

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 12/31/2021

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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (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
- (TC) CUSTODIAL
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2020 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 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	5,051,298	A200	5,196,207
Cash In Time Deposits	103,905	A201	103,947
Petty Cash	1,000	A210	1,000
TOTAL Cash	5,156,203		5,301,154
Investments In Securities	143	A450	143
TOTAL Investments	143		143
Accounts Receivable	179,312	A380	388,674
TOTAL Other Receivables (net)	179,312		388,674
Due From State And Federal Government	6,871	A410	6,871
TOTAL State And Federal Aid Receivables	6,871		6,871
Due From Other Funds	31,916	A391	421,447
TOTAL Due From Other Funds	31,916		421,447
Inventory Of Materials And Supplies	264,876	A445	282,266
TOTAL Inventories	264,876		282,266
Prepaid Expenses	323,924	A480	388,262
TOTAL Prepaid Expenses	323,924		388,262
Cash Special Reserves	191,434	A230	191,434
TOTAL Restricted Assets	191,434		191,434
TOTAL Assets	6,154,679		6,980,251

TOWN OF Kent
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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	225,373	A600	484,211
TOTAL Accounts Payable	225,373		484,211
Accrued Liabilities	80,853	A601	124,909
TOTAL Accrued Liabilities	80,853		124,909
Guaranty & Bid Deposits	734,577	A730	745,357
TOTAL Other Deposits	734,577		745,357
Other Liabilities		A688	674,972
TOTAL Other Liabilities	0		674,972
Due To Other Funds	290,813	A630	743
TOTAL Due To Other Funds	290,813		743
TOTAL Liabilities	1,331,616		2,030,192
Deferred Inflows of Resources			
Deferred Inflow of Resources	7,166	A691	40,168
Deferred Taxes		A694	
TOTAL Deferred Inflows of Resources	7,166		40,168
TOTAL Deferred Inflows of Resources	7,166		40,168
Fund Balance			
Not in Spendable Form	588,800	A806	670,528
TOTAL Nonspendable Fund Balance	588,800		670,528
Reserve For Debt	191,434	A884	191,434
TOTAL Restricted Fund Balance	191,434		191,434
Committed Fund Balance	153,500	A913	
TOTAL Committed Fund Balance	153,500		0
Assigned Appropriated Fund Balance	273,105	A914	48,241
Assigned Unappropriated Fund Balance	152,602	A915	113,336
TOTAL Assigned Fund Balance	425,707		161,577
Unassigned Fund Balance	3,456,456	A917	3,886,352
TOTAL Unassigned Fund Balance	3,456,456		3,886,352
TOTAL Fund Balance	4,815,897		4,909,891
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,154,679		6,980,251

TOWN OF Kent
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For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	7,897,045	A1001	7,921,797
TOTAL Real Property Taxes	7,897,045		7,921,797
Interest & Penalties On Real Prop Taxes	54,397	A1090	49,361
TOTAL Real Property Tax Items	54,397		49,361
Franchises	265,597	A1170	261,309
TOTAL Non Property Tax Items	265,597		261,309
Tax Collector Fees		A1232	5,645
Clerk Fees	1,607	A1255	3,269
Other General Departmental Income	245,933	A1289	316,662
Police Fees	1,170	A1520	1,185
Public Pound Charges, Dog Control Fees		A1550	30
Safety Inspection Fees	207,250	A1560	220,327
Charges For Demolition of Unsafe Buildings	20,910	A1570	11,641
Other Public Safety Departmental Income		A1589	67,224
Vital Statistics Fees	7,993	A1603	5,075
Park And Recreational Charges	67,990	A2001	114,696
Planning Board Fees	2,600	A2115	6,750
Refuse & Garbage Charges	87,776	A2130	89,268
TOTAL Departmental Income	643,229		841,772
Misc Revenue, Other Govts	2,393	A2389	
TOTAL Intergovernmental Charges	2,393		0
Interest And Earnings	37,509	A2401	13,780
Rental of Real Property	84,102	A2410	67,551
TOTAL Use of Money And Property	121,611		81,331
Dog Licenses	1,920	A2544	1,920
Permits, Other	50	A2590	50
TOTAL Licenses And Permits	1,970		1,970
Fines And Forfeited Bail	628,081	A2610	865,808
TOTAL Fines And Forfeitures	628,081		865,808
Sales of Equipment	2,370	A2665	1,595
Insurance Recoveries		A2680	36,294
TOTAL Sale of Property And Compensation For Loss	2,370		37,889
Refunds of Prior Year's Expenditures	425	A2701	-22,491
Gifts And Donations	6,140	A2705	237,000
AIM Related Payments	58,361	A2750	58,361
Unclassified (specify)	50,050	A2770	2
TOTAL Miscellaneous Local Sources	114,976		272,872
St Aid, Mortgage Tax	367,758	A3005	657,715
St Aid, Other Public Safety	3,431	A3389	15,271
St Aid, Other Health	20,000	A3489	
St Aid, Youth Programs	1,502	A3820	1,502
TOTAL State Aid	392,691		674,488

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Fed Aid, Crime Control	25,571	A4320	6,200
TOTAL Federal Aid	25,571		6,200
TOTAL Revenues	10,149,931		11,014,797
TOTAL Revenues	10,149,931		11,014,797

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	69,877	A10101	69,611
Legislative Board, Contr Expend	3,023	A10104	500
Legislative Board, Empl Bnfts	9,217	A10108	10,144
TOTAL Legislative Board	82,117		80,255
Municipal Court, Pers Serv	214,631	A11101	198,984
Municipal Court, Contr Expend	363,098	A11104	457,759
Municipal Court, Empl Bnfts	55,640	A11108	51,169
TOTAL Municipal Court	633,369		707,912
Supervisor,pers Serv	113,304	A12201	102,550
Supervisor,contr Expend	792	A12204	-10
Supervisor,empl Bnfts	24,361	A12208	21,959
TOTAL Supervisor	138,457		124,499
Comptroller,pers Serv	126,149	A13151	112,778
Comptroller, Contr Expend	17,794	A13154	15,396
Comptroller, Empl Bnfts	45,908	A13158	45,519
TOTAL Comptroller	189,851		173,693
Auditor, Contr Expend	36,700	A13204	40,208
TOTAL Auditor	36,700		40,208
Tax Collection,pers Serv	48,985	A13301	47,829
Tax Collection,contr Expend	5,253	A13304	5,410
Tax Collection,empl Bnfts	4,421	A13308	4,556
TOTAL Tax Collection	58,659		57,795
Budget, Pers Serv	10,484	A13401	10,444
Budget, Empl Bnfts	1,796	A13408	1,859
TOTAL Budget	12,280		12,303
Assessment, Pers Serv	91,758	A13551	125,849
Assessment, Contr Expend	7,814	A13554	10,358
Assessment, Empl Bnfts	22,893	A13558	29,574
TOTAL Assessment	122,465		165,781
Clerk,pers Serv	157,118	A14101	156,006
Clerk,equip & Cap Outlay	1,250	A14102	1,350
Clerk,contr Expend	1,965	A14104	1,190
Clerk,empl Bnfts	93,528	A14108	97,006
TOTAL Clerk	253,861		255,552
Law, Contr Expend	105,116	A14204	151,711
TOTAL Law	105,116		151,711
Personnel, Contr Expend	6,003	A14304	5,976
TOTAL Personnel	6,003		5,976
Records Mgmt, PerS. SerV.	35,868	A14601	25,049
Records Mgmt, Contr Expend	1,443	A14604	1,335
Records Mgmt, Empl Bnfts	3,700	A14608	2,902
TOTAL Records Mgmt	41,011		29,286
Operation of Plant, Pers Serv	59,218	A16201	65,243
Operation of Plant, Equip & Cap Outlay	26,840	A16202	50
Operation of Plant, Contr Expend	235,973	A16204	250,462

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Operation of Plant, Empl Bnfts	22,813	A16208	24,607
TOTAL Operation of Plant	344,844		340,362
Central Garage Pers Serv	367,511	A16401	369,314
Central Garage Equip & Cap Outlay	3,125	A16402	68,551
Central Garage Contr Expend	272,369	A16404	384,076
Central Garage Empl Bnfts	194,619	A16408	191,121
TOTAL Central Garage Empl Bnfts	837,624		1,013,062
Central Comm System Contr Expend	3,526	A16504	3,952
TOTAL Central Comm System Contr Expend	3,526		3,952
Central Print & Mail Contr Expend	33,619	A16704	44,049
TOTAL Central Print & Mail Contr Expend	33,619		44,049
Central Data Process, Contr Expend	69,166	A16804	59,658
TOTAL Central Data Process	69,166		59,658
Unallocated Insurance, Contr Expend	170,944	A19104	177,981
TOTAL Unallocated Insurance	170,944		177,981
Municipal Assn Dues, Contr Expend	1,650	A19204	1,500
TOTAL Municipal Assn Dues	1,650		1,500
Payment of MTA Payroll Tax, Contr Expend	15,008	A19804	14,790
TOTAL Payment of MTA Payroll Tax	15,008		14,790
Other General Govt Support, Contract Exp	2,051	A19894	1,195
TOTAL Other General Govt Support	2,051		1,195
TOTAL General Government Support	3,158,321		3,461,520
Police, Pers Serv	2,361,029	A31201	2,468,810
Police, Equip & Cap Outlay	68,569	A31202	106,257
Police, Contr Expend	164,774	A31204	229,137
Police, Empl Bnfts	1,218,737	A31208	1,283,010
TOTAL Police	3,813,109		4,087,214
Traffic Control, Contr Expen	13,004	A33104	10,835
TOTAL Traffic Control	13,004		10,835
Fire, Pers Serv	12,518	A34101	12,447
Fire, Contr Expend	3,460	A34104	2,395
Fire, Empl Bnfts	958	A34108	952
TOTAL Fire	16,936		15,794
Control of Animals, Pers Serv	104	A35101	490
Control of Animals, Contr Expend	2,068	A35104	4,390
Control of Animals, Empl Bnfts	8	A35108	37
TOTAL Control of Animals	2,180		4,917
Safety Inspection, Pers Serv	119,145	A36201	119,798
Safety Inspection, Contr Expend	8,470	A36204	22,487
Safety Inspection, Empl Bnfts	69,176	A36208	70,434
TOTAL Safety Inspection	196,791		212,719
Misc Public Safety, Contr Expend	15,560	A39894	3,150
TOTAL Misc Public Safety	15,560		3,150
TOTAL Public Safety	4,057,580		4,334,629
Registrar of Vital Statistics, Pers Serv	8,061	A40201	8,031

TOWN OF Kent
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Registrar of Vital Stat Contr Expend	198	A40204	
Registrar of Vital Stat, Empl Bnfts	1,893	A40208	1,895
TOTAL Registrar of Vital Stat	10,152		9,926
TOTAL Health	10,152		9,926
Street Admin, Pers Serv	81,819	A50101	81,507
Street Admin, Contr Expend	48,963	A50104	55,565
Street Admin, Empl Bnfts	8,843	A50108	8,819
TOTAL Street Admin	139,625		145,891
Garage, Contr Expend	75,670	A51324	106,331
TOTAL Garage	75,670		106,331
Street Lighting, Contr Expend	15,794	A51824	18,715
TOTAL Street Lighting	15,794		18,715
TOTAL Transportation	231,089		270,937
Veterans Service, Contr Expend	320	A65104	320
TOTAL Veterans Service	320		320
Programs For Aging, Contr Expend		A67724	
TOTAL Programs For Aging	0		0
Other Eco & Dev, Contr Expend	2,500	A69894	2,500
TOTAL Other Eco & Dev	2,500		2,500
TOTAL Economic Assistance And Opportunity	2,820		2,820
Council On The Arts, Contr Expend	190	A70104	5,125
TOTAL Council On The Arts	190		5,125
Recreation Admini, Pers Serv	120,671	A70201	121,956
Recreation Admini, Contr Expend	2,496	A70204	8,252
Recreation Admini, Empl Bnfts	51,005	A70208	53,963
TOTAL Recreation Admini	174,172		184,171
Parks, Pers Serv	200,453	A71101	224,196
Parks, Equip & Cap Outlay	3,193	A71102	172
Parks, Contr Expend	73,668	A71104	82,916
Parks, Empl Bnfts	88,371	A71108	83,150
TOTAL Parks	365,685		390,434
Special Rec Facility, Contr Expend	12,314	A71804	20,173
TOTAL Special Rec Facility	12,314		20,173
Youth Prog, Contr Expend	38,565	A73104	38,266
TOTAL Youth Prog	38,565		38,266
Library, Contr Expend	566,686	A74104	566,686
Library, Empl Bnfts	24,683	A74108	27,024
TOTAL Library	591,369		593,710
Historian, Contr Expend		A75104	1,140
TOTAL Historian	0		1,140
Celebrations, Contr Expend		A75504	11,980
TOTAL Celebrations	0		11,980
Adult Recreation, Contr Expend	9,442	A76204	10,264
TOTAL Adult Recreation	9,442		10,264
TOTAL Culture And Recreation	1,191,737		1,255,263

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Zoning, Contr Expend	11,332	A80104	11,794
TOTAL Zoning	11,332		11,794
Planning, Pers Serv	15,915	A80201	15,443
Planning, Contr Expend	18,919	A80204	36,634
Planning, Empl Bnfts	1,824	A80208	1,614
TOTAL Planning	36,658		53,691
Environmental Control, Contr Expend	11,110	A80904	205,688
TOTAL Environmental Control	11,110		205,688
Refuse & Garbage, Equip & Cap Outlay		A81602	72,994
Refuse & Garbage, Contr Expend	80,968	A81604	85,768
TOTAL Refuse & Garbage	80,968		158,762
Landfill Clos-Post Clos,contr Exp	33,298	A81614	41,900
TOTAL Landfill Clos-Post Clos	33,298		41,900
Comm Beautification, Contr Expend	1,905	A85104	811
TOTAL Comm Beautification	1,905		811
Other Comm Environment	9,000	A85894	9,000
TOTAL Other Comm Environment	9,000		9,000
Code Enforcements, Pers Serv	25,762	A86641	23,683
Code Enforcements, Contr Expend	672	A86644	639
TOTAL Code Enforcements	26,434		24,322
Cemetery, Contr Expend	5,100	A88104	6,119
TOTAL Cemetery	5,100		6,119
Misc Home & Comm Serv, Contr Expend	28,645	A89894	33,825
TOTAL Misc Home & Comm Serv	28,645		33,825
TOTAL Home And Community Services	244,450		545,912
Social Security, Employer Cont	1,970	A90308	1,812
Worker's Compensation, Empl Bnfts	65,388	A90408	67,099
Unemployment Insurance, Empl Bnfts	12,280	A90508	
Disability Insurance, Empl Bnfts	1,960	A90558	1,986
Hospital & Medical (dental) Ins, Empl Bnft	549,291	A90608	563,763
TOTAL Employee Benefits	630,889		634,660
Debt Principal, Serial Bonds	270,000	A97106	265,000
TOTAL Debt Principal	270,000		265,000
Debt Interest, Serial Bonds	23,850	A97107	15,750
TOTAL Debt Interest	23,850		15,750
TOTAL Expenditures	9,820,888		10,796,417
Transfers, Other Funds	127,933	A99019	124,386

TOWN OF Kent
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Other Uses			
Transfers, Capital Projects Fund	410,000	A99509	
TOTAL Operating Transfers	537,933		124,386
TOTAL Other Uses	537,933		124,386
TOTAL Expenditures	10,358,821		10,920,803

TOWN OF Kent
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,024,787	A8021	4,815,897
Restated Fund Balance - Beg of Year	5,024,787	A8022	4,815,897
ADD - REVENUES AND OTHER SOURCES	10,149,931		11,014,797
DEDUCT - EXPENDITURES AND OTHER USES	10,358,821		10,920,803
Fund Balance - End of Year	4,815,897	A8029	4,909,891

TOWN OF Kent
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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	7,921,797	A1049N	7,921,797
Est Rev - Real Property Tax Items	45,000	A1099N	45,000
Est Rev - Non Property Tax Items	276,000	A1199N	271,000
Est Rev - Departmental Income	681,050	A1299N	829,850
Est Rev - Intergovernmental Charges	2,250	A2399N	2,250
Est Rev - Use of Money And Property	144,452	A2499N	134,452
Est Rev - Licenses And Permits	3,500	A2599N	3,000
Est Rev - Fines And Forfeitures	670,000	A2649N	850,000
Est Rev - Miscellaneous Local Sources	58,361	A2799N	58,361
Est Rev - State Aid	322,849	A3099N	522,849
TOTAL Estimated Revenues	10,125,259		10,638,559
Appropriated Fund Balance	273,105	A599N	48,241
TOTAL Estimated Other Sources	273,105		48,241
TOTAL Estimated Revenues	10,398,364		10,686,800

TOWN OF Kent
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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	3,286,533	A1999N	3,367,059
App - Public Safety	4,261,634	A3999N	4,402,014
App - Health	10,726	A4999N	10,456
App - Transportation	227,146	A5999N	227,146
App - Economic Assistance And Opportunity	26,900	A6999N	26,900
App - Culture And Recreation	1,273,432	A7999N	1,280,007
App - Home And Community Services	235,957	A8999N	239,585
App - Employee Benefits	670,900	A9199N	665,833
App - Debt Service	280,750	A9899N	267,800
TOTAL Appropriations	10,273,978		10,486,800
App - Interfund Transfer	124,386	A9999N	200,000
TOTAL Other Uses	124,386		200,000
TOTAL Appropriations	10,398,364		10,686,800

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	779,865	DA200	1,026,851
TOTAL Cash	779,865		1,026,851
Due From Other Funds		DA391	
TOTAL Due From Other Funds	0		0
Prepaid Expenses	95,857	DA480	134,057
TOTAL Prepaid Expenses	95,857		134,057
TOTAL Assets	875,722		1,160,908

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	55,174	DA600	84,596
TOTAL Accounts Payable	55,174		84,596
Accrued Liabilities	41,119	DA601	50,506
TOTAL Accrued Liabilities	41,119		50,506
Due To Other Funds	223,739	DA630	612,742
TOTAL Due To Other Funds	223,739		612,742
TOTAL Liabilities	320,032		747,844
Fund Balance			
Not in Spendable Form	95,857	DA806	134,057
TOTAL Nonspendable Fund Balance	95,857		134,057
Assigned Appropriated Fund Balance		DA914	276,946
Assigned Unappropriated Fund Balance	459,833	DA915	2,061
TOTAL Assigned Fund Balance	459,833		279,007
Unassigned Fund Balance		DA917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	555,690		413,064
TOTAL Liabilities, Deferred Inflows And Fund Balance	875,722		1,160,908

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	3,570,420	DA1001	3,570,420
TOTAL Real Property Taxes	3,570,420		3,570,420
Interest And Earnings	18,660	DA2401	
TOTAL Use of Money And Property	18,660		0
Sales of Scrap & Excess Materials	5,662	DA2650	3,660
Sales of Equipment	71,887	DA2665	2,500
Insurance Recoveries	47,217	DA2680	
TOTAL Sale of Property And Compensation For Loss	124,766		6,160
Refunds of Prior Year's Expenditures	112	DA2701	
Unclassified (specify)	23,917	DA2770	7,581
TOTAL Miscellaneous Local Sources	24,029		7,581
TOTAL Revenues	3,737,875		3,584,161
Interfund Transfers	127,933	DA5031	199,386
TOTAL Interfund Transfers	127,933		199,386
TOTAL Other Sources	127,933		199,386
TOTAL Revenues	3,865,808		3,783,547

TOWN OF Kent
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Payment of MTA Payroll Tax, Contr Expend	5,486	DA19804	5,698
TOTAL Payment of MTA Payroll Tax	5,486		5,698
TOTAL General Government Support	5,486		5,698
Maint of Streets, Pers Serv	912,441	DA51101	874,173
Maint of Streets, Contr Expend	214,263	DA51104	231,721
TOTAL Maint of Streets	1,126,704		1,105,894
Machinery, Equip & Cap Outlay	500	DA51302	78,213
Machinery, Contr Expend	376,384	DA51304	411,218
TOTAL Machinery	376,884		489,431
Brush And Weeds, Contr Expend	6,954	DA51404	5,497
TOTAL Brush And Weeds	6,954		5,497
Snow Removal, Pers Serv	663,539	DA51421	801,904
Snow Removal, Contr Expend	140,603	DA51424	266,335
TOTAL Snow Removal	804,142		1,068,239
TOTAL Transportation	2,314,684		2,669,061
State Retirement, Empl Bnfts	202,219	DA90108	236,971
Social Security , Empl Bnfts	118,670	DA90308	125,625
Worker's Compensation, Empl Bnfts	68,877	DA90408	70,530
Disability Insurance, Empl Bnfts	698	DA90558	684
Hospital & Medical (dental) Ins, Empl Bnft	570,612	DA90608	594,510
Union Welfare Benefits	14,994	DA90708	15,385
TOTAL Employee Benefits	976,070		1,043,705
Debt Principal, Bond Anticipation Notes		DA97306	76,000
Other Debt, Principal	66,186	DA97896	85,321
TOTAL Debt Principal	66,186		161,321
Debt Interest, Bond Anticipation Notes	29,917	DA97307	37,500
Other Debt, Interest	8,770	DA97897	8,887
TOTAL Debt Interest	38,687		46,387
TOTAL Expenditures	3,401,113		3,926,172
TOTAL Expenditures	3,401,113		3,926,172

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	90,995	DA8021	555,690
Restated Fund Balance - Beg of Year	90,995	DA8022	555,690
ADD - REVENUES AND OTHER SOURCES	3,865,808		3,783,547
DEDUCT - EXPENDITURES AND OTHER USES	3,401,113		3,926,172
Fund Balance - End of Year	555,690	DA8029	413,065

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	3,570,420	DA1049N	3,570,420
Est Rev - Use of Money And Property	8,000	DA2499N	5,000
Est Rev - Miscellaneous Local Sources	20,000	DA2799N	56,880
TOTAL Estimated Revenues	3,598,420		3,632,300
Estimated - Interfund Transfer	124,386	DA5031N	200,000
Appropriated Fund Balance	0	DA599N	276,946
TOTAL Estimated Other Sources	124,386		476,946
TOTAL Estimated Revenues	3,722,806		4,109,246

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Transportation	2,680,013	DA5999N	2,610,263
App - Employee Benefits	949,588	DA9199N	1,054,151
App - Debt Service	93,205	DA9899N	444,832
TOTAL Appropriations	3,722,806		4,109,246
TOTAL Appropriations	3,722,806		4,109,246

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	223,062	H200	3,560,589
TOTAL Cash	223,062		3,560,589
Accounts Receivable		H380	
TOTAL Other Receivables (net)	0		0
Due From State And Federal Government		H410	
TOTAL State And Federal Aid Receivables	0		0
TOTAL Assets	223,062		3,560,589

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable		H600	158,420
TOTAL Accounts Payable	0		158,420
Accrued Liabilities		H601	24,500
TOTAL Accrued Liabilities	0		24,500
Bond Anticipation Notes Payable	3,000,000	H626	
TOTAL Notes Payable	3,000,000		0
Due To Other Funds	235,086	H630	121,873
TOTAL Due To Other Funds	235,086		121,873
TOTAL Liabilities	3,235,086		304,793
Fund Balance			
Assigned Unappropriated Fund Balance		H915	3,255,796
TOTAL Assigned Fund Balance	0		3,255,796
Unassigned Fund Balance	-3,012,024	H917	
TOTAL Unassigned Fund Balance	-3,012,024		0
TOTAL Fund Balance	-3,012,024		3,255,796
TOTAL Liabilities, Deferred Inflows And Fund Balance	223,062		3,560,589

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Misc Revenue, Other Govts		H2389	
TOTAL Intergovernmental Charges	0		0
Premium & Accrued Interest On Obligations		H2710	924,914
TOTAL Miscellaneous Local Sources	0		924,914
St Aid, Consolidated Highway Aid	264,649	H3501	506,851
ST. Aid Multi-Modal TransP. Program	50,000	H3505	
TOTAL State Aid	314,649		506,851
TOTAL Revenues	314,649		1,431,765
Interfund Transfers	460,000	H5031	10,000
TOTAL Interfund Transfers	460,000		10,000
Serial Bonds		H5710	7,145,000
Bans Redeemed From Appropriations		H5731	76,000
Installment Purchase Debt		H5785	
Other Debt	177,030	H5789	
TOTAL Proceeds of Obligations	177,030		7,221,000
TOTAL Other Sources	637,030		7,231,000
TOTAL Revenues	951,679		8,662,765

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Fiscal Agents Fees, Contr Expend		H13804	120,984
TOTAL Fiscal Agents Fees	0		120,984
Central Garage, Equip & Cap Outlay	19,980	H16402	242,306
TOTAL Central Garage	19,980		242,306
TOTAL General Government Support	19,980		363,290
Engineering, Equip & Cap Outlay		H50202	39,175
TOTAL Engineering	0		39,175
Perm Improve Highway, Equip & Cap Outlay	1,314,151	H51122	1,334,202
TOTAL Perm Improve Highway	1,314,151		1,334,202
Maint of Bridges, Equip & Cap Outlay		H51202	29,596
TOTAL Maint of Bridges	0		29,596
Machinery, Equip & Cap Outlay	658,534	H51302	339,182
TOTAL Machinery	658,534		339,182
TOTAL Transportation	1,972,685		1,742,155
Parks, Equip & Cap Outlay	7,662	H71102	289,500
TOTAL Parks	7,662		289,500
TOTAL Culture And Recreation	7,662		289,500
Sewer, Equip & Cap Outlay	125,000	H81972	
TOTAL Sewer	125,000		0
TOTAL Home And Community Services	125,000		0
TOTAL Expenditures	2,125,327		2,394,945
TOTAL Expenditures	2,125,327		2,394,945

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-1,838,376	H8021	-3,012,024
Restated Fund Balance - Beg of Year	-1,838,376	H8022	-3,012,024
ADD - REVENUES AND OTHER SOURCES	951,679		8,662,765
DEDUCT - EXPENDITURES AND OTHER USES	2,125,327		2,394,945
Fund Balance - End of Year	-3,012,024	H8029	3,255,796

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land	16,345,620	K101	16,345,620
Buildings	14,692,037	K102	14,995,239
Machinery And Equipment	8,667,144	K104	9,089,961
Construction Work In Progress	7,662	K105	109,175
Infrastructure	12,090,118	K106	13,620,184
Accum Deprec, Buildings	-7,615,706	K112	-7,985,330
Accum Depr, Machinery & Equip	-6,249,486	K114	-6,723,378
Accum Deprec, Infrastructure	-1,103,817	K116	-1,360,920
TOTAL Fixed Assets (net)	36,833,572		38,090,551
TOTAL Assets	36,833,572		38,090,551

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities			
Total Non-Current Govt Assets	36,833,572	K159	38,090,551
TOTAL Investments in Non-Current Government Assets	36,833,572		38,090,551
TOTAL Fund Balance	36,833,572		38,090,551
TOTAL	36,833,572		38,090,551

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	55,182	SF200	67,270
TOTAL Cash	55,182		67,270
Due From Other Funds		SF391	
TOTAL Due From Other Funds	0		0
TOTAL Assets	55,182		67,270

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	2,524	SF600	30,000
TOTAL Accounts Payable	2,524		30,000
Accrued Liabilities		SF601	
TOTAL Accrued Liabilities	0		0
Due To Other Funds	24,509	SF630	24,509
TOTAL Due To Other Funds	24,509		24,509
TOTAL Liabilities	27,033		54,509
Fund Balance			
Assigned Unappropriated Fund Balance	28,149	SF915	12,761
TOTAL Assigned Fund Balance	28,149		12,761
TOTAL Fund Balance	28,149		12,761
TOTAL Liabilities, Deferred Inflows And Fund Balance	55,182		67,270

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	988,355	SF1001	990,878
TOTAL Real Property Taxes	988,355		990,878
Interest And Earnings		SF2401	
TOTAL Use of Money And Property	0		0
TOTAL Revenues	988,355		990,878
TOTAL Revenues	988,355		990,878

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Fire Protection, Contr Expend	980,878	SF34104	964,759
TOTAL Fire Protection	980,878		964,759
TOTAL Public Safety	980,878		964,759
Worker's Compensation, Empl Bnfts		SF90408	41,507
TOTAL Employee Benefits	0		41,507
TOTAL Expenditures	980,878		1,006,266
TOTAL Expenditures	980,878		1,006,266

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	20,672	SF8021	28,149
Restated Fund Balance - Beg of Year	20,672	SF8022	28,149
ADD - REVENUES AND OTHER SOURCES	988,355		990,878
DEDUCT - EXPENDITURES AND OTHER USES	980,878		1,006,266
Fund Balance - End of Year	28,149	SF8029	12,761

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(SP) PARK

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	62,315	SP200	18,089
Petty Cash	400	SP210	400
TOTAL Cash	62,715		18,489
Accounts Receivable	9,312	SP380	
TOTAL Other Receivables (net)	9,312		0
Due From Other Funds	461,186	SP391	334,104
TOTAL Due From Other Funds	461,186		334,104
Prepaid Expenses	40,617	SP480	42,965
TOTAL Prepaid Expenses	40,617		42,965
Cash In Time Deposits Special Reserves	111,562	SP231	111,609
TOTAL Restricted Assets	111,562		111,609
TOTAL Assets	685,392		507,167

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(SP) PARK

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	63,450	SP600	21,182
TOTAL Accounts Payable	63,450		21,182
Accrued Liabilities	3,958	SP601	5,026
TOTAL Accrued Liabilities	3,958		5,026
TOTAL Liabilities	67,408		26,208
Fund Balance			
Not in Spendable Form	40,617	SP806	42,965
TOTAL Nonspendable Fund Balance	40,617		42,965
Reserve For Repairs	111,562	SP882	111,609
TOTAL Restricted Fund Balance	111,562		111,609
Committed Fund Balance	59,000	SP913	
TOTAL Committed Fund Balance	59,000		0
Assigned Appropriated Fund Balance	76,685	SP914	57,092
Assigned Unappropriated Fund Balance	330,120	SP915	269,293
TOTAL Assigned Fund Balance	406,805		326,385
TOTAL Fund Balance	617,984		480,959
TOTAL Liabilities, Deferred Inflows And Fund Balance	685,392		507,167

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(SP) PARK

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	584,412	SP1001	584,596
TOTAL Real Property Taxes	584,412		584,596
Other Culture & Recreation Income	2,524	SP2089	900
TOTAL Departmental Income	2,524		900
Misc Revenue, Other Govts		SP2389	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	97	SP2401	46
TOTAL Use of Money And Property	97		46
Sales of Scrap & Excess Materials		SP2650	402
Sales of Equipment		SP2665	670
Insurance Recoveries	9,312	SP2680	8,525
TOTAL Sale of Property And Compensation For Loss	9,312		9,597
St Aid-Other Cul And Rec St Aid		SP3889	
TOTAL State Aid	0		0
TOTAL Revenues	596,345		595,139
TOTAL Revenues	596,345		595,139

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(SP) PARK

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Payment of MTA Payroll Tax, Contr Expend	845	SP19804	980
TOTAL Payment of MTA Payroll Tax	845		980
TOTAL General Government Support	845		980
Parks, Pers Serv	215,672	SP71101	248,421
Parks, Equip & Cap Outlay	5,096	SP71102	1,330
Parks, Contr Expend	90,252	SP71104	116,342
TOTAL Parks	311,020		366,093
Playgr & Rec Centers, Contr Expend	76,093	SP71404	13,463
TOTAL Playgr & Rec Centers	76,093		13,463
Special Rec Facility, Pers Serv	33,116	SP71801	36,666
Special Rec Facility, Equip & Cap Outlay	23,819	SP71802	1,862
Special Rec Facility, Contr Expend	7,281	SP71804	16,784
TOTAL Special Rec Facility	64,216		55,312
TOTAL Culture And Recreation	451,329		434,868
State Retirement, Empl Bnfts	40,182	SP90108	42,526
Social Security, Empl Bnfts	18,870	SP90308	21,874
Worker's Compensation, Empl Bnfts	4,952	SP90408	7,207
Disability Insurance, Empl Bnfts	160	SP90558	198
Hospital & Medical (dental) Ins, Empl Bnft	120,495	SP90608	126,897
Union Welfare Benefits	2,254	SP90708	2,472
TOTAL Employee Benefits	186,913		201,174
Other Debt, Principal	16,998	SP97896	17,735
TOTAL Debt Principal	16,998		17,735
Other Debt, Interest	3,144	SP97897	2,407
TOTAL Debt Interest	3,144		2,407
TOTAL Expenditures	659,229		657,164
Transfers, Other Funds		SP99019	75,000
TOTAL Operating Transfers	0		75,000
TOTAL Other Uses	0		75,000
TOTAL Expenditures	659,229		732,164

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(SP) PARK

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	680,868	SP8021	617,984
Restated Fund Balance - Beg of Year	680,868	SP8022	617,984
ADD - REVENUES AND OTHER SOURCES	596,345		595,139
DEDUCT - EXPENDITURES AND OTHER USES	659,229		732,164
Fund Balance - End of Year	617,984	SP8029	480,959

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	28,906	SR200	208,158
TOTAL Cash	28,906		208,158
Due From Other Funds	255,130	SR391	9,504
TOTAL Due From Other Funds	255,130		9,504
Prepaid Expenses	44,380	SR480	54,057
TOTAL Prepaid Expenses	44,380		54,057
TOTAL Assets	328,416		271,719

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	26,018	SR600	70,322
TOTAL Accounts Payable	26,018		70,322
Accrued Liabilities	11,745	SR601	17,230
TOTAL Accrued Liabilities	11,745		17,230
TOTAL Liabilities	37,763		87,552
Fund Balance			
Not in Spendable Form	44,380	SR806	54,057
TOTAL Nonspendable Fund Balance	44,380		54,057
Assigned Appropriated Fund Balance	73,000	SR914	63,239
Assigned Unappropriated Fund Balance	173,273	SR915	66,871
TOTAL Assigned Fund Balance	246,273		130,110
TOTAL Fund Balance	290,653		184,167
TOTAL Liabilities, Deferred Inflows And Fund Balance	328,416		271,719

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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	1,570,303	SR1001	1,570,777
TOTAL Real Property Taxes	1,570,303		1,570,777
Interest And Earnings		SR2401	
TOTAL Use of Money And Property	0		0
Sale of Refuse For Recycling	8,579	SR2651	14,139
Sales of Equipment		SR2665	11,270
TOTAL Sale of Property And Compensation For Loss	8,579		25,409
TOTAL Revenues	1,578,882		1,596,186
TOTAL Revenues	1,578,882		1,596,186

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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Payment of MTA Payroll Tax, Contr Expend	2,299	SR19804	2,347
TOTAL Payment of MTA Payroll Tax	2,299		2,347
TOTAL General Government Support	2,299		2,347
Refuse & Garbage, Pers Serv	650,707	SR81601	692,195
Refuse & Garbage, Equip & Cap Outlay	180,753	SR81602	
Refuse & Garbage, Contr Expend	533,766	SR81604	532,067
TOTAL Refuse & Garbage	1,365,226		1,224,262
TOTAL Home And Community Services	1,365,226		1,224,262
State Retirement, Empl Bnfts	85,086	SR90108	91,905
Social Security, Empl Bnfts	48,502	SR90308	51,310
Worker's Compensation, Empl Bnfts	38,856	SR90408	39,809
Disability Insurance, Empl Bnfts	330	SR90558	378
Hospital & Medical (dental) Ins, Empl Bnft	269,061	SR90608	285,280
Union Welfare Benefits	6,998	SR90708	7,381
TOTAL Employee Benefits	448,833		476,063
TOTAL Expenditures	1,816,358		1,702,672
TOTAL Expenditures	1,816,358		1,702,672

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(SR) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	528,129	SR8021	290,653
Restated Fund Balance - Beg of Year	528,129	SR8022	290,653
ADD - REVENUES AND OTHER SOURCES	1,578,882		1,596,186
DEDUCT - EXPENDITURES AND OTHER USES	1,816,358		1,702,672
Fund Balance - End of Year	290,653	SR8029	184,167

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(SS) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	87,484	SS200	80,956
TOTAL Cash	87,484		80,956
Due From Other Funds	11,720	SS391	1,720
TOTAL Due From Other Funds	11,720		1,720
TOTAL Assets	99,204		82,676

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(SS) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	80,347	SS600	5,001
TOTAL Accounts Payable	80,347		5,001
Accrued Liabilities		SS601	84,008
TOTAL Accrued Liabilities	0		84,008
TOTAL Liabilities	80,347		89,009
Fund Balance			
Assigned Appropriated Fund Balance		SS914	
Assigned Unappropriated Fund Balance	18,857	SS915	
TOTAL Assigned Fund Balance	18,857		0
Unassigned Fund Balance		SS917	-6,333
TOTAL Unassigned Fund Balance	0		-6,333
TOTAL Fund Balance	18,857		-6,333
TOTAL Liabilities, Deferred Inflows And Fund Balance	99,204		82,676

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(SS) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	110,000	SS1001	110,000
TOTAL Real Property Taxes	110,000		110,000
Interest And Earnings		SS2401	
TOTAL Use of Money And Property	0		0
TOTAL Revenues	110,000		110,000
TOTAL Revenues	110,000		110,000

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(SS) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Sewage Treat Disp, Contr Expend	96,478	SS81304	125,190
TOTAL Sewage Treat Disp	96,478		125,190
TOTAL Home And Community Services	96,478		125,190
TOTAL Expenditures	96,478		125,190
Transfers, Capital Projects Fund	50,000	SS99509	10,000
TOTAL Operating Transfers	50,000		10,000
TOTAL Other Uses	50,000		10,000
TOTAL Expenditures	146,478		135,190

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	55,335	SS8021	18,857
Restated Fund Balance - Beg of Year	55,335	SS8022	18,857
ADD - REVENUES AND OTHER SOURCES	110,000		110,000
DEDUCT - EXPENDITURES AND OTHER USES	146,478		135,190
Fund Balance - End of Year	18,857	SS8029	-6,333

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(SS) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	110,000	SS1049N	110,000
Est Rev - Use of Money And Property	200	SS2499N	200
TOTAL Estimated Revenues	110,200		110,200
Appropriated Fund Balance	0	SS599N	0
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues	110,200		110,200

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(SS) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Home And Community Services	100,200	SS8999N	110,200
TOTAL Appropriations	100,200		110,200
App - Interfund Transfer	10,000	SS9999N	
TOTAL Other Uses	10,000		0
TOTAL Appropriations	110,200		110,200

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(SW) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	35,954	SW200	11,446
TOTAL Cash	35,954		11,446
Due From Other Funds	72,336	SW391	52,581
TOTAL Due From Other Funds	72,336		52,581
Cash In Time Deposits Special Reserves	261	SW231	261
TOTAL Restricted Assets	261		261
TOTAL Assets	108,551		64,288

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	2,440	SW600	6,970
TOTAL Accounts Payable	2,440		6,970
Due To Other Funds	58,141	SW630	59,490
TOTAL Due To Other Funds	58,141		59,490
TOTAL Liabilities	60,581		66,460
Fund Balance			
Reserve For Repairs	261	SW882	261
TOTAL Restricted Fund Balance	261		261
Assigned Unappropriated Fund Balance	47,709	SW915	
TOTAL Assigned Fund Balance	47,709		0
Unassigned Fund Balance		SW917	-2,433
TOTAL Unassigned Fund Balance	0		-2,433
TOTAL Fund Balance	47,970		-2,172
TOTAL Liabilities, Deferred Inflows And Fund Balance	108,551		64,288

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	79,785	SW1001	79,785
TOTAL Real Property Taxes	79,785		79,785
Interest And Earnings		SW2401	
TOTAL Use of Money And Property	0		0
TOTAL Revenues	79,785		79,785
TOTAL Revenues	79,785		79,785

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Water Trans & Distrib, Contr Expend	58,576	SW83404	129,927
TOTAL Water Trans & Distrib	58,576		129,927
TOTAL Home And Community Services	58,576		129,927
TOTAL Expenditures	58,576		129,927
TOTAL Expenditures	58,576		129,927

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	26,761	SW8021	47,970
Restated Fund Balance - Beg of Year	26,761	SW8022	47,970
ADD - REVENUES AND OTHER SOURCES	79,785		79,785
DEDUCT - EXPENDITURES AND OTHER USES	58,576		129,927
Fund Balance - End of Year	47,970	SW8029	-2,172

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	79,785	SW1049N	79,785
Est Rev - Use of Money And Property	150	SW2499N	50
TOTAL Estimated Revenues	79,935		79,835
Appropriated Fund Balance	0	SW599N	0
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues	79,935		79,835

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Home And Community Services	69,945	SW8999N	69,945
TOTAL Appropriations	69,945		69,945
Other Budgetary Purposes	9,990	SW962N	9,890
TOTAL Other Uses	9,990		9,890
TOTAL Appropriations	79,935		79,835

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	12,748	TC200	1,049
TOTAL Cash	12,748		1,049
TOTAL Assets	12,748		1,049

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Due to Other Governments	12,748	TC631	1,049
TOTAL Due To Other Governments	12,748		1,049
TOTAL Liabilities	12,748		1,049
TOTAL Liabilities, Deferred Inflows And Fund Balance	12,748		1,049

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TC8021	
Restated Fund Balance - Beg of Year		TC8022	
Fund Balance - End of Year		TC8029	

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	2,244	TE200	2,479
Cash In Time Deposits	116,043	TE201	116,091
TOTAL Cash	118,287		118,570
TOTAL Assets	118,287		118,570

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Net Assets-Restricted For Other Purposes	118,287	TE923	118,570
TOTAL Net Position	118,287		118,570
TOTAL Fund Balance	118,287		118,570
TOTAL Liabilities, Deferred Inflows And Fund Balance	118,287		118,570

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	100	TE2401	49
TOTAL Use of Money And Property	100		49
Gifts And Donations	799	TE2705	234
TOTAL Miscellaneous Local Sources	799		234
TOTAL Revenues	899		283
TOTAL Revenues	899		283

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TE8021	118,287
Prior Period Adjustments,inc Fund Eqty	117,388	TE8012	
Restated Fund Balance - Beg of Year	117,388	TE8022	118,287
ADD - REVENUES AND OTHER SOURCES	899		283
Fund Balance - End of Year	118,287	TE8029	118,570

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	59,208,515	W129	60,944,629
TOTAL Provision To Be Made In Future Budgets	59,208,515		60,944,629
TOTAL Assets	59,208,515		60,944,629

TOWN OF Kent
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	6,471,877	W638	888,617
Total OPEB Liability	51,775,799	W683	52,323,670
Compensated Absences	114,319	W687	108,878
Other Long Term Debt	321,520	W689	218,464
TOTAL Other Liabilities	58,683,515		53,539,629
Bonds Payable	525,000	W628	7,405,000
TOTAL Bond And Long Term Liabilities	525,000		7,405,000
TOTAL Liabilities	59,208,515		60,944,629
TOTAL Liabilities	59,208,515		60,944,629

TOWN OF Kent
Statement of Indebtedness
For the Fiscal Year Ending 2021

9/6/2022

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
2020	BAN N	Highway Paving and Equipment			07/30/2020	07/30/2021	1.25%		\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$0		\$0
2019	BAN N	Highway Paving and Facilities			08/02/2019	07/31/2020	2.00%		\$1,500,000	\$1,500,000	\$1,500,000	\$1,424,000	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$3,000,000	\$3,000,000	\$2,924,000	\$0	\$0	\$0
2021	BOND N	General Construction			07/31/2021	07/15/2035	0.05%		\$7,145,000	\$0			\$0		\$7,145,000
2011	BOND N	refunding of town hall bonds			07/19/2011	09/15/2022	0.023%		\$2,875,000	\$525,000	\$265,000	\$0	\$0		\$260,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$7,145,000	\$525,000	\$265,000	\$0	\$0	\$0	\$7,405,000
2018	OTHR N	Capital Lease			06/01/2018	06/01/2022	3.75%		\$258,793	\$105,345	\$51,686	\$0	\$0		\$53,659
2018	OTHR N	Capital Lease			06/29/2018	01/01/2023	4.25%		\$90,708	\$55,545	\$17,735	\$0	\$0		\$37,810
2020	OTHR N	Capital Lease			07/01/2020	06/30/2025	3.35%		\$177,030	\$160,630	\$33,635	\$0	\$0		\$126,995
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$321,520	\$103,056	\$0	\$0	\$0	\$218,464
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$7,145,000	\$3,846,520	\$3,368,056	\$2,924,000	\$0	\$0	\$7,623,464

TOWN OF Kent
Maturity Schedule
For the Fiscal Year Ending 2021

For Bonds Issued During The Fiscal Year Ended 2021

	EDPCODE	
Indebtedness No.		2021000001
Purpose of Issue		General Construction
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	7,145,000
Date of Issue	2P3DT	7/31/2021
Interest Rate	2P3PC	.05000
Final Maturity Date	2P3DM	7/15/2035
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P322	155,000
	2P323	425,000
	2P324	445,000
	2P325	465,000
	2P326	490,000
	2P327	515,000
	2P328	545,000
	2P329	570,000
	2P330	600,000
	2P331	620,000
	2P332	625,000
	2P333	635,000
	2P334	645,000
	2P335	410,000

TOWN OF Kent
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$1,400.00
Demand Deposits	9Z2011	\$105,241.00
Time Deposits	9Z2021	\$10,591,195.00
Total		<u>\$10,697,836.00</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$689,061.71
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$14,339,621.92
Total		<u>\$15,028,683.63</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$143.00
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 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0700	\$677,592	(\$75)	\$0	\$677,517
*****-2217	\$18,974	\$0	\$0	\$18,974
*****-4341	\$154,431	\$68	\$56,623	\$97,876
*****-5879	\$864,812	\$1,648	\$311,679	\$554,781
*****-5895	\$1,049	\$0	\$0	\$1,049
*****-5887	\$596,584	(\$500)	(\$2)	\$596,086
*****-4000	\$4,015	(\$155)	\$0	\$3,860
*****-4974	\$34,231	\$0	\$0	\$34,231
*****-6836	\$8,335,411	\$0	\$0	\$8,335,411
*****-0622	\$3,777	\$0	\$272	\$3,505
*****-0010	\$26,839	\$0	\$0	\$26,839
*****-5281	\$3,075	\$0	\$0	\$3,075
*****-6253	\$41,710	\$0	\$0	\$41,710
*****-3920	\$129	\$0	\$0	\$129
*****-3939	\$74,303	\$0	\$0	\$74,303
*****-3947	\$132	\$0	\$0	\$132
*****-4323	\$103,947	\$0	\$0	\$103,947
*****-1916	\$116,091	\$0	\$0	\$116,091
*****-2101	\$6,920	\$0	\$0	\$6,920
Total Adjusted Bank Balance				\$10,696,436
Petty Cash				\$1,400.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$10,697,836
Total Cash Balance All Funds			9ZCASHB *	\$10,697,836
* Must be equal				

TOWN OF Kent
Local Government Questionnaire
For the Fiscal Year Ending 2021

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited?	Yes
If not, are you planning on having an audit conducted?	
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?	No
7) Has your municipality prepared and documented a risk assessment plan?	Yes
If yes, has your municipality used the results to design the system of internal controls?	Yes
8) Have you had a change in chief executive or chief fiscal officer during the last year?	Yes
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

TOWN OF Kent
Employee and Retiree Benefits
For the Fiscal Year Ending 2021

Total Full Time Employees:		80			
Total Part Time Employees:		30			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$650,136.00	59	12	
90158	Police and Fire Retirement	\$509,348.00	19		
90258	Local Pension Fund				
90308	Social Security	\$525,443.00	80	30	
90408	Worker's Compensation Insurance	\$226,151.00	80	30	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$3,246.00			
90608	Hospital and Medical (Dental) Insurance	\$2,443,472.00	71		57
90708	Union Welfare Benefits	\$50,627.00	57		
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$4,408,423.00			
Computed Total From Financial Section (comparative purposes only)		\$4,408,423.00			

TOWN OF Kent
Energy Costs and Consumption
For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$87,621	30,098	gallons	
Diesel Fuel	\$101,404	37,001	gallons	
Fuel Oil	\$35,519		gallons	
Natural Gas			cubic feet	
Electricity	\$131,350		kilowatt-hours	
Coal			tons	
Propane	\$2,538		gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Jaime McGlasson, 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 12/31/2021, 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 12/31/2021 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

04/29/2022
Date of Certification

Jaime McGlasson
Name

Supervisor
Title

25 Sybils Crossing
Official Address

(845) 306-5620
Official Telephone Number

TOWN OF Kent
Financial Comments
For the Fiscal Year Ending 2021

(A) GENERAL

Account Code Comment

Account Code A915 Reclassify A913 to A915
Account Code A913 Reclassify A913 to A915 \$76,382
Account Code A806 Reclassify \$44,129 from A917 to A806
Account Code A917 Reclassify \$44,129 from A917 to A806
Account Code A688 Reclassify \$674,972 ARPA funds from A691 to A688
Account Code A691 Reclassify \$674,972 ARPA funds from A691 to A688

(SP) PARK

Account Code Comment

Account Code SP913 Reclassify \$59,000 from SP913 to SP915
Account Code SP915 Reclassify \$59,000 from SP913 to SP915

(K) GENERAL FIXED ASSETS

Account Code Comment

Account Code K105 Update per Town
Account Code K102 Update per Town
Account Code K104 Update per Town
Account Code K106 Update per Town
Account Code K114 Update per Town
Account Code K116 Update per Town
Account Code K159 To tie to Assets