</b>			
Not in Spendable Form	20,661	SP806	19,234
<b>TOTAL Nonspendable Fund Balance</b>	<b>20,661</b>		<b>19,234</b>
Reserve For Repairs	109,620	SP882	110,320
<b>TOTAL Restricted Fund Balance</b>	<b>109,620</b>		<b>110,320</b>
Assigned Appropriated Fund Balance	130,350	SP914	78,227
Assigned Unappropriated Fund Balance	473,642	SP915	382,053
<b>TOTAL Assigned Fund Balance</b>	<b>603,992</b>		<b>460,280</b>
<b>TOTAL Fund Balance</b>	<b>734,273</b>		<b>589,834</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>818,936</b>		<b>1,692,386</b>



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(SP) PARK

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	579,597	SP1001	579,260
<b>TOTAL Real Property Taxes</b>	<b>579,597</b>		<b>579,260</b>
Other Culture & Recreation Income	5,997	SP2089	8,225
<b>TOTAL Departmental Income</b>	<b>5,997</b>		<b>8,225</b>
Interest And Earnings	890	SP2401	1,321
<b>TOTAL Use of Money And Property</b>	<b>890</b>		<b>1,321</b>
Sales of Equipment	5,309	SP2665	
Insurance Recoveries		SP2680	5,754
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>5,309</b>		<b>5,754</b>
Refunds of Prior Year's Expenditures		SP2701	33
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>33</b>
<b>TOTAL Revenues</b>	<b>591,793</b>		<b>594,593</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>591,793</b>		<b>594,593</b>

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(SP) PARK

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Judgements And Claims, Contr Exp	56	SP19304	
<b>TOTAL Judgements And Claims</b>	<b>56</b>		<b>0</b>
Payment of Mta Payroll Tax,contr Expend	887	SP19804	954
<b>TOTAL Payment of Mta Payroll Tax</b>	<b>887</b>		<b>954</b>
<b>TOTAL General Government Support</b>	<b>943</b>		<b>954</b>
Parks, Pers Serv	195,030	SP71101	215,358
Parks, Equip & Cap Outlay	49,418	SP71102	730
Parks, Contr Expend	113,669	SP71104	221,917
<b>TOTAL Parks</b>	<b>358,117</b>		<b>438,005</b>
Playgr & Rec Centers, Contr Expend	15,156	SP71404	12,909
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>15,156</b>		<b>12,909</b>
Special Rec Facility, Pers Serv	60,908	SP71801	74,241
Special Rec Facility, Equip & Cap Outlay	1,110	SP71802	1,969
Special Rec Facility, Contr Expend	16,856	SP71804	26,666
<b>TOTAL Special Rec Facility</b>	<b>78,874</b>		<b>102,876</b>
<b>TOTAL Culture And Recreation</b>	<b>452,147</b>		<b>553,790</b>
State Retirement, Empl Bnfts	35,478	SP90108	34,450
Social Security, Empl Bnfts	19,532	SP90308	22,134
Worker's Compensation, Empl Bnfts	11,861	SP90408	11,193
Disability Insurance, Empl Bnfts	215	SP90558	251
Hospital & Medical (dental) Ins, Empl Bnft	80,210	SP90608	113,824
Union Welfare Benefits	2,227	SP90708	2,436
<b>TOTAL Employee Benefits</b>	<b>149,523</b>		<b>184,288</b>
<b>TOTAL Expenditures</b>	<b>602,613</b>		<b>739,032</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>602,613</b>		<b>739,032</b>

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(SP) PARK

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	745,093	SP8021	734,273
Restated Fund Balance - Beg of Year	745,093	SP8022	734,273
ADD - REVENUES AND OTHER SOURCES	591,793		594,593
DEDUCT - EXPENDITURES AND OTHER USES	602,613		739,032
Fund Balance - End of Year	734,273	SP8029	589,834

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	762,589	SR200	337,097
<b>TOTAL Cash</b>	<b>762,589</b>		<b>337,097</b>
Due From Other Funds	9,745	SR391	347,956
<b>TOTAL Due From Other Funds</b>	<b>9,745</b>		<b>347,956</b>
Prepaid Expenses	48,409	SR480	45,353
<b>TOTAL Prepaid Expenses</b>	<b>48,409</b>		<b>45,353</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>820,743</b>		<b>730,406</b>

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	185,506	SR600	35,944
<b>TOTAL Accounts Payable</b>	<b>185,506</b>		<b>35,944</b>
Accrued Liabilities	26,120	SR601	76,159
<b>TOTAL Accrued Liabilities</b>	<b>26,120</b>		<b>76,159</b>
Due To Other Funds		SR630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>211,626</b>		<b>112,103</b>
<b>Fund Balance</b>			
Not in Spendable Form	48,409	SR806	45,353
<b>TOTAL Nonspendable Fund Balance</b>	<b>48,409</b>		<b>45,353</b>
Assigned Appropriated Fund Balance	45,000	SR914	
Assigned Unappropriated Fund Balance	515,708	SR915	572,950
<b>TOTAL Assigned Fund Balance</b>	<b>560,708</b>		<b>572,950</b>
<b>TOTAL Fund Balance</b>	<b>609,117</b>		<b>618,303</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>820,743</b>		<b>730,406</b>

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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	1,550,777	SR1001	1,550,044
<b>TOTAL Real Property Taxes</b>	<b>1,550,777</b>		<b>1,550,044</b>
Interest And Earnings	2,326	SR2401	1,954
<b>TOTAL Use of Money And Property</b>	<b>2,326</b>		<b>1,954</b>
Sale of Refuse For Recycling	2,902	SR2651	2,769
Sales of Equipment	902	SR2665	7,000
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>3,804</b>		<b>9,769</b>
Refunds of Prior Year's Expenditures		SR2701	629
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>629</b>
<b>TOTAL Revenues</b>	<b>1,556,907</b>		<b>1,562,396</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,556,907</b>		<b>1,562,396</b>



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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Judgements And Claims, Cont Exp	142	SR19304	
<b>TOTAL Judgements And Claims</b>	<b>142</b>		<b>0</b>
Payment of Mta Payroll Tax,contr Expend	1,939	SR19804	2,102
<b>TOTAL Payment of Mta Payroll Tax</b>	<b>1,939</b>		<b>2,102</b>
<b>TOTAL General Government Support</b>	<b>2,081</b>		<b>2,102</b>
Refuse & Garbage, Pers Serv	601,113	SR81601	620,143
Refuse & Garbage, Equip & Cap Outlay	172,759	SR81602	46,537
Refuse & Garbage, Contr Expend	439,589	SR81604	403,757
<b>TOTAL Refuse &amp; Garbage</b>	<b>1,213,461</b>		<b>1,070,437</b>
<b>TOTAL Home And Community Services</b>	<b>1,213,461</b>		<b>1,070,437</b>
State Retirement, Empl Bnfts	79,278	SR90108	81,558
Social Security, Empl Bnfts	44,829	SR90308	46,247
Worker's Compensation, Empl Bnfts	89,221	SR90408	89,542
Disability Insurance, Empl Bnfts	331	SR90558	338
Hospital & Medical (dental) Ins, Empl Bnft	237,517	SR90608	255,570
Union Welfare Benefits	7,016	SR90708	7,416
<b>TOTAL Employee Benefits</b>	<b>458,192</b>		<b>480,671</b>
<b>TOTAL Expenditures</b>	<b>1,673,734</b>		<b>1,553,210</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,673,734</b>		<b>1,553,210</b>

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(SR) REFUSE AND GARBAGE

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>725,944</b>	<b>SR8021</b>	<b>609,117</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>725,944</b>	<b>SR8022</b>	<b>609,117</b>
ADD - REVENUES AND OTHER SOURCES	1,556,907		1,562,396
DEDUCT - EXPENDITURES AND OTHER USES	1,673,734		1,553,210
<b>Fund Balance - End of Year</b>	<b>609,117</b>	<b>SR8029</b>	<b>618,303</b>

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(SS) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	35,355	SS200	27,054
<b>TOTAL Cash</b>	<b>35,355</b>		<b>27,054</b>
Due From Other Funds	65	SS391	150
<b>TOTAL Due From Other Funds</b>	<b>65</b>		<b>150</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>35,420</b>		<b>27,204</b>

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(SS) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	2,600	SS600	755
<b>TOTAL Accounts Payable</b>	<b>2,600</b>		<b>755</b>
<b>TOTAL Liabilities</b>	<b>2,600</b>		<b>755</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	32,820	SS915	26,449
<b>TOTAL Assigned Fund Balance</b>	<b>32,820</b>		<b>26,449</b>
<b>TOTAL Fund Balance</b>	<b>32,820</b>		<b>26,449</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>35,420</b>		<b>27,204</b>

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(SS) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	120,000	SS1001	110,000
<b>TOTAL Real Property Taxes</b>	<b>120,000</b>		<b>110,000</b>
Interest And Earnings	65	SS2401	85
<b>TOTAL Use of Money And Property</b>	<b>65</b>		<b>85</b>
<b>TOTAL Revenues</b>	<b>120,065</b>		<b>110,085</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>120,065</b>		<b>110,085</b>

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(SS) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Sewage Treat Disp, Contr Expend	114,832	SS81304	116,456
<b>TOTAL Sewage Treat Disp</b>	<b>114,832</b>		<b>116,456</b>
<b>TOTAL Home And Community Services</b>	<b>114,832</b>		<b>116,456</b>
<b>TOTAL Expenditures</b>	<b>114,832</b>		<b>116,456</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>114,832</b>		<b>116,456</b>



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(SS) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>27,587</b>	<b>SS8021</b>	<b>32,820</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>27,587</b>	<b>SS8022</b>	<b>32,820</b>
ADD - REVENUES AND OTHER SOURCES	120,065		110,085
DEDUCT - EXPENDITURES AND OTHER USES	114,832		116,456
<b>Fund Balance - End of Year</b>	<b>32,820</b>	<b>SS8029</b>	<b>26,449</b>

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(SS) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	110,000	SS1049N	110,000
Est Rev - Use of Money And Property	50	SS2499N	50
<b>TOTAL Estimated Revenues</b>	<b>110,050</b>		<b>110,050</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>110,050</b>		<b>110,050</b>

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(SS) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Home And Community Services	110,050	SS8999N	110,050
<b>TOTAL Appropriations</b>	<b>110,050</b>		<b>110,050</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>110,050</b>		<b>110,050</b>

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(SW) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	134,339	SW200	128,036
<b>TOTAL Cash</b>	<b>134,339</b>		<b>128,036</b>
Due From Other Funds	215	SW391	
<b>TOTAL Due From Other Funds</b>	<b>215</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>134,813</b>		<b>128,295</b>

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(SW) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	3,758	SW600	16,163
<b>TOTAL Accounts Payable</b>	<b>3,758</b>		<b>16,163</b>
Due To Other Funds	12,928	SW630	38,036
<b>TOTAL Due To Other Funds</b>	<b>12,928</b>		<b>38,036</b>
<b>TOTAL Liabilities</b>	<b>16,686</b>		<b>54,199</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	3,927	SW914	3,927
Assigned Unappropriated Fund Balance	113,941	SW915	79,124
<b>TOTAL Assigned Fund Balance</b>	<b>117,868</b>		<b>83,051</b>
Unassigned Fund Balance		SW917	-9,214
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>-9,214</b>
<b>TOTAL Fund Balance</b>	<b>118,127</b>		<b>74,096</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>134,813</b>		<b>128,295</b>

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(SW) WATER

Results of Operation

Code Description	2016	EdpCode	2017
<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	287	SW2401	177
<b>TOTAL Use of Money And Property</b>	<b>287</b>		<b>177</b>
<b>TOTAL Revenues</b>	<b>80,072</b>		<b>79,962</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>80,072</b>		<b>79,962</b>

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(SW) WATER

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Water Trans & Distrib, Contr Expend	66,816	SW83404	112,195
<b>TOTAL Water Trans &amp; Distrib</b>	<b>66,816</b>		<b>112,195</b>
<b>TOTAL Home And Community Services</b>	<b>66,816</b>		<b>112,195</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	497	SW97207	298
<b>TOTAL Debt Interest</b>	<b>497</b>		<b>298</b>
<b>TOTAL Expenditures</b>	<b>78,813</b>		<b>123,993</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>78,813</b>		<b>123,993</b>



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(SW) WATER

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	116,868	SW8021	118,127
Restated Fund Balance - Beg of Year	116,868	SW8022	118,127
ADD - REVENUES AND OTHER SOURCES	80,072		79,962
DEDUCT - EXPENDITURES AND OTHER USES	78,813		123,993
Fund Balance - End of Year	118,127	SW8029	74,096

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(SW) WATER

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	79,785	SW1049N	79,785
Est Rev - Use of Money And Property	150	SW2499N	150
<b>TOTAL Estimated Revenues</b>	<b>79,935</b>		<b>79,935</b>
Appropriated Reserve	0	SW511N	
Appropriated Fund Balance	3,927	SW599N	3,927
<b>TOTAL Estimated Other Sources</b>	<b>3,927</b>		<b>3,927</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>83,862</b>		<b>83,862</b>

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(SW) WATER

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Home And Community Services	72,060	SW8999N	72,257
App - Debt Service	11,802	SW9899N	11,605
<b>TOTAL Appropriations</b>	<b>83,862</b>		<b>83,862</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>83,862</b>		<b>83,862</b>

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(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	576,313	TA200	683,423
Cash In Time Deposits	158,527	TA201	161,554
<b>TOTAL Cash</b>	<b>734,840</b>		<b>844,977</b>
Due From Other Funds	107,713	TA391	
<b>TOTAL Due From Other Funds</b>	<b>107,713</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>842,553</b>		<b>844,977</b>

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(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Guaranty & Bid Deposits	4,522	TA30	4,522
Deposit of Securities By Bank	503,262	TA32	
Other Funds (specify)	334,769	TA85	840,455
<b>TOTAL Agency Liabilities</b>	<b>842,553</b>		<b>844,977</b>
<b>TOTAL Liabilities</b>	<b>842,553</b>		<b>844,977</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>842,553</b>		<b>844,977</b>

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Balance Sheet

Code Description	2016	EdpCode	2017
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Balance Sheet

Code Description	2016	EdpCode	2017
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Results of Operation

Code Description	2016	EdpCode	2017
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Results of Operation

Code Description	2016	EdpCode	2017
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(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<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	2016	EdpCode	2017
<b>Assets</b>			
Total Non-Current Govt Liabilities	28,275,928	W129	29,492,937
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>28,275,928</b>		<b>29,492,937</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>28,275,928</b>		<b>29,492,937</b>

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Net Pension Liability -Proportionate Share	3,919,916	W638	2,429,069
Other Post Employment Benefits	22,620,892	W683	25,692,368
<b>TOTAL Other Liabilities</b>	<b>26,540,808</b>		<b>28,121,437</b>
Bonds Payable	1,735,120	W628	1,371,500
<b>TOTAL Bond And Long Term Liabilities</b>	<b>1,735,120</b>		<b>1,371,500</b>
<b>TOTAL Liabilities</b>	<b>28,275,928</b>		<b>29,492,937</b>
<b>TOTAL Liabilities</b>	<b>28,275,928</b>		<b>29,492,937</b>

**TOWN OF Kent**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2017**

4/30/2018

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
2011	BOND N	refunding of town hall bonds			07/19/2011	09/15/2022	0.023%		\$2,875,000	\$1,655,000	\$295,000	\$0	\$0		\$1,360,000
2013	BOND N	Highway Trucks			08/26/2013	09/15/2017	1.40%		\$285,600	\$57,120	\$57,120	\$0	\$0		\$0
2013	BOND N	SW1 Generator			09/25/2013	03/15/2018	1.75%		\$57,500	\$23,000	\$11,500	\$0	\$0		\$11,500
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										\$1,735,120	\$363,620	\$0	\$0	\$0	\$1,371,500
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year										\$1,735,120	\$363,620	\$0	\$0	\$0	\$1,371,500

TOWN OF Kent  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2017

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$1,400.00
Demand Deposits	9Z2011	\$119,141.00
Time Deposits	9Z2021	\$7,971,056.00
Total		<u>\$8,091,597.00</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$939,817.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$9,358,698.00
Total		<u>\$10,298,515.00</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	



TOWN OF Kent  
Bank Reconciliation  
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-4341	\$168,266	\$56	\$26,688	\$141,634
*****-0700	\$305,611	\$1,002	\$0	\$306,613
*****-0010	\$670,575	\$0	\$0	\$670,575
*****-4323	\$172,319	\$0	\$0	\$172,319
*****-4000	\$3,406	\$0	\$215	\$3,191
*****-6836	\$5,763,498	\$0	\$0	\$5,763,498
*****-2217	\$18,683	\$185	\$0	\$18,868
*****-5879	\$312,155	\$1,032	\$84,173	\$229,014
*****-5281	\$3,064	\$0	\$0	\$3,064
*****-3939	\$73,137	\$0	\$0	\$73,137
*****-4974	\$34,119	\$0	\$0	\$34,119
*****-1916	\$110,215	\$0	\$0	\$110,215
*****-0622	\$2,868	\$0	\$0	\$2,868
*****-6253	\$41,573	\$0	\$0	\$41,573
*****-2101	\$6,897	\$0	\$0	\$6,897
*****-5887	\$512,353	\$0	\$0	\$512,353
*****-3947	\$131	\$0	\$0	\$131
*****-3920	\$128	\$0	\$0	\$128

Total Adjusted Bank Balance				\$8,090,197
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Petty Cash				\$1,400.00
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Adjustments				\$0.00
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Total Cash	9ZCASH	*		\$8,091,597
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Total Cash Balance All Funds	9ZCASHB	*		\$8,091,597
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\* Must be equal

TOWN OF Kent  
Local Government Questionnaire  
For the Fiscal Year Ending 2017

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited? 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? If yes, has your municipality used the results to design the system of internal controls?	Yes Yes
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 2017

<b>Total Full Time Employees:</b>		82			
<b>Total Part Time Employees:</b>		26			
<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	\$571,814.00	61	3	
90158	Police and Fire Retirement	\$425,005.00	20		
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$483,229.00	82	26	
90408	Worker's Compensation Insurance	\$390,511.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$1,834.00			
90558	Disability Insurance	\$3,394.00			
90608	Hospital and Medical (Dental) Insurance	\$2,374,939.00	75		50
90708	Union Welfare Benefits	\$50,908.00	63		
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$4,301,634.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$4,304,591.00</b>			

TOWN OF Kent  
Energy Costs and Consumption  
For the Fiscal Year Ending 2017

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$68,502	38,831	gallons	
Diesel Fuel	\$63,470	34,633	gallons	
Fuel Oil	\$35,967	14,309	gallons	
Natural Gas			cubic feet	
Electricity	\$113,138		kilowatt-hours	
Coal			tons	
Propane	\$1,394	308	gallons	

TOWN OF Kent  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2017

**Annual OPEB Cost and Net OPEB Obligation**

1. Type of Other Post Employment Benefits Plan	Single-Employer Defined Benefits
2. Annual Required Contribution(ARC)	\$2,732,045.00
3. Interest on Net OPEB Obligation	\$904,836.00
4. Adjustment to Annual Required Contribution	\$262,685.00
5. Annual OPEB Expense	\$3,899,566.00
6. Less: Actual Contribution Made	\$828,089.00
7. Increase in Net OPEB Obligation	\$3,071,477.00
8. Net OPEB Obligation - beginning of year	\$22,620,891.00
9. Net OPEB Obligation - end of year	\$25,692,368.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$25,692,368.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	21.24%

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)	\$32,770,354.00
13. Less: Actuarial Value of Plan Assets	
14. Unfunded Actuarial Accrued Liability(UAAL)	\$32,770,354.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	
16. Annual Covered Payroll (of active employees covered by the plan)	\$5,812,804.00
17. UAAL as Percentage of Annual Covered Payroll	563.76%

**Other OPEB Information**

18. Date of most recent actuarial valuation	12/31/2017
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 12/31/2017, 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 12/31/2017 and filed by means of electronic data transmission.

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

(845) 306-5588  
Telephone Number

04/30/2018  
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 2017

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 Prior perior adjustment for long-term receivable for which EFC funds have been received in 2017.