

FVA

City of Kingston
New York 12402

Office of The Comptroller



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May 12, 2021

Alderman at Large Andrea Shaut
City of Kingston Common Council
Kingston, NY 12401

RE: City of Kingston 2020 Annual Financial Report

Dear Alderman at Large Shaut,

I am forwarding the City's 2020 Annual Financial Report for your review and records. Please note that this report is unaudited and that the City's 2020 financial results are subject to adjustment as part of our independent audit.

Highlights of the 2020 Annual Financial Report

Financial results in the General Fund were generally favorable despite the impacts of the Covid-19 pandemic, in large part due to proactive measures taken to reduce spending when expected Covid-19 revenue impacts were very significant.

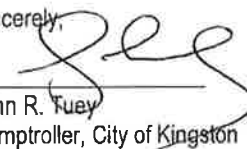
Total General Fund revenues of \$43,044,679 exceeded the original 2020 budget by \$37,536. Early in the pandemic, sales tax collections were tracking significantly below budget and prior year actuals. As of April 2020, sales tax collections were \$530,793 and 11.30% lower than the prior year on a year to date basis. Collections for the remainder of the year improved slowly but remained volatile with two very sizable positive adjustments. The final tally on sales tax ended with the City exceeding budget by \$312,515, a tremendous improvement from where the City stood earlier in the pandemic. A similar story played out with NYS AIM funding. The City had been informed early in the pandemic that there would be a 20% (\$613,820) withholding of state aid with uncertainty of whether the cut would become permanent. It wasn't until after year end that the City learned that the remaining 20% would be released (notification of 15% release January 2021 and notification of 5% release April 2021).

Total General Fund expenditures of \$41,416,212 were \$3,048,121 less than the original 2020 budget. This variance was primarily due to city-wide reductions in spending due to the expected impact of the Covid-19 pandemic.

Total fund balance in the General Fund has increased from \$10,892,726 to \$12,521,194. Unassigned fund balance increased to \$9,242,518, 21.4% of 2021 budgeted expenditures.

Total net assets (comparable to fund balance) in the Sewer Fund increased from \$5,037,322 to \$7,196,117. Unrestricted net assets in the Sewer Fund increased from negative \$8,093,294 to negative \$6,115,693. OPEB costs, which cannot be pre-funded, are a \$9,124,498 liability as of 12/31/20. OPEB costs are expected to continue to cause instability and stress on net assets in the Sewer Fund.

Sincerely,


John R. Tuoy
Comptroller, City of Kingston

cc: Mayor Steven T. Noble

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

CITY of Kingston

County of Ulster

For the Fiscal Year Ended 12/31/2020

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

CITY OF Kingston

*** 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 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (ES) ENTERPRISE SEWER
- (EW) ENTERPRISE WATER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (TA) AGENCY
- (TC) CUSTODIAL
- (TE) PRIVATE PURPOSE TRUST
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2019 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.

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|--|-------------------|---------|-------------------|
| Assets | | | |
| Cash | 6,073,834 | A200 | 7,791,996 |
| Cash In Time Deposits | 2,288,173 | A201 | |
| Petty Cash | 1,150 | A210 | 1,150 |
| TOTAL Cash | 8,363,157 | | 7,793,146 |
| Taxes Receivable, Current | 750,343 | A250 | 858,529 |
| Taxes Receivable, Overdue | 336,549 | A260 | 373,203 |
| City School Taxes Receivable | 762,514 | A290 | 981,673 |
| Tax Sale Certificates | 1,767,787 | A320 | 2,020,085 |
| Property Acquired For Taxes | 1,993,772 | A330 | 1,976,118 |
| TOTAL Taxes Receivable (net) | 5,610,965 | | 6,209,608 |
| Accounts Receivable | 1,045,889 | A380 | 712,340 |
| TOTAL Other Receivables (net) | 1,045,889 | | 712,340 |
| Due From State And Federal Government | 1,897,307 | A410 | 1,559,591 |
| TOTAL State And Federal Aid Receivables | 1,897,307 | | 1,559,591 |
| Due From Other Funds | 2,650,118 | A391 | 3,693,594 |
| TOTAL Due From Other Funds | 2,650,118 | | 3,693,594 |
| Due From Other Governments | 1,880,530 | A440 | 3,382,183 |
| TOTAL Due From Other Governments | 1,880,530 | | 3,382,183 |
| Inventory Of Materials And Supplies | 11,691 | A445 | 9,205 |
| TOTAL Inventories | 11,691 | | 9,205 |
| Prepaid Expenses | 688,788 | A480 | 724,713 |
| TOTAL Prepaid Expenses | 688,788 | | 724,713 |
| TOTAL Assets and Deferred Outflows of Resources | 22,148,445 | | 24,084,380 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|---|-------------------|---------|-------------------|
| Accounts Payable | 1,562,347 | A600 | 1,679,326 |
| TOTAL Accounts Payable | 1,562,347 | | 1,679,326 |
| Accrued Liabilities | 677,699 | A601 | 200,964 |
| TOTAL Accrued Liabilities | 677,699 | | 200,964 |
| Guaranty & Bid Deposits | | A730 | 37,606 |
| TOTAL Other Deposits | 0 | | 37,606 |
| Due To Other Funds | 966,477 | A630 | |
| TOTAL Due To Other Funds | 966,477 | | 0 |
| Due To Other Governments | | A631 | |
| Due To Employees' Retirement System | 1,818,989 | A637 | 1,824,642 |
| Due To City School Districts . | 1,346,412 | A661 | 2,488,557 |
| TOTAL Due To Other Governments | 3,165,401 | | 4,313,199 |
| TOTAL Liabilities | 6,371,924 | | 6,231,095 |
| Deferred Inflows of Resources | | | |
| Deferred Inflow of Resources | 415,507 | A691 | 513,774 |
| Deferred Taxes | 4,680,716 | A694 | 4,818,318 |
| TOTAL Deferred Inflows of Resources | 5,096,223 | | 5,332,092 |
| TOTAL Deferred Inflows of Resources | 5,096,223 | | 5,332,092 |
| Fund Balance | | | |
| Not in Spendable Form | 700,478 | A806 | 733,918 |
| TOTAL Nonspendable Fund Balance | 700,478 | | 733,918 |
| Assigned Appropriated Fund Balance | 1,457,190 | A914 | 1,467,557 |
| Assigned Unappropriated Fund Balance | 1,133,954 | A915 | 1,077,200 |
| TOTAL Assigned Fund Balance | 2,591,144 | | 2,544,757 |
| Unassigned Fund Balance | 7,388,676 | A917 | 9,242,518 |
| TOTAL Unassigned Fund Balance | 7,388,676 | | 9,242,518 |
| TOTAL Fund Balance | 10,680,298 | | 12,521,193 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 22,148,445 | | 24,084,380 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|---|-------------------|---------|-------------------|
| Revenues | | | |
| Real Property Taxes | 17,248,065 | A1001 | 17,545,839 |
| TOTAL Real Property Taxes | 17,248,065 | | 17,545,839 |
| Gain From Sale of Tax Acq Property | | A1051 | |
| Other Payments In Lieu of Taxes | 292,253 | A1081 | 434,943 |
| Interest & Penalties On Real Prop Taxes | 493,717 | A1090 | 550,788 |
| TOTAL Real Property Tax Items | 785,971 | | 985,731 |
| Non Prop Tax Dist By County | 13,837,038 | A1120 | 14,637,515 |
| Utilities Gross Receipts Tax | 420,947 | A1130 | 357,958 |
| Franchises | 391,647 | A1170 | 384,754 |
| TOTAL Non Property Tax Items | 14,649,632 | | 15,380,228 |
| Treasurer Fees | 118,745 | A1230 | 133,550 |
| Clerk Fees | 17,583 | A1255 | 5,311 |
| Other General Departmental Income | 572,123 | A1289 | 233,242 |
| Police Fees | 3,097 | A1520 | 2,046 |
| Fire Inspection Fees | 54,338 | A1540 | 36,525 |
| Vital Statistics Fees | 60,402 | A1603 | 43,309 |
| Parking Lots And Garages-No Tax | 119,916 | A1721 | 63,603 |
| Parking Meter Fees Non-Taxable | 556,440 | A1741 | 245,534 |
| Bus Operations | 30,910 | A1750 | |
| Other Transportation Departmental Income | 3,105 | A1789 | |
| Park And Recreational Charges | 202,400 | A2001 | 24,204 |
| Special Recreational Facility Charges | 28,098 | A2025 | 54,943 |
| Contributions, Private Agencies-Youth | 225,802 | A2070 | 500 |
| Other Culture & Recreation Income | 40,249 | A2089 | 24,822 |
| Zoning Fees | 3,800 | A2110 | 4,498 |
| Refuse & Garbage Charges | 154,029 | A2130 | 157,642 |
| TOTAL Departmental Income | 2,191,036 | | 1,029,728 |
| General Services, Inter Government | 986,938 | A2210 | 1,138,516 |
| Civil Service Charges | 8,520 | A2220 | 2,590 |
| TOTAL Intergovernmental Charges | 995,458 | | 1,141,106 |
| Interest And Earnings | 215,541 | A2401 | 39,162 |
| Rental of Real Property | | A2410 | |
| Commissions | | A2450 | |
| TOTAL Use of Money And Property | 215,541 | | 39,162 |
| Games of Chance | 60 | A2530 | 20 |
| Licenses, Other | 18,288 | A2545 | 9,927 |
| Permits, Other | 871,694 | A2590 | 979,228 |
| TOTAL Licenses And Permits | 890,043 | | 989,175 |
| Fines And Forfeited Bail | 136,852 | A2610 | 63,149 |
| TOTAL Fines And Forfeitures | 136,852 | | 63,149 |
| Sales of Scrap & Excess Materials | 22,498 | A2650 | 12,304 |
| Insurance Recoveries | 246,627 | A2680 | 130,138 |
| Self Insurance Recoveries | 2,022 | A2683 | 876 |
| TOTAL Sale of Property And Compensation For Loss | 271,147 | | 143,318 |
| Refunds of Prior Year's Expenditures | | A2701 | 28,061 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|--|-------------------|---------|-------------------|
| Revenues | | | |
| Gifts And Donations | 263,176 | A2705 | 143,451 |
| Employees Contributions | 681,749 | A2709 | 675,734 |
| Unclassified (specify) | 134,768 | A2770 | 370,462 |
| TOTAL Miscellaneous Local Sources | 1,079,693 | | 1,217,708 |
| Interfund Revenues | 140,000 | A2801 | 140,000 |
| TOTAL Interfund Revenues | 140,000 | | 140,000 |
| St Aid, Revenue Sharing | 3,069,151 | A3001 | 3,069,151 |
| St Aid, Mortgage Tax | 650,790 | A3005 | 567,998 |
| St Aid - Other (specify) | 960,300 | A3089 | 460,984 |
| St Aid, Other Transportation | 221,821 | A3589 | 26,383 |
| St Aid, Youth Programs | 2,800 | A3820 | 2,800 |
| St Aid-Other Cul & Rec St Aid | 105,812 | A3889 | 78,813 |
| TOTAL State Aid | 5,010,673 | | 4,206,129 |
| Fed Aid, Crime Control | 38,365 | A4320 | 43,556 |
| Fed Aid Other Transportation | 499,932 | A4589 | 119,851 |
| TOTAL Federal Aid | 538,298 | | 163,406 |
| TOTAL Revenues | 44,152,408 | | 43,044,679 |
| TOTAL Detail Revenues And Other Sources | 44,152,408 | | 43,044,679 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Legislative Board, Pers Serv | 83,000 | A10101 | 92,500 |
| Legislative Board, Equip & Cap Outlay | 1,228 | A10102 | |
| Legislative Board, Contr Expend | 18,210 | A10104 | 7,547 |
| Legislative Board, Empl Bnfts | 12,807 | A10108 | 10,902 |
| TOTAL Legislative Board | 115,244 | | 110,949 |
| Traffic Viol Bureau, Pers Serv | 28,224 | A11301 | 41,001 |
| Traffic Viol Bureau, Contr Expend | 72,026 | A11304 | 35,833 |
| Traffic Viol Bureau, Empl Bnfts | 20,450 | A11308 | 28,046 |
| TOTAL Traffic Viol Bureau | 120,700 | | 104,880 |
| Mayor, Pers Serv | 96,388 | A12101 | 102,053 |
| Mayor, Equip & Cap Outlay | 220 | A12102 | |
| Mayor, Contr Expend | 19,314 | A12104 | 187,263 |
| Mayor, Empl Bnfts | 59,858 | A12108 | 34,444 |
| TOTAL Mayor | 175,780 | | 323,760 |
| Comptroller, pers Serv | 255,087 | A13151 | 263,005 |
| Comptroller, Equip & Cap Outlay | 863 | A13152 | |
| Comptroller, Contr Expend | 38,330 | A13154 | 10,036 |
| Comptroller, Empl Bnfts | 157,060 | A13158 | 139,031 |
| TOTAL Comptroller | 451,341 | | 412,072 |
| Auditor, Contr Expend | 36,400 | A13204 | 41,460 |
| TOTAL Auditor | 36,400 | | 41,460 |
| Tax Collection, pers Serv | 87,042 | A13301 | 73,729 |
| Tax Collection, contr Expend | 10,372 | A13304 | 10,610 |
| Tax Collection, empl Bnfts | 58,109 | A13308 | 51,092 |
| TOTAL Tax Collection | 155,523 | | 135,431 |
| Purchasing, Pers Serv | 46,041 | A13451 | 47,292 |
| Purchasing, Contr Expend | 633 | A13454 | 1,236 |
| Purchasing, Empl Bnfts | 26,330 | A13458 | 22,387 |
| TOTAL Purchasing | 73,005 | | 70,915 |
| Assessment, Pers Serv | 205,365 | A13551 | 205,847 |
| Assessment, Equip & Cap Outlay | | A13552 | 1,021 |
| Assessment, Contr Expend | 43,789 | A13554 | 65,154 |
| Assessment, Empl Bnfts | 128,970 | A13558 | 142,403 |
| TOTAL Assessment | 378,124 | | 414,425 |
| Tax Advertising, Contr Expend | 6,593 | A13624 | 2,512 |
| TOTAL Tax Advertising | 6,593 | | 2,512 |
| Exp On Prop Acq For Taxes, Contr Expend | 2,109 | A13644 | 3,109 |
| TOTAL Exp On Prop Acq For Taxes | 2,109 | | 3,109 |
| Clerk, pers Serv | 122,247 | A14101 | 123,929 |
| Clerk, equip & Cap Outlay | 908 | A14102 | |
| Clerk, contr Expend | 3,218 | A14104 | 4,549 |
| Clerk, empl Bnfts | 89,945 | A14108 | 80,816 |
| TOTAL Clerk | 216,318 | | 209,294 |
| Law, Pers Serv | 234,189 | A14201 | 235,435 |
| Law, Equip & Cap Outlay | | A14202 | |
| Law, Contr Expend | 137,555 | A14204 | 124,939 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|--|-------------------|---------|-------------------|
| Expenditures | | | |
| Law, Empl Bnfts | 131,559 | A14208 | 139,220 |
| TOTAL Law | 503,303 | | 499,594 |
| Personnel, Pers Serv | 147,932 | A14301 | 144,020 |
| Personnel, Contr Expend | 8,278 | A14304 | 4,418 |
| Personnel, Empl Bnfts | 119,198 | A14308 | 119,578 |
| TOTAL Personnel | 275,409 | | 268,015 |
| Engineer, Pers Serv | 152,951 | A14401 | 187,976 |
| Engineer, Equip & Cap Outlay | 3,986 | A14402 | 35,665 |
| Engineer, Contr Expend | 24,759 | A14404 | 5,114 |
| Engineer, Empl Bnfts | 77,680 | A14408 | 72,762 |
| TOTAL Engineer | 259,376 | | 301,518 |
| Public Works Admin, Pers Serv | 244,810 | A14901 | 266,963 |
| Public Works Admin, Equip & Cap Outlay | 179,822 | A14902 | |
| Public Works Admin, Contr Expend | 202,420 | A14904 | 163,359 |
| Public Works Admin, Empl Bnfts | 187,491 | A14908 | 155,606 |
| TOTAL Public Works Admin | 814,543 | | 585,928 |
| Operation of Plant Pers Serv | 193,326 | A16201 | 224,710 |
| Operation of Plant Equip & Cap Outlay | 323,953 | A16202 | 2,660 |
| Operation of Plant Contr Expend | 111,887 | A16204 | 107,477 |
| Operation of Plant Empl Bnfts | 86,867 | A16208 | 74,791 |
| TOTAL Operation of Plant Empl Bnfts | 716,034 | | 409,638 |
| Central Comm System Pers Serv | 51,613 | A16501 | 47,702 |
| Central Comm System Equip & Cap Outlay | | A16502 | 503 |
| Central Comm System Contr Expend | 1,559 | A16504 | 1,348 |
| Central Comm System Empl Bnfts | 22,226 | A16508 | 17,428 |
| TOTAL Central Comm System Empl Bnfts | 75,399 | | 66,981 |
| Central Print & Mail Contr Expend | 17,149 | A16704 | 18,545 |
| TOTAL Central Print & Mail Contr Expend | 17,149 | | 18,545 |
| Central Data Process Pers Serv | 192,840 | A16801 | 198,863 |
| Central Data Process & Cap Outlay | 9,725 | A16802 | 114,639 |
| Central Data Process, Contr Expend | 196,659 | A16804 | 214,058 |
| Central Data Process, Empl Bnfts | 111,499 | A16808 | 110,172 |
| TOTAL Central Data Process | 510,723 | | 637,732 |
| Unallocated Insurance, Contr Expend | 772,942 | A19104 | 772,051 |
| TOTAL Unallocated Insurance | 772,942 | | 772,051 |
| Municipal Assn Dues, Contr Expend | 6,268 | A19204 | 6,318 |
| TOTAL Municipal Assn Dues | 6,268 | | 6,318 |
| Judgements And Claims, Contr Expend | 313,485 | A19304 | 85,047 |
| TOTAL Judgements And Claims | 313,485 | | 85,047 |
| TOTAL General Government Support | 5,995,768 | | 5,480,173 |
| Police, Pers Serv | 6,343,591 | A31201 | 7,454,540 |
| Police, Equip & Cap Outlay | 135,463 | A31202 | 478,903 |
| Police, Contr Expend | 656,574 | A31204 | 704,661 |
| Police, Empl Bnfts | 4,198,456 | A31208 | 3,801,924 |
| TOTAL Police | 11,334,085 | | 12,440,028 |
| Traffic Control, Pers Serv | 198,170 | A33101 | 198,426 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|---|-------------------|---------|-------------------|
| Expenditures | | | |
| Traffic Control, Contr Expen | 81,147 | A33104 | 65,658 |
| Traffic Control, Empl Bnfts | 139,114 | A33108 | 100,921 |
| TOTAL Traffic Control | 418,430 | | 365,005 |
| On-Street Parking, Pers Serv | 136,628 | A33201 | 100,330 |
| On-Street Parking, Equipment & Cap Outlay | 37,991 | A33202 | |
| On-Street Parking, Contr Expend | 30,653 | A33204 | 7,995 |
| On-Street Parking, Empl Bnfts | 83,648 | A33208 | 63,041 |
| TOTAL On-Street Parking | 288,920 | | 171,366 |
| Fire, Pers Serv | 4,682,266 | A34101 | 4,426,003 |
| Fire, Equip & Cap Outlay | 106,899 | A34102 | 30,330 |
| Fire, Contr Expend | 312,609 | A34104 | 221,432 |
| Fire, Empl Bnfts | 3,056,728 | A34108 | 2,578,417 |
| TOTAL Fire | 8,158,501 | | 7,256,182 |
| Control of Animals, Contr Expend | 66,313 | A35104 | 66,058 |
| Control of Animals, Empl Bnfts | 2,557 | A35108 | |
| TOTAL Control of Animals | 68,870 | | 66,058 |
| Examining Boards, Pers Serv | | A36101 | 987 |
| Examining Boards, Contr Expend | 1,720 | A36104 | 24 |
| Examining Boards, Empl Bnfts | | A36108 | 25 |
| TOTAL Examining Boards | 1,720 | | 1,036 |
| Safety Inspection, Pers Serv | 381,840 | A36201 | 430,373 |
| Safety Inspection, Equip & Cap Outlay | 78,253 | A36202 | 4,650 |
| Safety Inspection, Contr Expend | 25,210 | A36204 | 31,103 |
| Safety Inspection, Empl Bnfts | 201,101 | A36208 | 260,520 |
| TOTAL Safety Inspection | 686,404 | | 726,646 |
| Misc Public Safety, Pers Serv | 46,987 | A39891 | 27,149 |
| Misc Public Safety, Contr Expend | 8,915 | A39894 | 8,304 |
| Misc Public Safety, Empl Bnfts | 25,898 | A39898 | 15,933 |
| TOTAL Misc Public Safety | 81,801 | | 51,386 |
| TOTAL Public Safety | 21,038,732 | | 21,077,707 |
| Public Health, Pers Serv | 42,060 | A40101 | 45,000 |
| Public Health, Equip & Cap Outlay | 11,414 | A40102 | |
| Public Health, Contr Expend | 13,604 | A40104 | 2,653 |
| Public Health, Empl Bnfts | 7,872 | A40108 | 11,055 |
| TOTAL Public Health | 74,950 | | 58,708 |
| Registrar of Vital Statistics, Pers Serv | 46,513 | A40201 | 48,368 |
| Registrar of Vital Stat Contr Expend | 1,928 | A40204 | 2,182 |
| Registrar of Vital Stat, Empl Bnfts | 44,314 | A40208 | 42,752 |
| TOTAL Registrar of Vital Stat | 92,755 | | 93,301 |
| TOTAL Health | 167,704 | | 152,009 |
| Maint of Streets, Pers Serv | 316,710 | A51101 | 296,265 |
| Maint of Streets, Equip & Cap Outlay | 241,966 | A51102 | 74,457 |
| Maint of Streets, Contr Expend | 65,265 | A51104 | 46,092 |
| Maint of Streets, Empl Bnfts | 308,376 | A51108 | 220,146 |
| TOTAL Maint of Streets | 932,317 | | 636,960 |
| Garage, Pers Serv | 365,809 | A51321 | 395,551 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|--|------------------|---------|------------------|
| Expenditures | | | |
| Garage, Equip & Cap Outlay | 6,956 | A51322 | 8,743 |
| Garage, Contr Expend | 57,025 | A51324 | 49,679 |
| Garage, Empl Bnfts | 296,852 | A51328 | 285,409 |
| TOTAL Garage | 726,641 | | 739,382 |
| Snow Removal, Pers Serv | 82,739 | A51421 | 33,221 |
| Snow Removal, Equip & Cap Outlay | | A51422 | |
| Snow Removal, Contr Expend | 247,252 | A51424 | 98,655 |
| Snow Removal, Empl Bnfts | 8,003 | A51428 | 3,061 |
| TOTAL Snow Removal | 337,995 | | 134,936 |
| Street Lighting, Pers Serv | | A51821 | 116 |
| Street Lighting, Contr Expend | 241,841 | A51824 | 187,050 |
| Street Lighting, Empl Bnfts | | A51828 | 9 |
| TOTAL Street Lighting | 241,841 | | 187,174 |
| Bus Operations, Pers Serv | 322,937 | A56301 | |
| Bus Operations, Equip & Cap Outlay | | A56302 | |
| Bus Operations, Contr Expend | 234,299 | A56304 | 225,000 |
| Bus Operations, Empl Bnfts | 201,156 | A56308 | 25,529 |
| TOTAL Bus Operations | 758,392 | | 250,529 |
| Off-Street Parking, Pers Serv | 12,815 | A56501 | 10,651 |
| Off-Street Parking, Equip & Cap Outlay | | A56502 | |
| Off-Street Parking, Contr Expend | 41,733 | A56504 | 13,117 |
| Off-Street Parking, Empl Bnfts | 3,049 | A56508 | 10,394 |
| TOTAL Off-Street Parking | 57,598 | | 34,162 |
| TOTAL Transportation | 3,054,784 | | 1,983,144 |
| Programs For Aging, Pers Serv | | A67721 | 501 |
| Programs For Aging, Contr Expend | 5,982 | A67724 | |
| Programs For Aging, Empl Bnfts | | A67728 | 11 |
| TOTAL Programs For Aging | 5,982 | | 511 |
| Other Eco & Dev, Pers Serv | 435,146 | A69891 | 488,401 |
| Other Eco & Dev, Equip & Cap Outlay | 23,528 | A69892 | 51,960 |
| Other Eco & Dev, Contr Expend | 677,040 | A69894 | 20,534 |
| Other Econ & Dev, Empl Bnfts | 273,939 | A69898 | 281,003 |
| TOTAL Other Econ & Dev | 1,409,653 | | 841,898 |
| TOTAL Economic Assistance And Opportunity | 1,415,635 | | 842,410 |
| Council On The Arts, Pers Serv | 20,359 | A70101 | 45,306 |
| Council On The Arts, Equip & Cap Outlay | | A70102 | |
| Council On The Arts, Contr Expend | 906 | A70104 | 39,189 |
| Council On The Arts, Empl Bnfts | 1,558 | A70108 | 15,998 |
| TOTAL Council On The Arts | 22,823 | | 100,493 |
| Recreation Admini, Pers Serv | 127,274 | A70201 | 184,776 |
| Recreation Admini, Contr Expend | 20,223 | A70204 | 25,211 |
| Recreation Admini, Empl Bnfts | 88,842 | A70208 | 63,270 |
| TOTAL Recreation Admini | 236,339 | | 273,257 |
| Parks, Pers Serv | 394,230 | A71101 | 382,223 |
| Parks, Equip & Cap Outlay | 487,611 | A71102 | 122,955 |
| Parks, Contr Expend | 115,648 | A71104 | 94,296 |

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(A) GENERAL

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|--|------------------|---------|------------------|
| Expenditures | | | |
| Parks, Empl Bnfts | 211,422 | A71108 | 211,733 |
| TOTAL Parks | 1,208,911 | | 811,207 |
| Playgr & Rec Centers, Pers Serv | 324,781 | A71401 | 121,506 |
| Playgr & Rec Centers, Equip & Cap Outlay | 4,248 | A71402 | 98,563 |
| Playgr & Rec Centers, Contr Expend | 144,916 | A71404 | 69,741 |
| Playgr & Rec Centers, Empl Bnfts | 128,772 | A71408 | 89,375 |
| TOTAL Playgr & Rec Centers | 602,717 | | 379,185 |
| Special Rec Facility, Pers Serv | 400,029 | A71801 | 320,300 |
| Special Rec Facility, Equip & Cap Outlay | 12,394 | A71802 | 66,180 |
| Special Rec Facility, Contr Expend | 203,231 | A71804 | 48,985 |
| Special Recreation Facilities, Empl Bnfts | 206,492 | A71808 | 211,407 |
| TOTAL Special Recreation Facilities | 822,147 | | 646,872 |
| Youth Prog, Pers Serv | 4,544 | A73101 | 4,280 |
| Youth Prog, Contr Expend | 11,277 | A73104 | 13,750 |
| Youth Prog, Empl Bnfts | 317 | A73108 | 320 |
| TOTAL Youth Prog | 16,138 | | 18,350 |
| Historian, Contr Expend | 750 | A75104 | 638 |
| TOTAL Historian | 750 | | 638 |
| Historical Property, Contr Expend | 546 | A75204 | 615 |
| TOTAL Historical Property | 546 | | 615 |
| Celebrations, Pers Serv | 3,866 | A75501 | |
| Celebrations, Contr Expend | 9,308 | A75504 | 4,712 |
| Celebrations, Empl Bnfts | 287 | A75508 | |
| TOTAL Celebrations | 13,462 | | 4,712 |
| Other Performing Arts, Contr Expend | 18,522 | A75604 | 14,703 |
| TOTAL Other Performing Arts | 18,522 | | 14,703 |
| Adult Recreation, Pers Serv | 15,252 | A76201 | 590 |
| Adult Recreation, Equip & Cap Outlay | 4,540 | A76202 | 1,396 |
| Adult Recreation, Contr Expend | 17,293 | A76204 | 10,530 |
| Adult Recreation, Empl Bnfts | 1,237 | A76208 | 43 |
| TOTAL Adult Recreation | 38,322 | | 12,560 |
| Other Culture And Rec, Contr Expend | 14,943 | A79894 | 9,216 |
| Other Culture And Rec, Empl Bnfts | 803 | A79898 | |
| TOTAL Other Culture And Rec | 15,746 | | 9,216 |
| TOTAL Culture And Recreation | 2,996,421 | | 2,271,808 |
| Zoning, Pers Serv | 18,864 | A80101 | 27,003 |
| Zoning, Contr Expend | 357 | A80104 | 512 |
| Zoning, Empl Bnfts | 1,838 | A80108 | 5,118 |
| TOTAL Zoning | 21,058 | | 32,633 |
| Planning, Pers Serv | 184,540 | A80201 | 198,425 |
| Planning, Equip & Cap Outlay | 926 | A80202 | 495 |
| Planning, Contr Expend | 9,625 | A80204 | 8,309 |
| Planning, Empl Bnfts | 101,597 | A80208 | 89,953 |
| TOTAL Planning | 296,689 | | 297,182 |
| Human Rights, Pers Serv | 25,077 | A80401 | 26,812 |
| Human Rights, Contr Expend | 2,506 | A80404 | 2,626 |

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(A) GENERAL

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|---|-------------------|---------|-------------------|
| Expenditures | | | |
| Human Rights, Empl Bnfts | 6,081 | A80408 | 4,639 |
| TOTAL Human Rights | 33,664 | | 34,078 |
| Storm Sewers, Contr Expend | 7,155 | A81404 | 8,441 |
| TOTAL Storm Sewers | 7,155 | | 8,441 |
| Refuse & Garbage, Pers Serv | 1,079,866 | A81601 | 1,048,044 |
| Refuse & Garbage, Contr Expend | 973,771 | A81604 | 962,188 |
| Refuse & Garbage, Empl Bnfts | 765,316 | A81608 | 732,468 |
| TOTAL Refuse & Garbage | 2,818,953 | | 2,742,700 |
| Street Cleaning, Pers Serv | 146,627 | A81701 | 150,491 |
| Street Cleaning, Contr Expend | 23,048 | A81704 | 28,580 |
| Street Cleaning, Empl Bnfts | 140,341 | A81708 | 175,727 |
| TOTAL Street Cleaning | 310,016 | | 354,797 |
| Shade Tree, Contr Expend | 1,025 | A85604 | 69,935 |
| TOTAL Shade Tree | 1,025 | | 69,935 |
| Flood & Erosion Control, Contr Expend | 2,221 | A87454 | 2,231 |
| TOTAL Flood & Erosion Control | 2,221 | | 2,231 |
| Misc Home & Comm Serv, Equip & Cap Outlay | | A89892 | 135,850 |
| Misc Home & Comm Serv, Contr Expend | 7,225 | A89894 | 6,798 |
| TOTAL Misc Home & Comm Serv | 7,225 | | 142,648 |
| TOTAL Home And Community Services | 3,498,005 | | 3,684,645 |
| Worker's Compensation, Empl Bnfts | 842,727 | A90408 | 799,795 |
| Unemployment Insurance, Empl Bnfts | 13,474 | A90508 | 3,746 |
| Disability Insurance, Empl Bnfts | 14,296 | A90558 | 10,687 |
| Hospital & Medical (dental) Ins, Empl Bnft | 3,157,936 | A90608 | 3,041,680 |
| Other Employee Benefits (spec) | 26,313 | A90898 | 36,627 |
| TOTAL Employee Benefits | 4,054,747 | | 3,892,535 |
| Debt Principal, Bond Anticipation Notes | 300,000 | A97306 | 400,000 |
| Install Pur Debt, Principal | 135,411 | A97856 | 140,513 |
| TOTAL Debt Principal | 435,411 | | 540,513 |
| Debt Interest, Bond Anticipation Notes | 16,552 | A97307 | 47,423 |
| Install Pur Debt, Interest | 17,154 | A97857 | 12,052 |
| TOTAL Debt Interest | 33,706 | | 59,475 |
| TOTAL Expenditures | 42,690,913 | | 39,984,419 |
| Transfers, Other Funds | 1,686,877 | A99019 | 1,431,793 |
| TOTAL Operating Transfers | 1,686,877 | | 1,431,793 |
| TOTAL Other Uses | 1,686,877 | | 1,431,793 |
| TOTAL Detail Expenditures And Other Uses | 44,377,790 | | 41,416,212 |

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(A) GENERAL

Analysis of Changes in Fund Balance

| Code Description | 2019 | EdpCode | 2020 |
|--|-------------------|--------------|-------------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 10,222,485 | A8021 | 10,680,298 |
| Prior Period Adj -Increase In Fund Balance | 687,463 | A8012 | 212,428 |
| Prior Period Adj -Decrease In Fund Balance | 4,267 | A8015 | |
| Restated Fund Balance - Beg of Year | 10,905,681 | A8022 | 10,892,726 |
| ADD - REVENUES AND OTHER SOURCES | 44,152,408 | | 43,044,679 |
| DEDUCT - EXPENDITURES AND OTHER USES | 44,377,790 | | 41,416,212 |
| Fund Balance - End of Year | 10,680,298 | A8029 | 12,521,194 |

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(A) GENERAL

Budget Summary

| Code Description | 2020 | EdpCode | 2021 |
|---|-------------------|---------|-------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 17,693,207 | A1049N | 17,675,495 |
| Est Rev - Real Property Tax Items | 886,000 | A1099N | 1,326,000 |
| Est Rev - Non Property Tax Items | 15,135,000 | A1199N | 14,675,000 |
| Est Rev - Departmental Income | 2,006,325 | A1299N | 1,726,615 |
| Est Rev - Intergovernmental Charges | 1,037,080 | A2399N | 868,541 |
| Est Rev - Use of Money And Property | 180,300 | A2499N | 50,300 |
| Est Rev - Licenses And Permits | 767,569 | A2599N | 980,910 |
| Est Rev - Fines And Forfeitures | 144,000 | A2649N | 129,000 |
| Est Rev - Sale of Prop And Comp For Loss | 88,800 | A2699N | 152,220 |
| Est Rev - Miscellaneous Local Sources | 1,042,835 | A2799N | 960,371 |
| Est Rev - Interfund Revenues | 140,000 | A2801N | 140,000 |
| Est Rev - State Aid | 3,679,350 | A3099N | 3,079,777 |
| Est Rev - Federal Aid | 206,677 | A4099N | 21,057 |
| TOTAL Estimated Revenues | 43,007,143 | | 41,785,286 |
| Appropriated Fund Balance | 1,457,190 | A599N | 1,335,399 |
| TOTAL Estimated Other Sources | 1,457,190 | | 1,335,399 |
| TOTAL Estimated Revenues And Other Sources | 44,464,333 | | 43,120,685 |

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(A) GENERAL

Budget Summary

| Code Description | 2020 | EdpCode | 2021 |
|--|-------------------|---------|-------------------|
| Appropriations | | | |
| App - General Government Support | 7,721,678 | A1999N | 7,134,297 |
| App - Public Safety | 20,978,502 | A3999N | 21,278,907 |
| App - Health | 172,464 | A4999N | 161,478 |
| App - Transportation | 2,686,610 | A5999N | 2,281,100 |
| App - Economic Assistance And Opportunity | 976,702 | A6999N | 831,886 |
| App - Culture And Recreation | 2,682,708 | A7999N | 2,261,917 |
| App - Home And Community Services | 3,745,310 | A8999N | 3,650,677 |
| App - Employee Benefits | 3,418,000 | A9199N | 3,393,000 |
| App - Debt Service | 1,437,793 | A9899N | 1,345,876 |
| TOTAL Appropriations | 43,819,767 | | 42,339,138 |
| App - Interfund Transfer | 644,566 | A9999N | 781,547 |
| TOTAL Other Uses | 644,566 | | 781,547 |
| TOTAL Appropriations And Other Uses | 44,464,333 | | 43,120,685 |

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(CD) SPECIAL GRANT

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|--|------------------|---------|------------------|
| Assets | | | |
| Cash In Time Deposits | 355,925 | CD201 | 44,561 |
| TOTAL Cash | 355,925 | | 44,561 |
| Accounts Receivable | | CD380 | |
| Rehabilitation Loan Receivable | 845,758 | CD390 | 1,065,858 |
| TOTAL Other Receivables (net) | 845,758 | | 1,065,858 |
| Due From State And Federal Government | 95,939 | CD410 | 123,387 |
| TOTAL State And Federal Aid Receivables | 95,939 | | 123,387 |
| Due From Other Governments | | CD440 | 22,732 |
| TOTAL Due From Other Governments | 0 | | 22,732 |
| TOTAL Assets and Deferred Outflows of Resources | 1,297,622 | | 1,256,538 |

CITY OF Kingston
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(CD) SPECIAL GRANT

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|---|------------------|---------|------------------|
| Accounts Payable | 163,105 | CD600 | 9,200 |
| TOTAL Accounts Payable | 163,105 | | 9,200 |
| Due To Other Funds | 27,039 | CD630 | 123,387 |
| TOTAL Due To Other Funds | 27,039 | | 123,387 |
| Due To Other Governments | 83 | CD631 | 83 |
| TOTAL Due To Other Governments | 83 | | 83 |
| TOTAL Liabilities | 190,227 | | 132,670 |
| Deferred Inflows of Resources | | | |
| Deferred Inflow of Resources | 888,483 | CD691 | 1,081,223 |
| TOTAL Deferred Inflows of Resources | 888,483 | | 1,081,223 |
| TOTAL Deferred Inflows of Resources | 888,483 | | 1,081,223 |
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 218,912 | CD915 | 42,645 |
| TOTAL Assigned Fund Balance | 218,912 | | 42,645 |
| TOTAL Fund Balance | 218,912 | | 42,645 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 1,297,622 | | 1,256,538 |

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(CD) SPECIAL GRANT

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Interest And Earnings | 50 | CD2401 | 18 |
| TOTAL Use of Money And Property | 50 | | 18 |
| Unclassified (specify) | 25,750 | CD2770 | 32,640 |
| TOTAL Miscellaneous Local Sources | 25,750 | | 32,640 |
| Other Aid (specify) | 15,000 | CD3089 | 88,760 |
| TOTAL State Aid | 15,000 | | 88,760 |
| Fed Aid, Community Development Act | 582,106 | CD4910 | 538,793 |
| Federal Aid - Sewer | 205,031 | CD4990 | 48,630 |
| TOTAL Federal Aid | 787,137 | | 587,423 |
| TOTAL Revenues | 827,937 | | 708,841 |
| TOTAL Detail Revenues And Other Sources | 827,937 | | 708,841 |

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(CD) SPECIAL GRANT

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Public Works Fac Site, Equip & Cap | 413,633 | CD86622 | 383,083 |
| TOTAL Public Works Fac Site | 413,633 | | 383,083 |
| Rehab Loans & Grant, Contr Expend | 189,897 | CD86684 | 185,965 |
| TOTAL Rehab Loans & Grant | 189,897 | | 185,965 |
| Prov of Public Service, Contr Expen | 79,033 | CD86764 | 64,372 |
| TOTAL Prov of Public Service | 79,033 | | 64,372 |
| Administration, Contr Expend | | CD86864 | 175,074 |
| TOTAL Administration | 0 | | 175,074 |
| Econ Dev Zone - Contr Expend | 151,286 | CD86874 | 48,750 |
| TOTAL Econ Dev Zone - Contr Expend | 151,286 | | 48,750 |
| TOTAL Home And Community Services | 833,849 | | 857,244 |
| TOTAL Expenditures | 833,849 | | 857,244 |
| TOTAL Detail Expenditures And Other Uses | 833,849 | | 857,244 |

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

| Code Description | 2019 | EdpCode | 2020 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 167,515 | CD8021 | 218,912 |
| Prior Period Adj -Increase In Fund Balance | 57,309 | CD8012 | |
| Prior Period Adj -Decrease In Fund Balance | | CD8015 | 27,864 |
| Restated Fund Balance - Beg of Year | 224,824 | CD8022 | 191,048 |
| ADD - REVENUES AND OTHER SOURCES | 827,937 | | 708,841 |
| DEDUCT - EXPENDITURES AND OTHER USES | 833,849 | | 857,244 |
| Fund Balance - End of Year | 218,912 | CD8029 | 42,645 |

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(ES) ENTERPRISE SEWER

Statement of Net Position

| Code Description | 2019 | EdpCode | 2020 |
|--|-------------------|---------|-------------------|
| Assets | | | |
| Cash | 1,361,253 | ES200 | 3,490,577 |
| Cash In Time Deposits | 1,002,392 | ES201 | |
| TOTAL Cash | 2,363,645 | | 3,490,577 |
| Accounts Receivable | 984,395 | ES380 | 968,566 |
| TOTAL Other Receivables (net) | 984,395 | | 968,566 |
| Due From State And Federal Government | 1,641,139 | ES410 | 812,750 |
| TOTAL State And Federal Aid Receivables | 1,641,139 | | 812,750 |
| Due From Other Funds | 404,493 | ES391 | 569,134 |
| TOTAL Due From Other Funds | 404,493 | | 569,134 |
| Due From Other Governments | 259,880 | ES440 | 242,478 |
| TOTAL Due From Other Governments | 259,880 | | 242,478 |
| Prepaid Expenses | 46,262 | ES480 | 44,098 |
| TOTAL Prepaid Expenses | 46,262 | | 44,098 |
| Land | 244,930 | ES101 | 244,930 |
| Improvements Other Than Buildings | 7,495,407 | ES103 | 7,495,407 |
| Machinery And Equipment | 2,028,147 | ES104 | 1,978,517 |
| Construction Work In Progress | 5,420,764 | ES105 | 5,900,843 |
| Infrastructure | 27,444,396 | ES106 | 27,444,396 |
| Accum Deprec, Infrastructure | -15,401,061 | ES116 | -16,404,679 |
| TOTAL Fixed Assets (net) | 27,232,583 | | 26,659,414 |
| Deferred Outflow of Resources | 695,266 | ES495 | 1,722,888 |
| Deferred Outflows of Resources - Pensions | 304,896 | ES496 | 838,639 |
| TOTAL Deferred Outflows of Resources | 1,000,162 | | 2,561,527 |
| TOTAL Assets and Deferred Outflows of Resources | 33,932,559 | | 35,348,544 |

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(ES) ENTERPRISE SEWER

Statement of Net Position

| Code Description | 2019 | EdpCode | 2020 |
|---|-------------------|---------|-------------------|
| Accounts Payable | 470,710 | ES600 | 428,346 |
| TOTAL Accounts Payable | 470,710 | | 428,346 |
| Accrued Liabilities | 58,629 | ES601 | 60,692 |
| TOTAL Accrued Liabilities | 58,629 | | 60,692 |
| Bond Anticipation Notes Payable | 4,396,366 | ES626 | 4,466,621 |
| TOTAL Notes Payable | 4,396,366 | | 4,466,621 |
| Net Pension Liability -Proportionate Share | 304,478 | ES638 | 1,139,595 |
| Total OPEB Liability | 11,695,212 | ES683 | 9,124,498 |
| Installment Purchase Debt | 697,890 | ES685 | 458,057 |
| Compensated Absences | 274,570 | ES687 | 259,698 |
| Other Liabilities | | ES688 | |
| TOTAL Other Liabilities | 12,972,150 | | 10,981,848 |
| Due To Other Funds | | ES630 | 286,983 |
| TOTAL Due To Other Funds | 0 | | 286,983 |
| Due To Employees' Retirement System | | ES637 | |
| TOTAL Due To Other Governments | 0 | | 0 |
| Bonds Payable | 10,189,519 | ES628 | 9,344,424 |
| Bond Interest And Matured Bonds Payable | 115,222 | ES629 | 98,466 |
| TOTAL Bond And Long Term Liabilities | 10,304,741 | | 9,442,890 |
| TOTAL Liabilities | 28,202,596 | | 25,667,380 |
| Deferred Inflows of Resources | | | |
| Deferred Inflow of Resources | 590,990 | ES691 | 2,463,202 |
| Deferred Inflows of Resources - Pensions | 101,652 | ES697 | 21,845 |
| TOTAL Deferred Inflows of Resources | 692,642 | | 2,485,047 |
| TOTAL Deferred Inflows of Resources | 692,642 | | 2,485,047 |
| Fund Balance | | | |
| Net Assets-Invested In Cap Asts, Net Rlt'd D | 11,948,807 | ES920 | 12,390,312 |
| Net Assets-Restricted For Other Purposes | 1,181,808 | ES923 | 921,498 |
| Net Assets-Unrestricted (deficit) | -8,093,294 | ES924 | -6,115,693 |
| TOTAL Net Position | 5,037,321 | | 7,196,117 |
| TOTAL Fund Balance | 5,037,321 | | 7,196,117 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 33,932,559 | | 35,348,544 |

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(ES) ENTERPRISE SEWER

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|---|------------------|---------|------------------|
| Revenues | | | |
| Sewer Charges | 4,484,395 | ES2122 | 4,618,068 |
| Int & Penalties On Sewer Accts | 28,311 | ES2128 | 25,024 |
| TOTAL Charges For Services Within Locality | 4,512,706 | | 4,643,092 |
| Sewer Service - Other Gov'Ts | 455,880 | ES2374 | 417,255 |
| TOTAL Charges For Services To Other Localities | 455,880 | | 417,255 |
| Sale of Scrap Materials | 1,375 | ES2650 | |
| Insurance Recoveries | 4,286 | ES2680 | 5,028 |
| TOTAL Sale of Property And Compensation For Loss | 5,661 | | 5,028 |
| Interest And Earnings | 15,928 | ES2401 | 8,486 |
| TOTAL Use of Money And Property | 15,928 | | 8,486 |
| Employees Contributions | 31,145 | ES2709 | 37,762 |
| Unclassified (specify) | 6,423 | ES2770 | 6,326 |
| TOTAL Other | 37,568 | | 44,088 |
| St Aid, Oper & Main of Sewer | 295,923 | ES3901 | 3,436 |
| TOTAL State Aid | 295,923 | | 3,436 |
| Fed Aid Other Home and Community Services | 1,303,194 | ES4989 | 30,927 |
| TOTAL Federal Aid | 1,303,194 | | 30,927 |
| TOTAL Revenues | 6,626,860 | | 5,152,312 |
| TOTAL Operating Revenue | 6,626,860 | | 5,152,312 |

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(ES) ENTERPRISE SEWER

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|---|------------------|---------|------------------|
| Expenses | | | |
| Sanitary Sewers, Pers Serv | 634,935 | ES81201 | 588,499 |
| TOTAL Sanitary Sewers | 634,935 | | 588,499 |
| Sewage Treatment And Disposal-Pers Serv | 602,094 | ES81301 | 589,584 |
| TOTAL Sewage Treatment And Disposal-Pers Serv | 602,094 | | 589,584 |
| TOTAL Personal Services | 1,237,029 | | 1,178,083 |
| Depreciation | 1,099,506 | ES19944 | 1,092,862 |
| TOTAL Depreciation | 1,099,506 | | 1,092,862 |
| Sanitary Sewers, Contr Expend | 281,810 | ES81204 | 221,208 |
| TOTAL Sanitary Sewers | 281,810 | | 221,208 |
| Sewage Treatment And Disposal-Contr Expend | 901,960 | ES81304 | 789,203 |
| TOTAL Sewage Treatment And Disposal-Contr Expend | 901,960 | | 789,203 |
| TOTAL Contractual Expenses | 2,283,276 | | 2,103,273 |
| Sanitary Sewers, Empl Bnfts | 742,733 | ES81208 | -944,578 |
| TOTAL Sanitary Sewers | 742,733 | | -944,578 |
| Sewage Treatment And Disposal-Empl Bnfts | 294,724 | ES81308 | 300,069 |
| TOTAL Sewage Treatment And Disposal-Empl Bnfts | 294,724 | | 300,069 |
| TOTAL Employee Benefits | 1,037,457 | | -644,509 |
| Debt Interest, Serial Bonds | 298,659 | ES97107 | 254,052 |
| Debt Interest, Bond Anticipation Notes | 78,230 | ES97307 | 78,554 |
| Install Pur Debt, Interest | 32,201 | ES97857 | 24,064 |
| TOTAL Interest Expense | 409,090 | | 356,670 |
| TOTAL Expenses | 4,966,852 | | 2,993,517 |
| TOTAL Operating Expenses | 4,966,852 | | 2,993,517 |

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(ES) ENTERPRISE SEWER

Analysis of Changes in Net Position

| Code Description | 2019 | EdpCode | 2020 |
|--|-----------|---------|-----------|
| Analysis of Changes in Net Position | | | |
| Net Position - Beginning of Year | 3,458,375 | ES8021 | 5,037,322 |
| Prior Period Adj -Decrease In Net Position | 81,061 | ES8015 | |
| Restated Net Position - Beg of Year | 3,377,314 | ES8022 | 5,037,322 |
| ADD - REVENUES AND OTHER SOURCES | 6,626,860 | | 5,152,312 |
| DEDUCT - EXPENDITURES AND OTHER USES | 4,966,852 | | 2,993,517 |
| Net Position - End of Year | 5,037,322 | ES8029 | 7,196,117 |

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Cash Flow

| Code Description | 2019 | EdpCode | 2020 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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(EW) ENTERPRISE WATER

Statement of Net Position

| Code Description | 2019 | EdpCode | 2020 |
|--|-------------------|---------|-------------------|
| Assets | | | |
| Cash | 1,861,382 | EW200 | 1,109,600 |
| Cash In Time Deposits | 1,276,864 | EW201 | 5,856,509 |
| Petty Cash | 100 | EW210 | 100 |
| TOTAL Cash | 3,138,346 | | 6,966,209 |
| Accounts Receivable | 683,206 | EW380 | 761,596 |
| Accrued Interest Receivable | 330,386 | EW381 | 318,668 |
| TOTAL Other Receivables (net) | 1,013,592 | | 1,080,264 |
| Due From Other Funds | | EW391 | 88 |
| TOTAL Due From Other Funds | 0 | | 88 |
| Due From Other Governments | | EW440 | 12,729 |
| TOTAL Due From Other Governments | 0 | | 12,729 |
| Inventory Of Materials And Supplies | 162,764 | EW445 | 180,249 |
| TOTAL Inventories | 162,764 | | 180,249 |
| Prepaid Expenses | 251,916 | EW480 | 207,394 |
| TOTAL Prepaid Expenses | 251,916 | | 207,394 |
| Improvements Other Than Buildings | 25,078,983 | EW103 | 26,672,344 |
| Machinery And Equipment | 1,087,532 | EW104 | 1,082,560 |
| Accum Depr, Imp Other Than Bld | -9,410,328 | EW113 | -10,010,668 |
| TOTAL Fixed Assets (net) | 16,756,187 | | 17,744,236 |
| Deferred Outflow of Resources | 458,502 | EW495 | 1,678,353 |
| Deferred Outflows of Resources - Pensions | 310,255 | EW496 | 930,929 |
| TOTAL Deferred Outflows of Resources | 768,757 | | 2,609,282 |
| TOTAL Assets and Deferred Outflows of Resources | 22,091,562 | | 28,800,451 |

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(EW) ENTERPRISE WATER

Statement of Net Position

| Code Description | 2019 | EdpCode | 2020 |
|---|-------------------|---------|-------------------|
| Accounts Payable | 948,534 | EW600 | 53,774 |
| TOTAL Accounts Payable | 948,534 | | 53,774 |
| Accrued Liabilities | 62,160 | EW601 | 31,885 |
| TOTAL Accrued Liabilities | 62,160 | | 31,885 |
| Customers' Deposits | 9,300 | EW615 | 9,300 |
| TOTAL Other Deposits | 9,300 | | 9,300 |
| Bond Anticipation Notes Payable | 4,140,137 | EW626 | 7,187,500 |
| TOTAL Notes Payable | 4,140,137 | | 7,187,500 |
| Net Pension Liability -Proportionate Share | 309,828 | EW638 | 1,265,004 |
| Total OPEB Liability | 9,077,115 | EW683 | 9,732,190 |
| Installment Purchase Debt | 109,689 | EW685 | 59,587 |
| Compensated Absences | 211,269 | EW687 | 180,168 |
| Other Liabilities | 6,703 | EW688 | 48,938 |
| TOTAL Other Liabilities | 9,714,604 | | 11,285,887 |
| Due To Other Funds | 3,044 | EW630 | 2,495 |
| TOTAL Due To Other Funds | 3,044 | | 2,495 |
| Bonds Payable | 5,690,523 | EW628 | 7,567,368 |
| Bond Interest And Matured Bonds Payable | 89,063 | EW629 | 124,736 |
| TOTAL Bond And Long Term Liabilities | 5,779,586 | | 7,692,104 |
| TOTAL Liabilities | 20,657,365 | | 26,262,945 |
| Deferred Inflows of Resources | | | |
| Deferred Inflow of Resources | 386,930 | EW691 | 1,251,907 |
| Deferred Inflows of Resources - Pensions | 103,439 | EW697 | 24,249 |
| TOTAL Deferred Inflows of Resources | 490,369 | | 1,276,156 |
| TOTAL Deferred Inflows of Resources | 490,369 | | 1,276,156 |
| Fund Balance | | | |
| Net Assets-Invested In Cap Asts, Net RltD | 6,517,322 | EW920 | 7,023,294 |
| Net Assets-Unrestricted (deficit) | -5,573,494 | EW924 | -5,761,944 |
| TOTAL Net Position | 943,828 | | 1,261,350 |
| TOTAL Fund Balance | 943,828 | | 1,261,350 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 22,091,562 | | 28,800,451 |

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(EW) ENTERPRISE WATER

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|---|------------------|---------|------------------|
| Revenues | | | |
| Metered Water Sales | 4,325,274 | EW2140 | 4,561,621 |
| Water Service Charges | 72,195 | EW2144 | 73,970 |
| Interest & Penalties On Water Rents | 84,984 | EW2148 | 73,763 |
| Interfund Revenues | 52,374 | EW2801 | 44,958 |
| TOTAL Charges For Services Within Locality | 4,534,827 | | 4,754,312 |
| Sale of Scrap Materials | 1,512 | EW2650 | 12,705 |
| Sales, Other | 105,255 | EW2655 | 85,425 |
| Insurance Recoveries | 5,573 | EW2680 | 24,906 |
| TOTAL Sale of Property And Compensation For Loss | 112,340 | | 123,036 |
| Interest And Earnings | 22,379 | EW2401 | 7,788 |
| Rental of Real Property | 52,986 | EW2410 | 59,740 |
| TOTAL Use of Money And Property | 75,365 | | 67,528 |
| Unclassified (specify) | 9,313 | EW2770 | 13,364 |
| TOTAL Other | 9,313 | | 13,364 |
| St Aid - Other Home And Community Service | 822,004 | EW3989 | 556,847 |
| TOTAL State Aid | 822,004 | | 556,847 |
| Fed Aid Other Home and Community Services | 391,054 | EW4989 | |
| TOTAL Federal Aid | 391,054 | | 0 |
| TOTAL Revenues | 5,944,903 | | 5,515,087 |
| TOTAL Operating Revenue | 5,944,903 | | 5,515,087 |

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(EW) ENTERPRISE WATER

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|---|------------------|---------|------------------|
| Expenses | | | |
| Water Administration-Pers Serv | 297,166 | EW83101 | 294,409 |
| TOTAL Water Administration-Pers Serv | 297,166 | | 294,409 |
| Purification-Pers Serv | 668,443 | EW83301 | 644,166 |
| TOTAL Purification-Pers Serv | 668,443 | | 644,166 |
| Transportation And Distribution-Pers Serv | 624,812 | EW83401 | 659,996 |
| TOTAL Transportation And Distribution-Pers Serv | 624,812 | | 659,996 |
| TOTAL Personal Services | 1,590,421 | | 1,598,571 |
| Taxes & Assess On Munic Prop, Contr Expend | 315,651 | EW19504 | 326,166 |
| TOTAL Taxes & Assess On Munic Prop | 315,651 | | 326,166 |
| Depreciation | 766,095 | EW19944 | 763,374 |
| TOTAL Depreciation | 766,095 | | 763,374 |
| Water Administration-Contr Expend | 280,702 | EW83104 | 224,229 |
| TOTAL Water Administration-Contr Expend | 280,702 | | 224,229 |
| Source Supply Pwr & Pump Contr Expend | 6,312 | EW83204 | 6,157 |
| TOTAL Source Supply Pwr & Pump Contr Expend | 6,312 | | 6,157 |
| Purification-Contr Expend | 241,692 | EW83304 | 224,040 |
| TOTAL Purification-Contr Expend | 241,692 | | 224,040 |
| Transportation And Distribution-Contr Expe | 194,244 | EW83404 | 169,292 |
| TOTAL Transportation And Distribution-Contr Expe | 194,244 | | 169,292 |
| TOTAL Contractual Expenses | 1,804,696 | | 1,713,258 |
| Water Administration-EmpI Bnfts | 1,338,027 | EW83108 | 1,663,016 |
| TOTAL Water Administration-EmpI Bnfts | 1,338,027 | | 1,663,016 |
| TOTAL Employee Benefits | 1,338,027 | | 1,663,016 |
| Debt Interest, Serial Bonds | 196,651 | EW97107 | 222,720 |
| TOTAL Interest Expense | 196,651 | | 222,720 |
| TOTAL Expenses | 4,929,795 | | 5,197,565 |
| TOTAL Operating Expenses | 4,929,795 | | 5,197,565 |

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(EW) ENTERPRISE WATER

Analysis of Changes in Net Position

| Code Description | 2019 | EdpCode | 2020 |
|--|-----------|---------|-----------|
| Analysis of Changes in Net Position | | | |
| Net Position - Beginning of Year | 15,823 | EW8021 | 943,828 |
| Prior Period Adj -Decrease in Net Position | 87,103 | EW8015 | |
| Restated Net Position - Beg of Year | -71,280 | EW8022 | 943,828 |
| ADD - REVENUES AND OTHER SOURCES | 5,944,903 | | 5,515,087 |
| DEDUCT - EXPENDITURES AND OTHER USES | 4,929,795 | | 5,197,565 |
| Net Position - End of Year | 943,828 | EW8029 | 1,261,350 |

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Cash Flow

| Code Description | 2019 | EdpCode | 2020 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|--|------------------|---------|------------------|
| Assets | | | |
| Cash | 49,570 | H200 | 49,638 |
| TOTAL Cash | 49,570 | | 49,638 |
| Accounts Receivable | 77,160 | H380 | |
| TOTAL Other Receivables (net) | 77,160 | | 0 |
| Due From State And Federal Government | 2,981,194 | H410 | 3,738,666 |
| TOTAL State And Federal Aid Receivables | 2,981,194 | | 3,738,666 |
| Due From Other Funds | 423,132 | H391 | 676,542 |
| TOTAL Due From Other Funds | 423,132 | | 676,542 |
| Due From Other Governments | | H440 | 23,077 |
| TOTAL Due From Other Governments | 0 | | 23,077 |
| TOTAL Assets and Deferred Outflows of Resources | 3,531,056 | | 4,487,923 |

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(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|---|-------------------|---------|--------------------|
| Accounts Payable | 2,529,600 | H600 | 1,106,223 |
| TOTAL Accounts Payable | 2,529,600 | | 1,106,223 |
| Bond Anticipation Notes Payable | 5,804,776 | H626 | 8,456,520 |
| TOTAL Notes Payable | 5,804,776 | | 8,456,520 |
| Other Liabilities | | H688 | 19,472 |
| TOTAL Other Liabilities | 0 | | 19,472 |
| Due To Other Funds | 2,504,781 | H630 | 4,598,532 |
| TOTAL Due To Other Funds | 2,504,781 | | 4,598,532 |
| TOTAL Liabilities | 10,839,157 | | 14,180,747 |
| Deferred Inflows of Resources | | | |
| Deferred Inflow of Resources | | H691 | |
| TOTAL Deferred Inflows of Resources | 0 | | 0 |
| TOTAL Deferred Inflows of Resources | 0 | | 0 |
| Fund Balance | | | |
| Assigned Appropriated Fund Balance | 1,710,921 | H914 | 8,273,543 |
| TOTAL Assigned Fund Balance | 1,710,921 | | 8,273,543 |
| Unassigned Fund Balance | -9,019,022 | H917 | -17,966,367 |
| TOTAL Unassigned Fund Balance | -9,019,022 | | -17,966,367 |
| TOTAL Fund Balance | -7,308,101 | | -9,692,824 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 3,531,056 | | 4,487,923 |

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(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|--|------------------|---------|------------------|
| Revenues | | | |
| Misc Revenue, Other Govts | 108,456 | H2389 | |
| TOTAL Intergovernmental Charges | 108,456 | | 0 |
| Gifts And Donations | 150,000 | H2705 | |
| Premium & Accrued Interest On Obligations | 68,673 | H2710 | 128,904 |
| Unclassified (specify) | 166,014 | H2770 | |
| TOTAL Miscellaneous Local Sources | 384,687 | | 128,904 |
| St Aid, Consolidated Highway Aid | 595,082 | H3501 | 580,204 |
| St Aid, Other Transportation | 1,023,726 | H3589 | 2,431,996 |
| TOTAL State Aid | 1,618,808 | | 3,012,200 |
| Fed Aid Other Transportation | 951,645 | H4589 | 2,204,513 |
| TOTAL Federal Aid | 951,645 | | 2,204,513 |
| TOTAL Revenues | 3,063,596 | | 5,345,617 |
| Bans Redeemed From Appropriations | 300,000 | H5731 | 400,000 |
| TOTAL Proceeds of Obligations | 300,000 | | 400,000 |
| TOTAL Other Sources | 300,000 | | 400,000 |
| TOTAL Detail Revenues And Other Sources | 3,363,596 | | 5,745,617 |

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(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|---|------------------|---------|------------------|
| Expenditures | | | |
| General Govt, Equip & Cap Outlay | 148,973 | H19972 | 315,317 |
| TOTAL General Govt | 148,973 | | 315,317 |
| TOTAL General Government Support | 148,973 | | 315,317 |
| Police, Equip & Cap Outlay | 128,564 | H31202 | |
| TOTAL Police | 128,564 | | 0 |
| Traffic Control, Equip & Cap Outlay | | H33102 | 47,788 |
| TOTAL Traffic Control | 0 | | 47,788 |
| Fire, Equip & Cap Outlay | 601,875 | H34102 | 18,575 |
| TOTAL Fire | 601,875 | | 18,575 |
| TOTAL Public Safety | 730,439 | | 66,363 |
| Maint of Streets, Equip & Cap Outlay | 3,704,421 | H51102 | 6,435,543 |
| TOTAL Maint of Streets | 3,704,421 | | 6,435,543 |
| Maint of Bridges, Equip & Cap Outlay | | H51202 | 9,400 |
| TOTAL Maint of Bridges | 0 | | 9,400 |
| Garage, Equip & Cap Outlay | | H51322 | 11,636 |
| TOTAL Garage | 0 | | 11,636 |
| TOTAL Transportation | 3,704,421 | | 6,456,579 |
| Parks, Equip & Cap Outlay | 166,271 | H71102 | 112,187 |
| TOTAL Parks | 166,271 | | 112,187 |
| Special Rec Facility, Equip & Cap Outlay | | H71802 | 578,490 |
| TOTAL Special Rec Facility | 0 | | 578,490 |
| TOTAL Culture And Recreation | 166,271 | | 690,677 |
| Storm Sewers, Equip & Cap Outlay | 3,150,427 | H81402 | 463,680 |
| TOTAL Storm Sewers | 3,150,427 | | 463,680 |
| Refuse & Garbage, Equip & Cap Outlay | | H81602 | 59,284 |
| TOTAL Refuse & Garbage | 0 | | 59,284 |
| Flood & Erosion Control, Equip & Cap Outlay | 60,030 | H87452 | 22,414 |
| TOTAL Flood & Erosion Control | 60,030 | | 22,414 |
| Misc Home & Comm Serv, Equip & Cap Outlay | 1,130,311 | H89892 | 113,743 |
| TOTAL Misc Home & Comm Serv | 1,130,311 | | 113,743 |
| TOTAL Home And Community Services | 4,340,768 | | 659,121 |
| Debt Interest, Bond Anticipation Notes | 5,431 | H97307 | 68,673 |
| TOTAL Debt Interest | 5,431 | | 68,673 |
| TOTAL Expenditures | 9,096,303 | | 8,256,730 |
| Transfers, Other Funds | | H99019 | |
| TOTAL Operating Transfers | 0 | | 0 |
| TOTAL Other Uses | 0 | | 0 |
| TOTAL Detail Expenditures And Other Uses | 9,096,303 | | 8,256,730 |

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

| Code Description | 2019 | EdpCode | 2020 |
|--|-------------------|--------------|-------------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | -1,588,939 | H8021 | -7,308,101 |
| Prior Period Adj -Increase In Fund Balance | 13,545 | H8012 | 203,550 |
| Prior Period Adj -Decrease In Fund Balance | | H8015 | 77,160 |
| Restated Fund Balance - Beg of Year | -1,575,394 | H8022 | -7,181,711 |
| ADD - REVENUES AND OTHER SOURCES | 3,363,596 | | 5,745,617 |
| DEDUCT - EXPENDITURES AND OTHER USES | 9,096,303 | | 8,256,730 |
| Fund Balance - End of Year | -7,308,101 | H8029 | -9,692,824 |

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(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|--|-------------------|---------|-------------------|
| Assets | | | |
| Land | 647,753 | K101 | 647,753 |
| Buildings | 11,514,092 | K102 | 11,078,261 |
| Improvements Other Than Buildings | 17,891,701 | K103 | 19,335,640 |
| Machinery And Equipment | 12,041,796 | K104 | 12,421,057 |
| Construction Work In Progress | 2,226,676 | K105 | 7,385,813 |
| Infrastructure | 37,700,845 | K106 | 38,660,678 |
| TOTAL Fixed Assets (net) | 82,022,863 | | 89,529,202 |
| TOTAL Assets and Deferred Outflows of Resources | 82,022,863 | | 89,529,202 |

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(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|---|-------------------|---------|-------------------|
| Liabilities, Deferred Inflows And Fund Balance | | | |
| Total Non-Current Govt Assets | 82,022,863 | K159 | 89,529,202 |
| TOTAL Investments in Non-Current Government Assets | 82,022,863 | | 89,529,202 |
| TOTAL Fund Balance | 82,022,863 | | 89,529,202 |
| TOTAL | 82,022,863 | | 89,529,202 |

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(PN) PERMANENT

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|--|---------------|---------|----------|
| Assets | | | |
| Cash | 12,500 | PN200 | |
| TOTAL Cash | 12,500 | | 0 |
| TOTAL Assets and Deferred Outflows of Resources | 12,500 | | 0 |

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(PN) PERMANENT

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|---|---------------|---------|----------|
| Fund Balance | | | |
| Must Remain Intact | 12,500 | PN807 | |
| TOTAL Nonspendable Fund Balance | 12,500 | | 0 |
| TOTAL Fund Balance | 12,500 | | 0 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 12,500 | | 0 |

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Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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(PN) PERMANENT

Analysis of Changes in Fund Balance

| Code Description | 2019 | EdpCode | 2020 |
|--|--------|---------|--------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 12,500 | PN8021 | 12,500 |
| Prior Period Adj -Decrease In Fund Balance | | PN8015 | 12,500 |
| Restated Fund Balance - Beg of Year | 12,500 | PN8022 | |
| Fund Balance - End of Year | 12,500 | PN8029 | |

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(TA) AGENCY

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|--|----------------|---------|----------|
| Assets | | | |
| Cash | 511,317 | TA200 | |
| TOTAL Cash | 511,317 | | 0 |
| TOTAL Assets and Deferred Outflows of Resources | 511,317 | | 0 |

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(TA) AGENCY

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|---|----------------|---------|----------|
| Due To Other Funds | 124,239 | TA630 | |
| TOTAL Due To Other Funds | 124,239 | | 0 |
| State Retirement | -356 | TA18 | |
| Group Insurance | 9,710 | TA20 | |
| Nys Income Tax | 15 | TA21 | |
| Federal Income Tax | 6,707 | TA22 | |
| Guaranty & Bid Deposits | 367,985 | TA30 | |
| Surplus From Tax Sales | 3,017 | TA44 | |
| TOTAL Agency Liabilities | 387,078 | | 0 |
| TOTAL Liabilities | 511,317 | | 0 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 511,317 | | 0 |

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(TC) CUSTODIAL

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|--|----------|---------|----------------|
| Assets | | | |
| Cash Restricted/Reserved | | TC230 | 293,012 |
| TOTAL Restricted Assets | 0 | | 293,012 |
| TOTAL Assets and Deferred Outflows of Resources | 0 | | 293,012 |

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(TC) CUSTODIAL

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|---|----------|---------|----------------|
| Bail Deposits | | TC735 | 293,012 |
| TOTAL Other Deposits | 0 | | 293,012 |
| TOTAL Liabilities | 0 | | 293,012 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 0 | | 293,012 |

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Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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(TC) CUSTODIAL

Analysis of Changes in Net Position

| Code Description | 2019 | EdpCode | 2020 |
|--|------|---------|------|
| 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 | |

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|--|----------------|---------|----------|
| Assets | | | |
| Cash | 158,104 | TE200 | |
| TOTAL Cash | 158,104 | | 0 |
| TOTAL Assets and Deferred Outflows of Resources | 158,104 | | 0 |

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|---|----------------|---------|----------|
| Other Liabilities | | TE688 | |
| TOTAL Other Liabilities | 0 | | 0 |
| TOTAL Liabilities | 0 | | 0 |
| Fund Balance | | | |
| Net Assets-Restricted For Other Purposes | 124,723 | TE923 | |
| Net Assets-Unrestricted (Deficit) | 33,381 | TE924 | |
| TOTAL Net Position | 158,104 | | 0 |
| TOTAL Fund Balance | 158,104 | | 0 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 158,104 | | 0 |

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(TE) PRIVATE PURPOSE TRUST

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|--|--------------|---------|----------|
| Revenues | | | |
| Interest And Earnings | 39 | TE2401 | |
| TOTAL Use of Money And Property | 39 | | 0 |
| Gifts And Donations | 2,454 | TE2705 | |
| TOTAL Miscellaneous Local Sources | 2,454 | | 0 |
| TOTAL Revenues | 2,493 | | 0 |
| TOTAL Detail Revenues And Other Sources | 2,493 | | 0 |

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(TE) PRIVATE PURPOSE TRUST

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|---|--------------|---------|----------|
| Expenditures | | | |
| Other Culture And Rec, Cont Expend | 5,440 | TE79894 | |
| TOTAL Other Culture And Rec | 5,440 | | 0 |
| TOTAL Culture And Recreation | 5,440 | | 0 |
| TOTAL Expenditures | 5,440 | | 0 |
| TOTAL Detail Expenditures And Other Uses | 5,440 | | 0 |

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(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

| Code Description | 2019 | EdpCode | 2020 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Net Position | | | |
| Fund Balance - Beginning of Year | 161,051 | TE8021 | 158,104 |
| Prior Period Adjustments, dec Fnd Eqty | | TE8015 | 158,104 |
| Restated Fund Balance - Beg of Year | 161,051 | TE8022 | |
| ADD - REVENUES AND OTHER SOURCES | 2,493 | | |
| DEDUCT - EXPENDITURES AND OTHER USES | 5,440 | | |
| Fund Balance - End of Year | 158,104 | TE8029 | |

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(V) DEBT SERVICE

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|--|------------------|---------|------------------|
| Assets | | | |
| Cash | 281,375 | V200 | 328,008 |
| TOTAL Cash | 281,375 | | 328,008 |
| Due From Other Funds | 281,745 | V391 | 266,745 |
| TOTAL Due From Other Funds | 281,745 | | 266,745 |
| Due From Other Governments | 460,000 | V440 | 410,000 |
| TOTAL Due From Other Governments | 460,000 | | 410,000 |
| TOTAL Assets and Deferred Outflows of Resources | 1,023,120 | | 1,004,753 |

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(V) DEBT SERVICE

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|---|------------------|---------|------------------|
| Other Liabilities | 14,164 | V688 | 17,974 |
| TOTAL Other Liabilities | 14,164 | | 17,974 |
| Due To Other Funds | 133,909 | V630 | 194,706 |
| TOTAL Due To Other Funds | 133,909 | | 194,706 |
| Bond Interest And Matured Bonds Payable | 2,472 | V629 | 2,472 |
| TOTAL Bond And Long Term Liabilities | 2,472 | | 2,472 |
| TOTAL Liabilities | 150,545 | | 215,152 |
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 872,575 | V915 | 789,601 |
| TOTAL Assigned Fund Balance | 872,575 | | 789,601 |
| TOTAL Fund Balance | 872,575 | | 789,601 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 1,023,120 | | 1,004,753 |

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(V) DEBT SERVICE

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|--|------------------|---------|------------------|
| Revenues | | | |
| Interest And Earnings | 384 | V2401 | 166 |
| TOTAL Use of Money And Property | 384 | | 166 |
| TOTAL Revenues | 384 | | 166 |
| Interfund Transfers | 1,686,877 | V5031 | 1,431,793 |
| TOTAL Interfund Transfers | 1,686,877 | | 1,431,793 |
| TOTAL Other Sources | 1,686,877 | | 1,431,793 |
| TOTAL Detail Revenues And Other Sources | 1,687,261 | | 1,431,959 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2020

(V) DEBT SERVICE

Results of Operation

| Code Description | 2019 | EdpCode | 2020 |
|---|------------------|---------|------------------|
| Expenditures | | | |
| Fiscal Agents Fees, Contr Expend | 19,108 | V13804 | 19,910 |
| TOTAL Fiscal Agents Fees | 19,108 | | 19,910 |
| TOTAL General Government Support | 19,108 | | 19,910 |
| Debt Principal, Serial Bonds | 1,311,848 | V97106 | 1,185,143 |
| TOTAL Debt Principal | 1,311,848 | | 1,185,143 |
| Debt Interest, Serial Bonds | 448,775 | V97107 | 309,880 |
| TOTAL Debt Interest | 448,775 | | 309,880 |
| TOTAL Expenditures | 1,779,731 | | 1,514,933 |
| TOTAL Detail Expenditures And Other Uses | 1,779,731 | | 1,514,933 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2020

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

| Code Description | 2019 | EdpCode | 2020 |
|--|----------------|--------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 965,045 | V8021 | 872,575 |
| Restated Fund Balance - Beg of Year | 965,045 | V8022 | 872,575 |
| ADD - REVENUES AND OTHER SOURCES | 1,687,261 | | 1,431,959 |
| DEDUCT - EXPENDITURES AND OTHER USES | 1,779,731 | | 1,514,933 |
| Fund Balance - End of Year | 872,575 | V8029 | 789,601 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|--|--------------------|---------|--------------------|
| Assets | | | |
| Total Non-Current Govt Liabilities | 170,388,721 | W129 | 176,195,220 |
| TOTAL Provision To Be Made In Future Budgets | 170,388,721 | | 176,195,220 |
| TOTAL Assets and Deferred Outflows of Resources | 170,388,721 | | 176,195,220 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2019 | EdpCode | 2020 |
|---|--------------------|---------|--------------------|
| Net Pension Liability -Proportionate Share | 5,822,800 | W638 | 20,030,434 |
| Total OPEB Liability | 150,407,681 | W683 | 143,314,584 |
| Landfill Closure & Post Closure Liability | 448,704 | W684 | 413,020 |
| Installment Purchase Debt | 338,412 | W685 | 197,900 |
| Judgments And Claims Payable | -777,277 | W686 | -1,036,843 |
| Compensated Absences | 2,721,444 | W687 | 3,034,311 |
| TOTAL Other Liabilities | 158,961,764 | | 165,953,406 |
| Due To Employees' Retirement System | | W637 | |
| TOTAL Due To Other Governments | 0 | | 0 |
| Bonds Payable | 11,426,957 | W628 | 10,241,814 |
| TOTAL Bond And Long Term Liabilities | 11,426,957 | | 10,241,814 |
| TOTAL Liabilities | 170,388,721 | | 176,195,220 |
| TOTAL Liabilities | 170,388,721 | | 176,195,220 |

CITY OF Kingston
Statement of Indebtedness
For the Fiscal Year Ending 2020

4/30/2021

County of: Ulster

Municipal Code: 510224000000

| 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 |
|---|-----------|-------------|-----------|-----------|---------------|------------------|-----------|------|--------------------|--------------------|--------------------|---------------------|-------------------|-------------------|---------------------|
| 2017 | BAN | E | | | 01/01/2017 | 07/23/2020 | 0.00% | | \$512,959 | \$473,709 | \$473,709 | \$473,709 | \$0 | | \$0 |
| 2019 | BAN | E | | | 01/01/2019 | 12/31/2021 | 1.17% | | \$144,012 | \$144,012 | \$0 | \$0 | \$0 | | \$144,012 |
| 2019 | BAN | E | | | 01/01/2019 | 07/23/2020 | 0.00% | | \$220,912 | \$220,912 | \$220,912 | \$220,912 | \$0 | | \$0 |
| 2018 | BAN | E | | Y | 03/22/2018 | 03/19/2021 | 0.742% | | \$2,300,000 | \$1,880,000 | \$48,500 | \$0 | \$0 | | \$1,831,500 |
| 2020 | BAN | E | | Y | 03/19/2020 | 03/19/2021 | 0.742% | | \$4,000,000 | \$0 | | | \$0 | | \$4,000,000 |
| 2016 | BAN | E | | | 01/01/2016 | 07/23/2020 | 0.00% | Y | \$1,526,254 | \$1,421,504 | \$1,421,504 | \$1,381,504 | \$0 | | \$0 |
| 2020 | BAN | E | | | 01/01/2020 | 12/31/2021 | 1.17% | | \$1,211,988 | \$0 | | | \$0 | | \$1,211,988 |
| 2020 | BAN | E | | | 01/01/2020 | 07/23/2020 | 0.00% | | \$244,032 | \$0 | \$244,032 | \$244,032 | \$0 | | \$0 |
| Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year | | | | | | | | | \$5,456,020 | \$4,140,137 | \$2,408,657 | \$2,320,157 | \$0 | \$0 | \$7,187,500 |
| 2018 | BOND | E | | | 03/22/2018 | 03/15/2038 | 3.024% | | \$1,290,000 | \$1,234,000 | \$55,000 | \$0 | \$0 | | \$1,179,000 |
| 2020 | BOND | E | | | 12/17/2020 | 10/08/2050 | 0.00% | | \$1,857,213 | \$0 | | | \$0 | | \$1,857,213 |
| 2011 | BOND | E | | | 07/07/2011 | 05/01/2031 | 1.996% | | \$5,819,243 | \$3,700,000 | \$300,000 | \$0 | \$0 | | \$3,400,000 |
| 2020 | BOND | E | | | 12/03/2020 | 10/01/2040 | 1.85% | | \$471,394 | \$0 | | | \$0 | | \$471,394 |
| 2014 | BOND | E | | | 07/02/2014 | 02/16/2025 | 0.00% | | \$1,585,000 | \$935,000 | \$140,000 | \$0 | \$0 | | \$795,000 |
| 2015 | BOND | E | | | 08/09/2015 | 01/15/2026 | 2.41% | | \$23,927 | \$9,523 | \$4,762 | \$0 | \$0 | | \$4,761 |
| 2012 | BOND | E | | | 05/24/2012 | 11/01/2032 | 2.17% | Y | \$3,552,158 | \$2,445,000 | \$165,000 | \$0 | \$0 | | \$2,280,000 |
| 2015 | BOND | E | | | 03/24/2015 | 03/15/2035 | 2.76% | | \$1,175,000 | \$915,000 | \$65,000 | \$0 | \$0 | | \$850,000 |
| 2015 | BOND | E | | | 08/20/2015 | 05/15/2025 | 4.244% | | \$239,221 | \$152,000 | \$22,000 | \$0 | \$0 | | \$130,000 |
| Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year | | | | | | | | | \$2,328,607 | \$9,390,523 | \$751,762 | \$0 | \$0 | \$0 | \$10,967,368 |
| 2007 | IPC | E | | | 08/19/2007 | 08/09/2022 | 3.414% | | \$3,996,392 | \$967,785 | \$311,828 | \$0 | \$0 | | \$655,957 |
| 2017 | IPC | E | | | 02/07/2017 | 02/07/2022 | 3.35% | | \$141,815 | \$87,918 | \$28,331 | \$0 | \$0 | | \$59,587 |
| 2015 | IPC | E | | | 02/04/2015 | 02/23/2020 | 3.00% | | \$125,040 | \$21,770 | \$21,770 | \$0 | \$0 | | \$0 |
| 2005 | IPC | E | | | 11/02/2005 | 11/02/2020 | 4.49% | | \$769,417 | \$68,517 | \$68,517 | \$0 | \$0 | | \$0 |
| Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year | | | | | | | | | \$0 | \$1,145,990 | \$430,446 | \$0 | \$0 | \$0 | \$715,544 |
| 2019 | BAN | N | | | 01/01/2019 | 12/21/2022 | 0.00% | | \$328,310 | \$328,310 | \$0 | \$0 | \$0 | | \$328,310 |
| 2018 | BAN | N | | Y | 12/11/2018 | 08/24/2021 | 0.415% | | \$4,697,462 | \$4,237,462 | \$250,000 | \$0 | \$0 | | \$3,987,462 |

CITY OF Kingston
Statement of Indebtedness
For the Fiscal Year Ending 2020

4/30/2021

County of: Ulster

Municipal Code: 510224000000

| First Year | Debt Code | Description | Cops Flag | Comp Flag | Date of Issue | Date of Maturity | Int. Rate | Var? | Amt. Orig. Issued | O/S Beg. of Year | Paid Dur. Year | Redeemed Bond Proc. | Prior Yr. Adjust. | Accreted Interest | O/S End of Year |
|---|-----------|--------------------------------|-----------|-----------|---------------|------------------|-----------|------|---------------------|---------------------|--------------------|---------------------|-------------------|-------------------|---------------------|
| 2019 | BAN N | GENERAL PURPOSES | | Y | 08/26/2019 | 08/24/2021 | 0.415% | | \$5,495,000 | \$5,495,000 | \$225,000 | \$0 | \$0 | | \$5,270,000 |
| 2018 | BAN N | SEWER CWSRF #C3-5374-06 | | | 01/01/2018 | 12/21/2022 | 0.00% | | \$140,369 | \$140,369 | \$3,000 | \$0 | \$0 | | \$137,369 |
| 2020 | BAN N | General Purposes | | Y | 08/24/2020 | 08/24/2021 | 0.415% | | \$3,200,000 | \$0 | | | \$0 | | \$3,200,000 |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | \$3,200,000 | \$10,201,141 | \$478,000 | \$0 | \$0 | \$0 | \$12,923,141 |
| 2015 | BOND N | VARIOUS PURPOSES | | | 03/24/2015 | 03/15/2035 | 2.76% | | \$7,498,407 | \$5,060,000 | \$460,000 | \$0 | \$0 | | \$4,600,000 |
| 2010 | BOND N | Various Purposes | | | 04/15/2010 | 04/15/2027 | 4.25% | | \$4,815,000 | \$1,350,000 | \$220,000 | \$0 | \$0 | | \$1,130,000 |
| 2015 | BOND N | REFUNDING | | | 08/09/2015 | 01/15/2026 | 2.41% | | \$2,651,072 | \$1,170,476 | \$195,238 | \$0 | \$0 | | \$975,238 |
| 2018 | BOND N | General Purposes | | N | 03/22/2018 | 03/15/2038 | 3.024% | | \$10,640,000 | \$9,886,000 | \$770,000 | \$0 | \$0 | | \$9,116,000 |
| 2015 | BOND N | RONDOUT INTERCEPTOR/SIPHON- | | | 08/20/2015 | 10/01/2024 | 3.866% | | \$850,000 | \$450,000 | \$85,000 | \$0 | \$0 | | \$365,000 |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | \$0 | \$17,916,476 | \$1,730,238 | \$0 | \$0 | \$0 | \$16,186,238 |
| AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year | | | | | | | | | \$10,984,627 | \$42,794,267 | \$5,799,103 | \$2,320,157 | \$0 | \$0 | \$47,979,791 |

CITY OF Kingston
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2020

| | EDP Code | Amount |
|---|----------|-----------------|
| CASH: | | |
| On Hand | 9Z2001 | \$1,250.00 |
| Demand Deposits | 9Z2011 | \$13,107,392.00 |
| Time Deposits | 9Z2021 | \$5,856,509.00 |
| Total | | \$18,965,151.00 |
| COLLATERAL: | | |
| - FDIC Insurance | 9Z2014 | \$750,000.00 |
| Collateralized with securities held in possession of municipality or its agent | 9Z2014A | \$18,871,181.00 |
| Total | | \$19,621,181.00 |
| INVESTMENTS: | | |
| - Securities (450) | | |
| Book Value (cost) | 9Z4501 | |
| Market Value at Balance Sheet Date | 9Z4502 | |
| Collateralized with securities held in possession of municipality or its agent | 9Z4504A | |
| - Repurchase Agreements (451) | | |
| Book Value (cost) | 9Z4511 | |
| Market Value at Balance Sheet Date | 9Z4512 | |
| Collateralized with securities held in possession of municipality or its agent | 9Z4514A | |

CITY OF Kingston
Bank Reconciliation
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

| Bank Account Number | Bank Balance | Add: Deposit In Transit | Less: Outstanding Checks | Adjusted Bank Balance |
|---------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| *****-2075 | \$10,093 | \$0 | \$0 | \$10,093 |
| *****-5558 | \$1,980,221 | \$19,777 | \$194,533 | \$1,805,465 |
| *****-5631 | \$552,722 | \$0 | \$121,334 | \$431,388 |
| *****-5714 | \$996 | \$0 | \$0 | \$996 |
| *****-6778 | \$4,265,297 | \$0 | \$0 | \$4,265,297 |
| *****-0403 | \$298,578 | \$0 | \$0 | \$298,578 |
| *****-5520 | \$487,475 | \$0 | \$52,283 | \$435,192 |
| *****-5538 | \$8,728 | \$0 | \$0 | \$8,728 |
| *****-3528 | \$151,744 | \$0 | \$0 | \$151,744 |
| *****-7346 | \$12,500 | \$0 | \$0 | \$12,500 |
| *****-6223 | \$393,824 | \$0 | \$11,716 | \$382,108 |
| *****-8788 | \$1 | \$0 | \$0 | \$1 |
| *****-5532 | \$1,268,522 | \$166 | \$28,373 | \$1,240,315 |
| *****-0002 | \$2,250,262 | \$0 | \$0 | \$2,250,262 |
| *****-7843 | \$1 | \$0 | \$0 | \$1 |
| *****-6822 | \$39,080 | \$0 | \$0 | \$39,080 |
| *****-8667 | \$10,557 | \$0 | \$0 | \$10,557 |
| *****-6454 | \$322,734 | \$0 | \$0 | \$322,734 |
| *****-5918 | \$5,273 | \$0 | \$0 | \$5,273 |
| *****-7779 | \$293,012 | \$0 | \$0 | \$293,012 |
| *****-8054 | \$1,099,492 | \$10,444 | \$3,967 | \$1,105,969 |
| *****-6660 | \$3,631 | \$0 | \$0 | \$3,631 |
| *****-9411 | \$1,326,763 | \$0 | \$0 | \$1,326,763 |
| *****-9396 | \$153,310 | \$0 | \$0 | \$153,310 |
| *****-1403 | \$4,376,436 | \$0 | \$0 | \$4,376,436 |
| *****-2059 | (\$17,464) | \$60,000 | \$29,395 | \$13,141 |
| *****-2067 | \$65,804 | \$0 | \$60,000 | \$5,804 |
| *****-2612 | \$15,365 | \$0 | \$0 | \$15,365 |

CITY OF Kingston
Bank Reconciliation
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

| Bank Account Number | Bank Balance | Add: Deposit In Transit | Less: Outstanding Checks | Adjusted Bank Balance |
|------------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| ****-2505 | \$157 | \$0 | \$0 | \$157 |
| Total Adjusted Bank Balance | | | | \$18,963,900 |
| Petty Cash | | | | \$1,250.00 |
| Adjustments | | | | \$1.00 |
| Total Cash | | | | 9ZCASH * \$18,965,151 |
| Total Cash Balance All Funds | | | | 9ZCASHB * \$18,965,151 |
| * Must be equal | | | | |

CITY OF Kingston
Local Government Questionnaire
For the Fiscal Year Ending 2020

| | Response |
|---|----------|
| 1) Does your municipality have a written procurement policy? | Yes |
| 2) Have the financial statements for your municipality been independently audited? | No |
| If not, are you planning on having an audit conducted? | Yes |
| 3) Does your local government participate in an insurance pool with other local governments? | Yes |
| 4) Does your local government participate in an investment pool with other local governments? | Yes |
| 5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters? | No |
| 6) Does your municipality have a Capital Plan? | Yes |
| 7) Has your municipality prepared and documented a risk assessment plan? | No |
| If yes, has your municipality used the results to design the system of internal controls? | |
| 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 |

CITY OF Kingston
Employee and Retiree Benefits
For the Fiscal Year Ending 2020

| Total Full Time Employees: | | 304 | | | |
|---|--|---------------------------------------|---------------------------------|---------------------------------|----------------------|
| 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 | \$1,881,869.00 | 183 | 30 | |
| 90158 | Police and Fire Retirement | \$2,430,972.00 | 121 | | |
| 90258 | Local Pension Fund | | | | |
| 90308 | Social Security | \$1,603,119.00 | 304 | 30 | |
| 90408 | Worker's Compensation Insurance | \$848,604.00 | 304 | 30 | |
| 90458 | Life Insurance | \$36,157.00 | 73 | | 53 |
| 90508 | Unemployment Insurance | \$3,746.00 | 304 | 30 | |
| 90558 | Disability Insurance | \$11,430.00 | 304 | 30 | |
| 90608 | Hospital and Medical (Dental) Insurance | \$8,307,627.00 | 229 | | 303 |
| 90708 | Union Welfare Benefits | | | | |
| 90858 | Supplemental Benefit Payment to Disabled Fire Fighters | \$133,819.00 | | | 4 |
| 91890 | Other Employee Benefits | \$152,574.00 | 304 | 30 | |
| Total | | \$15,409,917.00 | | | |
| Computed Total From Financial Section (comparative purposes only) | | \$15,409,917.93 | | | |

CITY OF Kingston
Energy Costs and Consumption
For the Fiscal Year Ending 2020

| Energy Type | Total Expenditures | Total Volume | Units Of Measure | Alternative Units Of Measure |
|-------------|--------------------|--------------|------------------|------------------------------|
| Gasoline | \$113,139 | | gallons | |
| Diesel Fuel | \$80,072 | | gallons | |
| Fuel Oil | | | gallons | |
| Natural Gas | \$101,259 | | cubic feet | |
| Electricity | \$671,324 | | kilowatt-hours | |
| Coal | | | tons | |
| Propane | | | gallons | |

CERTIFICATION OF CHIEF FISCAL OFFICER

I, John Tuey, hereby certify that I am the Chief Fiscal Officer of the City of Kingston, and that the information provided in the annual financial report of the City of Kingston, for the fiscal year ended 12/31/2020, 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 City of Kingston, and adopted by me as my signature for use in conjunction with the filing of the City of Kingston's annual financial report, I am evidencing my express intent to authenticate my certification of the City of Kingston's annual financial report for the fiscal year ended 12/31/2020 and filed by means of electronic data transmission.

Name of Report Preparer if different
than Chief Fiscal Officer

(845) 334-3941
Telephone Number

04/30/2021
Date of Certification

John Tuey
Name

Comptroller
Title

420 Broadway, Kingston NY 12401
Official Address

(845) 334-3941
Official Telephone Number

CITY OF Kingston
Financial Comments
For the Fiscal Year Ending 2020

(A) GENERAL

Adjustment Reason

Account Code A8012 \$41,824 INCREASE DUE TO 2019 AUDIT ADJUSTMENT FOR ADDITIONAL RECEIVABLE.
\$12,500 INCREASE DUE TO GASB #84 ADOPTION AND RECLASS OF PN FUND BALANCE TO
GENERAL FUND. \$158,104 INCREASE DUE TO GASB #84 ADOPTION AND RECLASS OF TE
FUND BALANCE TO GENERAL FUND.

Account Code A8015 \$0

(CD) SPECIAL GRANT

Adjustment Reason

Account Code CD8012 2019 audit entries

Account Code CD8015 2019 audit entries

(PN) PERMANENT

Adjustment Reason

Account Code PN8015 1/1/2020 Fund Balance has been reduced due to the adoption of GASB #84. Fund Balance has
been moved to the General Fund.

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 Audit Entries: \$193,560 to increase due from state/federal govt, \$9,990 to reduce accounts
payable.

Account Code H8015 Audit entry to reduce due from state/federal government

(TE) PRIVATE PURPOSE TRUST

Adjustment Reason

Account Code TE8015 1/1/2020 FUND BALANCE HAS BEEN REDUCED DUE TO THE ADOPTION OF GASB #84.
FUND BALANCE HAS BEEN MOVED TO THE GENERAL FUND.

F+A

Tinti, Elisa

From: Topple, Maureen
Sent: Monday, May 24, 2021 10:28 AM
To: Shaut, Andrea
Cc: Tinti, Elisa
Subject: RE: Budget Transfer
Attachments: 5.24.21 Contingency Transfer DPW.pdf

Good Morning President Shaut & Elisa,

Please see attached proposed budget transfer from contingency to DPW's operating account for traffic control.

The funds are for the street sign installment project that was approved by the Public Safety Commission.

We respectfully request this be submitted to the Council for review.

(I will submit a signed copy when Ed returns to the office).

Your consideration is appreciated, thank you.

Kind Regards,

Maureen K. Topple

Administrative Assistant
City of Kingston
Dept. of Public Works
25 East O'Reilly Street
Kingston, NY 12401
845/334-3963 phone
845/331-0295 fax

P Go Green! Print this email only when necessary. Thank you for helping the City of Kingston be environmentally responsible.

1THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER _____
AUTHORIZATION _____
CLAIMS _____

CONTINGENCY TRANSFER ^x _____
BUDGET MODIFICATION _____
ZONING _____

TRANSFER _____
BONDING REQUEST _____
OTHER _____

DEPARTMENT: Public Works

DATE: 5/24/2021

Description: \$14,000.00 FROM A1199014.5404 Contingency

\$14,000.00 TO A1331014.5487 Traffic Control Construction Material

Estimated Financial Impact: \$ 14,000.00 Signature _____

Motion by _____

Seconded by _____

Action Required:

SEQRA Decision:

Type I Action _____

Type II Action _____

Unlisted Action _____

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

| <u>Committee Vote</u> | <u>YES</u> | <u>NO</u> |
|---|--------------------------|--------------------------|
| Reynolds Scott Childress, Ward 3, Chairman | <input type="checkbox"/> | <input type="checkbox"/> |
| Don Tallerman, Ward 5 | <input type="checkbox"/> | <input type="checkbox"/> |
| Anthony Davis, Ward 6 | <input type="checkbox"/> | <input type="checkbox"/> |
| Michele Hirsch, Ward 9 | <input type="checkbox"/> | <input type="checkbox"/> |
| Steven Schabot, Ward 8 | <input type="checkbox"/> | <input type="checkbox"/> |

F+A

Tinti, Elisa

From: Baker, Daniel
Sent: Friday, May 21, 2021 4:57 PM
To: Tinti, Elisa
Cc: Shaut, Andrea
Subject: Communications

Elisa,

The communications I just sent look very similar.
Please note there were (2)

19-21 Main St LLC v. City of Kingston
&
MAK Real Estate Holdings, LLC v. City of Kingston

Thanks

Dan

Daniel Baker
City of Kingston
Assessor
(845) 334-3912
dbaker@kingston-ny.gov

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* 2 committee Reports *

Tinti, Elisa

From: Baker, Daniel
Sent: Friday, May 21, 2021 4:53 PM
To: Shaut, Andrea
Cc: Tuey, John; Tinti, Elisa
Subject: Communication (MAK Real Estate Holdings, LLC vs City of Kingston)

Importance: High

Madam President,

I would like to discuss with the Common Council the current Article 7 proceedings noted above. I am requesting that this take place in executive session.

This discussion may result in an authorization of settlement committee report and resolution to be considered at the June Finance meeting and the July Common Council meeting.

If it does, I will have committee reports and resolutions prepared.

Should you have any questions prior to committee assignment, please contact me.

Respectfully,

Daniel Baker

City of Kingston

Assessor

(845) 334-3912

dbaker@kingston-ny.gov

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Tinti, Elisa

From: Baker, Daniel
Sent: Friday, May 21, 2021 4:55 PM
To: Shaut, Andrea
Cc: Tuey, John; Tinti, Elisa
Subject: Communication (19-21 Main St LLC v. City of Kingston)

Importance: High

Madam President,

I would like to discuss with the Common Council the current Article 7 proceedings noted above. I am requesting that this take place in executive session.

This discussion may result in an authorization of settlement committee report and resolution to be considered at the June Finance meeting and the July Common Council meeting.

If it does, I will have committee reports and resolutions prepared.

Should you have any questions prior to committee assignment, please contact me.

Respectfully,

Daniel Baker

City of Kingston

Assessor

(845) 334-3912

dbaker@kingston-ny.gov

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F+A

Tinti, Elisa

From: Baker, Daniel
Sent: Monday, May 24, 2021 1:52 PM
To: Shaut, Andrea
Cc: Tuey, John; Tinti, Elisa
Subject: Dept. of Assessment (Budget Transfer, June Communication)
Attachments: Dept Of Assessment Budget Transfer 5.24.2021.pdf

Madam President,

Please see the attached June Communication for a budget transfer for the Department of Assessment.

Respectfully,

Dan

Daniel Baker

City of Kingston

Assessor

(845) 334-3912

dbaker@kingston-ny.gov

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THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

| <u>REQUEST DESCRIPTION</u> | | |
|--|---|---|
| INTERNAL TRANSFER _____ AUTHORIZATION _____ CLAIMS _____ | CONTINGENCY TRANSFER _____ BUDGET MODIFICATION _____ ZONING _____ | TRANSFER <u>X</u> _____ BONDING REQUEST _____ OTHER _____ |

DEPARTMENT: Assessment DATE: 5/24/2021

Description: Budget Transfer in the amount of \$168.82

From 1355.402 (Office Supplies)
To 1355.412 (Data Processing Support)

Estimated Financial Impact: \$ 0.00 Signature Daniel Baker

Motion by _____

Seconded by _____

Action Required:

SEQRA Decision:

Type I Action _____

Type II Action _____

Unlisted Action _____

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

| <u>Committee Vote</u> | <u>YES</u> | <u>NO</u> |
|---|------------|-----------|
| Reynolds Scott Childress, Ward 3, Chairman | | |
| Don Tallerman, Ward 5 | | |
| Anthony Davis, Ward 6 | | |
| Michele Hirsch, Ward 9 | | |
| Steven Schabot, Ward 8 | | |

CITY OF KINGSTON

F+A

Office of the City Clerk & Registrar of Vital Statistics

cityclerk@kingston-ny.gov

Steven T. Noble, Mayor
Elisa Tinti, City Clerk & Registrar



Deidre Sills, Deputy Clerk
Susan Mesches, Deputy Registrar

May 25, 2021

President Shaut
420 Broadway
Kingston, New York 12401

Dear President Shaut,

I respectfully request placement on the June Finance Committee for a transfer in the Docks account to pay for electrical materials that are needed to repair and replace electrical boxes on the bulk head at the City Marina. I am requesting a transfer of \$2,000.00 for these repairs.

Thank you,

A handwritten signature in cursive script, appearing to read "Elisa Tinti".

Elisa Tinti
City Clerk

1THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER _____
AUTHORIZATION _____
CLAIMS _____

CONTINGENCY TRANSFER ^x _____
BUDGET MODIFICATION _____
ZONING _____

TRANSFER _____
BONDING REQUEST _____
OTHER _____

DEPARTMENT: City Clerk

DATE: June 2021

Description: Requesting a transfer of \$2,000.00 from contingency to cover
the cost of repairing and replacing electrical boxes on the bulk head
of the City Marina

From: Contingency A1.1990.5404 \$2,000.00

To: Docks construction materials A1.1410.7562.487 \$2,000.00

Estimated Financial Impact: \$ 2,000.00 Signature *Dutts*

Motion by _____

Seconded by _____

Action Required:

SEQRA Decision:

Type I Action _____

Type II Action _____

Unlisted Action _____

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

| <u>Committee Vote</u> | <u>YES</u> | <u>NO</u> |
|---|--------------------------|--------------------------|
| Reynolds Scott Childress, Ward 3, Chairman | <input type="checkbox"/> | <input type="checkbox"/> |
| Don Tallerman, Ward 5 | <input type="checkbox"/> | <input type="checkbox"/> |
| Anthony Davis, Ward 6 | <input type="checkbox"/> | <input type="checkbox"/> |
| Michele Hirsch, Ward 9 | <input type="checkbox"/> | <input type="checkbox"/> |
| Steven Schabot, Ward 8 | <input type="checkbox"/> | <input type="checkbox"/> |

Tinti, Elisa

From: Keplinger, Patrick
Sent: Monday, May 24, 2021 8:37 AM
To: Norman, Edward
Cc: Tinti, Elisa; Coon, Ryan
Subject: Re: FW: [EXTERNAL EMAIL] Electric repair at marina

Hi Ed,

I spoke with Pat Sheehan on Thursday and saw the issues on A Dock electrical. The outlet that he showed me is not in stock in the kingston electrical supply house. I have ordered the replacement outlet for the worn out recepticle and will install when it comes in.

He also asked me to replace the electrical boxes installed on the bulk head that encase the recepticles. They are plastic and the mounting tabs have broken off then the cords are yanked on or out.

The outlets feed through the other boxes. All the wire would have to get pulled out to replace the boxes. The wire is likely brittle and would have to be replaced if pulled out. I would have to size the wire correctly and correct size conduit. The rough price I came up for the material is likely up around \$2,000.

Please let me know how you would like me to proceed.

Patrick Keplinger
City of Kingston
Electrician
(845) 303-5053
pkeplinger@kingston-ny.gov

On May 20, 2021 1:33 PM, "Norman, Edward" <enorman@kingston-ny.gov> wrote:

Patrick,

Could you look into this again and see what it is going to take to replace or fix this issue.

Thank you, Ed

Edward Norman

Superintendent of Public Works

25 East O'Reilly Street

Kingston, NY 12401

Phone: 845/331-0682

CITY OF KINGSTON

Kingston Planning

planning@kingston-ny.gov

F+A

Suzanne Cahill, Planning Director
Kyla Dedea, Assistant Planner



Steven T. Noble, Mayor

May 27, 2021

Ald. At Large Andrea Shaut, President
City of Kingston Common Council
City Hall – 420 Broadway
Kingston, New York 12401

Re: NYSDEC Urban and Community Forestry Grant (DEC01-UCF2-2019-00070)
Citywide Tree Planting Program – Award \$50,000

Dear Pre. Shaut:

As you may already be aware, the City of Kingston was awarded a grant for \$50,000 to undertake a citywide street tree planting program. For some background information, this is the third grant in a series of projects to improve the City's streetscape by addressing the needs of the urban forest. Our first grant was to undertake a Citywide Street Tree Inventory and Management Plan. This was undertaken and completed in 2018. Based on that work, the City applied for and received a grant to remove trees which were identified as priority. We successfully removed 82 trees that ultimately had been deemed to be issues of public safety and closed that grant out in 2020. Looking ahead, we then applied for this current grant to continue our progression and plant street trees to fill voids identified in the Inventory. The Citywide Tree Planting Grant will plant an estimated 70-90 trees throughout the City with a focus on areas that are currently lacking in tree cover and shade. It is our goal to look for a planting in Spring of 2022, with a possibility of completion of Fall 2022.

We are seeking a resolution of the Common Council authorizing the Mayor to expend funds and execute any and all related documents to carry out the work program as prescribed under our grant authorization. Under full disclosure we will be incorporating the required budget lines within the FY 2022 budget for Shade Trees.

If there are any questions, please do not hesitate to contact our office to discuss.

Be well and stay safe.

Sincerely,

Suzanne Cahill
Planning Director

CC: S. Noble, Mayor
Ald. R. Scott Childress, W3, Chairman F&ED
J. Tuey, Comptroller
E. Tinti, City Clerk

RESOLUTION ___ of 2021

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AUTHORIZING THE MAYOR TO EXPEND FUNDS AND EXECUTE ANY AND ALL RELATED DOCUMENTS FOR THE NYSDEC URBAN AND COMMUNITY FORESTRY GRANT (DEC01-UCF2-2019-00070) FOR A CITYWIDE PLANTING PROJECT.

Sponsored by: Finance and Audit Committee Alderpersons: _____

WHEREAS, the City of Kingston has been awarded a NYS DEC Urban and Community Forestry Grant (DEC01-UCF2-2019-00070) in the amount of \$50,000 from the Department of Conservation for the Citywide Planting Project; and

WHEREAS, the matching funding requirements of \$12,500 - amount are expected through the City Shade Tree budget and/or in-kind contributions of volunteer/force account/contributions; and

WHEREAS, the action is categorized under 6 NYCRR, Part 617.5 as Type II.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AS FOLLOWS:

SECTION 1. Administration of all funds under this grant will be in accordance with all terms and conditions contained in guidelines provided by the New York State Department of Environmental Conservation.

SECTION 2. The Mayor of the City of Kingston is hereby authorized to execute an agreement, along with any and all related documents and to expend funds under the terms of the NYSDEC Urban and Community Forestry Grant (DEC01-UCF2-2019-00070)

SECTION 3. This resolution shall take effect immediately.

Submitted to the Mayor this ____ day

of _____ 2021

Approved by the Mayor this ____ day

of _____ 2021

Elisa Tinti, City Clerk

Steven T. Noble, Mayor

Adopted by Council on _____, 2021.

1THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER _____
AUTHORIZATION X
CLAIMS _____

CONTINGENCY TRANSFER _____
BUDGET MODIFICATION _____
ZONING _____

TRANSFER _____
BONDING REQUEST _____
OTHER _____

DEPARTMENT: PLANNING

DATE: JUNE 2021

Description:

Authorize the Mayor to Expend and Execute Any and All Related Documents for the NYSDEC Urban and Community Forestry Grant (DEC01-UCF2-2019-00070) for a Citywide Tree Planting Program

Estimated Financial Impact: \$

Signature *Sharon Cahill*

Motion by _____

Seconded by _____

Action Required:

SEQRA Decision:

Type I Action _____
Type II Action X
Unlisted Action _____

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

| <u>Committee Vote</u> | <u>YES</u> | <u>NO</u> |
|---|------------|-----------|
| Reynolds Scott Childress, Ward 3, Chairman | | |
| Don Tallerman, Ward 5 | | |
| Anthony Davis, Ward 6 | | |
| Michele Hirsch, Ward 9 | | |
| Steven Schabot, Ward 8 | | |

F+1A

Tinti, Elisa

From: Timbrouck, Lynsey
Sent: Thursday, May 27, 2021 3:11 PM
To: Shaut, Andrea
Cc: Tinti, Elisa; Tuey, John
Subject: Budget Transfer Request- Miscellaneous Rec Fund
Attachments: Budget Transfer Requests- Miscellaneous Rec Fund 5-27-21.pdf; Committee Report- Misc. Rec Fund- Ken Bryant Memorial Sign 5-27-21.pdf; Committee Report- Misc. Rec Fund- Movies Under the Stars 5-27-21.pdf; Committee_Report- Misc. Rec Fund- Pool and Beach Supplies 5-27-21.pdf

Good Afternoon,

Please see the attached communication and committee reports, regarding budget transfer requests from the Miscellaneous Rec Fund.

Please let me know if you have any questions. Thank you.

-Lynsey

Lynsey Timbrouck
Director of Parks and Recreation
City of Kingston
467 Broadway
Kingston, N.Y. 12401
(p) 845-481-7333

* 3 committee Reports *

City of Kingston
Parks and Recreation Department

ltimbrouck@kingston-ny.gov



Steven T. Noble, Mayor

Lynsey Timbrouck, Director

May 27, 2021

Dear President Shaut:

The Parks and Recreation Department would like to request a transfer of funds from the Miscellaneous Recreation Committed Fund Balance for upcoming programs and to cover the expected cost for a memoriam sign in one of our parks. These funds will be used to purchase much needed supplies and equipment for the beach and pool season, movie rentals for Kingston's Movies Under the Stars events, and to cover the cost of the signage for the proposed Kenneth G. Bryant, Jr. Memorial Basketball Courts.

Over the years, the aquatics staff have been successful in managing most of the normal wear and tear that equipment and supplies typically undergo, but the requested transfer will help provide them with the updated materials they need to provide a more safe and efficient environment at the Kingston Point Beach and Andretta Pool.

Kingston's Movies Under the Stars has consistently proven to be a popular program within the community and provides an opportunity for our residents to experience our beautiful parks. Due to the COVID-19 pandemic, we were unable to host any movie showings last year, but with the support of the additional requested funds, we will be able to offer this highly-anticipated experience this season.

In 2012, a fundraiser was held in honor of former Parks and Recreation Commission Chair, Ken Bryant and the money raised was placed into the Miscellaneous Recreation Committed Fund Balance for a future memorial site. The Commission would like to utilize some of those funds for the signage at the proposed Kenneth G. Bryant, Jr. Memorial Basketball Courts, which has recently received the support from Mayor Noble and the Public Safety and General Government Committee.

As the abovementioned requests are for various distributions, I respectfully request the following fund transfers:

Transfer \$ 5,000.00 from: A1-391300 – Miscellaneous Recreation Committed Fund Balance
to: A1-7-7180-14-5485 – General Materials and Supplies

Transfer \$ 1,500.00 from: A1-391300 – Miscellaneous Recreation Committed Fund Balance
to: A1-7-7310-14-5472 – Contracted Services

Transfer \$ 60.00 from: A1-391300 – Miscellaneous Recreation Committed Fund Balance
to: A1-1-1625-14-5485 – General Materials and Supplies

City of Kingston
Parks and Recreation Department
ltimbrouck@kingston-ny.gov



Steven T. Noble, Mayor

Lynsey Timbrouck, Director

The requested transfers will give the Parks and Recreation Department the opportunity to continue investing in our programs, parks, and our community.

Thank you in advance for your consideration.

Respectfully,

Lynsey Timbrouck
Director, Kingston Parks and Recreation

cc: John Tuey, Comptroller, City of Kingston

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER X
AUTHORIZATION _____
CLAIMS _____

CONTINGENCY TRANSFER _____
BUDGET MODIFICATION _____
ZONING _____

TRANSFER _____
BONDING REQUEST _____
OTHER _____

DEPARTMENT: Parks and Recreation

DATE: 5/27/21

Description:

The Parks and Recreation Department would like to request a transfer of funds from the Miscellaneous Recreation Committed Fund Balance to host Movies Under the Stars this summer.

Transfer \$ 1,500.00 from: A1-391300 – Miscellaneous Recreation Committed Fund Balance
to: A1-7-7310-14-5472 – Contracted Services

Estimated Financial Impact: \$0

Signature

Motion by _____

Seconded by _____

Action Required:

SEQRA Decision:

Type I Action _____

Type II Action _____

Unlisted Action _____

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

| <u>Committee Vote</u> | <u>YES</u> | <u>NO</u> |
|---|------------|-----------|
| Reynolds Scott Childress, Ward 3, Chairman | | |
| Don Tallerman, Ward 5 | | |
| Anthony Davis, Ward 6 | | |
| Michele Hirsch, Ward 9 | | |
| Steven Schabot, Ward 8 | | |

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER X
AUTHORIZATION _____
CLAIMS _____

CONTINGENCY TRANSFER _____
BUDGET MODIFICATION _____
ZONING _____

TRANSFER _____
BONDING REQUEST _____
OTHER _____

DEPARTMENT: Parks and Recreation

DATE: 5/27/21

Description:

The Parks and Recreation Department would like to request a transfer of funds from the Miscellaneous Recreation Committed Fund Balance to cover the cost for signage, designating the proposed Kenneth G. Bryant, Jr. Memorial Basketball Courts.

Transfer \$ 60.00 from: A1-391300 – Miscellaneous Recreation Committed Fund Balance
to: A1-1-1625-14-5485 – General Materials and Supplies

Estimated Financial Impact: \$0

Signature



Motion by _____

Seconded by _____

Action Required:

SEQRA Decision:

Type I Action _____

Type II Action _____

Unlisted Action _____

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

| <u>Committee Vote</u> | <u>YES</u> | <u>NO</u> |
|---|------------|-----------|
| Reynolds Scott Childress, Ward 3, Chairman | | |
| Don Tallerman, Ward 5 | | |
| Anthony Davis, Ward 6 | | |
| Michele Hirsch, Ward 9 | | |
| Steven Schabot, Ward 8 | | |

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER X
AUTHORIZATION _____
CLAIMS _____

CONTINGENCY TRANSFER _____
BUDGET MODIFICATION _____
ZONING _____

TRANSFER _____
BONDING REQUEST _____
OTHER _____

DEPARTMENT: Parks and Recreation

DATE: 5/27/21

Description:

The Parks and Recreation Department would like to request a transfer of funds from the Miscellaneous Recreation Committed Fund Balance to purchase much needed supplies and equipment for the beach and pool season.

Transfer \$ 5,000.00 from: A1-391300 – Miscellaneous Recreation Committed Fund Balance
to: A1-7-7180-14-5485 – General Materials and Supplies

Estimated Financial Impact: \$0

Signature



Motion by _____

Seconded by _____

Action Required:

SEQRA Decision:

Type I Action _____

Type II Action _____

Unlisted Action _____

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

| <u>Committee Vote</u> | <u>YES</u> | <u>NO</u> |
|---|------------|-----------|
| Reynolds Scott Childress, Ward 3, Chairman | | |
| Don Tallerman, Ward 5 | | |
| Anthony Davis, Ward 6 | | |
| Michele Hirsch, Ward 9 | | |
| Steven Schabot, Ward 8 | | |

F+A

Tinti, Elisa

From: Wilson, Kristen
Sent: Thursday, May 27, 2021 8:16 PM
To: Shaut, Andrea; Tinti, Elisa
Cc: Scott-Childress, Reynolds; Noble, Steve; Schultheis, John; Tuey, John
Subject: Henry Street Bluestone Sidewalks Communication
Attachments: 2021-05-27 Letter for Henry Sidewalk Material Choice.pdf; DRAFT Resolution-Authorize Amendment to Bond Henry Street Safe Routes to School - Historic Bluestone.docx; DRAFT Resolution-Authorize Amendment to Bond Henry Street Safe Routes to School - New Bluestone.docx; Henry Bluestone Committee_Report-Finance Committee 2021.docx

Dear Andrea and Elisa,

Please see the attached communication to Council regarding the sidewalk material choice on Henry Street. I have discussed this letter with Rennie prior to submitting it. I have also attached two possible bond resolutions for the Council to consider in the event that they would like to choose one of the two bluestone options. I attached a committee report with blanks to fill in if they choose one of the options. If they choose concrete, then no additional bond resolution is needed at this time.

Thank you,

Kristen

Kristen Wilson

Director
Office of Grants Management
City of Kingston
420 Broadway
Kingston, NY 12401
845-334-3962
kwilson@kingston-ny.gov

<https://www.kingston-ny.gov/grants>

CITY OF KINGSTON
Office of Grants Management
grants@kingston-ny.gov

Kristen E. Wilson, Director



Steven T. Noble, Mayor

May 27, 2021

Honorable Andrea Shaut
President/Alderman-at-Large
Kingston Common Council
420 Broadway
Kingston, NY 12401

Re: Sidewalk Material Choice on the Henry Street Safe Routes to School Project

Dear President Shaut,

The Office of Grants Management requests placement on the agenda of the appropriate committee to discuss the material choice and funding of sidewalks on the Henry Street Safe Routes to School project.

The engineering consultant firm for the project, GPI, and City staff will make a presentation regarding strengths/benefits and weaknesses/challenges of various sidewalk material choices including concrete, new bluestone, and the restoration of existing bluestone.

The presentation will highlight an area within the project limits for material choice along the southern end of the Fair Street Historic District. The sidewalks in question are not in the historic district. They are outside it along the border of the historic district. The presentation will explain how ADA compliant sidewalks can be built with each material choice, outline the future maintenance needs of each material, and share the costs associated with each choice.

While Council does not generally have a role in material choices on projects (benches, trees, paver color, etc.) it has had a role in sidewalk material choice when it created the legislation for sidewalks. The code states in section 358-3.B(6), "In areas of the City that are not designated as historic districts or a landmark and where there are long stretches of historic bluestone, reusing salvaged historic bluestone from the stretch itself or from the City's bluestone bank shall be considered where practicable." The word "practicable" could be interpreted in many ways. Its definition is "able to be done or put into practice successfully." To determine what is practicable, we must know if it is able to be funded. One of the limiting factors for constructing bluestone on Henry Street is funding, which the Council decides. Staff would like to know if the Council is amenable to funding bluestone on Henry.

Furthermore, this presentation will enable the Council to better consider future similar decisions. The question of materials and cost will come up on future transportation projects. For example, the Safe and Accessible Flatbush and Foxhall Project has large stretches within the project area where bluestone exists in various conditions.

CITY OF KINGSTON
Office of Grants Management
grants@kingston-ny.gov

Kristen E. Wilson, Director



Steven T. Noble, Mayor

Following the presentation, that will ideally happen at the June Finance and Audit Meeting, we ask that the Council pass a resolution selecting the sidewalk material choice for this project. If one of the bluestone options is chosen, we ask that the Council commit to funding the material by increasing the bond amount for the Henry Street project.

We anticipate that Council members and the community may need some time to digest the presentation and the material, yet we are on a tight timeline in order to finish the final design, submit it to NYSDOT for approval, and bid the project for construction during the 2022 season. We suggest that the Council consider the deciding resolution at a Special Finance meeting before the July Common Council meeting. Then GPI will be able to advance the final design in a timely manner in order to meet our deadlines for 2022 construction.

Thank you for your consideration.

Sincerely,

Kristen Wilson

Digitally signed by Kristen Wilson
DN: cn=Kristen Wilson, o=City of Kingston, ou=Office of
Grants Management, email=kwilson@kingston-ny.gov,
c=US
Date: 2021.05.27 20:04:56 -04'00'

Kristen Wilson

RESOLUTION ____ of 2021

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AUTHORIZING AN AMENDMENT TO INCREASE THE BOND ORDINANCE DATED SEPTEMBER 6, 2017 FOR \$337,132 BY \$115,000 TO TOTAL \$452,132 IN ORDER TO FUND THE INCLUSION OF A HISTORIC BLUESTONE RESET ON TWO BLOCKS OF THE HENRY STREET SAFE ROUTES TO SCHOOL PROJECT

Sponsored by: Finance and Audit Committee Aldermen: Reynolds Scott-Childress, Tony Davis, Michele Hirsch, Steven Schabot, Don Tallerman

WHEREAS, a request has been made to increase the bond ordinance dated September 6, 2017 for \$337,132 by \$115,000 to total \$452,132 in order to fund the inclusion of a historic bluestone reset on two blocks of the Henry Street Safe Routes to School Project

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AS FOLLOWS:

SECTION 1. That the Common Council authorizes an amendment to the bond ordinance dated September 6, 2017 that increases the amount from \$337,132 to \$452,132 to be provided through General Municipal bonding to fund the inclusion of a historic bluestone reset on two blocks of the Henry Street Safe Routes to School Project

SECTION 3. This resolution shall take effect immediately.

Submitted to the Mayor this ____ day
of _____ 2021

Approved by the Mayor this ____ day
of _____ 2021

Elisa Tinti, City Clerk

Steven T. Noble, Mayor

Adopted by Council on _____, 2021

RESOLUTION ____ of 2021

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AUTHORIZING AN AMENDMENT TO INCREASE THE BOND ORDINANCE DATED SEPTEMBER 6, 2017 FOR \$337,132 BY \$164,000 TO TOTAL \$501,132 IN ORDER TO FUND THE INCLUSION OF NEW BLUESTONE SIDEWALK INSTALLATION ON TWO BLOCKS OF THE HENRY STREET SAFE ROUTES TO SCHOOL PROJECT

Sponsored by: Finance and Audit Committee Aldermen: Reynolds Scott-Childress, Tony Davis, Michele Hirsch, Steven Schabot, Don Tallerman

WHEREAS, a request has been made to increase the bond ordinance dated September 6, 2017 for \$337,132 by \$164,000 to total \$501,132 in order to fund the inclusion of a historic bluestone reset on two blocks of the Henry Street Safe Routes to School Project

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AS FOLLOWS:

SECTION 1. That the Common Council authorizes an amendment to the bond ordinance dated September 6, 2017 that increases the amount from \$337,132 to \$501,132 to be provided through General Municipal bonding to fund the inclusion of a historic bluestone reset on two blocks of the Henry Street Safe Routes to School Project

SECTION 3. This resolution shall take effect immediately.

Submitted to the Mayor this ____ day
of _____ 2021

Approved by the Mayor this ____ day
of _____ 2021

Elisa Tinti, City Clerk

Steven T. Noble, Mayor

Adopted by Council on _____, 2021

1THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER _____
AUTHORIZATION _____
CLAIMS _____

CONTINGENCY TRANSFER _____
BUDGET MODIFICATION _____
ZONING _____

TRANSFER _____
BONDING REQUEST X
OTHER _____

DEPARTMENT: Grants Management

DATE: 6/9/2021

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK,
AUTHORIZING AN AMENDMENT TO INCREASE THE BOND ORDINANCE DATED
SEPTEMBER 6, 2017 FOR \$337,132 BY _____ TO TOTAL _____ IN ORDER TO
FUND THE _____ ON TWO
BLOCKS OF THE HENRY STREET SAFE ROUTES TO SCHOOL PROJECT

Estimated Financial Impact: _____ Signature _____

Motion by _____

Seconded by _____

Action Required:

SEQRA Decision:

Type I Action _____

Type II Action _____

Unlisted Action _____

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

| <u>Committee Vote</u> | <u>YES</u> | <u>NO</u> |
|---|------------|-----------|
| Reynolds Scott Childress, Ward 3, Chairman | | |
| Don Tallerman, Ward 5 | | |
| Anthony Davis, Ward 6 | | |
| Michele Hirsch, Ward 9 | | |
| Steven Schabot, Ward 8 | | |

1THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER _____
AUTHORIZATION _____
CLAIMS _____

CONTINGENCY TRANSFER X _____
BUDGET MODIFICATION _____
ZONING _____

TRANSFER X _____
BONDING REQUEST _____
OTHER _____

DEPARTMENT: Grants Management

DATE: 3/10/2021

Description:

Transfer \$ 35,000 of funds into the Grants Management account for a traffic safety campaign consultant

From:

Contingency –A11990.14.5404: \$35,000

To:

Grants Management Consultant – A16990.11.5411

Estimated Financial Impact: \$35,000

Signature _____

Motion by _____

Seconded by _____

Action Required:

SEQRA Decision:

Type I Action _____

Type II Action _____

Unlisted Action _____

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

| <u>Committee Vote</u> | <u>YES</u> | <u>NO</u> |
|---|------------|-----------|
| Reynolds Scott Childress, Ward 3, Chairman | | |
| Don Tallerman, Ward 5 | | |
| Anthony Davis, Ward 6 | | |
| Michele Hirsch, Ward 9 | | |
| Steven Schabot, Ward 8 | | |

Tinti, Elisa

From: Tallerman, Donald
Sent: Friday, May 28, 2021 8:20 AM
To: Tinti, Elisa
Cc: Shaut, Andrea
Subject: Fwd: Communication - Hot-spots in Kingston

Here is the 2nd communication. Thanks Elisa.

----- Forwarded Message -----

Subject: Communication - Hot-spots in Kingston

Date: Thu, 27 May 2021 21:14:22 +0000

From: Tallerman, Donald <dtallerman@kingston-ny.gov>

To: Shaut, Andrea <ashaut@kingston-ny.gov>, Worthington, Rita <ward4@kingston-ny.gov>, Tinti, Egidio <etinti@kingston-ny.gov>, Noble, Steve <SNoble@kingston-ny.gov>

Hello President Shaut -

This communication is being presented by me and Rita Worthington.

As you know, Kingston has numerous "hot spots", locations that have been identified as involved in violent crimes or drug use. These locations are provided to KPD via their crime analyst through evidence based policing principles.

One of the best ways to interfere and break up these troubled buildings is to continually watch them, to be able to intervene when there is illegal activity. In the ideal situation, we would station an officer 24/7 near a hot spot for this purpose. Unfortunately we do not have the luxury to budget for such surveillance.

Luckily, there have been significant advances in technology that would allow us to temporarily install surveillance cameras on City property (light poles) to monitor these hot spots. The cameras would be positioned as to not infringe on the privacy of individuals but still allow KPD to monitor activity around those hot spots. We would be able to identify vehicles & people involved in illegal activity. This has proven to be an effective method of investigation in other cities.

Chief Tinti would like to make a presentation to the Council to present this idea in more detail.

Thank you for your support.

Don Tallerman
Alderman - Ward 5

Rita Worthington

Alderwoman, Ward 4

F+A

CITY OF KINGSTON
Office of Grants Management
grants@kingston-ny.gov

Kristen E. Wilson, Director



Steven T. Noble, Mayor

May 28, 2021

Honorable Andrea Shaut
President/Alderman-at-Large
Kingston Common Council
420 Broadway
Kingston, NY 12401

Re: 2021 Consolidated Funding Applications for State Grants

Dear President Shaut,

I am writing to request that consideration of resolutions for the City's 2021 New York State Consolidated Funding Applications (CFAs) be placed on the agenda of the appropriate committee in June. The CFA round is now open for the 2021 season with submissions due on July 30, 2021; the applications require authorizing resolutions, which will need to be passed at the July Common Council meeting. With this communication I am submitting draft resolutions for 5 City projects and 2 community organizations for consideration.

Currently, our team is working on the full details and budgets for five projects we plan to submit for funding. As we do not yet have complete budgets, the attached draft resolutions state the maximum amount of funding for which we can apply. A list of the projects with brief descriptions is also attached for your review. We may be able to provide more details regarding the grant budgets at the meeting because we will have had more time to develop our project proposals.

We will also share the May 2021 Grants Activity Update via email and on the grants page of the City website next week. If there are questions regarding our current grants, we are happy to answer them via email before the meeting or at the meeting.

Thank you in advance for your consideration.

Sincerely,

Kristen E. Wilson
Director

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER _____
AUTHORIZATION x _____
CLAIMS _____

CONTINGENCY TRANSFER _____
BUDGET MODIFICATION _____
ZONING _____

TRANSFER _____
BONDING REQUEST _____
OTHER _____

DEPARTMENT: Office of Grants Management DATE: June 9, 2021

Description

To request authorization for the Mayor to apply and execute documents for a grant from the NYS DOS LWRP Program for funds in an amount of \$654,500 for construction of the Kingston Point Park Phase 2 Project.

The match requirement of 15% of the total project cost in the amount of \$126,150 will be provided by another grant, in-kind, force account funds, donations and, if necessary, bonding to be requested.

The total project cost is \$770,000.

Estimated Financial Impact: to be determined Signature _____

Motion by _____

Seconded by _____

Action Required:

SEQRA Decision:
Type I Action _____
Type II Action _____
Unlisted Action _____

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

| <u>Committee Vote</u> | <u>YES</u> | <u>NO</u> |
|------------------------------------|------------|-----------|
| Reynolds Scott-Childress, Chairman | | |
| Tony Davis, Ward 6 | | |
| Michele Hirsch, Ward 9 | | |
| Steven Schabot, Ward 8 | | |
| Don Tallerman, Ward 5 | | |

RESOLUTION ____ of 2021

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AUTHORIZING THE MAYOR TO SUBMIT AN APPLICATION TO THE NEW YORK STATE OFFICE OF PARKS, RECREATION & HISTORIC PRESERVATION (NYS OPRHP) FOR AN ENVIRONMENTAL PROTECTION FUND (EPF) PARKS PROGRAM GRANT IN THE AMOUNT OF \$500,000 FOR HEALTH AND SAFETY REPAIRS AND UPGRADES TO THE DIETZ STADIUM GRANDSTAND EXTERIOR ENVELOPE

Sponsored by: Finance and Audit Committee Aldermen: Chairman Reynolds Scott-Childress, Tony Davis, Michele Hirsch, Steven Schabot, Don Tallerman

WHEREAS, the City of Kingston is eligible to apply to the NYS OPRHP for an EPF Parks Program Grant through the CFA for funds in an amount of \$500,000 for health and safety repairs and upgrades to the Dietz Stadium Grandstand in support of the Downtown Revitalization Initiative (DRI) Strategic Plan; and

WHEREAS, this application, should the grant be awarded, requires a match of 25% of the total project cost in the amount of \$166,667 to be provided by in-kind, and force account funds and, if necessary, bonding to be requested; and

WHEREAS, there are specific requirements and regulations governing the expenditure of these funds; and

WHEREAS, the action is categorized under 6 NYCRR, Part 617.5 as Type II.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AS FOLLOWS:

SECTION 1. Administration of all funds under this grant will be in accordance with all terms and conditions contained in guidelines provided by NYS OPRHP.

SECTION 2. The Mayor of the City of Kingston is hereby authorized and directed to file an application for funds from NYS OPRHP for an EPF Parks Program Grant in the amount of \$500,000 for improvements to the Dietz Stadium in the DRI Strategic Plan, and upon approval of said request to enter into and execute an agreement, and any and all related documents.

SECTION 3. This resolution shall take effect immediately.

Submitted to the Mayor this ____ day
of _____ 2021

Approved by the Mayor this ____ day
of _____ 2021

Elisa Tinti, City Clerk

Steven T. Noble, Mayor

Adopted by Council on _____, 2021

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER _____
AUTHORIZATION x _____
CLAIMS _____

CONTINGENCY TRANSFER _____
BUDGET MODIFICATION _____
ZONING _____

TRANSFER _____
BONDING REQUEST _____
OTHER _____

DEPARTMENT: Office of Grants Management DATE: June 9, 2021

Description

To request authorization for the Mayor to apply and execute documents for a grant from the NYS OPRHP Recreational Trails Program for funds in an amount of \$250,000 for the purchase of Trail Maintenance Equipment for City of Kingston parks.

The match requirement of 20% of the total project cost in the amount of \$62,500 will be provided by another grant, in-kind, force account funds, donations and, if necessary, bonding to be requested.

The total project cost is \$\$312,500.

Estimated Financial Impact: to be determined Signature _____

Motion by _____

Seconded by _____

Action Required:

SEQRA Decision:
Type I Action _____
Type II Action _____
Unlisted Action _____

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

| <u>Committee Vote</u> | <u>YES</u> | <u>NO</u> |
|------------------------------------|------------|-----------|
| Reynolds Scott-Childress, Chairman | | |
| Tony Davis, Ward 6 | | |
| Michele Hirsch, Ward 9 | | |
| Steven Schabot, Ward 8 | | |
| Don Tallerman, Ward 5 | | |

City of Kingston
2021 CFA Season Summary

1) Kingston Point Park Phase 2

Funding Source: *NYS DOS Local Waterfront Revitalization Program and NYS DEC Climate Smart Communities Program*

Total Project Cost: \$840,000

Application Amount:

Grant Match Required:

Project Summary: The project includes two main components. The first is to design and construct a wetland at Kingston Point. This includes relocation and drainage improvements to; and potential milling, re-grading and repaving of; the flooded half of the existing main parking lot on the south side of Delaware Avenue, which also floods during high tide. Improvements should also address future sea-level rise at the site by raising the elevation of non-flooded half of the parking lot on the existing site, working within DEC regulations for a former closed ash landfill, and reduction of runoff into the nearby sensitive wetland to mitigate non-point source pollution. This project will look to increase the use of bioswales/constructed wetlands to treat and manage storm water runoff;

The second component is the design and construction of a safe and accessible pedestrian connection between the gateway to Rotary Park and the existing connector trail at the boundary between the Hutton Brickyard Property and Kingston Point. Crosswalks, sidewalks and pathways will define the linear connection that is critical to this gap in the Empire State Trail.

2) Kingston Point Rail Trail Phase 2

Funding Sources: *NYS OPRHP Heritage Area Program*

Total Project Cost: \$667,000

OPRHP Heritage Area Application Amount: \$500,000

OPRHP Parks Grant Match Required: \$167,000 (25% total project cost to be covered by RTP grant)

Project Summary: These grant will fund the construction of Kingston Point Rail Trail (KPRT) Phase 2, which is on the Kingston Greenline and the Empire State Trail. The KPRT Phase 2 Project begins at the Garraghan Drive Trailhead located across 9W from the Police Station in front of Rondout Gardens. It follows the historic rail line and ends at the intersection of the railroad tracks with East Strand St. just east of the wastewater treatment plant. This phase will include paving a 10-12 foot wide ADA-compliant path for pedestrians and bicyclists that will traverse over an old bridge, pass behind the Trolley Museum and through the Trolley Museum property leased from the City, and end at a small trailhead on East Strand St. The project entails several unique challenges in this urban environment including the re-grading for ADA compliance, installation of retaining walls and adjustment of tracks to accommodate the trail and Trolley Museum trains in the same vicinity, and erection of fences to protect the Trolley Museum assets. The design will include rail with trail near the Trolley Museum, circulation to the Museum from the trail, interpretation of historical places and artifacts, and the construction of a small building to protect and interpret an exhibit of 9/11 artifacts acquired by the Museum.

3) Dietz Stadium Exterior Grandstand Repairs & Upgrades

Funding Source: NYS OPRHP – Parks Program

Total Project Cost: \$666,667

Application Amount: \$500,000

Grant Match Required: \$166,667 (25% total project cost)

Project Summary: This request will fund the construction of crucial repairs and upgrades to the exterior envelope of the main grandstand at Dietz Stadium. Work to be undertaken will include: resurfacing of the seating, repair to cracks and exposed reinforcing steel in the concrete, resealing of expansion joints, masonry repointing, replacement of concrete coping, replacement of railings, and addition of handrails at the steps. Completion of this work is necessary in order to move forward with additional repairs and upgrades to the interior athletes' locker rooms and other spaces.

4) Park & Trail Maintenance Equipment

Funding Source: NYS OPRHP – Recreational Trails Program

Total Project Cost: \$312,500

Application Amount: \$250,000

Grant Match Required: \$62,500 (20% total project cost for grant)

Project Summary: These grant funds will be used to purchase specialty equipment that will enable DPW to properly maintain the expanding system of recreational trails throughout the City's parks. DPW's existing heavy equipment used for plowing and mowing is too wide to navigate the narrow trail system. Smaller machinery is needed to plow, mow, sweep and generally keep trails clear and safe for users year-round. Items to be purchased may include but not be limited to a compact utility tractor, heavy-duty loader bucket, hydraulic rotary broom, snowblower, and other specialty vehicle attachments.

5) Wastewater Treatment Plant Blowers

Funding Sources: NYSEFC GIGP Energy Efficiency Program and NYSDEC Water Quality Improvement Program

Total Project Cost: TBD

Application Amount: TBD

Grant Match Required: 25% total project cost for NYSEFC, 60% of award amount for NYSDEC

Project Summary: The project at the WWTP aims to bring the city into compliance with discharge limits that were lowered in 2016 under the City's SPDES permit. Specifically the nitrogen limits were reduced to 5.9 mg/L (Summer) and 9.0 mg/L (Winter). In 2018, the City entered into a contract with Tighe and Bond to analyze alternatives and to design improvements that will enable it to meet the permit requirements. Planning and design work have been underway since that time. A significant design effort was a mixing zone and low-flow analysis of the Rondout Creek. Based on this effort, the DEC agreed to effluent limits of Summer maximum 18 mg/L and Winter maximum 29 mg/L. These are higher than originally anticipated and therefore favorable to the City. Once these limits were agreed to by NYSDEC, A two-pronged approach was designed to bring the plant into compliance.

First, improvements will be made to the outfall piping to the Rondout Creek and second, improvements to the processes within the plant will be made. The outfall improvements will consist of lowering the outfall point of the double 20-inch outfall pipes from their present location near low tide and near the shore to a point 20-ft below the low tide and further into the channel of the creek. This will have benefits of enhancing mixing and dilution of treated wastewater to avoid adverse effects to water quality. The construction cost of the outfall improvements has been estimated at \$1.7 million. The

process improvements will mainly include altering the aeration tanks, aerators, blowers, air piping, and related controls in order to implement seasonal nitrification / de-nitrification. This will lower the concentration in the treated wastewater enough that, in conjunction with the outfall improvements, the city will be in compliance with the permitted concentration limits. The construction cost of the process improvements has been estimated at \$6.5 million. Design and construction administration costs are estimated at \$1.5M, much of which has already been expended. Thus the total project cost is estimated at \$9.7 million. Final design is now complete and the project has begun permitting with DEC. We expect to bid the work as multiple projects in late 2021 / early 2022. Construction is expected to occur during 2022 and 2023.

Community Applications

Jewish Federation Reher Center – The Reher Center requests an endorsing resolution for their Reher Bakery Restoration Project to restore their building. They are developing the building at 99-101 Broadway into a cultural center and museum that focus on immigrant stories of the Hudson Valley by preserving and revitalizing the rare intact 19th-century building. The restoration will enable the building to function as an interpretive center for tours and programs on the themes of immigration, community, industry, and bread, as well as to honor the Reher family's legacy and history of the Rondout neighborhood.

Transart – Transart requests endorsing resolutions for: 1) a program to strengthen tourism and attract visitors to New York State, Kingston and the Mid-Hudson Valley for a marketing initiative to promote Pinkster 2022, a creative placemaking festival celebrating the 400 year history of African Americans in the city and environs of the City of Kingston and 2) completion of the Burger-Matthews House restoration project located at 105-107 Henry Street in the City of Kingston

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER _____
AUTHORIZATION x _____
CLAIMS _____

CONTINGENCY TRANSFER _____
BUDGET MODIFICATION _____
ZONING _____

TRANSFER _____
BONDING REQUEST _____
OTHER _____

DEPARTMENT Office of Grants Management DATE June 9, 2021

Description

To request authorization for the Mayor to apply and execute documents for a grant from the NYS OPRHP for an EPF Parks Program Grant for funds in an amount of \$500,000 for health and safety repairs and upgrades to the Dietz Stadium Grandstand exterior envelope in support of the Downtown Revitalization Initiative Strategic Plan.

The match requirement of 25% in the amount of \$167,000 will be provided by in-kind, force account funds, donations and, if necessary, bonding to be requested.

The total project cost is \$667,000.

Estimated Financial Impact: to be determined Signature _____

Motion by _____

Seconded by _____

Action Required:

SEQRA Decision:
Type I Action _____
Type II Action _____
Unlisted Action _____

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

| <u>Committee Vote</u> | <u>YES</u> | <u>NO</u> |
|------------------------------------|------------|-----------|
| Reynolds Scott-Childress, Chairman | | |
| Tony Davis, Ward 6 | | |
| Michele Hirsch, Ward 9 | | |
| Steven Schabot, Ward 8 | | |
| Don Tallerman, Ward 5 | | |

RESOLUTION ____ of 2021

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AUTHORIZING THE MAYOR TO SUBMIT AN APPLICATION TO THE NYS DEPARTMENT OF CONSERVATION (NYSDEC) IN AN AMOUNT UP TO \$10,000,000 TO IMPLEMENT IMPROVEMENTS TO THE KINGSTON WASTEWATER TREATMENT PLANT

Sponsored by: Finance and Audit Committee Aldermen: Reynolds Scott-Childress - Chairman, Tony Davis, Michele Hirsch, Steven Schabot, Don Tallerman

WHEREAS, the City of Kingston is eligible to apply to the NYSDEC Water Quality Improvement Program for funds in an amount of up to \$10,000,000 for improvements to the wastewater treatment plant; and

WHEREAS, this application, should the grant be awarded, requires a match of 60% of the award amount in an amount up to \$6,000,000 to be provided by another grant, in-kind, and force account funds and, if necessary, bonding to be requested; and

WHEREAS, there are specific requirements and regulations governing the expenditure of these funds; and

WHEREAS, the action is categorized under 6 NYCRR, Part 617.5 as Type II.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AS FOLLOWS:

SECTION 1. Administration of all funds under this grant will be in accordance with all terms and conditions contained in guidelines provided by NYSDEC.

SECTION 2. The Mayor of the City of Kingston is hereby authorized and directed to file an application for funds from NYDEC Water Quality Improvement Program in an amount up to \$10,000,000 for improvements to the wastewater treatment plant, and upon approval of said request to enter into and execute an agreement, and any and all related documents.

SECTION 3. This resolution shall take effect immediately.

Submitted to the Mayor this ____ day
of _____ 2021

Approved by the Mayor this ____ day
of _____ 2021

Elisa Tinti, City Clerk

Steven T. Noble, Mayor

Adopted by Council on _____, 2021

RESOLUTION ____ of 2021

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AUTHORIZING THE MAYOR TO SUBMIT AN APPLICATION TO THE NYS DEPARTMENT OF STATE (NYS DOS) LOCAL WATERFRONT REVITALIZATION PROGRAM (LWRP) IN THE AMOUNT OF \$770,000 TO CONSTRUCT THE KINGSTON POINT PARK PHASE 2 PROJECT

Sponsored by: Finance and Audit Committee Aldermen: Reynolds Scott-Childress - Chairman, Tony Davis, Michele Hirsch, Steven Schabot, Don Tallerman

WHEREAS, the City of Kingston is eligible to apply to the NYS DOS LWRP for funds in an amount of \$654,500 for construction of the Kingston Point Rail Trail Phase 2 Project; and

WHEREAS, this application, should the grant be awarded, requires a match of 15% of the total project cost in the amount of \$115,500 to be provided by another grant, in-kind, and force account funds and, if necessary, bonding to be requested; and

WHEREAS, there are specific requirements and regulations governing the expenditure of these funds; and

WHEREAS, the action is categorized under 6 NYCRR, Part 617.5 as Type II.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AS FOLLOWS:

SECTION 1. Administration of all funds under this grant will be in accordance with all terms and conditions contained in guidelines provided by NYS DOS.

SECTION 2. The Mayor of the City of Kingston is hereby authorized and directed to file an application for funds from NYS DOS LWRP Program in the amount of \$654,500 for construction of the Kingston Point Park Phase 2 Project, and upon approval of said request to enter into and execute an agreement, and any and all related documents.

SECTION 3. This resolution shall take effect immediately.

Submitted to the Mayor this ____ day
of _____ 2021

Approved by the Mayor this ____ day
of _____ 2021

Elisa Tinti, City Clerk

Steven T. Noble, Mayor

Adopted by Council on _____, 2021

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER _____
AUTHORIZATION x _____
CLAIMS _____

CONTINGENCY TRANSFER _____
BUDGET MODIFICATION _____
ZONING _____

TRANSFER _____
BONDING REQUEST _____
OTHER _____

DEPARTMENT: Office of Grants Management DATE: June 9, 2021

Description

To request authorization for the Mayor to apply and execute documents for a grant from the NYS OPRHP Heritage Area Program for funds in an amount of \$500,000 for construction of the Kingston Point Rail Trail Phase 2 Project.

The match requirement of 25% of the total project cost in the amount of \$167,000 will be provided by another grant, in-kind, force account funds, donations and, if necessary, bonding to be requested.

The total project cost is \$667,000.

Estimated Financial Impact: to be determined Signature _____

Motion by _____

Seconded by _____

Action Required:

SEQRA Decision:

Type I Action _____

Type II Action _____

Unlisted Action _____

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

| <u>Committee Vote</u> | <u>YES</u> | <u>NO</u> |
|------------------------------------|------------|-----------|
| Reynolds Scott-Childress, Chairman | | |
| Tony Davis, Ward 6 | | |
| Michele Hirsch, Ward 9 | | |
| Steven Schabot, Ward 8 | | |
| Don Tallerman, Ward 5 | | |

RESOLUTION ____ of 2021

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AUTHORIZING THE MAYOR TO SUBMIT AN APPLICATION TO THE NYS OFFICE OF PARKS, RECREATION, AND HISTORIC PRESERVATION RECREATIONAL TRAILS PROGRAM (NYS OPRHP RTP) IN THE AMOUNT OF \$250,000 TO PURCHASE TRAIL MAINTENANCE EQUIPMENT FOR CITY OF KINGSTON PARKS

Sponsored by: Finance and Audit Committee Aldermen: Reynolds Scott-Childress - Chairman, Tony Davis, Michele Hirsch, Steven Schabot, Don Tallerman

WHEREAS, the City of Kingston is eligible to apply to the NYS OPRHP Recreational Trails Program for funds in an amount of \$250,000 for the purchase of Trail Maintenance Equipment for City of Kingston parks; and

WHEREAS, this application, should the grant be awarded, requires a match of 20% of the total project cost in the amount of \$62,500 to be provided by another grant, in-kind, and force account funds and, if necessary, bonding to be requested; and

WHEREAS, there are specific requirements and regulations governing the expenditure of these funds; and

WHEREAS, the action is categorized under 6 NYCRR, Part 617.5 as Type II.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AS FOLLOWS:

SECTION 1. Administration of all funds under this grant will be in accordance with all terms and conditions contained in guidelines provided by NYS OPRHP.

SECTION 2. The Mayor of the City of Kingston is hereby authorized and directed to file an application for funds from NYS OPRHP Recreational Trails Program in the amount of \$250,000 for the purchase of Trail Maintenance Equipment for City of Kingston parks, and upon approval of said request to enter into and execute an agreement, and any and all related documents.

SECTION 3. This resolution shall take effect immediately.

Submitted to the Mayor this ____ day
of _____ 2021

Approved by the Mayor this ____ day
of _____ 2021

Elisa Tinti, City Clerk

Steven T. Noble, Mayor

Adopted by Council on _____, 2021

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER _____
AUTHORIZATION x _____
CLAIMS _____

CONTINGENCY TRANSFER _____
BUDGET MODIFICATION _____
ZONING _____

TRANSFER _____
BONDING REQUEST _____
OTHER _____

DEPARTMENT: Office of Grants Management DATE: June 9, 2021

Description

To request authorization for the Mayor to apply and execute documents for a grant from the NYSDEC Water Quality Improvement Program for funds in an amount up to \$10,000,000 for improvements to the wastewater treatment plant.

The match requirement of 60% of the award amount in an amount up to \$6,000,000 will be provided by another grant, in-kind, force account funds, donations and, if necessary, bonding to be requested.

Estimated Financial Impact: to be determined Signature _____

Motion by _____

Seconded by _____

Action Required:

SEQRA Decision:
Type I Action _____
Type II Action _____
Unlisted Action _____

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

| <u>Committee Vote</u> | <u>YES</u> | <u>NO</u> |
|------------------------------------|------------|-----------|
| Reynolds Scott-Childress, Chairman | | |
| Tony Davis, Ward 6 | | |
| Michele Hirsch, Ward 9 | | |
| Steven Schabot, Ward 8 | | |
| Don Tallerman, Ward 5 | | |

RESOLUTION ____ of 2021

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, ENDORSING SUPPORT FOR THE JEWISH FEDERATION OF ULSTER COUNTY, INC. FOR A GRANT FROM THE ENVIRONMENTAL PROTECTION FUND UNDER THE NEW YORK STATE OFFICE OF PARKS, RECREATION, AND HISTORIC PRESERVATION FOR THE REHER BAKERY RESOTRATION PROJECT, WHICH WILL INCLUDE COMPREHENSIVE REPAIRS AND UPGRADES TO THE EXTERIOR ENVELOPE OF THE REHER CENTER'S 101 BROADWAY BUILDING

Sponsored by: Finance and Audit Committee Aldermen: Reynolds Scott-Childress - Chairman, Tony Davis, Michele Hirsch, Steven Schabot, Don Tallerman

WHEREAS, the Jewish Federation of Ulster County, Inc., is applying to the New York State Office of Parks, Recreation and Historic Preservation for a grant under the Environmental Protection Fund for the restoration of 99-101 Broadway, Kingston, New York, a site located within the territorial jurisdiction of the Council;

WHEREAS, 99-101 Broadway is the home of the historic Reher Bakery, which is currently being developed into a cultural center and museum that focuses on immigrant stories of the Hudson Valley by preserving and revitalizing this rare intact 19th-century building;

WHEREAS, the restoration of 99-101 Broadway is imperative for the building to function as an interpretive center for tours and programs on the themes of immigration, community, industry, and bread, as well as to honor the Reher family's legacy and the history of the Rondout neighborhood;

WHEREAS, 99-101 Broadway is listed in the National Register of Historic Places as a contributing building in the Rondout Historic District, and is located in the Kingston Heritage Area;

WHEREAS, 99-101 Broadway is singled out as one of three best surviving examples of late 19th c. architecture in the nomination for the Rondout Historic District.

WHEREAS, the Jewish Federation of Ulster County, Inc., a 501c3 non-profit organization incorporated in the state of New York, is the owner of 99-101 Broadway; and

WHEREAS, the grant application requests that the applicant obtain the approval and endorsement of the governing body of the municipality in which the project will be located,

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AS FOLLOWS:

SECTION 1. The Common Council of the City of Kingston, New York, approves and endorses the application of the Jewish Federation of Ulster County, Inc. for a grant under the Environmental Protection Fund for a project known as the Reher Bakery Restoration Project and located within this community.

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this ____ day

Approved by the Mayor this ____ day

Of _____, 2021

of _____, 2021

Elisa Tinti, City Clerk

Steven T. Noble, Mayor

Adopted by Council on _____, 2021

RESOLUTION ____ of 2021

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, ENDORSING SUPPORT FOR TRANSART AND CULTURAL SERVICES, INC. FOR A GRANT FROM THE NYS EMPIRE STATE DEVELOPMENT (ESD) MARKET NY PROGRAM FOR A MARKETING INITIATIVE TO PROMOTE PINKSTER 2022.

Sponsored by: Finance and Audit Committee Aldermen: Reynolds Scott-Childress - Chairman, Tony Davis, Michele Hirsch, Steven Schabot, Don Tallerman

WHEREAS, TRANSART and Cultural Services Inc., Inc. a New York State not for profit corporation, has prepared to submit a 2021 Consolidated Funding Application (CFA) for grant funding from the Empire State Development Market New York Program to strengthen tourism and attract visitors to New York State, Kingston and the Mid-Hudson Valley for a marketing initiative to promote Pinkster 2022, a creative placemaking festival celebrating the 400 year history of African Americans in the city and environs of the City of Kingston; and

WHEREAS, the project will have an economic impact throughout the region by attracting tourists from around the state and nationally; and

Whereas, presenting Pinkster 2022 will serve the residents of the City by providing seasonal jobs and opportunities for makers to promote and sell their wares, and restoring pride of culture to the City's African American community and all who work, live and play here; and

WHEREAS, the grant application requests that the applicant obtain the approval and endorsement of the governing body of the municipality in which the project will be located,

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AS FOLLOWS:

SECTION 1. The Common Council of the City of Kingston, New York, approves and endorses the application of Transart and Cultural Services, Inc. for a grant under the Empire State Development Market NY Program for a project known as Pinkster 2022 and located within this community.

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this ____ day
Of _____ 2021

Approved by the Mayor this
____ day of _____ 2021

Elisa Tinti, City Clerk

Steven T. Noble, Mayor

Adopted by Council on _____, 2021

RESOLUTION 25 OF 2021

**RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON,
NEW YORK, AUTHORIZING THE MAYOR TO SUBMIT AN APPLICATION
TO THE NYS ENVIRONMENTAL FACILITIES GREEN INNOVATION GRANT
PROGRAM (NYSEFC GIGP) IN THE AMOUNT OF \$5,100,000 TO
CONSTRUCT ENERGY EFFICIENT BLOWERS IN THE WASTE WATER
TREATMENT PLANT**

Sponsored By: Finance/Audit Committee: Alderman Scott-
Childress, Tallerman, Davis, Hirsch, Schabot

WHEREAS, the City of Kingston is eligible to apply to the NYSEFC Green Innovation Grant Program for funds in an amount of \$5,100,000 for construction of Energy Efficient Blowers in the Waste Water Treatment Plant; and

WHEREAS, this application, should the grant be awarded, requires a match of 25% of the total project cost in the amount of \$1,275,000 to be provided by another grant and/or, if necessary, bonding to be requested; and

WHEREAS, there are specific requirements and regulations governing the expenditure of these funds; and

WHEREAS, the action is categorized under 6 NYCRR, Part 617.5 as Type II.

**NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF
THE CITY OF KINGSTON, NEW YORK, AS FOLLOWS:**

SECTION 1. Administration of all funds under this grant will be in accordance with all terms and conditions contained in guidelines provided by NYS DEC.

SECTION 2. The Mayor of the City of Kingston is hereby authorized and directed to file an application for funds from the NYSEFC Green Innovation Grant Program in the amount of \$5,100,000 for construction of Energy Efficient Blowers in the Waste Water Treatment Plant, and upon approval of said request to enter into and execute an agreement, and any and all related documents.

SECTION 3. This resolution shall take effect immediately.

Submitted to the Mayor this 3rd day of

February, 2021

Elisa Tinti

Elisa Tinti, City Clerk

Approved by the Mayor this 3rd day of

February, 2021

Steven T. Noble

Steven T. Noble, Mayor

Adopted by Council on February 2, 2021

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER _____
AUTHORIZATION x _____
CLAIMS _____

CONTINGENCY TRANSFER _____
BUDGET MODIFICATION _____
ZONING _____

TRANSFER _____
BONDING REQUEST _____
OTHER _____

DEPARTMENT: Office of Grants Management DATE: June 9, 2021

Description

To request endorsement of the Jewish Federation of Ulster County, Inc.'s 2021 CFA application for a grant from the Environmental Protection Fund under the New York State Office of Parks, Recreation, and Historic Preservation for The Reher Bakery Restoration Project.

This project will include comprehensive repairs and upgrades to the exterior envelope of the Reher Center's 101 Broadway building.

Estimated Financial Impact: \$0 _____ Signature _____

Motion by _____

Seconded by _____

Action Required:

SEQRA Decision:

Type I Action _____

Type II Action _____

Unlisted Action _____

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

| <u>Committee Vote</u> | <u>YES</u> | <u>NO</u> |
|------------------------------------|------------|-----------|
| Reynolds Scott-Childress, Chairman | | |
| Tony Davis, Ward 6 | | |
| Michele Hirsch, Ward 9 | | |
| Steven Schabot, Ward 8 | | |
| Don Tallerman, Ward 5 | | |

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER _____
AUTHORIZATION x _____
CLAIMS _____

CONTINGENCY TRANSFER _____
BUDGET MODIFICATION _____
ZONING _____

TRANSFER _____
BONDING REQUEST _____
OTHER _____

DEPARTMENT: Office of Grants Management DATE: June 9, 2021

Description

To request endorsement of Transart and Cultural Services, Inc.'s 2021 CFA application for a grant from the Environmental Protection Fund under the New York State Office of Parks, Recreation, and Historic Preservation for:

Restoration of the Burger-Matthews House, 105-107 Henry St.

Estimated Financial Impact: \$0 Signature _____

Motion by _____

Seconded by _____

Action Required:

SEQRA Decision:
Type I Action _____
Type II Action _____
Unlisted Action _____

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

| <u>Committee Vote</u> | <u>YES</u> | <u>NO</u> |
|------------------------------------|------------|-----------|
| Reynolds Scott-Childress, Chairman | | |
| Tony Davis, Ward 6 | | |
| Michele Hirsch, Ward 9 | | |
| Steven Schabot, Ward 8 | | |
| Don Tallerman, Ward 5 | | |

RESOLUTION ____ of 2021

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, ENDORSING SUPPORT FOR TRANSART AND CULTURAL SERVICES, INC. FOR A GRANT FROM THE ENVIRONMENTAL PROTECTION FUND UNDER THE NEW YORK STATE OFFICE OF PARKS, RECREATION, AND HISTORIC PRESERVATION FOR RESTORATION OF THE BURGER-MATTHEWS HOUSE, 105-107 HENRY STREET

Sponsored by: Finance and Audit Committee Aldermen: Reynolds Scott-Childress - Chairman, Tony Davis, Michele Hirsch, Steven Schabot, Don Tallerman

WHEREAS, TRANSART and Cultural Services Inc., Inc. a New York State not for profit corporation, has prepared to submit a 2021 "Consolidated Funding Application" (CFA) for grant funding through the New York State Consolidated Funding Application and the Office of Parks, Recreation & Historic Preservation (OPRHP) - Environmental Protection Fund Grants Program for Parks, Preservation and Heritage (EPF) for completion of the Burger-Matthews House restoration project located at 105-107 Henry Street in the City of Kingston; and

WHEREAS, the installation of the pavilion/trellis as detailed in the original plans and schematics for the restoration project will finish the restoration of a landmark building in Midtown Kingston for the use and cultural enrichment of the neighborhood's historically African American community and all who visit, work and learn there, while stimulating reinvestment in nearby properties and leveraging additional funds to establish and sustain neighborhood revitalization efforts; and

WHEREAS, the grant application requests that the applicant obtain the approval and endorsement of the governing body of the municipality in which the project will be located,

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AS FOLLOWS:

SECTION 1. The Common Council of the City of Kingston, New York, approves and endorses the application of Transart and Cultural Services, Inc. for a grant under the Environmental Protection Fund for a project known as the Restoration of the Burger-Matthews House and located within this community.

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this ____ day
of _____ 2021

Approved by the Mayor this ____ day
of _____ 2021

Elisa Tinti, City Clerk

Steven T. Noble, Mayor

Adopted by Council on _____, 2021

RESOLUTION ____ of 2021

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, ENDORSING SUPPORT FOR TRANSART AND CULTURAL SERVICES, INC. FOR A GRANT FROM THE ENVIRONMENTAL PROTECTION FUND UNDER THE NEW YORK STATE OFFICE OF PARKS, RECREATION, AND HISTORIC PRESERVATION FOR RESTORATION OF THE BURGER-MATTHEWS HOUSE, 105-107 HENRY STREET

Sponsored by: Finance and Audit Committee Aldermen: Reynolds Scott-Childress - Chairman, Tony Davis, Michele Hirsch, Steven Schabot, Don Tallerman

WHEREAS, TRANSART and Cultural Services Inc., Inc. a New York State not for profit corporation, has prepared to submit a 2021 "Consolidated Funding Application" (CFA) for grant funding through the New York State Consolidated Funding Application and the Office of Parks, Recreation & Historic Preservation (OPRHP) - Environmental Protection Fund Grants Program for Parks, Preservation and Heritage (EPF) for completion of the Burger-Matthews House restoration project located at 105-107 Henry Street in the City of Kingston; and

WHEREAS, the installation of the pavilion/trellis as detailed in the original plans and schematics for the restoration project will finish the restoration of a landmark building in Midtown Kingston for the use and cultural enrichment of the neighborhood's historically African American community and all who visit, work and learn there, while stimulating reinvestment in nearby properties and leveraging additional funds to establish and sustain neighborhood revitalization efforts; and

WHEREAS, the grant application requests that the applicant obtain the approval and endorsement of the governing body of the municipality in which the project will be located,

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AS FOLLOWS:

SECTION 1. The Common Council of the City of Kingston, New York, approves and endorses the application of Transart and Cultural Services, Inc. for a grant under the Environmental Protection Fund for a project known as the Restoration of the Burger-Matthews House and located within this community.

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this ____ day
of _____ 2021

Approved by the Mayor this ____ day
of _____ 2021

Elisa Tinti, City Clerk

Steven T. Noble, Mayor

Adopted by Council on _____, 2021

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER _____
AUTHORIZATION x _____
CLAIMS _____

CONTINGENCY TRANSFER _____
BUDGET MODIFICATION _____
ZONING _____

TRANSFER _____
BONDING REQUEST _____
OTHER _____

DEPARTMENT: Office of Grants Management DATE: June 9, 2021

Description

To request endorsement of Transart and Cultural Services, Inc.'s 2021 CFA application for a grant from the Market NY Program under New York State Empire State Development for:

A marketing initiative to promote Pinkster 2022, a creative placemaking festival celebrating the 400-year history of African Americans in the city and environs of the City of Kingston.

Estimated Financial Impact: \$0 Signature _____

Motion by _____

Seconded by _____

Action Required:

SEQRA Decision:
Type I Action _____
Type II Action _____
Unlisted Action _____

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

| <u>Committee Vote</u> | <u>YES</u> | <u>NO</u> |
|------------------------------------|------------|-----------|
| Reynolds Scott-Childress, Chairman | | |
| Tony Davis, Ward 6 | | |
| Michele Hirsch, Ward 9 | | |
| Steven Schabot, Ward 8 | | |
| Don Tallerman, Ward 5 | | |

FRA

Tinti, Elisa

From: Tuey, John
Sent: Friday, May 28, 2021 10:24 AM
To: Shaut, Andrea
Cc: Noble, Steve; Tinti, Elisa; Alderman
Subject: Communication Regarding Fund Balance Policy
Attachments: Communication To Council.pdf; Fund Balance Discussion Draft.pdf; GFOA Fund Balance Guidelines.pdf; Fund Balance Policy July 2021.pdf; Committee Report - FB Policy.pdf; Committee Report - FB Transfer.pdf

Good morning Andrea,

See attached communication regarding the City's fund balance policy.

Thanks in advance,
John

John Tuey, CPA
Comptroller
City of Kingston
420 Broadway
Kingston, NY 12401
Comptroller@kingston-ny.gov
P: 845.334.3941
F: 845.334.3944

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CITY OF KINGSTON
Office of the Comptroller
comptroller@kingston-ny.gov

John Tucey, Comptroller



Steven T. Noble, Mayor

May 28, 2021

Alderman at Large Andrea Shaut, President
City of Kingston Common Council
420 Broadway
Kingston, NY 12401

RE: Fund Balance Policy

Dear President Shaut,

I would like the opportunity to review the City's existing fund balance policy and related considerations/action items with the Common Council at the next meeting (Caucus or Finance) that you feel is most appropriate. I expect that it would be a 15-20 minute presentation followed by discussion. I've attached a copy of the presentation materials, supporting documentation, and committee reports. Thank in you in advance.

Sincerely,

A handwritten signature in black ink, appearing to read "John R. Tucey", is written over a horizontal line.


John R. Tucey
Comptroller, City of Kingston

cc: Mayor Steven T. Noble

1THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

| <u>REQUEST DESCRIPTION</u> | | |
|---|---|--|
| INTERNAL TRANSFER _____ AUTHORIZATION ^x _____ CLAIMS _____ | CONTINGENCY TRANSFER _____ BUDGET MODIFICATION _____ ZONING _____ | TRANSFER _____ BONDING REQUEST _____ OTHER _____ |

| | |
|--|---|
| DEPARTMENT: <u>Comptroller</u> | DATE: <u>5/28/2021</u> |
| Description: Recommend amending the City's Fund Balance Policy as per attached to set targeted fund balance level at 13% to 20%. | |
| Estimated Financial Impact: \$N/A | Signature  |

Motion by _____

Seconded by _____

Action Required:

SEQRA Decision:

Type I Action _____

Type II Action _____

Unlisted Action _____

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

| <u>Committee Vote</u> | <u>YES</u> | <u>NO</u> |
|---|--------------------------|--------------------------|
| Reynolds Scott Childress, Ward 3, Chairman | <input type="checkbox"/> | <input type="checkbox"/> |
| Don Tallerman, Ward 5 | <input type="checkbox"/> | <input type="checkbox"/> |
| Anthony Davis, Ward 6 | <input type="checkbox"/> | <input type="checkbox"/> |
| Michele Hirsch, Ward 9 | <input type="checkbox"/> | <input type="checkbox"/> |
| Steven Schabot, Ward 8 | <input type="checkbox"/> | <input type="checkbox"/> |

CITY OF KINGSTON Fund Balance Discussion



Main Topics

- What is fund balance and how is it different from contingency?
- Benefits of adequate fund balance levels.
- Setting fund balance policy levels.
- Managing fund balance levels.

What is Contingency?

- Contingency is a current year budgetary account that is established to fund unexpected expenses.
- Unused monies in the budget are factored into the operating surplus and deficit in any given year and rolled into fund balance at year end.

What is Fund Balance?

- It is the accumulation of all operating surpluses and deficits since the inception of government operations.
- At any point in time, it is the excess of assets over liabilities.

Benefits of Having An Adequate Fund Balance

- Sufficient cash flow.
- Bond rating.
- Buffer against economic downturns.
- Protect against volatility of revenue and expenditures.

What is the Proper Fund Balance Level?

- NYS OSC allows governments to carry over “ a reasonable amount” of unassigned fund balance but does not define what is reasonable.

What is the Proper Fund Balance Level?

- GFOA (Government Finance Officers Association) recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than 2 months of regular general fund operating revenues or regular general fund operating expenditures (16.67%).

Some Factors To Consider When Setting Fund Balance Policy Levels

- Exposure to unbudgeted cash outlays.
- Volatility of revenues and expenditures.
- Seasonality of revenues and expenditures.
- Liquidity (cash levels).
- Experience in prior fiscal years.

Managing Fund Balance Levels in Excess of Targeted Amounts Established by Policy – Looking Forward

- One shot expenditures. Target expenditures that don't occur annually such as equipment and capital, judgments, etc.
- Reduce debt principal. This decreases future interest payments, improves credit ratings, and provides future budgetary relief.
- Cautiously review opportunities for future property tax relief keeping in mind that one shot revenues should not be used to fund recurring expenditures (can result in unstable tax rates).

Current Fund Balance Policy

- The current policy calls for the City to “strive to maintain an unrestricted unassigned fund balance level in the General Fund ranging between 10% and 13% of the total adopted budgeted expenditures”.
- At the time the policy was put in place, the City’s finances and bond rating were notably weaker than they are today (unassigned fund balance was below 10%).

Potential Action Plan

- It is a best practice for the City to review its financial policies on a regular basis and update them as the need arises. The Common Council may want to consider updating the policy with thresholds to support the City's long term stable financial position.
- An updated policy with a "target" General Fund unassigned fund balance level of 13% to 20% of the following year's adopted budgeted expenditures would meet the City's fiscal needs.

Potential Action Plan

- Allocating an additional \$1,635,000 of fund balance to redeem a portion of our outstanding short term debt would provide near term tax relief to our taxpayers as the City's 2022 scheduled principal payment on existing debt would be reduced by approximately \$400,000. This equates to tax relief of over 2%.
- The combination of these actions, upon expenditure of the full amounts allocated, would reduce the City's unaudited, unassigned fund balance in the General Fund to approximately \$7,108,124 or approximately 16.5% pending final 2020 audited results.
- The City should consider appropriating additional unassigned fund balance in the City's 2022 budget for the purpose of funding a portion of the capital plan (emphasis on vehicles, equipment, and shorter lived assets) that would otherwise be financed with debt.

1THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT COMMITTEE REPORT

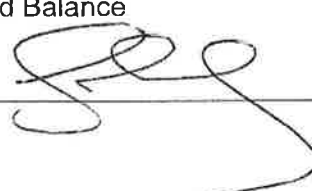
| <u>REQUEST DESCRIPTION</u> | | |
|--|--|--|
| INTERNAL TRANSFER _____ AUTHORIZATION ^x _____ CLAIMS _____ | CONTINGENCY TRANSFER _____ BUDGET MODIFICATION _____ ZONING _____ | TRANSFER ^x _____ BONDING REQUEST _____ OTHER _____ |

DEPARTMENT: Comptroller DATE: 5/28/2021

Description: Authorize the usage of \$1,635,000 in fund balance in the General Fund to paydown existing short term debt. This action will provide near term tax relief and aid in bringing fund balance levels within the targeted range set by City policy.

To: A1995019.5906 \$1,635,000 Bond Anticipation Note Principal

From: A1999919.5901 \$1,635,000 Fund Balance

Estimated Financial Impact: \$1,635,000 Signature: 

Motion by _____

Seconded by _____

Action Required:

SEQRA Decision:

Type I Action _____

Type II Action _____

Unlisted Action _____

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

| <u>Committee Vote</u> | <u>YES</u> | <u>NO</u> |
|---|--------------------------|--------------------------|
| Reynolds Scott Childress, Ward 3, Chairman | <input type="checkbox"/> | <input type="checkbox"/> |
| Don Tallerman, Ward 5 | <input type="checkbox"/> | <input type="checkbox"/> |
| Anthony Davis, Ward 6 | <input type="checkbox"/> | <input type="checkbox"/> |
| Michele Hirsch, Ward 9 | <input type="checkbox"/> | <input type="checkbox"/> |
| Steven Schabot, Ward 8 | <input type="checkbox"/> | <input type="checkbox"/> |



BEST PRACTICES

Fund Balance Guidelines for the General Fund

Governments should establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes.

In the context of financial reporting, the term *fund balance* is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). Budget professionals commonly use this same term to describe the net position of governmental funds calculated on a government's budgetary basis.¹ While in both cases *fund balance* is intended to serve as a measure of the financial resources available in a governmental fund; it is essential that differences between GAAP *fund balance* and budgetary *fund balance* be fully appreciated.

1. GAAP financial statements report up to five separate categories of fund balance based on the type and source of constraints placed on how resources can be spent (presented in descending order from most constraining to least constraining): *nonspendable fund balance*, *restricted fund balance*, *committed fund balance*, *assigned fund balance*, and *unassigned fund balance*.² The total of the amounts in these last three categories (where the only constraint on spending, if any, is imposed by the government itself) is termed *unrestricted fund balance*. In contrast, budgetary fund balance, while it is subject to the same constraints on spending as GAAP fund balance, typically represents simply the total amount accumulated from prior years at a point in time.

2. The calculation of GAAP fund balance and budgetary fund balance sometimes is complicated by the use of sub-funds within the general fund. In such cases, GAAP fund balance includes amounts from all of the subfunds, whereas budgetary fund balance typically does not.
3. Often the timing of the recognition of revenues and expenditures is different for purposes of GAAP financial reporting and budgeting. For example, encumbrances arising from purchase orders often are recognized as expenditures for budgetary purposes, but never for the preparation of GAAP financial statements.

The effect of these and other differences on the amounts reported as *GAAP fund balance* and *budgetary fund balance* in the general fund should be clarified, understood, and documented.

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. In most cases, discussions of fund balance will properly focus on a government's general fund. Nonetheless, financial resources available in other funds should also be considered in assessing the adequacy of unrestricted fund balance in the general fund.

GFOA recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes.³ Such a guideline should be set by the appropriate policy body and articulate a framework and process for how the government would increase or decrease the level of unrestricted fund balance over a specific time period.⁴ In particular, governments should provide broad guidance in the policy for how resources will be directed to replenish fund balance should the balance fall below the level prescribed.

Appropriate Level. The adequacy of unrestricted fund balance in the general fund should take into account each government's own unique circumstances. For example, governments that may be vulnerable to natural disasters, more dependent on a volatile revenue source, or potentially subject to cuts in state aid and/or federal grants may need to maintain a higher level in the unrestricted fund balance. Articulating these risks in a fund balance policy makes

it easier to explain to stakeholders the rationale for a seemingly higher than normal level of fund balance that protects taxpayers and employees from unexpected changes in financial condition. Nevertheless, GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.⁵ The choice of revenues or expenditures as a basis of comparison may be dictated by what is more predictable in a government's particular circumstances.⁶ Furthermore, a government's particular situation often may require a level of unrestricted fund balance in the general fund significantly in excess of this recommended minimum level. In any case, such measures should be applied within the context of long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the general fund at any one time. In establishing a policy governing the level of unrestricted fund balance in the general fund, a government should consider a variety of factors, including:

1. The predictability of its revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile);
2. Its perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts);
3. The potential drain upon general fund resources from other funds, as well as, the availability of resources in other funds;
4. The potential impact on the entity's bond ratings and the corresponding increased cost of borrowed funds;
5. Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose). Governments may deem it appropriate to exclude from consideration resources that have been committed or assigned to some other purpose and focus on unassigned fund balance, rather than on unrestricted fund balance.

Use and Replenishment.

The fund balance policy should define conditions warranting its use, and if a fund balance falls below the government's policy level, a solid plan to replenish it. In that context, the fund balance policy should:

1. Define the time period within which and contingencies for which fund balances will be used;
2. Describe how the government's expenditure and/or revenue levels will be adjusted to match any new economic realities that are behind the use of fund balance as a financing bridge;
3. Describe the time period over which the components of fund balance will be replenished and the means by which they will be replenished.

Generally, governments should seek to replenish their fund balances within one to three years of use. Specifically, factors influencing the replenishment time horizon include:

1. The budgetary reasons behind the fund balance targets;
2. Recovering from an extreme event;
3. Political continuity;
4. Financial planning time horizons;
5. Long-term forecasts and economic conditions;
6. External financing expectations.

Revenue sources that would typically be looked to for replenishment of a fund balance include nonrecurring revenues, budget surpluses, and excess resources in other funds (if legally permissible and there is a defensible rationale). Year-end surpluses are an appropriate source for replenishing fund balance.

Unrestricted Fund Balance Above Formal Policy Requirement. In some cases, governments can find themselves in a position with an amount of unrestricted fund balance in the general

fund over their formal policy reserve requirement even after taking into account potential financial risks in the foreseeable future. Amounts over the formal policy may reflect a structural trend, in which case governments should consider a policy as to how this would be addressed. Additionally, an education or communication strategy, or at a minimum, explanation of large changes in fund balance is encouraged. In all cases, use of those funds should be prohibited as a funding source for ongoing recurring expenditures.

Notes:

1. For the sake of clarity, this recommended practice uses the terms GAAP fund balance and budgetary fund balance to distinguish these two different uses of the same term.
2. These categories are set forth in Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.
3. Sometimes restricted fund balance includes resources available to finance items that typically would require the use of unrestricted fund balance (e.g., a contingency reserve). In that case, such amounts should be included as part of unrestricted fund balance for purposes of analysis.
4. See Recommended Practice 4.1 of the National Advisory Council on State and Local Budgeting governments on the need to "maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures" (Recommended Practice 4.1).
5. In practice, a level of unrestricted fund balance significantly lower than the recommended minimum may be appropriate for states and America's largest governments (e.g., cities, counties, and school districts) because they often are in a better position to predict contingencies (for the same reason that an insurance company can more readily predict the number of accidents for a pool of 500,000 drivers than for a pool of fifty), and because their revenues and expenditures often are more diversified and thus potentially less subject to volatility.

6. In either case, unusual items that would distort trends (e.g., one-time revenues and expenditures) should be excluded, whereas recurring transfers should be included. Once the decision has been made to compare unrestricted fund balance to either revenues and/or expenditures, that decision should be followed consistently from period to period.

*This best practice was previously titled *Appropriate Level of Unrestricted Fund Balance in the General Fund*.*

Board approval date: Wednesday, September 30, 2015

City of Kingston

Fund Balance Policy

A. Purpose:

For increased financial stability, the City of Kingston (City) desires to manage its financial resources by establishing a fund balance policy for the General Fund. This will ensure the City maintains a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls, unexpected one-time expenditures, emergencies and disasters.

B. Background:

The Governmental Accounting Standards Board (GASB) issued GASB Statement Number 54, Fund Balance Reporting and Governmental Fund Type Definitions. Statement 54 abandons the reserved and unreserved classifications of fund balance and replaces them with five new classifications for Governmental Funds: non-spendable, restricted, committed, assigned and unassigned. The last three classifications comprise the unrestricted fund balance. The statement went into effect June 30, 2011. In April 2011, the Office of the State Comptroller (OSC) issued guidance on Fund Balance Reporting and Governmental Fund Type Definitions. The guidance addressed how the changes in GASB 54 were being implemented in the Annual Update Document and the effects on local government reporting.

C. Definitions:

1. Fund Balance – Consists of the measurement of available resources and represents the difference between total assets and total liabilities.
2. Non-spendable – Consists of the amounts that can not be spent because they are in a non-spendable form.
3. Restricted – Consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by certain creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation.
4. Committed (Unrestricted) – Consists of amounts constrained to specific purposes by a government itself using its highest level decision making authority (Common Council). The Common Council must take formal action before the end of the fiscal year to add or remove a constraint.
5. Assigned (Unrestricted) – Consists of amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level decision making authority (City Council), or by the Council's designated body or official. The purpose of the assignment must be narrower than the

purpose of the general fund. In funds other than the general fund, assigned fund balance will be the residual amount of fund balance.

6. Unassigned (Unrestricted) – This consists of all balances remaining after considering the other four categories for the general fund and could result in a surplus or a deficit. Use is least constrained in this category. In funds other than the general fund, the unassigned classification should only be used to report a deficit balance.

D. Classifications:

1. Non-spendable
 - Prepaid insurance
 - Inventory
2. Restricted (Reserves)
 - Capital Reserves
 - Tax Stabilization Reserves
 - Debt Reserves
 - Repair Reserves
 - Insurance Reserve
 - and other reserves allowed by State statutes.
3. Committed (Unrestricted)
 - OSC believes that in most cases, local governments will not have committed fund balance to report primarily due to the fact that reserves are allowed by State statutes.
4. Assigned (Unrestricted)
 - OSC believes that formal actions by the governing boards (resolutions, ordinances, and local laws) constitute a constraint of resources and will result in an assignment of resources.
 - Encumbrances will typically be considered an assignment of fund balance.
5. Unassigned (Unrestricted)
 - All other unassigned fund balances.

E. Policy:

1. Reserves
 - a. The City shall strive to maintain a level of reserves to guard its citizens against a service disruption because reserves are essential to dealing with unforeseen emergencies or changes in condition.

- b. Funding of reserves can come from surplus funds (excess of revenues over expenditures or one-time revenues) or other sources as designated by the Common Council.
- c. All expenditures from or uses of reserve will require prior Common Council approval by adoption of Use of Reserve Resolution.
- d. Reserves shall only be used for the purpose in which they are intended.

2. Unassigned (Unrestricted) Fund Balance

- a. The City shall strive to maintain an unrestricted unassigned fund balance level in the General Fund ranging between ~~40%~~ 13% and ~~43%~~ 20% of the total adopted budgeted expenditures of the General Fund.
- b. The City Comptroller shall annually calculate and report to the Common Council their compliance with this policy. In determining compliance, the following formula will be used: the audited balance available in the unrestricted unassigned fund balance of the City's General Fund for the most recently audited fiscal year, divided by the adopted expenditure budget (excluding Safety Net costs) for the ensuing fiscal year for the City's General Fund.
- c. In the event the unrestricted unassigned fund balance of the City's general fund exceeds the maximum requirements, the excess may be utilized for any lawful purpose approved by the Common Council. In order to minimize the long term effect of such use, the excess shall be appropriated to fund one time expenditures or expenses which do not result in recurring operating costs, or other one time costs including the establishment or increase in legitimate restrictions (reserves) of fund balance.
- d. In the event the unrestricted unassigned fund balance for the City's general fund falls below the minimum requirement of ~~40%~~ 13% for any fiscal year, the Common Council shall strive to restore the balance to the minimum target level in the next budget year or other appropriate period of time.

F. Review:

This policy will subject to periodic review and adoption by the Common Council.

CITY OF KINGSTON

Office of the Mayor

mayor@kingston-ny.gov

F+A

Steven T. Noble
Mayor



May 28th, 2021

Honorable Andrea Shaut
President/Alderman-at-Large
Kingston Common Council
420 Broadway
Kingston, NY 12401

Re: Common Council Chamber Upgrades

Dear President Shaut,

As the City of Kingston continues to implement our Covid-19 re-opening plan, it is paramount that we prepare our government meeting spaces to be able to host in-person meetings, while also continuing to welcome those that have the ability to connect remotely during this time. Attached, you will find quotes that have been prepared by our IT Department in order to allow for this hybrid meeting environment. Care was taken during the consideration of these proposals to have all of these features be movable as to not permanently attach to our historic building.

In addition to the quoted prices, I am requesting a total of \$90,000 of which \$83,011.84 is included in the attached quotes. The additional funds requested are for miscellaneous equipment that may be necessary by our IT department as well as drapery that may be necessary to prepare the Common Council Chambers for this meeting.

Please feel free to contact me if you have any questions or concerns.

Respectfully Submitted,

Steven T. Noble
Mayor

PROPOSAL

Conferencing system in conference room

Kingston City

420 Broadway
Kingston, NY 12401

Revision: 0
Modified: 5/14/2021



Presented By:

Hudson Valley Audio Visual, Inc.

1914 Rte.44-55
Modena, NY 12548 United States
(845) 797-7000
hudsonvalleyav.com



SCOPE OF WORK

Kyle,

Below is a proposal to add conferencing to two conference rooms. The scope of work is as follows:

We propose installing a Poly X30 conferencing system to allow for a hybrid meeting environment. You will be able to hold a traditional meeting while streaming to the Web for outside participation.

The Poly Studio X30, an all-in-one video bar for huddle and small rooms. It is very simple to use with support for leading cloud video services built right in - no PC or Mac required. Voices are crisp and clear, thanks to a beamforming microphone array and acoustic chamber design. Built-in, wireless content sharing lets users share from their devices without the need for cables or pucks.

We will install a 65" commercial display on a rolling cart. The Poly conferencing system will be mounted to the cart. The control panel for the Poly will be set up near the display. If the control panel is desired on the table, a throw carpet will be needed to avoid a tripping hazard.

What we need from you:

- Power for the display
- 2 Network drops (1 for the Poly unit and 1 for the Poly control panel)
- Uninterrupted access to the space for one half day to complete the installation

Sharp NEC Display Solutions NYS Contract #PC-67446
Poly NYS Contract #PM20950

* Price Includes Accessories

Conferencing system in conference room

Project No: 121-0074

Rev: 0

5/18/2021

Page 2 of 2

PROJECT SUMMARY

Total Installation Price:

\$13,540.84

Grand Total:

\$13,540.84

| Payment Schedule | Amount | Due Date |
|------------------|------------|----------|
| Initial Deposit | \$6,770.42 | |
| Final | \$6,770.42 | |

Proposal Expires in 45 Days

Client: Kyle McIntosh

Date

Contractor: Hudson Valley Audio Visual, Inc.

Date

Conferencing system in conference room

Project No: 21-0074

Rev: 0

5/16/2021

Page 1 of 6

* Price Includes Accessories

Conferencing system in conference room

Project No. 21-0074

Rev. 0 5/18/2021

Page 5 of 6

Warranty

Free First Year Service Agreement

To add additional value on this project, HVAV will include our Platinum Level Service Agreement for the first year on the installation detailed herein at no cost (\$350.00 value). While equipment will carry it's own manufactures' warranties, HVAV will:

- Provide all labor to keep your systems running at top performance.
- Facilitate returns for any warranty service or repairs, if any
- Provide one preventative maintenance visit per your request
- Provide any training as needed
- Respond to all service calls Monday thru Friday 8 – 5 within one working day excluding holidays

No individual purchase orders will be needed for service calls

* Price Includes Accessories

Conferencing system in conference room

Project No: 21-0074

Rev: 0

5/15/2021

Unsigned



- 2 **Poly 2200-86260-001**
Studio X30 4K Video System W/ TC8 Control on NYS Contract

\$3,650.34



- 2 **Sharp NEC C651Q**
65" LCD Professional Large Format Display on NYS Contract

\$5,998.50



- 2 **CHIEF PFCUB**
Large Flat Panel Mobile AV Cart

\$1,418.00



- 2 **CHIEF PAC710**
Height-Adjustable Accessory Shelf

\$198.00



- 2 **Kramer Electronics C-HM/HM-6**
Cable, HDMI (M) To HDMI (M), 6 Foot Length

\$26.00



- 2 **HVAV FREIGHT**
Shipping

\$600.00



- 2 **HVAV LABOR**
Installation, commissioning, testing and training at prevailing wage rate

\$1,650.00

Unsigned Total

\$13,540.84

Project Subtotal:

\$13,540.84

* Price Includes Accessories

Conferencing system in conference room

Project No: 21-0074

Buy: 0

5/18/2021

Tinti, Elisa

From: Verspoor, Roy
Sent: Friday, May 28, 2021 10:25 AM
To: Shaut, Andrea; Tinti, Elisa
Subject: Mayor Noble- June Communication
Attachments: Conferencing and streaming upgrade in large room proposal 5-12-2021.pdf;
Conferencing system in two small conference rooms on NYS Contract propos....pdf; June
2021- Common Council Chamber Upgrades.pdf

Good Morning,

Please see the attached communication and accompanying documents from Mayor Noble.

Thank you,
Roy

Roy Verspoor, Secretary to the Mayor
Mayor's Office
City of Kingston
City Hall, 420 Broadway
Kingston, NY 12401
845-334-3902
rverspoor@kingston-ny.gov

Sign up for Mayor Noble's Newsletter
Visit our website
Visit our Facebook page

PROPOSAL

Live streaming upgrade in chambers

Kingston City

420 Broadway
Kingston, NY 12401

Revision: 0
Modified: 5/12/2021



Presented By:

Hudson Valley Audio Visual, Inc.

1914 Rte.44-55
Modena, NY 12548 United States
(845) 797-7000
hudsonvalleyav.com



SCOPE OF WORK

Kyle,

This custom solution for the city of Kingston addresses both the technical requirements as well as architectural or visual restrictions due to the historical nature of the space. In past projects with the city, it was made clear that the room's history will not allow for items to be permanently attached so that the original character of room the remains intact. Therefore, this concept installs large display monitors in custom credenza style furniture located on each side of the room that will conceal the displays when the system is not in use.

In summary, this is a four-display system with two of the large displays facing the Gallery, and two smaller displays hidden behind the Alderman chairs, facing the main dais. There will be 2 cameras. One will be installed on top of one of the rising displays, and the other on the back of the Alderman's tables facing the main dais. In this arrangement, all members of the City Council can see one of the four displays and can be picked up by one of the two cameras. Both cameras will automatically focus on the person speaking at any given time.

The existing microphone system will be integrated with the video conferencing system so sound coming in and out of any video call will be effectively transmitted in both directions.

Based on customer input, the system will be designed as a Zoom room and will be operated using a new touch panel. This panel will control all the displays, cameras, audio, and the Zoom call itself. For the purposes of this proposal, the panel will be located in the closet near the existing audio controller.

When the system is activated, all four displays will power on, and the 75-inch displays will electrically lift out of the furniture for the duration of the meeting. Video from the far end call will display on all four screens, as well as any content from a user in the room, such as a power point presentation.

* Price Includes Accessories

Live streaming upgrade in chambers

Project No.: 23-0073

Rev. 0

5/13/2023

Warranty:

Free First Year Service Agreement

To add additional value on this project, HVAV will include our Platinum Level Service Agreement for the first year on the installation detailed herein at no cost (\$2,800.00 value). While equipment will carry it's own manufactures' warranties, HVAV will:

- Provide all labor to keep your systems running at top performance.
- Facilitate returns for any warranty service or repairs, if any
- Provide one preventative maintenance visit per your request
- Provide any training as needed
- Respond to all service calls Monday thru Friday 8 – 5 within one working day excluding holidays
- No individual purchase orders will be needed for service calls

* Price Includes Accessories

Live streaming upgrade in chambers

Project No : 21-0073

Rev 0

5/12/2023



- 1 **Poly**
Poly EagleEye Director II, Dual EagleEye camera system

\$12,459.00



- 1 **Poly**
Touch interface

\$709.00



- 1 **Poly**
Poly G7500 Video Conferencing Kit, Eagle Eye CUBE Camera

\$5,325.00

- 1 **Poly**
Poly required 1 year maintenance program

\$655.00



- 2 **LG Commercial**
75" UHD Commercial display

\$4,290.00



- 2 **Marshall Furniture Inc.**
Custom monitor Lift Cabinet for 75" display

\$30,190.00



- 2 **LG Commercial**
32" Series Commercial Lite FHD display

\$678.00



- 2 **CHIEF**
Medium fusion micro-adjustable tilt wall display mount

\$302.00

* Price Includes Accessories

Live streaming upgrade in chambers

Project No.: 21-0071

Rev: 01

5/12/2021



- | | | |
|---|---|------------|
| 4 | Extron HDMI Twisted Pair Receiver - 230 feet (70 m) | \$1,692.00 |
|---|---|------------|



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|---|---|--------|
| 1 | Extron IPCP Pro 360 - IP Link Pro Control Processor w/LinkLicense for User Interfaces Upgrade | \$0.00 |
|---|---|--------|



- | | | |
|---|--|------------|
| 1 | Extron DTP HD DA4 4K 230 - HDMI to Four Output DTP Twisted Pair Distribution Amplifier - 230 feet (70 m) | \$2,515.00 |
|---|--|------------|



- | | | |
|---|--|----------|
| 1 | Extron SW2 HD 4K - Two Input HDMI Switcher | \$319.00 |
|---|--|----------|



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|---|--|------------|
| 1 | Extron Wired and Wireless Presentation Gateway | \$1,165.00 |
|---|--|------------|



- | | | |
|---|--|----------|
| 1 | Netgear 8-Port Gigabit Ethernet Switch | \$119.00 |
|---|--|----------|



- | | | |
|---|---|--------|
| 1 | Kramer Electronics 3.5mm (M) to 2 RCA (M) breakout cable - 6' | \$7.00 |
|---|---|--------|



- | | | |
|---|--|---------|
| 1 | Kramer Electronics HDMI cable (Male to Male) - 35' | \$41.00 |
|---|--|---------|

* Price Includes Accessories

Live streaming upgrade in chambers

Project No. 21-0073

Rev. 3

5/12/2021



- | | | |
|---|--|---------|
| 1 | Kramer Electronics | \$13.00 |
| | Cable, HDMI (M) To HDMI (M), 6 Foot Length | |



- | | | |
|---|-------------------------------|---------|
| 1 | MCM | \$25.00 |
| | HDMI wall plate (single gang) | |



- | | | |
|---|---|----------|
| 1 | Middle Atlantic | \$115.00 |
| | Rack mount power module 6 switched, 1 unswitched, 15Amp | |



- | | | |
|---|--|---------|
| 1 | Middle Atlantic | \$52.00 |
| | Middle Atlantic Products U2 Universal Rack Shelf | |

- | | | |
|---|---|----------|
| 1 | HVAV | \$150.00 |
| | Misc.wire, connectors and mounting hardware | |



- | | | |
|---|----------------------------|------------|
| 1 | HVAV | \$1,000.00 |
| | Poly anf Biamp programming | |



- | | | |
|---|--|------------|
| 1 | HVAV | \$6,000.00 |
| | Installation, testing and training at prevailing wage rate | |



- | | | |
|---|-------------|------------|
| 1 | HVAV | \$1,650.00 |
| | Shipping | |

Unassigned Total

\$69,471.00

* Price Includes Accessories

Live streaming upgrade in chambers

Project No 21-0073

Rev 0

5/16/2021

Project Subtotal:

\$69,471.00

* Price Includes Accessories

Live streaming upgrade in chambers

Project No: 01-0071

Rev: 0

5/18/2021

Page 1 of 1

PROJECT SUMMARY

Total Installation Price:

\$69,471.00

Grand Total:

\$69,471.00

Payment Schedule

Amount

Due Date

Initial Deposit

\$34,735.50

Final

\$34,735.50

Proposal Expires in 45 Days

Client: Kyle McIntosh

Date

Contractor: Hudson Valley Audio Visual, Inc.

Date

Live streaming upgrade in chambers

Project No.: 21-0023

Rev: 0

5/12/2021

