

F+A

**CITY OF KINGSTON**  
Office of Environmental Education and Sustainability  
climatesmart@kingston-ny.gov

Julie L. Noble, Coordinator



Steven T. Noble, Mayor

May 2, 2024

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

Re: Adjustment to 2023 Capital Plan, and Authorization to Expend in 1<sup>st</sup> Instance

Dear President Shaut,

I would like to request two items for placement on the Finance Committee agenda for May. The City was recently awarded \$847,500 from NYSERDA's Clean Energy Communities Program, in recognition of the 29 High Impact Actions we have completed towards the state's energy goals. This money is going to be used for the installation of a 225kW ground mount solar system on a vacant city parcel on First Avenue.

1) Request 1: An adjustment to the amount dedicated to different solar installation projects in the 2023 Capital Plan.

In the 2023 Capital Plan, the City approved \$820,000 for City sponsored solar projects. My request is to amend the 2023 Capital Plan to allocated the bond funding for solar panels among three projects in the following estimated amounts: Andretta Pool: \$80,000, Rondout Center: \$180,000, First Avenue: \$560,000.

2) Request 2: Authorization to expend grant funds in first instance, and set up a capital account for the First Ave project

I would like to request the authorization to expend the funds from 8 NYSERDA Clean Energy Communities grants totaling \$847,500 (as outlined below) and that a new capital account be established with a budget of \$1,407,500 for the First Avenue Solar Installation. This total would include the capital budget for First Ave both from the bond (\$560,000) and the 8 grant awards from NYSERDA (total \$847,500).

City Successes	Total NYSERDA CEC Grant Awards
Solar achievements	\$ 10,000.00 and \$30,000.00
Clean Heating and Cooling achievements	\$ 5,000.00 and \$10,000.00
EV Purchases	\$ 5,000.00
Energy Achievements	\$ 150,000.00, \$262,500.00 and \$375,000.00

If there are any questions, I will be present at the May Finance meeting to speak to these requests. Thank you for your consideration.

Sincerely,

Julie L. Noble



**CITY OF KINGSTON**  
**Kingston Fire Department**  
crea@kingston-ny.gov

F+M

Chris Rea, Fire Chief



Steven T. Noble, Mayor

April 9, 2024

Finance Committee

The attached Finance and Audit Committee Report concerns transferring funds from Fund Balance to the following account.

Equipment (3410.211)	\$61390.00
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These funds are to cover purchasing a reconditioned 12 lead heart monitor, a reconditioned Stryker stretcher, and eight sets of Structural Firefighting protective clothing.

Any questions, please call me at 845-331-1507 or 845-532-2820.

Respectfully submitted.

Chris Rea





**THE CITY OF KINGSTON COMMON COUNCIL  
FINANCE/AUDIT  
COMMITTEE REPORT**

<u>REQUEST DESCRIPTION</u>		
INTERNAL TRANSFER _____	CONTINGENCY TRANSFER _____	TRANSFER <sup>xxx</sup> _____
AUTHORIZATION _____	BUDGET MODIFICATION _____	BONDING REQUEST _____
CLAIMS _____	ZONING _____	OTHER _____

DEPARTMENT: <u>Fire Department</u>	DATE: <u>04/09/2024</u>
<b>Description:</b> Transfer of funds to cover ambulance equipment and fire turnout gear	
.Fire Fighter protective equip. -	\$26331.
Recondition Zoll 12 lead heart monitor -	\$19519.
Recondition Stryker Stretcher -	\$15540.
<b>Total</b>	<b>\$ 61390. to Equipment 3410.211 \$61390.</b>
Estimated Financial Impact: \$ <u>61390.</u> Signature _____	

Motion by \_\_\_\_\_

Seconded by \_\_\_\_\_

Action Required:

<u>Committee Vote</u>	<u>YES</u>	<u>NO</u>
Reynolds Scott-Childress, Chairman, Ward 3		
Michael Tierney, Ward 2		
Bryant Drew Andrews, Ward 7		
Steve Schabot, Ward 8		
Sara Pasti, Ward 1		



F+A

CITY OF KINGSTON  
Police Department  
police@kingston-ny.gov

Egidio Tinti, Police Chief



Steven T Noble, Mayor

April 30, 2024

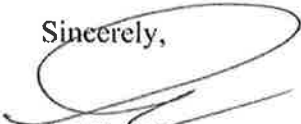
Honorable Andrea Shaut  
Alderman-at Large  
420 Broadway  
Kingston, NY 12401

Dear Ms. Shaut,

I am respectfully requesting a budget transfer out of contingency to cover the pay-out for the resignation of Officer LeShawn Moorer.

Thank you for your time and consideration in this matter. If you or your committee needs additional information, please do not hesitate to contact me.

Sincerely,



Egidio Tinti  
Chief of Police  
City of Kingston Police Department

EFT/sr  
Enclosure

Cc: Honorable Steven T. Noble  
Mayor, City of Kingston

John Tuey  
City Comptroller


**THE CITY OF KINGSTON COMMON COUNCIL  
FINANCE/AUDIT  
COMMITTEE REPORT**

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

DEPARTMENT: Police      DATE: April 30, 2024

**Description:** Budget Transfer for the 2024 Budget.

This is a request for a budget transfer out of contingency to cover the recent resignation of Officer LeShawn Mooror.

Estimated Financial Impact: \$14,625.00      Signature 

Motion by \_\_\_\_\_

Seconded by \_\_\_\_\_

Action Required:

<u>Committee Vote</u>	<u>YES</u>	<u>NO</u>
Reynolds Scott-Childress, Chairman, Ward 3		
Michael Tierney, Ward 2		
Bryant Drew Andrews, Ward 7		
Steve Schabot, Ward 8		
Sara Pasti, Ward 1		

From:			To:		
Account#	Account Name	Total Amount	Account#	Account Name	Total Amount
A1.1990.5404	Contingency	\$14,625.00	A1312011.105	Retirement Accumulation	\$14,625.00
	TOTAL	\$14,625.00	TOTAL		\$14,625.00



**From:**

**To:**

Account#	Account Name	Total Amount
A1.1990.5404	Contingency	\$14,625.00

Account#	Account Name	Total Amount
A1312011.105	Retirement Accumulation	\$14,625.00

TOTAL		\$14,625.00
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TOTAL		\$14,625.00
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CITY OF KINGSTON  
Police Department  
police@kingston-ny.gov

F+A

Egidio Tinti, Police Chief



Steven T Noble, Mayor

March 19, 2024

Honorable Andrea Shaut  
Alderman-at Large  
420 Broadway  
Kingston, NY 12401

Dear Ms. Shaut,

I am respectfully requesting an internal budget transfer to cover overages of several accounts in our budget.

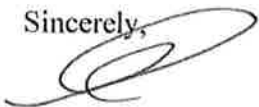
There is no financial impact because of this request.

We are adding \$10,000 to the major vehicle line (.203) to cover the purchase of 4 new patrol vehicles. The cost of the vehicles has increased since the budget was adopted in 2023 and the bond amount originally submitted does not cover the total cost.

We are adding \$26,000 to the contracted services line (.471) to cover the annual cost of maintenance services for the License Plate Readers in the city. The current contract expires in March.

Thank you for your time and consideration in this matter. If you or your committee needs additional information, please do not hesitate to contact me.

Sincerely,



Egidio Tinti  
Chief of Police  
City of Kingston Police Department


EFT/sr  
Enclosure

Cc: Honorable Steven T. Noble  
Mayor, City of Kingston

John Tuey

**THE CITY OF KINGSTON COMMON COUNCIL  
FINANCE/AUDIT  
COMMITTEE REPORT**

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

DEPARTMENT: <u>Police</u>	DATE: <u>March 19, 2024</u>
<p><b>Description:</b> Budget modification for the 2024 Budget.</p> <p>This is a request for a budget modification to cover overages in the Motor vehicle line for the purchase of new police cars and for the annual maintenance contract for the License Plate Readers.</p> <p>Estimated Financial Impact: \$0.00      Signature <u></u></p>	

Motion by \_\_\_\_\_

Seconded by \_\_\_\_\_

Action Required:

<u>Committee Vote</u>	<u>YES</u>	<u>NO</u>
Reynolds Scott-Childress, Chairman, Ward 3		
Michael Tierney, Ward 2		
Bryant Drew Andrews, Ward 7		
Steve Schabot, Ward 8		
Sara Pasti, Ward 1		

From:			To:		
Account#	Account Name	Total Amount	Account#	Account Name	Total Amount
A131201.101	General Pay	\$36,000.00	A1312011.203	Major Vehicles	\$10,000.00
			A1312011.471	Contracted Services	\$26,000.00
	TOTAL	\$36,000.00	TOTAL		\$36,000.00



# CITY OF KINGSTON

## Office of the Mayor

mayor@kingston-ny.gov

FYA

Steven T. Noble  
Mayor



May 2<sup>nd</sup>, 2024

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

Re: Ambulance Fee Schedule

Dear President Shaut,

As a part of setting up the ambulance billing system, I would like to request that the following ambulance fee schedule be adopted and added to the City fee schedule. In addition, I would also ask that the Common Council adopt the attached Financial Aid Policy that will be used for those who need assistance paying their required co-pays and/or costs not covered by their insurance but are the responsibility of the patient.

	Rate
Mileage	\$32
ALS Non-Emergency	\$1600
ALS Emergency	\$1900
BLS Non-Emergency	\$1000
BLS Emergency	\$1300
ALS2 Base Rate	\$2100
Specialty Care Transport	\$2400
Treatment No Transport (TNT)	\$250
Uninsured	Uninsured patients will not be billed. These transports will be written off.


Respectfully Submitted,

Steven T. Noble  
Mayor



**THE CITY OF KINGSTON COMMON COUNCIL  
FINANCE/AUDIT  
COMMITTEE REPORT**

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

DEPARTMENT: <u>Mayor</u>	DATE: <u>5-3-2024</u>
<b>Description:</b>	
.Adoption of Ambulance Fee Schedule	
Estimated Financial Impact: \$ _____	Signature 

Motion by \_\_\_\_\_

Seconded by \_\_\_\_\_

Action Required:

<u>Committee Vote</u>	<u>YES</u>	<u>NO</u>
Reynolds Scott-Childress, Chairman, Ward 3		
Michael Tierney, Ward 2		
Bryant Drew Andrews, Ward 7		
Steve Schabot, Ward 8		
Sara Pasti, Ward 1		





## **CITY OF KINGSTON AMBULANCE BILLING SERVICES - FINANCIAL ASSISTANCE POLICY**

**AMBULANCE SERVICES PROVIDER:** City of Kingston

**APPROVED:** June 4, 2024

**EFFECTIVE DATE:** January 1, 2024

### **PURPOSE**

The purpose of this policy is to recognize that City of Kingston may provide ambulance services to patients who may not have the means to pay the ambulance transport fee due to circumstances beyond their control. It is not the intent of this policy to provide financial assistance to patients who have the ability to pay for services.

### **POLICY**

It is the policy of City of Kingston to provide ambulance services to our community without regards to a patient's and/or guarantor's ability to pay for these services. We maintain a financial assistance policy for patients who are unable to pay for all or part of their care.

Financial assistance is not available for patients who are able to pay for their care. For those patients who are able to pay for their care, City of Kingston shall require payment but may offer special arrangements, including payment plans.

Patients may make monthly payments of a minimum of \$25 until the outstanding balance after insurance is paid. Quick Med Claims is authorized to approve payment plans for patients.

Financial assistance for patients requesting a reduction in the amount due will be approved by the City of Kingston Fire Chief or his/her designee.

### **GUIDELINES**

These guidelines are provided to Quick Med Claims, the revenue cycle management partner performing ambulance billing services for City of Kingston. Quick Med Claims may rely on these guidelines and provide financial assistance in the form of payment plans without further approval from City of Kingston.

Assistance in the form of a reduction in the amount due (full financial assistance) will be approved by City of Kingston Fire Chief or his/her designee. City of Kingston further reserves the right to modify this policy at any time.

Full financial assistance reduction (100% write-off of ambulance service charges to financial assistance) shall be granted to patients earning less than or equal to 400% of the Federal Poverty Level (FPL), as published annually by the Department of Health and Human Services. City of Kingston shall rely on financial data provided by the patient to determine if the patient is eligible for full financial assistance. Once it is determined that the patient is eligible for full financial assistance. City of Kingston will notify Quick Med Claims and Quick Med Claims shall make no further attempts to collect payment from the patient.



# CITY OF KINGSTON

## Office of the Mayor

mayor@kingston-ny.gov

*FPA*

Steven T. Noble  
Mayor



May 2, 2024

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

Re: KFD MOA

Dear President Shaut,

Please see the attached Kingston Professional Firefighters Association MOA that was signed recently and supported by the members of the KPFFA. I would like to thank the membership for stepping up to serve our residents with our new ambulance service. As we look to finalize the full operation of this program, I believe this memorandum of agreement will allow us to appropriately staff our ambulance unit and our new firefighter paramedics.

As we have discussed, the Kingston Fire Department and I have been working to develop and staff an ambulance system that will meet the needs of our residents here in Kingston. Our plan, as reviewed recently by Common Council is to have 2 Advanced Life Support Units available at all times. As we work toward that goal, we hired our initial eight firefighter/paramedics and EMTs in March. I am now asking for the authorization to hire an additional eight members for an authorized total of 16. This would be done in two phases, the first four would be hired in June and the second four once we hear back on the results of the recently applied SAFER grant, which would pay for up to six members of KFD for three years.

The Comptroller's office expects the new MOA and additional firefighters to have a \$556,032 financial impact on the City this year.

I ask that this MOA be placed on the Agenda of the next Finance Meeting for ratification by the Common Council.

Respectfully Submitted,

Steven T. Noble  
Mayor



**MEMORANDUM OF AGREEMENT BETWEEN**  
**THE CITY OF KINGSTON**  
**And**  
**KINGSTON PROFESSIONAL FIRE FIGHTERS ASSOCIATION,**  
**LOCAL 461, IAFF, AFL-CIO**

**WHEREAS**, this Memorandum of Agreement (“MOA”) shall be entered into by and between the City of Kingston (“City”) and the Kingston Professional Fire Fighters Association, Local 461, IAFF, AFL-CIO (“Union” or “Local 461”);

**WHEREAS**, the Union and the City are parties to a collective bargaining agreement covering the period January 1, 2020 to December 31, 2024 (“CBA”);

**WHEREAS**, the City shall cease utilizing the services of Empress EMS, formerly Mobile Life Services (collectively referred to as “Empress”), for providing emergency medical and ambulance services effective December 31, 2023, and wants those services (hereinafter “EMS/Ambulance Services”) to be provided by members of the Kingston Fire Department (“Fire Dept.”) represented by the Union effective January 1, 2024;

**WHEREAS**, the City recognizes that the additional EMS/Ambulances Services, previously performed by Empress to be performed by the Fire Dept., will have a substantial additional impact on workloads, scheduling, supervision and work assignments of members of the Fire Dept., as well as requiring the additional services of Paramedics;

**NOW, THEREFORE**, in consideration of the mutual covenants contained herein the parties stipulate and agree as follows:

1. This MOA, adding additional EMS/Ambulance Services to the Fire Dept., which were previously performed by Empress, shall take effect as of January 1, 2024. The parties agree

to evaluate the impact of the additional EMS/Ambulance Services to the Fire Dept. after nine (9) months and negotiate any modifications if mutually acceptable to the parties.

2. Amend Article IV, Section 7 of the CBA by increasing the EMT stipend for every member with a valid EMT certification from \$1,000 to \$2,000 effective January 1, 2024.

3. Amend Article IV of the CBA by adding a new Section 8, adding the position of Fire Fighter/Paramedic with payment of an annual Paramedic Stipend of \$5,500 effective January 1, 2024.

4. Amend Article XXVI Manpower of the CBA by increasing minimum staffing and maintaining services in the Fire Dept. as follows:

- a. The City agrees to maintain a minimum of fourteen (14) able bodied Fire Fighters with ten (10) Fire Fighters assigned to suppression apparatus and four (4) Fire Fighters assigned to ambulances. Any increase in the number of ambulances placed in service (i.e., more than two ambulances on a shift), will require the assignment of two additional members per additional ambulance.
- b. Hire eight (8) additional Firefighters/Paramedics/EMTs from a current active Civil Service List, including four (4) Firefighters/Paramedics/EMTs by June 30, 2024, and an additional four (4) Firefighters/Paramedics/EMTs within thirty (30) days from the date the City's application for a Federal SAFER (Staffing for Adequate Fire and Emergency Response) Grant is either approved or disapproved. All new Fire Fighters hired by the City will be trained at a formal fire academy.

- c. Allow a fifth (5<sup>th</sup>) Fire Fighter to be off per shift upon hiring eight (8) additional Firefighters/Paramedics.
- d. No reductions in minimum staffing unless ambulances(s) are taken out of service.
- e. Creation of four (4) additional Officer positions assigned to Engine 1 effective within sixty (60) days of the full execution of this MOA. All promotions from within the Fire Department. All newly promoted officers will attend First-Line Supervisor Training Program ("FLSTP")
- f. Creation of a new EMS Coordinator position, added to the bargaining unit represented by the Union, to supervise additional EMS/Ambulance Services. Such position to be assigned a day schedule and compensated at Captain's pay, or the current pay rate of the person who fills the position of EMS Coordinator, whichever is greater.

5. The parties hereto agree that, except as provided herein, all other terms and conditions of the CBA remain unchanged and in full force and effect. Any dispute between the parties regarding the terms of the Memorandum of Agreement shall be subject to the CBA's grievance and arbitration procedure.

6. The parties hereto further acknowledge and agree that nothing contained herein shall constitute, be deemed or in any way cited as precedent for any reopening of negotiations in connection with the CBA. The parties further acknowledge and agree that any such reopening requires the prior written consent of the respective parties.


7. This Memorandum of Agreement constitutes the entire understanding and agreement between the City and the Union with respect to the matters which are the subject of this Memorandum of Agreement, and it supersedes and cancels all prior negotiations, agreements, commitments, communications and understandings, written or oral, among the City and the Union with respect to such matters.

8. This Memorandum of Agreement may not be amended, changed, or modified in any manner, orally or otherwise, except by an instrument in writing of concurrent or subsequent date signed by a duly authorized representative or each of the parties thereto.

9. This Memorandum of Agreement may be executed with original signatures in counterparts, or by facsimile or PDF-scanned signatures in counterparts, which will be deemed legally binding as fully as an original signature.

**IN WITNESS THEREOF**, the parties have caused this Memorandum of Agreement to be executed by their duly authorized representatives.

**CITY OF KINGSTON**

By:   
\_\_\_\_\_  
Mayor Steven Noble

4/26/24  
\_\_\_\_\_  
Dated

**KINGSTON PROFESSIONAL FIRE FIGHTERS  
ASSOCIATION, LOCAL 461, IAFF, AFL-CIO**


By:   
\_\_\_\_\_  
Bryan Cafaldo, President

4/26/24  
\_\_\_\_\_  
Dated



**THE CITY OF KINGSTON COMMON COUNCIL  
FINANCE/AUDIT  
COMMITTEE REPORT**

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

DEPARTMENT: <u>Mayor</u>	DATE: <u>5-3-2024</u>	
<b>Description:</b>		
.Approving KPFFA MOA and hiring additional firefighters		
Estimated Financial Impact: <u>\$556,032</u>	Signature	

Motion by \_\_\_\_\_

Seconded by \_\_\_\_\_

Action Required:

<u>Committee Vote</u>	<u>YES</u>	<u>NO</u>
Reynolds Scott-Childress, Chairman, Ward 3		
Michael Tierney, Ward 2		
Bryant Drew Andrews, Ward 7		
Steve Schabot, Ward 8		
Sara Pasti, Ward 1		





Orrick, Herrington & Sutcliffe LLP  
51 West 52nd Street  
New York, NY 10019-6142

+1 212 506 5000

orrick.com

Thomas E. Myers

E tmyers@orrick.com

D +1 212 506 5212

F +1 212 506 5151

May 3, 2024

**VIA E-MAIL** (jtuey@kingston-ny.gov)

Mr. John Tuey  
City Comptroller  
City of Kingston  
City Hall, 420 Broadway  
Kingston, New York 12401

Re: City of Kingston, Ulster County, New York  
Water Infrastructure Improvements - \$2,500,000 Bonds  
Orrick File: 42394-2-521

Dear John:

We are enclosing draft proceedings of the Common Council containing a bond ordinance in connection with the above matter.

If the ordinance meets with the approval of the Common Council, please have it adopted by a super majority vote; that is a vote of at least two-thirds of the total voting strength of the Council.

As soon as possible after the adoption of such ordinance, the enclosed summary Legal Notice of Estoppel should be published in full in the official newspaper designated for this purpose.

As soon as available, please furnish us with the following via email, followed up with originals by mail:

1. An **ORIGINALLY** certified copy of the enclosed bond ordinance, showing the vote taken thereon.
2. An **ORIGINAL** printer's affidavit of publication of the summary Legal Notice of estoppel from the official newspaper.

With best wishes,

Very truly yours,

*Tom*

Thomas E. Myers

/es

Enclosures

cc: Natalie Kikel (nkikel@kingston-ny.gov)  
Patrick Massa (pmassa@kingston-ny.gov)  
Crystal Knox (cknox@kingston-ny.gov)  
Janet Higgins (jhiggins@kingston-ny.gov)

**BOND ORDINANCE**

At a regular meeting of the Common Council of the City of Kingston, Ulster County, New York, held at Common Council Chambers, City Hall, 420 Broadway, in said City, on the 4th day of June, 2024, at \_\_\_\_\_ o'clock P.M., Prevailing Time.

The meeting was called to order by \_\_\_\_\_, and upon roll being called, the following were

**PRESENT:**

**ABSENT:**

The following ordinance was offered by Alderman \_\_\_\_\_, who moved its adoption, seconded by Alderman \_\_\_\_\_, to wit:

RESOLUTION \_\_\_\_ OF 2024.

BOND ORDINANCE DATED JUNE 4, 2024.

AN ORDINANCE AUTHORIZING FINANCING OF WATER INFRASTRUCTURE IMPROVEMENTS IN AND FOR THE CITY OF KINGSTON, ULSTER COUNTY, NEW YORK, AT A MAXIMUM ESTIMATED COST OF \$2,500,000, AND AUTHORIZING THE ISSUANCE OF UP TO \$2,500,000 BONDS OF SAID CITY TO PAY COSTS THEREOF.

WHEREAS, all requirements under regulations of the State of New York promulgated pursuant to the State Environmental Quality Review Act have been complied with in connection with the project set forth below; NOW, THEREFORE, BE IT

ORDAINED BY THE COMMON COUNCIL OF THE CITY OF KINGSTON, ULSTER COUNTY, NEW YORK, by the favorable vote of not less than two-thirds of all members of said Council, as follows:

Section 1. Financing of water infrastructure improvements, including the repair, rehabilitation, and/or reconstruction of pump stations, in and for the City of Kingston, Ulster County, New York, including incidental costs in connection therewith, is hereby authorized at a maximum estimated cost of \$2,500,000.

Section 2. The plan for the financing thereof is by the issuance of up to \$2,500,000 bonds of said City hereby authorized to be issued therefor pursuant to the provisions of the Local Finance Law and the Law; provided, however, that the amount of bonds ultimately to be issued shall be reduced by the amount of grants and/or gifts received therefor anticipated to be \$625,000; and

Section 3. It is hereby determined that the period of probable usefulness of the aforesaid class of objects or purposes is forty years, pursuant to subdivision 1 of paragraph a of Section 11.00 of the Local Finance Law.

Section 4. The faith and credit of said City of Kingston, Ulster County, New York, are hereby irrevocably pledged for the payment of the principal of and interest on such obligations as the same respectively become due and payable. An annual appropriation shall be made in each year sufficient to pay the principal of and interest on such obligations becoming due and payable in such year. To the extent not paid from other sources, there shall annually be levied on all the taxable real property of said City, a tax sufficient to pay the principal of and interest on such obligations as the same become due and payable.

Section 5. Subject to the provisions of the Local Finance Law, the power to authorize the issuance of and to sell bond anticipation notes in anticipation of the issuance and sale of the serial bonds herein authorized, including renewals of such notes, is hereby delegated to the City Comptroller, the chief fiscal officer of said City. Such notes shall be of such terms, form and contents, and shall be sold in such manner, as may be prescribed by said City Comptroller, consistent with the provisions of the Local Finance Law.

Section 6. All other matters, except as provided herein relating to such bonds herein authorized including date, denominations, maturities, interest payment dates, and whether said bonds shall be repaid in accordance with a schedule providing for substantially level or declining annual debt service, within the limitations prescribed herein and the manner of execution of the same and also including the consolidation with other issues, shall be determined by the City Comptroller, the chief fiscal officer of such City. Such bonds shall contain substantially the recital of validity clause provided for in section 52.00 of the Local Finance Law and shall otherwise be in such form and contain such recitals in addition to those required by section 52.00 of the Local Finance Law, as the City Comptroller shall determine consistent with the provisions of the Local Finance Law.

Section 7. This ordinance shall constitute a statement of official intent for purposes of Treasury Regulations Section 1.150-2. Other than as specified in this ordinance, no monies are, or are

reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside with respect to the permanent funding of the object or purpose described herein.

Section 8. The validity of such bonds and bond anticipation notes may be contested only if:

- 1) Such obligations are authorized for an object or purpose for which said City is not authorized to expend money, or
- 2) The provisions of law which should be complied with at the date of publication of this Bond Ordinance are not substantially complied with,

and an action, suit or proceeding contesting such validity is commenced within twenty days after the date of such publication, or

- 3) Such obligations are authorized in violation of the provisions of the Constitution.

Section 9. The City Comptroller is hereby further authorized, at his sole discretion, to execute a project finance and/or loan agreement, and any other agreements with the New York State Environmental Facilities Corporation, including amendments thereto, and including any instruments (or amendments thereto) in the effectuation thereof, in order to effect the financing or refinancing of the object or purpose described in Section 1 hereof, or a portion thereof, by a bond or note issue of said City in the event of the sale of same to the New York State Environmental Facilities Corporation.

Section 10. The proceeds of the bonds herein authorized and any bond anticipation notes issued in anticipation of said bonds may be applied to reimburse the City for expenditures made after the effective date of this ordinance for the purpose for which said bonds are authorized. The foregoing statement of intent with respect to reimbursement is made in conformity with Treasury Regulation Section 1.150-2 of the United States Treasury Department.

Section 11. The Mayor is hereby authorized to execute contracts in furtherance of the purpose set forth herein.

Section 12. This ordinance, which takes effect immediately, shall be published in summary form in The Daily Freeman, the official newspaper of said City hereby designated for such purpose, together with a notice of the City Clerk in substantially the form set forth in paragraph a of Section 81.00 of the Local Finance Law.

The question of the adoption of the foregoing ordinance was duly put to a vote on roll call, which resulted as follows:

Alderman \_\_\_\_\_ VOTING \_\_\_\_\_  
Alderman \_\_\_\_\_ VOTING \_\_\_\_\_  
Alderman \_\_\_\_\_ VOTING \_\_\_\_\_  
Alderman \_\_\_\_\_ VOTING \_\_\_\_\_  
Alderman \_\_\_\_\_ VOTING \_\_\_\_\_  
Alderman \_\_\_\_\_ VOTING \_\_\_\_\_  
Alderman \_\_\_\_\_ VOTING \_\_\_\_\_  
Alderman \_\_\_\_\_ VOTING \_\_\_\_\_  
Alderman \_\_\_\_\_ VOTING \_\_\_\_\_

The ordinance was thereupon declared duly adopted.

\* \* \* \* \*

**CERTIFICATION**

STATE OF NEW YORK    )  
                                  ) ss.:  
COUNTY OF ULSTER    )

I, the undersigned Clerk of the City of Kingston, in the County of Ulster, New York (the "Issuer"), DO HEREBY CERTIFY:

1. That a meeting of the Issuer was duly called, held and conducted on the 4th day of June, 2024.
2. That such meeting was a **special regular** (circle one) meeting.
3. That attached hereto is a proceeding of the Issuer which was duly adopted at such meeting by the Common Council of the Issuer.
4. That such attachment constitutes a true and correct copy of the entirety of such proceeding as so adopted by said Common Council.
5. That all members of the Common Council of the Issuer had due notice of said meeting.
6. That said meeting was open to the general public in accordance with Section 103 of the Public Officers Law, commonly referred to as the "Open Meetings Law".
7. That notice of said meeting (***the meeting at which the proceeding was adopted***) was caused to be given **PRIOR THERETO** in the following manner:

**PUBLICATION** (here insert newspaper(s) and date(s) of publication - should be a date or dates falling prior to the date set forth above in item 1)

**POSTING** (here insert place(s) and date(s) of posting- should be a date or dates falling prior to the date set forth above in item 1)

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Issuer this \_\_\_\_\_ day of June, 2024.

\_\_\_\_\_  
City Clerk

(CORPORATE SEAL)



LEGAL NOTICE OF ESTOPPEL

The bond ordinance, a summary of which is published herewith, has been adopted on June 4, 2024, and the validity of the obligations authorized by such ordinance may be hereafter contested only if such obligations were authorized for an object or purpose for which the City of Kingston, New York, is not authorized to expend money, or if the provisions of law which should have been complied with as of the date of publication of this notice were not substantially complied with, and an action, suit or proceeding contesting such validity is commenced within twenty days after the date of publication of this notice, or such obligations were authorized in violation of the provisions of the Constitution.

A complete copy of the ordinance summarized herewith is available for public inspection during regular business hours at the Office of the City Clerk for a period of twenty days from the date of publication of this Notice.

Dated: Kingston, New York,  
June 4, 2024.

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City Clerk

**BOND ORDINANCE DATED JUNE 4, 2024.**

**AN ORDINANCE AUTHORIZING FINANCING OF WATER INFRASTRUCTURE IMPROVEMENTS IN AND FOR THE CITY OF KINGSTON, ULSTER COUNTY, NEW YORK, AT A MAXIMUM ESTIMATED COST OF \$2,500,000, AND AUTHORIZING THE ISSUANCE OF UP TO \$2,500,000 BONDS OF SAID CITY TO PAY COSTS THEREOF.**

Specific object or purpose:	Water infrastructure improvements, including the repair, rehabilitation, and/or reconstruction of pump stations
Maximum Estimated Cost:	\$2,500,000
Period of probable usefulness:	40 years
Amount of obligations to be issued:	\$2,500,000 bonds, to be reduced by grants in aid received estimated at \$625,000

Such ordinance pledges the full faith and credit of the City to the payment of the obligations authorized to be issued and delegates to the City Comptroller, the Chief Fiscal Officer, the power to authorize the issuance of and to sell such obligations. Additionally, such ordinance contains the estoppel clause provided for by Section 80.00 of the Local Finance Law and authorizes such ordinance, after taking effect to be published in summary form in the official newspaper, together with a notice of the City Clerk, in substantially the form provided in Section 81.00 of the Local Finance Law.



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

FMA

Ruth Ann Devitt-Frank, Director



Steven T. Noble, Mayor

May 3, 2024

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

Re: Grants Management Request to Apply & Execute, NYS EFC WIIA and SRL

Dear President Shaut,

The Office of Grants Management requests placement on the agenda of the appropriate committee to discuss approval for the Mayor to apply for and execute an agreement any and all related documents related to a NYS Environmental Facilities Corporation Water Infrastructure Improvement grant and State Revolving Fund request for the repair, rehabilitation, and reconstruction of up to 10 pump stations throughout the city.

In 2022, the City won a NYS EFC Engineering Planning Grant to conduct a detailed study and evaluation of the City's existing pump stations to identify and prioritize the needs at each station, including repair, rehabilitation, or replacement of components or the complete pump station. The City recently received the resulting report and is using it to list the project on the 2024-2025 Intended Use Plan (IUP).

A draft resolution is included with this communication for your consideration.

If there are any questions about this, please do not hesitate to call me at 845-334-3961 or email me at [nkikel@kingston-ny.gov](mailto:nkikel@kingston-ny.gov). Thank you in advance for your consideration.

Sincerely,

Natalie Kikel

cc: Steve Noble, John Tuey, Ruth Ann Frank, Elisa Tinti, John Schultheis



RESOLUTION \_\_\_ of 2024

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AUTHORIZING THE MAYOR TO SUBMIT AN APPLICATION TO THE NYS ENVIRONMENTAL FACILITIES CORPORATION FOR A WATER INFRASTRUCTURE IMPROVEMENT GRANT IN THE AMOUNT OF \$625,000 AND A STATE REVOLVING FUND (SRF) IN THE AMOUNT OF \$1,875,000 FOR THE PUMP STATION REPAIR AND RECONSTRUCTION PROJECT AND TO EXECUTE ANY AND ALL RELATED DOCUMENTS

Sponsored by Finance and Audit Committee Aldermen: Scott-Childress, Chairman; Andrews; Pasti; Schabot; and Tierney

WHEREAS, the City of Kingston is eligible to apply to the NYS Environmental Facilities Corporation for a Water Infrastructure Improvement grant in the amount of \$625,000 and a State Revolving Fund in the amount of \$1,875,000 for the repair, rehabilitation, and/or reconstruction of up to 10 pump stations; 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; and

WHEREAS, the Finance/Audit Committee has received, reviewed, and approved this request.

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 Environmental Facilities Corporation.

SECTION 2. The Mayor of the City of Kingston is hereby authorized and directed to file an application for funds from NYS Environmental Facilities Corporation for a Water Infrastructure Improvement grant in the amount of \$625,000 and a State Revolving Fund in the amount of \$1,875,000 for the repair, rehabilitation, and/or reconstruction of up to 10 pump stations 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 \_\_\_\_\_ 2024

Approved by the Mayor this \_\_\_\_\_ day  
of \_\_\_\_\_ 2024

\_\_\_\_\_  
Elisa Tinti, City Clerk

\_\_\_\_\_  
Steven T. Noble, Mayor

Adopted by Council on \_\_\_\_\_, 2024



**THE CITY OF KINGSTON COMMON COUNCIL  
FINANCE/AUDIT  
COMMITTEE REPORT**

<u>REQUEST DESCRIPTION</u>		
INTERNAL TRANSFER _____	CONTINGENCY TRANSFER _____	TRANSFER _____
AUTHORIZATION <input checked="" type="checkbox"/> _____	BUDGET MODIFICATION _____	BONDING REQUEST _____
CLAIMS _____	ZONING _____	OTHER _____

DEPARTMENT: <u>Grants Management</u>	DATE: <u>05/03/2024</u>
<b>Description:</b>	
<p>This is a request for authorization for the Mayor to apply and execute an agreement and any and all related documents for a Water Infrastructure Improvement (WIIA) grant and State Revolving Fund (SRF) funding from NYS Environmental Facilities Corporation (EFC). The grant request is for \$625,000; the SRF request is for \$1,875,000. Funds will be used to repair, rehabilitate, and/or reconstruct up to 10 pump stations.</p> <p>The \$625,000 grant will be matched by the \$1,875,000 state revolving fund.</p>	
Estimated Financial Impact: \$ <u>1,875,000</u> Signature _____	

Motion by \_\_\_\_\_

Seconded by \_\_\_\_\_

Action Required:

<u>Committee Vote</u>	<u>YES</u>	<u>NO</u>
Reynolds Scott-Childress, Chairman, Ward 3		
Michael Tierney, Ward 2		
Bryant Drew Andrews, Ward 7		
Steve Schabot, Ward 8		
Sara Pasti, Ward 1		





## Tinti, Elisa

---

**From:** Tuey, John  
**Sent:** Wednesday, May 1, 2024 11:26 AM  
**To:** tmyers@ORRICK.com  
**Cc:** Solano, Elizabeth; Goodfriend, Douglas E.; Kikel, Natalie; Massa, Patrick; Knox, Crystal; Higgins, Janet; Tinti, Elisa  
**Subject:** FW: communications questions  
**Attachments:** 2024-05-03 NYS EFC WIIA\_Apply Execute Expend\_RESOLUTION.docx; 2024-05-03 NYS EFD WIIA\_Apply Execute Expend\_COMMITTEE REPORT.pdf

Hi Tom,

See attached and below. I'd like to request a \$2.5 million bond ordinance for our June 4<sup>th</sup> Common Council meeting for this project. Total project cost is \$2.5 million with \$625,000 expected to be covered by the WIIA grant and \$1,875,000 through SRF financing.

I'm out of the office for a period of time beginning May 7th so I'd greatly appreciate it if the drafted resolution could be forwarded to all City staff on this email chain.

Thanks much.

John

**From:** Kikel, Natalie <nkikel@kingston-ny.gov>  
**Sent:** Monday, April 29, 2024 3:53 PM  
**To:** Tuey, John <jtuey@kingston-ny.gov>  
**Subject:** communications questions

Hi John—

We are applying for a NYS Water Infrastructure Improvement (WIIA) grant to repair some pump stations.

The total project cost (TPC) is \$2.5 million. The grant will fund 25% of the TPC. The agency also offers the State Revolving Fund (SRF) at the same time, as part of the same application, to use for the match. So, we're requesting \$625K from WIIA (grant) and \$1,875,000 from SRF (loan).

The directions in the guidelines for the WIIA states:

*Bond Resolution:* If debt will finance any portion of the project, you must submit a bond resolution that includes the total project costs to be financed, including any SRF financing, and appropriating the local match source.

Can you take a look at the attached draft resolution and committee report and let me know what you think about the wording? Is it sufficient? Is there anything else I should I include to make this clear?

Thank you so much!

—  
**Natalie Kikel**  
**Grants Manager**

City of Kingston  
Office of Grants Management  
420 Broadway  
Kingston, New York 12401  
(845) 334-3961  
[nkikel@kingston-ny.gov](mailto:nkikel@kingston-ny.gov)  
Exempt304236

F7A

RESOLUTION \_\_\_ of 2024

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AUTHORIZING THE MAYOR TO SUBMIT AN APPLICATION TO THE NYS ENVIRONMENTAL FACILITIES CORPORATION (EFC) FOR A WATER INFRASTRUCTURE IMPROVEMENT (WIIA) GRANT IN THE AMOUNT OF \$625,000 AND A STATE REVOLVING LOAN (SRL) IN THE AMOUNT OF \$1,875,000 FOR THE PUMP STATION REPAIR AND RECONSTRUCTION PROJECT AND TO EXECUTE ANY AND ALL RELATED DOCUMENTS, AND EXPEND FUNDS IN THE FIRST INSTANCE.

Sponsored by Finance and Audit Committee Aldermen: Scott-Childress, Chairman; Andrews; Pasti; Schabot; and Tierney

WHEREAS, the City of Kingston is eligible to apply to the NYS Environmental Facilities Corporation for a Water Infrastructure Improvement grant in an amount of \$625,000 and a State Revolving Loan in the amount of \$1,875,000 for the repair, rehabilitation, and/or reconstruction of up to 10 pump stations; and

WHEREAS, this application, should the grant be awarded, requires bonding in the total amount of \$2,500,000; 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; and

WHEREAS, the Finance/Audit Committee has received, reviewed, and approved this request.

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 Environmental Facilities Corporation.

SECTION 2. The Mayor of the City of Kingston is hereby authorized and directed to file an application for funds from NYS Environmental Facilities Corporation for a Water Infrastructure Improvement grant in an amount of \$625,000 and a State Revolving Loan in the amount of \$1,875,000 for the repair, rehabilitation, and/or reconstruction of up to 10 pump stations and upon approval of said request to enter into and execute an agreement, and any and all related documents, and expend funds in the first instance.

SECTION 3. This resolution shall take effect immediately.

Submitted to the Mayor this \_\_\_\_\_ day  
of \_\_\_\_\_ 2024

Approved by the Mayor this \_\_\_\_\_ day  
of \_\_\_\_\_ 2024

\_\_\_\_\_  
Elisa Tinti, City Clerk

\_\_\_\_\_  
Steven T. Noble, Mayor

Adopted by Council on \_\_\_\_\_, 2024

**THE CITY OF KINGSTON COMMON COUNCIL  
FINANCE/AUDIT  
COMMITTEE REPORT**

<u>REQUEST DESCRIPTION</u>		
INTERNAL TRANSFER _____	CONTINGENCY TRANSFER _____	TRANSFER _____
AUTHORIZATION <input checked="" type="checkbox"/> _____	BUDGET MODIFICATION _____	BONDING REQUEST _____
CLAIMS _____	ZONING _____	OTHER _____

DEPARTMENT: <u>Grants Management</u>	DATE: <u>05/03/2024</u>
<b>Description:</b>	
<p>This is a request for authorization for the Mayor to apply and execute an agreement and any and all related documents for a Water Infrastructure Improvement (WIIA) grant and State Revolving Loan (SRL) funding from NYS Environmental Facilities Corporation (EFC) and to expend funds in the first instance. The grant request is for \$625,000; the SRL request is for \$1,875,000. Funds will be used to repair, rehabilitate, and/or reconstruct up to 10 pump stations.</p>	
<p>The \$625,000 grant will be matched by the \$1,875,000 state revolving loan. Bonding will be provided by the City of Kingston.</p>	
<p>Estimated Financial Impact: \$ <u>1,875,000</u> Signature _____</p>	

Motion by \_\_\_\_\_

Seconded by \_\_\_\_\_

Action Required:

<u>Committee Vote</u>	<u>YES</u>	<u>NO</u>
Reynolds Scott-Childress, Chairman, Ward 3		
Michael Tierney, Ward 2		
Bryant Drew Andrews, Ward 7		
Steve Schabot, Ward 8		
Sara Pasti, Ward 1		



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

F7A

Ruth Ann Devitt-Frank, Director

Steven T. Noble, Mayor



May 3, 2024

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

Re: Grants Management Budget Transfers Related to the NYS Department of Health Health Care and Mental Hygiene Worker Bonus Program

Dear President Shaut,

The Office of Grants Management requests placement on the agenda of the appropriate committee to discuss two budget transfers related to the NYS Department of Health Health Care and Mental Hygiene Work Bonus (HWB) program.

As a qualified employer, the City of Kingston submitted claims for bonus payments for 51 Fire Fighters. Each employee received \$1,500. In addition to the bonus pay, New York State paid the City of Kingston \$5,852.25 to cover costs incurred by the City for social security expenses related to these bonuses.

I request that we make the following transfers:

From A1341023.43589 NYS Grant to A3410.5129 Bonus Pay	\$76,500 (51 x \$1,500)
From A1341023.43589 NYS Grant to A3410.5811 Social Security	\$5,852.25

A draft resolution is included with this communication for your consideration.

Thank you in advance for your consideration. If you have any questions, please contact me at [nkikel@kingston-ny.gov](mailto:nkikel@kingston-ny.gov) or 845-334-3961.

Sincerely,

Natalie Kikel

cc: Steve Noble, John Tuey, Chris Rea, Ruth Ann Frank, Elisa Tinti





RESOLUTION \_\_\_ of 2024

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, RECOMMENDING APPROVAL FOR MODIFICATIONS TO THE 2024 FIRE DEPARTMENT BUDGET

Sponsored by Finance and Audit Committee Aldermen: Scott-Childress, Chairman; Andrews; Pasti; Schabot; and Tierney

WHEREAS, the Office of Grants Management requests a transfer of funds related to the NYS Department of Health Health Care and Mental Hygiene Worker Bonus Program in the amount of \$76,500 from the NYS Grant account to the Fire Department Bonus Pay account; and

WHEREAS, the Office of Grants Management requests a transfer of funds related to the NYS Department of Health Health Care and Mental Hygiene Worker Bonus Program in the amount of \$5,852.25 from the NYS Grant account to the Fire Department Social Security account; and

WHEREAS, the Finance/Audit Committee has received, reviewed, and approved this request.

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

SECTION 1. That the following sums be transferred as follows:

From: A1341023.43589	NYS Grant	\$76,500.00
To: A13410.5129	Bonus Pay	\$76,500.00
From: A1341023.43589	NYS Grant	\$5,852.25
To: A13410.5811	Social Security	\$5,852.25

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this _____ day	Approved by the Mayor this _____ day
of _____ 2024	of _____ 2024

\_\_\_\_\_  
Elisa Tinti, City Clerk

\_\_\_\_\_  
Steven T. Noble, Mayor

Adopted by Council on \_\_\_\_\_, 2024



**THE CITY OF KINGSTON COMMON COUNCIL**

**FINANCE AND AUDIT  
COMMITTEE REPORT**

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

DEPARTMENT: Grants Management DATE: 05/03/24

Request to transfer funds related to the NYS Department of Health Health Care and Mental Hygiene Worker Bonus. No match required. Bonuses will go to 51 qualified City of Kingston Fire Fighters.

From A1341023.43589 NYS Grant to A13410.5129 Bonus Pay \$76,500.00  
 From A1341023.43589 NYS Grant to A13410.5811 Social Security \$5,852.25

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		
Michael Tierney, Ward 2		
Bryant Drew Andrews, Ward 7		
Steve Schabot, Ward 8		
Sara Pasti, Ward 1		





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



Ruth Ann Devitt-Frank, Director



Steven T. Noble, Mayor

---

May 3, 2024

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

Re: Grants Management Request to Apply & Execute, NYS OPRHP CLG

Dear President Shaut,

The Office of Grants Management requests placement on the agenda of the appropriate committee to discuss approval for the Mayor to apply for and execute any and all related documents related to a NYS Office of Park, Recreation, and Historic Preservation Certified Local Government grant to hire a consultant to conduct additional research and prepare and submit nomination paperwork to elevate the proposed Wilbur Historic District to the State and National Register of Historic Places.

In 2021, the State awarded the City a \$35,000 Certified Local Government Grant to hire Archaeology and Historical Resource Services, LLC (AHRs) to undertake an Intensive Level Historical and Cultural Resource Survey of the Wilbur and Ponckhockie neighborhoods to identify key community resources eligible for incentives through listing on the State Register and National Register of Historic Places. AHRs completed the survey in the fall of 2023, and the NY State Historic Preservation Office issued its preliminary determination on the geographic breath and period of significance for the proposed Wilbur Historic District. Since then, the Planning Department held neighborhood meetings and secured sufficient signatures from owners required by Section 405.26.L (HLPC) of the City Form Based Zoning Code to support local landmark districting for the proposed Wilbur District.

A draft resolution is included with this communication for your consideration.

If there are any questions about this, please do not hesitate to call me at 845-334-3961 or email me at [nkikel@kingston-ny.gov](mailto:nkikel@kingston-ny.gov). Thank you in advance for your consideration.

Sincerely,

Natalie Kikel

cc: Steve Noble, John Tuey, Ruth Ann Frank, Elisa Tinti, Suzanne Cahill



RESOLUTION \_\_\_ of 2024

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 FOR A CERTIFIED LOCAL GOVERNMENT GRANT IN THE AMOUNT OF \$15,000.00 TO HIRE A CONSULTANT TO ELEVATE THE PROPOSED WILBUR HISTORIC DISTRICT TO THE STATE AND NATIONAL REGISTER OF HISTORIC PLACES AND TO EXECUTE ANY AND ALL RELATED DOCUMENTS

Sponsored by Finance and Audit Committee Aldermen: Scott-Childress, Chairman; Andrews; Pasti; Schabot; and Tierney

WHEREAS, the City of Kingston is eligible to apply to the NYS Office of Parks, Recreation, and Historic Preservation for a Certified Local Government grant in an amount of \$15,000.00 to hire a consultant to elevate the proposed Wilbur Historic District to the State and National Register of Historic Places; and

WHEREAS, this application, should the grant be awarded, requires a match in the amount of \$10,000.00 to be provided through fund balance or a 2025 budget appropriation at a later date; 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; and

WHEREAS, the Finance/Audit Committee has received, reviewed, and approved this request.

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 Office of Parks, Recreation, and Historic Preservation.

SECTION 2. The Mayor of the City of Kingston is hereby authorized and directed to file an application for funds from NYS Office of Parks, Recreation, and Historic Preservation for a Certified Local Government grant in an amount of \$15,000.00 to hire a consultant to elevate the proposed Wilbur Historic District to the State and National Register of Historic Places 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 \_\_\_\_\_ 2024

Approved by the Mayor this \_\_\_\_\_ day  
of \_\_\_\_\_ 2024

\_\_\_\_\_  
Elisa Tinti, City Clerk

\_\_\_\_\_  
Steven T. Noble, Mayor

Adopted by Council on \_\_\_\_\_, 2024





**THE CITY OF KINGSTON COMMON COUNCIL  
FINANCE/AUDIT  
COMMITTEE REPORT**

<u>REQUEST DESCRIPTION</u>		
INTERNAL TRANSFER _____	CONTINGENCY TRANSFER _____	TRANSFER _____
AUTHORIZATION <input checked="" type="checkbox"/> _____	BUDGET MODIFICATION _____	BONDING REQUEST _____
CLAIMS _____	ZONING _____	OTHER _____

DEPARTMENT: <u>Grants Management</u>	DATE: <u>05/03/2024</u>
<b>Description:</b>	
<p>This is a request for authorization for the Mayor to apply for and execute an agreement and any and all related documents for a NYS Office of Parks, Recreation, and Historic Preservation Certified Local Government grant. The grant request is for \$15,000.00. Funds will be used to hire a qualified consultant to prepare and submit documents to the NY State Historic Preservation Office to establish the Wilbur Historic District for property owners to access financial incentives and other resources assigned to State Register &amp; National Register listed properties.</p> <p>Required Local Match \$10,000.00 will be met using fund balances on a 2025 budget <span style="float: right;">+</span></p> <p>Estimated Financial Impact: \$ <u>10,000</u> Signature _____</p>	

Motion by \_\_\_\_\_

Seconded by \_\_\_\_\_

Action Required:

<u>Committee Vote</u>	<u>YES</u>	<u>NO</u>
Reynolds Scott-Childress, Chairman, Ward 3		
Michael Tierney, Ward 2		
Bryant Drew Andrews, Ward 7		
Steve Schabot, Ward 8		
Sara Pasti, Ward 1		





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

FIA

Ruth Ann Devitt-Frank, Director



Steven T. Noble, Mayor

May 3, 2024

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

Re: Grants Management Budget Transfers Related to the Addition of an Urban Forester Position

Dear President Shaut,

The Office of Grants Management requests placement on the agenda of the appropriate committee to discuss budget transfers related to the addition of an Urban Forester position using grant funds.

The City of Kingston was awarded a USDA Forest Service Community & Urban Forestry grant to hire an Urban Forester for four years. The grant award is in the amount of \$500,000 and there is no match requirement. Funds will also be used to lease a vehicle and purchase related supplies and equipment.

I request that we make the following budget transfers:

From A1802023.43589 NYS Grant to A18020.5101 Regular Pay	\$31,208.50
From A1802023.43589 NYS Grant to A18020.5811 Social Security	\$2,388.00
From A1802023.43589 NYS Grant to A18020.5826 Optical Insurance	\$128.00
From A1802023.43589 NYS Grant to A18020.5821 Hospital & Medical Insurance	\$16,200.00
From A1802023.43589 NYS Grant to A18020.5812 Retirement	\$4,700.00
From A1802023.43589 NYS Grant to A18020.5206 Computer, software, tech.	\$3,000.00
From A1802023.43589 NYS Grant to A18020.5476 Minor office equip., Furniture	\$1,500.00
From A1802023.43589 NYS Grant to A18020.5211 Other Equipment	\$1,500.00
From A1802023.43589 NYS Grant to A18020.5459 Marketing	\$200.00
From A1802023.43589 NYS Grant to A18020.5203 Motor Vehicle	\$4,375.00

A draft resolution is included with this communication for your consideration.

Thank you in advance for your consideration. If you have any questions, please contact me at [nkikel@kingston-ny.gov](mailto:nkikel@kingston-ny.gov) or 845-334-3961.

Sincerely,

Natalie Kikel

cc: Steve Noble, Ruth Ann Devitt-Frank, Elisa Tinti, John Tuey, Suzanne Cahill



RESOLUTION \_\_\_ of 2024

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK,  
RECOMMENDING APPROVAL FOR MODIFICATIONS TO THE 2024 PLANNING  
DEPARTMENT BUDGET

Sponsored by Finance and Audit Committee Aldermen: Scott-Childress, Chairman; Andrews; Pasti;  
Schabot; and Tierney

WHEREAS, the Office of Grants Management requests a transfer of funds related to the addition of an  
Urban Forester position in the amount of \$31,208.58 for six months salary; and

WHEREAS, the Office of Grants Management requests a transfer of funds related to the addition of an  
Urban Forester position in the amount of \$2,388.00 for six months social security; and

WHEREAS, the Office of Grants Management requests a transfer of funds related to the addition of an  
Urban Forester position in the amount of \$128.00 for six months optical insurance; and

WHEREAS, the Office of Grants Management requests a transfer of funds related to the addition of an  
Urban Forester position in the amount of \$39.00 for six months dental insurance; and

WHEREAS, the Office of Grants Management requests a transfer of funds related to the addition of an  
Urban Forester position in the amount of \$16,200 for six months hospital and medical insurance; and

WHEREAS, the Office of Grants Management requests a transfer of funds related to the addition of an  
Urban Forester position in the amount of \$4,700.00 for six months retirement; and

WHEREAS, the Office of Grants Management requests a transfer of funds related to the addition of an  
Urban Forester position in the amount of \$3,000 for computer, software, and technology; and

WHEREAS, the Office of Grants Management requests a transfer of funds related to the addition of an  
Urban Forester position in the amount of \$1,500 for office furniture and supplies; and

WHEREAS, the Office of Grants Management requests a transfer of funds related to the addition of an  
Urban Forester position in the amount of \$1,500 for other equipment; and

WHEREAS, the Office of Grants Management requests a transfer of funds related to the addition of an  
Urban Forester position in the amount of \$200 for marketing and outreach; and

WHEREAS, the Office of Grants Management requests a transfer of funds related to the addition of an  
Urban Forester position in the amount of \$4,375.00 for six months vehicle lease; and

WHEREAS, the City of Kingston was awarded USDA Forest Service Urban & Community Forestry  
funds in the amount of \$500,000; and

WHEREAS, the grant requires no local match; and

WHEREAS, the Finance/Audit Committee has received, reviewed, and approved this request.

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

SECTION 1. That the following sums be transferred as follows:

From A1802023.43589 NYS Grant to A18020.5101 Regular Pay	\$31,208.50
From A1802023.43589 NYS Grant to A18020.5811 Social Security	\$2,388.00
From A1802023.43589 NYS Grant to A18020.5826 Optical Insurance	\$128.00
From A1802023.43589 NYS Grant to A18020.5821 Hospital & Medical Ins.	\$16,200.00
From A1802023.43589 NYS Grant to A18020.5812 Retirement	\$4,700.00
From A1802023.43589 NYS Grant to A18020.5206 Computer, software, tech.	\$3,000.00
From A1802023.43589 NYS Grant to A18020.5476 Minor Office Equip., Furniture	\$1,500.00
From A1802023.43589 NYS Grant to A18020.5211 Other Equipment	\$1,500.00
From A1802023.43589 NYS Grant to A18020.5459 Marketing	\$200.00
From A1802023.43589 NYS Grant to A18020.5203 Motor Vehicle	\$4,375.00

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this \_\_\_\_\_ day

Approved by the Mayor this \_\_\_\_\_ day

of \_\_\_\_\_ 2024

of \_\_\_\_\_ 2024

\_\_\_\_\_  
Elisa Tinti, City Clerk

\_\_\_\_\_  
Steven T. Noble, Mayor

Adopted by Council on \_\_\_\_\_, 2024

**THE CITY OF KINGSTON COMMON COUNCIL  
FINANCE/AUDIT  
COMMITTEE REPORT**

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

DEPARTMENT: <u>Grants Management</u>	DATE: <u>05/03/2024</u>
<b>Description:</b>	
Request to transfer funds related to the addition of an Urban Forester position for FY2024 (July - December). No local match required.	
From A1802023.43589 to A18020.5101 Regular Pay	\$31,208.50
From A1802023.43589 to A18020.5811 Social Security	\$2,388.00
From A1802023.43589 to A18020.5826 Optical Insurance	\$128.00
From A1802023.43589 to A18020.5821 Hospital & Medical Insurance	\$16,200.00
From A1802023.43589 to A18020.5812 Retirement	\$1,700.00
Estimated Financial Impact: \$0	Signature _____

Motion by \_\_\_\_\_

Seconded by \_\_\_\_\_

Action Required:

<u>Committee Vote</u>	<u>YES</u>	<u>NO</u>
Reynolds Scott-Childress, Chairman, Ward 3		
Michael Tierney, Ward 2		
Bryant Drew Andrews, Ward 7		
Steve Schabot, Ward 8		
Sara Pasti, Ward 1		





FIA

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

John Tuey, Comptroller



Steven T. Noble, Mayor

April 16, 2024

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

RE: CSEA Memorandum of Agreement Regarding Recreation Department Project Manager

Dear President Shaut,

Please see attached Memorandum of Agreement (MOA) between the City of Kingston and CSEA Unit #8951 for the Common Council's consideration. This MOA pertains to the salary/benefits/contract provisions of a Project Manager position in the Recreation Department. Budgetary transfers will be submitted after retroactive pay is calculated.

Sincerely,

John R. Tuey  
Comptroller, City of Kingston

cc: William Wallens, Esq. Roemer Wallens Gold & Mineaux LLP  
Barbara Graves-Poller Esq, Corporation Counsel  
Howard Baul, CSEA Labor Relations Specialist  
Francis Fagan, CSEA Unit 8951 President

**THE CITY OF KINGSTON COMMON COUNCIL  
FINANCE/AUDIT  
COMMITTEE REPORT**

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

DEPARTMENT: <u>Comptroller</u>	DATE: <u>4/16/24</u>
<p><b>Description:</b> Request the Common Council to approve the attached Memorandum of Agreement (M.O.A.) between the City of Kingston and the CSEA, Local 1000 AFSCME, AFL-CIO, City of Kingston Unit #8951, Ulster County Local 856. This M.O.A. governs the salary/benefits/contract provisions for a Project Manager position in the Recreation Department.</p> <p>Estimated Financial Impact: \$ <u>TBD</u>      Signature <u>John Tuery</u></p>	

Motion by \_\_\_\_\_

Seconded by \_\_\_\_\_

Action Required:

<u>Committee Vote</u>	<u>YES</u>	<u>NO</u>
Reynolds Scott-Childress, Chairman, Ward 3		
Michael Tierney, Ward 2		
Bryant Drew Andrews, Ward 7		
Steve Schabot, Ward 8		
Sara Pasti, Ward 1		

3/29/2024

**MEMORANDUM OF AGREEMENT**

***By and Between***

**THE CITY OF KINGSTON**

***And***

**CSEA, LOCAL 1000 AFSCME, AFL-CIO  
CITY OF KINGSTON UNIT #8951  
ULSTER COUNTY LOCAL 856**

**WHEREAS**, the City of Kingston ("City") and the Civil Service Employees Association, Local 1000 AFSCME, AFL-CIO, City of Kingston Unit #8951, Ulster County Local 856 ("CSEA") are signatories to a Collective Bargaining Agreement; and

**WHEREAS**, the City and CSEA have agreed upon a Memorandum of Agreement signed August, 2023, and contract ("Agreements") for the term January 1, 2022 through December 31, 2025, which Agreements did not apply to the Project Manager in the Recreation Department, which was the formerly reclassified position of Environmental Education & Sustainability Coordinator; and

**WHEREAS**, the City Comptroller was delegated with the responsibility of negotiating salary/benefits/contract provisions for said Project Manager position; and

**WHEREAS**, those negotiations have concluded with the following agreement.

**NOW, AS AND FOR A MEMORANDUM OF AGREEMENT**, the parties hereto agree as follows:

1. The position of Project Manager in the Recreation Department, formerly the reallocated position of Environmental Education & Sustainability Coordinator, currently allocated to Grade 5, shall receive the same wage adjustments, benefits and contract provisions

3/29/2024


of other Project Managers contained in the Memorandum of Agreement signed August, 2023 and approved by the Common Council, attached hereto.

2. This Memorandum of Agreement will be subject to approval by the Kingston Common Council.

Dated: April 4, 2024

**CITY OF KINGSTON**

By:

  
\_\_\_\_\_  
**John Tuey, Comptroller**

Dated: April 1, 2024

**CSEA, LOCAL 1000 AFSCME, AFL-CIO  
CITY OF KINGSTON UNIT #8951, ULSTER  
COUNTY LOCAL 856**

By:

  
\_\_\_\_\_  
**Howard Baul, Labor Relations Specialist**

By:

  
\_\_\_\_\_  
**Francis Fagan, Unit 8951 President**

**MEMORANDUM OF AGREEMENT**

***By and Between***

***THE CITY OF KINGSTON***

***And the***

***CIVIL SERVICE EMPLOYEES ASSOCIATION, INC.,  
LOCAL 1000 AFSCME, AFL-CIO,  
CITY OF KINGSTON UNIT #8951  
ULSTER COUNTY LOCAL 856***

The January 1, 2017, through December 31, 2020, and the 1/1/21-12/31/21 MOA (attachment 1) Collective Bargaining Agreement by and between the parties is hereby modified as follows. All other provisions shall remain unchanged except modification of dates and other housekeeping modifications. This Memorandum of Agreement is subject to approval/ratification by the City Council and the membership of the Union. Members of the negotiating teams affirm that they shall support the approval/ratification by the respective bodies. **Note: Though part of the bargaining unit, the salary/benefits/contract provisions for the current Environmental Education & Sustainability Coordinator shall be negotiated separately and be a separate MOA.**

**Deletions of existing language is struck-through and new language is underline in bold.**

**1. Term.**

January 1, 2022 – December 31, 2025

**2. Article III, Section 2.A – Wage Increases/Wage Adjustments**

Effective December 31, 2021, at 11:59 p.m., 2.00% after the prior upgrades in the December 2, 2021, Memorandum of Agreement.

Effective and retroactive to January 1, 2022 3.25%

Effective and retroactive to January 1, 2023 3.25%

Effective January 1, 2024 3.50%

Effective January 1, 2025 3.25%

The wage increases for 2024 and 2025 shall also apply to the seasonal salary schedule.

**Market Adjustment Upgrades**

Effective upon ratification by the City the following grades shall be increased as follows:

Grade 4	+\$250
Grade 5	+\$500
Grade 6	+\$1,000
Grade 7	+\$1,000

**Effective January 1, 2024, the following titles shall be upgraded from Grade 5 to Grade 6: Park Maintenance Supervisor, Foreman, Labor Foreman, Road Sewer Construction Foreman, Sewer Foreman, Street Foreman, Maintenance Foreman, Solid Waste Foreman, Transit Supervisor, Recreation Director and Parking Supervisor.**

All retroactive payments hereunder shall be made to those full and part-time employees who are on the payroll at the time of ratification by the City or who retired directly from the City into the New York State Retirement System during the term of this Agreement.

**3. Article III, Section 5 – Longevity.**

**Through December 31, 2023 (current longevity)**

In the beginning of the 6<sup>th</sup>, 7<sup>th</sup>, 8<sup>th</sup>, 9<sup>th</sup>, 10<sup>th</sup> year: \$900 per year  
 In the beginning of the 11<sup>th</sup>, 12<sup>th</sup>, 13<sup>th</sup>, 14<sup>th</sup>, 15<sup>th</sup> year: \$1100 per year  
 In the beginning of the 16<sup>th</sup>, 17<sup>th</sup>, 18<sup>th</sup>, 19<sup>th</sup>, 20<sup>th</sup> year: \$1350 per year  
 In the beginning of the 21<sup>st</sup>, 22<sup>nd</sup>, 23<sup>rd</sup>, 24<sup>th</sup>, 25<sup>th</sup> year: \$1550 per year  
 In the beginning of the 26<sup>th</sup>, 27<sup>th</sup>, 28<sup>th</sup>, 29<sup>th</sup>, 30<sup>th</sup> year: \$1700 per year  
 31 years and over - \$2100 per year

**Effective January 1, 2024, modify schedule to provide as follows:**

<b><u>In the beginning of the 5<sup>th</sup>, 6<sup>th</sup>, 7<sup>th</sup>, 8<sup>th</sup> and 9<sup>th</sup> year</u></b>	<b><u>\$1,500</u></b>
<b><u>In the beginning of the 10<sup>th</sup>, 11<sup>th</sup>, 12<sup>th</sup> and 13<sup>th</sup> year</u></b>	<b><u>\$1,800</u></b>
<b><u>In the beginning of the 14<sup>th</sup>, 15<sup>th</sup>, 16<sup>th</sup> and 17<sup>th</sup> year</u></b>	<b><u>\$2,100</u></b>
<b><u>In the beginning of the 18<sup>th</sup>, 19<sup>th</sup>, 20<sup>th</sup> and 21<sup>st</sup> year</u></b>	<b><u>\$2,500</u></b>
<b><u>In the beginning of the 22<sup>nd</sup>, 23<sup>rd</sup>, 24<sup>th</sup> and 25<sup>th</sup> year</u></b>	<b><u>\$3,000</u></b>
<b><u>In the beginning of the 26<sup>th</sup> year and over</u></b>	<b><u>\$3,500</u></b>

**4. Article 7, Section 2.B. – Health Insurance.**

Increase cap on contribution for all employees hired prior to October 1, 2018, by \$200 per year commencing and retroactive to January 1, 2022, 2023 and 2024 per schedule below.

	(current) 2021	2022	2023	2024	2025
<b>Individual</b>	\$1,400	<b>\$1,600</b>	<b>\$1,800</b>	<b>\$2,000</b>	<b>\$2,000</b>
<b>Family</b>	\$1,500	<b>\$1,700</b>	<b>\$1,900</b>	<b>\$2,100</b>	<b>\$2,100</b>

Employees hired on or after October 1, 2018, who enroll in NYSHIP, or MVP or the high deductible plan, shall contribute as follows:

	(current) 2021	2022	2023	2024	2025
<b>Individual</b>	\$2,150	<b>\$2,350</b>	<b>\$2,550</b>	<b>\$2,750</b>	<b>\$2,750</b>
<b>Family</b>	\$2,250	<b>\$2,450</b>	<b>\$2,650</b>	<b>\$2,850</b>	<b>\$2,850</b>

Employees hired after ratification by the City, who enroll in NYSHIP, or MVP or the high deductible plan, shall contribute as follows:

	2023	2024	2025
<b>Individual</b>	<b>\$2,550</b>	<b>\$2,750</b>	<b>\$2,750</b>
<b>Family</b>	<b>\$3,150</b>	<b>\$3,350</b>	<b>\$3,350</b>

In order to be eligible for retiree health insurance, Employees hired after ratification must have 15 years of consecutive full-time service with the City.

Eligibility for retiree health benefits shall be in accordance with Carrier Rules and Regulations.

Except as outlined above, there are no other changes in the language and/or provisions for health insurance or retiree health insurance.

**5. Article I, Seasonal Employees. Modify and Delete Side Agreement**

Seasonal Employee

The parties agree that seasonal employees shall not be hired to replace laid off employees. Seasonal employees shall be permitted to work forty (40) hours per week, Sunday through Saturday, and shall not work overtime, unless the overtime rosters have been exhausted. Seasonal employees shall not be employed for more than six (6) months during the calendar year, nor may a task

be assigned to seasonal employees for more than six (6) months in a calendar year. Seasonal employees shall receive no benefits and shall pay either union dues or agency fee be part of the bargaining unit. The parties agree to setting forth the salary ranges and the length of employment for certain seasonals. (See attached). The negotiated salary increases shall apply to the seasonal salaries.

However, the parties agree that the Forsyth Nature Center may be staffed by up to two (2) year-round seasonals and the weekends shall be covered as follows: A full-time recreation employee shall work either Saturday or Sunday on an overtime basis from 9 a.m. to 5 p.m. One seasonal employee may be assigned from 9:00 a.m. to 5:00 p.m. on the weekend day (Saturday or Sunday) not scheduled/worked by the full-time recreation employee.

DELETE SEASONAL SIDE AGREEMENT from back of the agreement

SIDE AGREEMENT

PARKS AND RECREATION/DPW SEASONAL EMPLOYEES

~~1. Seasonal Recreation Laborers shall work October through March with a maximum of four (4) working no more than twenty-eight (28) hours per week. Except as provided in paragraph 2 below, the recreation seasonals shall not work weekends unless the overtime roster for full-time employees has been exhausted.~~

~~2. The parties agree that the City zoo shall be staffed during the winter months as follows. A full-time recreation employee shall work Saturday and Sunday on an overtime basis from 9:00 a.m. to 1:00 p.m. A seasonal employee shall be assigned 1:00 p.m. to 5:00 p.m. Saturday and Sunday without exhausting the overtime roster for full-time employees.~~

~~3. Seasonal employees shall be paid pursuant to the attached salary schedule, except the four (4) year round recreation seasonals who will be placed on the regular salary schedule. A seasonal employee who returns to City employment from one year to the next shall be moved to the next year (2,3,4,5 or 6 as the case may be) on the seasonal salary schedule. New seasonal employees, including anyone who skipped the prior season, shall be hired at the year 1 rate, in the respective calendar year of their hire. At a minimum, the contractual wage increases shall apply to this salary schedule for any years beyond 2020.~~

**6. Article II, Section 3.B., Recreation Department Work Schedule.**

ADD: Effective January 1, 2024, commencing the first Monday closest to June 1<sup>st</sup> and ending the last Friday closest to August 31<sup>st</sup>, maintenance staff shall work either 6:00 a.m. to 2:00 p.m. or 7:00 a.m. to 3:00 p.m. No later than May 1<sup>st</sup> of each year, the City shall determine the number of maintenance employees required to work 6:00 a.m. to 2:00 p.m. and 7:00 a.m. to 3:00 p.m. Employees shall select their shift by seniority. If there are an insufficient number of qualified employees volunteering to work 6:00 a.m. to 2:00 p.m., the least senior qualified employee(s) shall be assigned. This shall not apply to the evening laborer. (There is a separate MOA).

The Superintendent of Recreation may vary the workweek of the Recreation Leaders to cover the twelve (12) week Bidy Youth Basketball Programs. In order



to vary the work schedule as provided, the Superintendent shall seek volunteers. If employees do not volunteer to cover the program, the Superintendent may assign employees or use part-time or seasonal employees. If the Superintendent cannot get volunteers, part-time nor seasonal employees, to cover the program, then those employees assigned shall receive time and a half rate of pay. The work schedule shall provide for five (5) consecutive workdays. Weekend work, which is included as part of the normal work for the Recreation Leaders during the twelve (12) week Biddy Youth Basketball program, shall be paid at straight time.

**7. Delete Current Article III, Section 6, Snow and Ice Incentive and Replace as outlined below.**

~~Employees of the Department of Public Works (DPW staff on callout lists for winter storms, drivers, backup drivers, laborers, mechanics, foremen and dispatchers) and Recreation and Parking shall be eligible for a monetary incentive for responding to winter storm callouts between October 1 and April 30 of each year. In order to receive the incentive, an employee must be called five (5) or more times during the season. If the individual is called and does not answer his/her phone or refuses or fails to respond on two (2) consecutive occasions, that employee becomes ineligible for participation in the incentive plan. In order for the employee to be reinstated to eligibility, the employee must respond to two (2) subsequent consecutive callouts. Response payment shall not be added to base.~~

Employees shall be paid based upon the following response:

<del>75-84%</del>	<del>\$400.00</del>
<del>85-94%</del>	<del>\$500.00</del>
<del>95%+</del>	<del>\$600.00</del>

~~The Parking Supervisor, who receives on call pay shall not be eligible for the Snow and Ice Incentive. Responses during a week when an employee is on call shall not count towards the incentive.~~

~~This shall be a PILOT program and sunset on December 31, 2020 unless otherwise agreed.~~

**Add New Language as follows:**

**Article 3, Section 6 – Mandatory Overtime - Snow/State of Emergency Only**

- 1. The Mandatory Overtime Policy is exclusively for predicted snow events and declared state of emergency events.**
  - A. Overtime Situations For Other Than Predicted Snow/State of Emergency**
    - 1. All other overtime events shall be offered based upon the existing procedures in place:**

- a. Overtime shall be offered on a rotating basis pursuant to the existing language in the bargaining agreement.
  - b. Overtime assignments shall be worked by the employee on a voluntary basis.
- B. During Predicted Snow Events or Declared State of Emergency the following procedure will be in place:**
- 1. There will be overtime lists as follows:**
    - a. The Voluntary Overtime Laborer & Driver (MEO/HMEO) Lists:
      - i. This list is the then current rotating Laborer and Driver lists used for non-snow/non-state of emergency events.
      - ii. This list shall rotate, beginning with whoever is at the top of the list at the time, and then rotate through list until the necessary assignments are filled. Once an employee at the top of the list works or declines an overtime assignment, that employee will move to the bottom of the list and the next employee on the list will move up to the top for the next overtime assignment.
    - b. The Backup Voluntary Overtime List
      - i. This list is the then current rotating backup list used for non-snow/non-state of emergency events.
      - ii. This list shall rotate, beginning with whoever is at the top of the list at the time, and then rotate through list until the necessary assignments are filled. Once an employee at the top of the list works or declines an overtime assignment, that employee will move to the bottom of the list and the next employee on the list will move up to the top for the next overtime assignment.
    - c. The Mandatory Overtime Laborer & Driver (MEO/HMEO) Lists:
      - i. Once all voluntary lists have been exhausted, and there is still a need for additional employees to work, Employees on this Mandatory Overtime List shall be called in order of reverse seniority, with the least senior being called and mandated to work first each time, until the necessary assignments are filled.
      - ii. Employees called from this list with more than two unexcused absences will be subject to disciplinary actions subject to the collective bargaining agreement. An unexcused absence is failing to report for a mandatory call assignment. An excused absence includes approved

compensatory, personal and/or vacation leave, sick leave with a doctor's certificate, FMLA leave, and/or disability leave.

d. The Mandatory Backup Overtime List (Employees hired after ratification)

- i. Employees hired after ratification, who are not a MEO/HMEO/Laborer, and has snow removal duties in their job description at the time they are hired, shall be placed on this mandatory backup list.
- ii. Once all voluntary lists and other mandatory lists have been exhausted, and there is still a need for additional employees to work, Employees on this Mandatory Backup Overtime List shall be called in order of reverse seniority, with the least senior being called and mandated to work first each time, until the necessary assignments are filled.
- iii. Employees with more than two unexcused absences from this list will be subject to disciplinary actions subject to the collective bargaining agreement. An unexcused absence is failing to report for a mandatory call assignment. An excused absence includes approved compensatory, personal and/or vacation time, sick leave with a doctor's certificate, FMLA leave, and/or disability leave.

2. Minimum Hours Worked

a. Overtime during a regular workday: An employee assigned to work overtime (voluntary or mandatory), based on the procedures of the lists and exclusive of illness, may be required to work, based on the conditions at hand, a minimum of six (6) additional hours of overtime per assignment, if during a regular workday Monday-Friday, with a maximum required combined consecutive hours of overtime/regular work hours of fourteen (14) hours. An employee may work additional hours if they choose to do so and the City determines there is still a need for that employee to work additional hours.

b. Overtime during a weekend day or Holiday: An employee assigned to work overtime (voluntary or mandatory), based on the procedures of the lists and exclusive of illness, may be required to work, based on the conditions at hand, a minimum of twelve (12) hours of overtime per assignment, if during a Saturday, Sunday, or Holiday. An employee may work additional hours if they choose to do so and the City determines there is still a need for that employee to work additional hours.

c. The provisions of Article 3, Section 9C of the bargaining agreement (Rest Period) shall be in effect for all overtime occasions.

3. Procedures for Predicted Snow and State of Emergency Overtime Events Prior to Utilizing any of the Overtime Lists

a. Planning for Predicted Event:

- i. To a reasonable extent possible and based upon the predictions of the event, the City shall plan for each event by scheduling employees, based on the procedures of the overtime lists, at least 8 hours prior, to the need for employees to report to work. If 8 hours notice is not possible or practical, ideally employees should at least be notified before the end of their regular shift.
- ii. Each plan, when reasonably possible, will notify each assigned employee, at least 8 hours prior of the date and time they are to report to work for the overtime event.
- iii. In the event that at least 8 hours notice is not reasonably possible, each employee shall be notified when to report as soon as reasonably possible after it is known by the DPW Department.
- iv. If the snow/emergency event begins sooner than planned/assigned, employees may be called in earlier, based on the procedures of the lists. An employee called in sooner than planned/assigned, and does not report at the time called, shall not be considered "Unexcused", provided the employee reports by the original time assigned based on the plan.

4. The Plan and Regular Workday Hours

- a. If there is a need for overtime due to the snow/emergency event exceeding the hours of the regular workday, the overtime work will be assigned, based on the procedures of the 4 lists, at the time the regular shift ends, regardless of which employee is performing those duties during the regular work hours.
- b. The City shall notify the employees assigned to this overtime as soon as reasonably possible before the end of the shift.

8. **Article III, Section 9 (A)7, Call-In Pay.**

7. Call-In Pay

For all employees, in all departments, there shall be a three (3) hour minimum pay for employees called out for overtime work paid at the overtime rates. However, the three (3) hour minimum shall not apply to call-in work which is

connected to the beginning of the employee's scheduled work shift. For call-in work connected to the beginning of the shift, the employee shall be paid overtime for the actual hours worked.

An employee called-in again, within the initial first call-in time period of three (3) hours, shall not receive an additional three (3) hour minimum. An employee who is subsequently called in after the initial three (3) hour time period has passed shall receive the three (3) hour minimum again.

Call-in pay shall not apply to employees who receive phone calls at home.

However, for overtime, other than overtime as outlined in the mandatory overtime provision (#7 above), that is prescheduled in advance, the overtime shall be scheduled for a minimum of three (3) hours and a maximum of eight (8) hours. The employee who agrees to work must work the hours of the assignment (excluding setting up a stage and the sewer treatment plant, which shall continue the current practice of receiving the three (3) hour minimum pay, even if the work takes less than 3 hours to complete). However, if an employee (stage or treatment plant) is called in again within the initial first call-in, the employee shall not receive an additional three (3) hour minimum. An employee who is subsequently called in after the initial three (3) hour time period has passed shall receive the three (3) hour minimum again.

Employees are expected to work the length of the prescheduled hours if they volunteer and shall only be paid for the hours worked, if choosing to leave before the end of the prescheduled hours. If the employee volunteers to work and does not complete the prescheduled hours (unless given the option to leave early), they may be subject to discipline.

An employee may work additional hours beyond the prescheduled hours if they choose to do so and the City determines there is still a need for that employee to work additional hours.

## **9. Delete Article II, Section 3.f and add new provision to 5 Article 3, Section 9D**

~~f. — The transfer station shall be open Saturdays at the discretion of the City and shall be staffed on a rotational overtime basis with qualified and certified personnel.~~

**Article III, Section 9.D, Add new provision 5 and renumber current provision 5 to 6. Overtime at Transfer Station.**

5. The transfer station shall be open Saturdays at the discretion of the City and shall be staffed on an overtime basis with qualified and certified

personnel. Any day (Monday-Saturday) that the transfer station is open, there shall be an employee serving as the Weighmaster (with a weighmaster license).

If there is no permanent Weighmaster employed by the City, the most senior laborer, with the license, shall work up, on an out of title basis, whether during regular or overtime hours. Should this most senior employee decline the assignment and/or overtime, the next most senior employee working up out of title shall be offered the assignment.

If the transfer station is open only Friday and Saturday, the most senior employee must agree by noon on Thursday of that week to work both days. If the employee is unable, or declines to work both days, the assignment will be offered to the next most senior laborer, with a weighmaster license, to work out of title both days. This process will continue until the assignment is filled.

If there is no qualified laborer to take the assignment working up, the most senior qualified employee in the same grade will be offered the assignment to work the Saturday. If there is no qualified employee to take the assignment in the same grade, the most senior employee working down will be offered the assignment to work the Saturday.

The employee working as the weighmaster at the transfer station shall only perform the duties of the weighmaster.

## 10. Article V, Section 2.C, Selection of Vacation Time.

### C. Selection of Vacation Time

Seniority shall be the basis for the selection of vacation time. Requests for vacation must be submitted no later than ~~May~~ March 15<sup>th</sup> in each calendar year, for requested vacations occurring after March 15<sup>th</sup> and through December 31<sup>st</sup> each year. Requests submitted after March 15<sup>th</sup>, for vacations occurring after March 15<sup>th</sup>, shall be on a first come first served basis, based on availability. Requests for vacation occurring between January 1<sup>st</sup> and March 15<sup>th</sup> each year shall be on a first come first served basis, based on availability. Exchange of vacation between and among employees will be allowed provided that such exchange does not conflict with the work schedule. Vacation requests shall be either approved or denied within five (5) working days notice from receipt by the Department Head or designee.

~~In the event the Department Head finds scheduling is impracticable, unused vacation can be put over to the following year.~~

Each employee will be allowed to carry over up to ten (10) days vacation to the next year. The carried over vacation must be used in the year following that in which it was earned.

In addition to the current carryover provision, employees who are unable to take a paid vacation may have the Mayor approve vacation carryover, which decision shall not unreasonably be denied. The decision of the Mayor shall not be subject to the grievance procedure.

## 11. Article VI, Section 1.C, Use of Sick Leave.

Delete and Modify to read as follows:

Employees will be granted three (3) days sick leave without a doctor's certificate provided an employee has a minimum seven (7) days sick leave to his/her credit, and provided that said employee calls in before the regularly scheduled starting time on the day he/she is to be absent, or in the case of an extreme emergency, as soon as possible on the day he/she is to be absent. The employee must call in and notify the appropriate department prior to the start of his/her shift. However, in the event a pattern of abuse is evident a doctor's certificate may be required at any time.

Employees with seven (7) days or less of sick leave accruals, must submit a doctor's certificate for each day of absence.

**For an employee required to submit a doctor's certificate, the employee shall be required to submit an unaltered doctor's note. An employee may be required to provide additional proof or documentation that the original note submitted is valid.**

~~New employees who have not yet worked long enough to have built up seven (7) days sick leave will be allowed a maximum of two (2) three (3) days illnesses without a doctor's certificate in a ten (10) month period. This amounts to six (6) days in any combination. The Employer will not deduct these days from the new employees' sick leave credits. In effect, the new employee would be borrowing sick leave credits from that which he will be eligible for in the months subsequent to this tenth (10th) month of employment. For whatever amount of sick time the new employee actually used, said employee will be charged sick leave earned for that number of months worked, after this tenth (10th) month. This specifically covers illness without a doctor's certificate only. An employee who is ill and furnished a doctor's certificate is limited only by the amount of sick leave which he has to his/her credit.~~



New employees who have not yet worked long enough to have built up seven (7) days sick leave will be docked pay for any sick leave taken prior to accruing seven (7) days. Sick leave will not be advanced.

## 12. Article XV, Alcohol and Drug Testing Procedure.

Modify to provide that all employees who operate a City vehicle, including Laborers, shall be subject to the City's Alcohol and Drug Testing Procedure, including random testing.

The parties agree to negotiate in labor/management the changes and updates to the existing drug and alcohol testing policy/procedure based on changes in law and to include non-CDL/non DOT testing, which includes consideration for the legal use of THC/Marijuana, but also addresses on the job impairment.

## 13. Article II, Section 3. Add

The following titles shall work thirty-five (35) hours per week upon ratification: Environmental Specialist I, Safety Coordinator, Safety Officer, Department of Public Works Dispatcher and Ordinance Inspection Officer. Effective January 1, 2024, Those titles in the Department of Public Works (Safety Coordinator, Safety Officer, Department of Public Works Dispatcher and Ordinance Inspection Officer) shall not work summer hours but shall be credited with twenty-eight (28) hours of compensatory time per year which must be used by June 30<sup>th</sup> of the following year. All other employees who work summer hours may elect, effective January 1, 2024, by May 15<sup>th</sup> of each year of the contract whether they will work summer hours or be credited with twenty-eight (28) hours of compensatory time.

Compensatory hours earned in this provision shall be separate and apart from any other compensatory hours earned in any other capacity. An employee earning compensatory time under this provision shall be credited on July 1<sup>st</sup> each year with twenty-eight hours of compensatory hours and those hours shall be available for use between July 1<sup>st</sup> of the year it was credited and June 30<sup>th</sup> of the following year (i.e., July 1, 2024-June 30, 2025). Though credited on July 1<sup>st</sup> each year, the employee does not actually earn the full compensatory time until August 31<sup>st</sup> each year (14 hours earned for the month of July and 14 hours earned for the month of August each year). An employee who leaves employment prior to earning the compensatory hours shall not be paid out for those hours that were not yet earned, but will be paid for the unused and already earned hours. An employee who separates employment and uses compensatory hours not yet earned, shall



have the value of those used and unearned compensatory hours deducted from any final payment(s) made by the City at separation.

**14. Article III, Section 1.**

Modify as follows:

SECTION 1 - TITLES AND SALARIES

A. There is as modified and attached hereto and made part hereof as Schedule "A" the schedule of annual and per diem salaries which shall be paid for the type, class and grade of employment of the various categories of the employees.

**15. Article III, Section 9 – Subsections A1 and E3.**

Modify to read as follows:

I. Waste Water Treatment Plant Employees Note: No change to the amounts, just fixing the language for housekeeping.

Waste Water Treatment employees may accumulate in any year of the contract, no more than ~~eight (80)~~ one hundred twenty (120) hours compensatory time (80 overtime hours x 1.5 = 120). Any compensatory time in excess of 120 hours shall be paid in cash at time and one-half.

E. Compensatory Time Note: Increasing amount to 120 hours consistent with treatment plant.

1. There shall be a maximum accrual of ~~ninety (90)~~ one hundred twenty (120) hours (60 80 overtime hours x 1.5 = ~~90~~ 120 ). Such unused compensatory time shall be paid out upon separation of an employee's service, at their then current rate of pay.

**16. Article III, Section 9, subsection D.**

ADD a new provision 6 as follows:

The most senior mechanic shall be assigned and paid out of title pay any day, or overtime assignment that there is no garage supervisor present (punched in) and on duty.

**17. Article III, Section 10, subsection B 2; 3 and 5.**

Modify as follows effective January 1, 2024:

Designated Recreation Department Employees

Maximum of ~~\$100~~ **\$125** a pair of sneakers per year.

All Maintenance Employees

The boot/shoe allowance shall be ~~\$150~~ **\$200 per year**.

Building Safety and Parking

and a shoe(s) allowance of ~~\$150.00~~ **\$200 per year**.

**18. Article III, Section 11.**

Modify as follows:

An employee who works eight (8) **total** hours of overtime on a holiday, **Saturday or Sunday** or twelve (12) **total** hours in a work day, Monday through Friday, shall receive a twelve dollar (\$12.00) meal allowance.

**19. Article III, Section 12.**

Modify to read as follows:

Any employee holding the title of mechanic, **garage shop superintendent**, or garage foreman shall receive a tool allowance of two hundred fifty (\$250.00) dollars per annum payable the first pay period in January in a separate check. The City agrees that if it requires mechanics to purchase special tools, the City shall purchase these special tools, which will remain the property of the City. The tool allowance may, at each employee's choice, be obtained by a voucher system. Employees who separate service before March 1<sup>st</sup> in any year shall repay any tool allowance received in that year by deduction from their final paycheck.

**20. Article IV, Section 1. Holidays**

**ADD Juneteenth.**

**21. Article VI, Section 1 B (3).**

Modify to read as follows:

An employee who has accrued at least 100 sick days may, at each employee's choice, convert ~~10~~ **12** vacation days to sick days. An employee who has accrued at least 50 sick days may, at each employee's choice, convert ~~5~~ **6** vacation days to sick days. **Employees must notify the City no later than December 15<sup>th</sup> of each year of their selection.**

## 22. Article VI, Section 2.

Modify to read as follows:

### **SECTION 2 - PERSONAL LEAVE**

1. Employees will be granted three (3) personal leave days per year. Employees ~~must request~~ **must request approval no later than noon on the prior work day for the requested personal leave.** ~~personal leave forty-eight (48) hours in advance, except in cases of extreme emergency.~~ All new hires shall receive personal leave on a pro-rata basis during their first year of employment.
  - a. For the Department of Public Works employees, if, in an extreme case, a request for an additional personal leave is denied, and the employee requesting it feels the denial is unjust, the employee has the guaranteed right to communicate directly with, or appear personally before the Board of Public Works as an individual or through the Union so as to explain his/her need for personal leave. If the Board of Public Works should decide in his/her favor, said employee will be reimbursed.
  - b. For Recreation Department employees, if, in an extreme case, a request for additional personal leave is denied, and the employee requesting it feels that denial is unjust, the employee has the guaranteed right to communicate directly with, or appear personally before the Recreation Commission as an individual or through the Union so as to explain his/her need for personal leave. If the Recreation Commission should decide in his/her favor, said employee will be reimbursed.
  - c. For City Hall employees, if, in an extreme case, a request for additional personal leave is denied, and the employee requesting it feels the denial is unjust, the employee has the guaranteed right to communicate directly with, or appear personally before the Mayor or his/her designated representative(s) as an individual or through the Union so as to explain his/her need for personal leave. If the Mayor or his designated representative(s) should decide in his/her favor, said employee will be reimbursed.
  - d. If an employee takes a day off and has no leave credits on the books the employee ~~will~~ **may** be subject to disciplinary action under Section 75 of the Civil Service rules and regulations.

**23. Article 6, Section 6 – Modify as follows:**

SECTION 6 - LEAVE USAGE

**For 35-hour employees only:**

All accruals can be taken in fifteen (15) minute increments, except vacation which must be taken in half or whole days.

**For 40-hour employees only:**

Vacation, personal and sick\* leave can be taken in half or whole days.

One sick days of eight (8) hours can be converted to hours each year to use four (4) instances of two (2) hours of sick leave per year. Any unused hours will carry over and remain in the employee's sick hour accruals to use in the future.

**24. Article 3, Section 9D**

D. Rotation of Overtime

For all employees in all departments, the absence of an employee and/or use of any accruals shall not prevent the employee from being called for available overtime on a voluntary basis.


**25. Labor Management**

The parties agree to discuss in labor management the providing of City take home vehicles to certain foreman in the Department of Public Works, the sick leave donation program, vacation request/approval/denial procedure and classification of DPW equipment.

7/31/2023

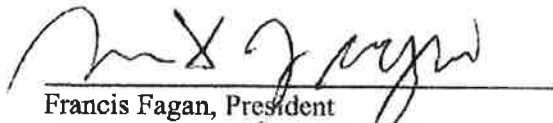
Dated: August 7<sup>th</sup>, 2023

**CITY OF KINGSTON**

By:   
Steve Noble, Mayor

Dated: August 8<sup>th</sup>, 2023

**CIVIL SERVICE EMPLOYEES  
ASSOCIATION, INC., LOCAL 1000 AFSCME,  
AFL-CIO, CITY OF KINGSTON UNIT #8951,  
ULSTER COUNTY LOCAL 856**

By:   
Francis Fagan, President

By:   
Howard Bau, Labor Relations Specialist

**Note: 4 Attachments as follows:**

**Attachment 1** – 1/1/21 to 12/31/21 MOA with Appendix A – Ratified 12/29/21 – 4 Pages

**Attachment 2** – Job Titles/Grade Allocations 12/31/21 to 12/31/25 – 3 Pages

**Attachment 3** – New Salary Schedules 12/31/21 – 12/31/25 – 2 Pages

**Attachment 4** – New Seasonal Salary Schedules 2023-2025 – 2 Pages

**Attachment 1**

**RATIFIED 12/29/21 MEMORANDUM OF AGREEMENT**

**By and Between**

**The City of Kingston**

**and**

**Civil Service Employees Association, Inc., Local 1000 AFSCME, AFL-CIO,  
Kingston City Unit 8951**

**Ulster County Local #856**

The January 1, 2017, through December 31, 2020, Collective Bargaining Agreement by and between the parties is hereby modified as follows. All other provisions remain unchanged except modification of dates where applicable. Subject to ratification by both parties.

1. Term of Agreement. January 1, 2021 through December 31, 2021.
2. Wages: Salary Schedule, as per attached Appendix A, shall take effect 11:59 PM on December 31, 2021. There shall be no retroactive salary payments for any work performed in 2021, or made for work performed in 2021, as a result of future negotiations as it relates to any additional proposed salary increases for 2021, which will occur when the parties continue negotiations for future contract years. The intent is to allow proposals and negotiations of additional salary increases for 2021, but there shall be no retroactive payments for any 2021 wages negotiated and/or applied in the future.
3. Effective January 1, 2022, the job title of Laborer shall require a minimum of a Class D – NYS Driver's License. However, a Laborer employed by the City on or before January 1, 2022, shall not be disqualified or removed from their Laborer position as a result of license suspension or loss. The parties will negotiate drug testing for licensed Laborers during negotiations for future contract years.

So agreed this 2<sup>nd</sup> day of December 2021 and subject to ratification by the parties.

**For The City:**

**For CSEA:**

\_\_\_\_\_  
**LRS, Howard Baul**

\_\_\_\_\_  
**Dan Quesnell, Unit President**

APPENDIX A

EFFECTIVE DECEMBER 31, 2021

GRADE 1 ANNUAL SALARY \$45,000

Cleaner  
Clerk  
Clerk (Spanish Speaking)  
Coin Collection Clerk  
Dog Warden  
Janitor  
Maintenance Helper  
Receptionist

GRADE 2 ANNUAL SALARY \$47,500

Assessor Aide  
Administrative Aide  
Bus Operator  
Deputy Registrar  
Dockmaster  
Historic Preservation Admin.  
Laborer  
Maintenance Laborer  
Mechanic's Helper  
Ordinance Inspection Officer  
Parking Enforcement Officer  
Parking Support Officer  
Senior Clerk  
Stenographer  
WWTP Mechanic II  
WWTP Operator Trainee  
Youth Advocate

GRADE 3 ANNUAL SALARY \$50,000

Account Clerk  
Assessment Data Collector  
Benefits Account Clerk  
Motor Equipment Operator  
Motor Equip. Service Ass't  
Recreation Assistant  
Zoo Caretaker

GRADE 4 ANNUAL SALARY \$52,500

Administrative Assistant  
Computer Coordinator  
Computer Operator  
Dispatcher  
Engineering Aide  
Environmental Educator  
Environmental Specialist I

7/31/2023

Heavy Motor Equipment Operator  
Housing Code Inspector  
Jr. Planning Aide  
Maintenance Assistant  
Payroll Clerk  
Purchasing Assistant  
Recreation Leader  
Safety Coordinator  
Senior Account Clerk  
Sewer Maintenance Assistant  
Sign Painter  
Weighmaster

**GRADE 5**                      **ANNUAL SALARY \$55,000**

Assistant City Planner  
Assistant WWTP Operator (*2A cert*)  
Building Inspector  
Capital Projects Assistant  
Data Collector  
Deputy Assessor  
Deputy Clerk  
Environment Program Operation Specialist  
Foreman  
Labor Foreman  
Maintenance Foreman  
Maintenance Mechanic-Welder  
Motor Equipment Mechanic  
Park Maintenance Supervisor  
Parking Supervisor  
Plumbing Inspector  
Principal Account Clerk  
Project Manager  
Property Manager  
Recreation Director  
Road Sewer Construction Foreman  
Safety Officer  
Senior Engineering Aide  
Sewer Foreman  
Street Foreman  
Tree Maintenance Tech  
Transfer Station Operator  
Transit Supervisor  
Working Supervisor  
WWTP Lab Technician  
WWTP Maintenance Mechanic III  
Zoning Officer

**GRADE 6**                      **ANNUAL SALARY \$60,000**

Carpenter  
Engineering Technician  
Finance & Operations Administrator



7/31/2023

Garage Foreman  
Grants Manager  
Fire Inspector  
Housing Rehab Specialist I  
Jr. Accountant  
Motor Equipment Operator – Extra Heavy  
Network Support Technician  
Skilled Mechanic  
Traffic Electrician  
WWTP Operator

**GRADE 7                      ANNUAL SALARY \$65,000**

Administrative Account Clerk  
Asst. Director of Building Safety and Zoning Enforcement  
Garage Shop Superintendent  
Principal Account Clerk (*Comptroller's Office Only 1 position*)  
WWTP Senior Operator

**Attachment 2**

**City of Kingston Job Titles and Grade Allocations**

**GRADE 1**

Cleaner  
Clerk  
Clerk (Spanish Speaking)  
Coin Collection Clerk  
Dog Warden  
Janitor  
Maintenance Helper  
Receptionist

**GRADE 2**

Assessor Aide  
Administrative Aide  
Bus Operator  
Deputy Registrar  
Dockmaster  
Historic Preservation Admin.  
Laborer  
Maintenance Laborer  
Mechanic's Helper  
Ordinance Inspection Officer  
Parking Enforcement Officer  
Parking Support Officer  
Senior Clerk  
Stenographer  
WWTP Mechanic II  
WWTP Operator Trainee  
Youth Advocate

**GRADE 3**

Account Clerk  
Assessment Data Collector  
Benefits Account Clerk  
Motor Equipment Operator  
Motor Equip. Service Ass't  
Recreation Assistant  
Zoo Caretaker

**GRADE 4**

Administrative Assistant  
Computer Coordinator  
Computer Operator

7/31/2023

Dispatcher  
Engineering Aide  
Environmental Educator  
Environmental Specialist I  
Heavy Motor Equipment Operator  
Housing Code Inspector  
Jr. Planning Aide  
Maintenance Assistant  
Payroll Clerk  
Purchasing Assistant  
Recreation Leader  
Safety Coordinator  
Senior Account Clerk  
Sewer Maintenance Assistant  
Sign Painter  
Weighmaster

**GRADE 5**

Assistant City Planner  
Assistant WWTP Operator (*2A cert*)  
Building Inspector  
Capital Projects Assistant  
Data Collector  
Deputy Assessor  
Deputy Clerk  
Environment Program Operation Specialist  
Foreman - **Moves to Grade 6 on 1/1/2024**  
Labor Foreman - **Moves to Grade 6 on 1/1/2024**  
Maintenance Foreman - **Moves to Grade 6 on 1/1/2024**  
Maintenance Mechanic-Welder  
Motor Equipment Mechanic  
Park Maintenance Supervisor - **Moves to Grade 6 on 1/1/2024**  
Parking Supervisor - **Moves to Grade 6 on 1/1/2024**  
Plumbing Inspector  
Principal Account Clerk  
Project Manager  
Property Manager  
Recreation Director - **Moves to Grade 6 on 1/1/2024**  
Road Sewer Construction Foreman - **Moves to Grade 6 on 1/1/2024**  
Safety Officer  
Senior Engineering Aide  
Sewer Foreman - **Moves to Grade 6 on 1/1/2024**  
Solid Waste Foreman - **Moves to Grade 6 on 1/1/2024**  
Street Foreman - **Moves to Grade 6 on 1/1/2024**  
Tree Maintenance Tech  
Transfer Station Operator  
Transit Supervisor - **Moves to Grade 6 on 1/1/2024**  
Working Supervisor  
WWTP Lab Technician  
WWTP Maintenance Mechanic III

7/31/2023

Zoning Officer

**GRADE 6**

Carpenter  
Engineering Technician  
Finance & Operations Administrator  
Garage Foreman  
Grants Manager  
Fire Inspector  
Housing Rehab Specialist I  
Jr. Accountant  
Motor Equipment Operator – Extra Heavy  
Network Support Technician  
Skilled Mechanic  
Traffic Electrician  
WWTP Operator

**GRADE 7**

Administrative Account Clerk  
Asst. Director of Building Safety and Zoning Enforcement  
Garage Shop Superintendent  
Principal Account Clerk (*Comptroller's Office Only 1 position*)  
WWTP Senior Operator

7/31/2023

**Attachment 3**

**City of Kingston Salary Schedules After Ratification 2023**

**11:59 PM December 31, 2021 + 2%**

<u>GRADE 1</u>	<u>ANNUAL SALARY \$45,900</u>
<u>GRADE 2</u>	<u>ANNUAL SALARY \$48,450</u>
<u>GRADE 3</u>	<u>ANNUAL SALARY \$51,000</u>
<u>GRADE 4</u>	<u>ANNUAL SALARY \$53,550</u>
<u>GRADE 5</u>	<u>ANNUAL SALARY \$56,100</u>
<u>GRADE 6</u>	<u>ANNUAL SALARY \$61,200</u>
<u>GRADE 7</u>	<u>ANNUAL SALARY \$66,300</u>

**January 1, 2022 + 3.25%**

<u>GRADE 1</u>	<u>ANNUAL SALARY \$47,392</u>
<u>GRADE 2</u>	<u>ANNUAL SALARY \$50,025</u>
<u>GRADE 3</u>	<u>ANNUAL SALARY \$52,658</u>
<u>GRADE 4</u>	<u>ANNUAL SALARY \$55,290</u>
<u>GRADE 5</u>	<u>ANNUAL SALARY \$57,923</u>
<u>GRADE 6</u>	<u>ANNUAL SALARY \$63,189</u>
<u>GRADE 7</u>	<u>ANNUAL SALARY \$68,455</u>

**January 1, 2023 + 3.25%**

<u>GRADE 1</u>	<u>ANNUAL SALARY \$48,932</u>
<u>GRADE 2</u>	<u>ANNUAL SALARY \$51,651</u>
<u>GRADE 3</u>	<u>ANNUAL SALARY \$54,369</u>
<u>GRADE 4</u>	<u>ANNUAL SALARY \$57,087 (moves to \$57,337 upon ratification forward)</u>
<u>GRADE 5</u>	<u>ANNUAL SALARY \$59,806 (moves to \$60,306 upon ratification forward)</u>
<u>GRADE 6</u>	<u>ANNUAL SALARY \$65,243 (moves to \$66,243 upon ratification forward)</u>
<u>GRADE 7</u>	<u>ANNUAL SALARY \$70,680 (moves to \$71,680 upon ratification forward)</u>

7/31/2023

**January 1, 2024 + 3.50%**

<u>GRADE 1</u>	<u>ANNUAL SALARY \$50,645</u>
<u>GRADE 2</u>	<u>ANNUAL SALARY \$53,459</u>
<u>GRADE 3</u>	<u>ANNUAL SALARY \$56,272</u>
<u>GRADE 4</u>	<u>ANNUAL SALARY \$59,344</u>
<u>GRADE 5</u>	<u>ANNUAL SALARY \$62,417</u>
<u>GRADE 6</u>	<u>ANNUAL SALARY \$68,562</u>
<u>GRADE 7</u>	<u>ANNUAL SALARY \$74,189</u>

**January 1, 2025 + 3.25%**

<u>GRADE 1</u>	<u>ANNUAL SALARY \$52,291</u>
<u>GRADE 2</u>	<u>ANNUAL SALARY \$55,196</u>
<u>GRADE 3</u>	<u>ANNUAL SALARY \$58,101</u>
<u>GRADE 4</u>	<u>ANNUAL SALARY \$61,273</u>
<u>GRADE 5</u>	<u>ANNUAL SALARY \$64,446</u>
<u>GRADE 6</u>	<u>ANNUAL SALARY \$70,790</u>
<u>GRADE 7</u>	<u>ANNUAL SALARY \$76,600</u>

**Attachment 4**

**2023 Seasonal Pay Rates**

Camp Counselor/Tennis Instructor/Rec Assistant:

No experience in working with kids: \$15.00/hr.

Experience as counselor (at least 3+ years): \$16.00/hr.

Camp Director/Tennis Director:

No experience in working with kids or in supervisory role: \$19.00/hr.

Experience in working with kids or in supervisory role (at least 3+ years): \$20.00/hr.

Bachelor's Degree in Education Field: \$22.00/hr.

Master's Degree in Education Field: \$24.00/hr.

\*Year-Round Seasonal Laborer (Zoo): \$23.00/hr.

Lifeguard:

No experience: \$17.50/hr.

Experience as a lifeguard (3+ years): \$18.50/hr.

Experience as lifeguard (3+ years) and pool manager (2+ years): \$20.50/hr.

Pool Attendant: \$15.00/hr.

Aquatics Director: \$23.00/hr.

Seasonal Laborer: \$17.00/hr.

Park Ranger:

No experience within field: \$20.00/hr.

Experience working in security (3+ years): \$21.00/hr.

**2024 Seasonal Pay Rates + 3.50%**

Camp Counselor/Tennis Instructor/Rec Assistant:

No experience in working with kids: \$15.53/hr.

Experience as counselor (at least 3+ years): \$16.56/hr.

Camp Director/Tennis Director:

No experience in working with kids or in supervisory role: \$19.67/hr.

Experience in working with kids or in supervisory role (at least 3+ years): \$20.70/hr.

Bachelor's Degree in Education Field: \$22.77/hr.

Master's Degree in Education Field: \$24.84/hr.

\*Year-Round Seasonal Laborer (Zoo): \$23.81/hr.

7/31/2023

Lifeguard:

No experience: \$18.11/hr.

Experience as a lifeguard (3+ years): \$19.15/hr.

Experience as lifeguard (3+ years) and pool manager (2+ years): \$21.22/hr.

Pool Attendant: \$15.53/hr.

Aquatics Director: \$23.81/hr.

Seasonal Laborer: \$17.60/hr.

Park Ranger:

No experience within field: \$20.70/hr.

Experience working in security (3+ years): \$21.74/hr.

**2025 Seasonal Pay Rates + 3.25%**

Camp Counselor/Tennis Instructor/Rec Assistant:

No experience in working with kids: \$16.03/hr.

Experience as counselor (at least 3+ years): \$17.10/hr.

Camp Director/Tennis Director:

No experience in working with kids or in supervisory role: \$20.31/hr.

Experience in working with kids or in supervisory role (at least 3+ years): \$21.37/hr.

Bachelor's Degree in Education Field: \$23.51/hr.

Master's Degree in Education Field: \$25.65/hr.

\*Year-Round Seasonal Laborer (Zoo): \$24.58/hr.

Lifeguard:

No experience: \$18.70/hr.

Experience as a lifeguard (3+ years): \$19.77/hr.

Experience as lifeguard (3+ years) and pool manager (2+ years): \$21.91/hr.

Pool Attendant: \$16.03/hr.

Aquatics Director: \$24.58/hr.

Seasonal Laborer: \$18.17/hr.

Park Ranger:

No experience within field: \$21.37/hr.

Experience working in security (3+ years): \$22.45/hr.



F+1A

City of Kingston  
New York 12402

Office of The Comptroller



CPO Box 1627  
City Hall, 420 Broadway

Telephone:(845) 331-0080  
Fax:(845) 334-3944

May 1, 2024

President Andrea Shaut  
City of Kingston Common Council  
Kingston, NY 12401

RE: City of Kingston 2023 Annual Financial Report

Dear President Shaut,

I am forwarding the City's 2023 Annual Financial Report for your review and records. Please note that this report is unaudited and that the City's 2022 financial results are subject to adjustment as part of our independent audit.

**Highlights of the 2023 Annual Financial Report**

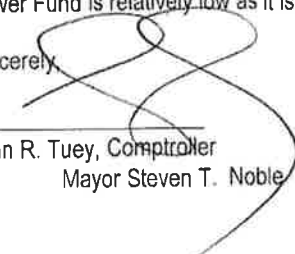
I'm pleased to report that the City's internal 2023 financial results were positive. Expenditures of \$54.5 million in the General Fund, when adjusted downward for \$3.7 million in ARPA transfers, were in line with the City's adopted budget. Revenues of \$55.1 million in the General Fund, when adjusted for the \$3.7 million in ARPA revenue, outpaced the adopted budget by \$2.8 million. Some of the key metrics leading to the City's 2023 financial results:

- Sales tax finished the year at \$19,573,437, 2.9% over prior year amounts and \$618K over the original 2023 budget.
- Mortgage recording tax received for 2023 was \$602K (\$273K under original budget).
- Investment income finished the year \$988K over budget.
- On the expense side, staffing vacancies resulted in a positive \$1.09 million variance in regular pay. As a result, there was pressure on overtime costs (\$110K over the original adopted budget) but not enough to offset the positive regular pay variance.
- Common Council approved the usage of up to \$3.12 million of fund balance in the General Fund for a variety of uses including, but not limited to, the payoff of short-term debt, funding of capital projects and equipment, and payment of retroactive monies owed on bargaining unit contracts.

Total fund balance in the General Fund has increased from \$15,501,187 to \$16,056,870 with unassigned fund balance increasing from \$10,771,374 to \$11,651,249. Unassigned fund balance as a percentage of annual budgeted expenditures declined modestly but still sits at a strong level of 22.3%, slightly above our targeted range. Therefore, please expect further recommendations in 2024 to utilize fund balance in a manner consistent with our approved Fund Balance policy (pay as-you-go capital, debt paydowns, one-time expenditures, etc).

Total net assets (comparable to fund balance) in the Sewer Fund increased from \$9,795,624 to \$10,707,062. The liquidity of the net assets in the Sewer Fund is relatively low as it is tied to investment in capital assets.

Sincerely,

  
John R. Tuey, Comptroller  
cc: Mayor Steven T. Noble



**City of Kingston  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023**

City of Kingston  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**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\*\*\*

**Certification Statement**

I, John Tuey (LG510224000000), hereby certify that I am the Chief Financial 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 12/31/2023, is true and correct to the best of my knowledge and belief.

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**Financial Statements**

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- CD - Special Grant
- ES - Enterprise Sewer
- EW - Enterprise Water
- H - Capital Projects
- TC - Custodial
- V - Debt Service
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

City of Kingston  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$5,166,753.59	\$8,249,313.71	\$18,962,771.00
201 - Cash In Time Deposits	\$19,561,180.57	\$21,087,054.82	-
210 - Petty Cash	\$1,300.00	\$1,400.00	\$1,400.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$24,729,234.16</b>	<b>\$29,337,768.53</b>	<b>\$18,964,171.00</b>
<b>Net Taxes Receivable</b>			
250 - Taxes Receivable Current	\$694,278.33	\$690,095.46	\$744,446.00
260 - Taxes Receivable Overdue	\$306,965.80	\$299,363.46	\$378,705.00
290 - City School Taxes Receivable	\$772,217.64	\$682,395.56	\$882,319.00
320 - Tax Sale Certificates	\$2,805,390.85	\$2,421,367.55	\$2,443,151.00
330 - Property Acquired For Taxes	\$1,422,682.34	\$1,728,223.50	\$1,799,263.00
<b>Total for Net Taxes Receivable</b>	<b>\$6,001,534.96</b>	<b>\$5,821,445.53</b>	<b>\$6,247,884.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$1,043,289.01	\$1,339,298.03	\$633,317.00
<b>Total for Net Other Receivables</b>	<b>\$1,043,289.01</b>	<b>\$1,339,298.03</b>	<b>\$633,317.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$3,429,898.94	\$4,383,130.04	\$5,222,256.00
410 - Due from State and Federal Government	\$713,761.27	\$665,041.95	\$597,439.00

City of Kingston  
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 For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
440 - Due from Other Governments <i>Primarily Ulster County Sales Tax</i>	\$3,711,039.16	\$3,379,430.32	\$4,106,828.00
<b>Total for Due From</b>	<b>\$7,854,699.37</b>	<b>\$8,427,602.31</b>	<b>\$9,926,523.00</b>
<b>Other Assets</b>			
445 - Inventory of Materials And Supplies	\$16,115.76	\$17,166.24	\$13,267.00
480 - Prepaid Expenses	\$1,284,789.78	\$907,671.18	\$714,799.00
<b>Total for Other Assets</b>	<b>\$1,300,905.54</b>	<b>\$924,837.42</b>	<b>\$728,066.00</b>
<b>Total for Assets</b>	<b>\$40,929,663.04</b>	<b>\$45,850,951.82</b>	<b>\$36,499,961.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$40,929,663.04</b>	<b>\$45,850,951.82</b>	<b>\$36,499,961.00</b>



City of Kingston  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$1,253,216.48	\$1,203,378.01	\$1,682,656.00
601 - Accrued Liabilities	\$315,433.68	\$188,213.02	\$155,141.00
730 - Guaranty & Bid Deposits	\$606,231.50	\$733,450.50	\$25,560.00
<b>Total for Payables</b>	<b>\$2,174,881.66</b>	<b>\$2,125,041.53</b>	<b>\$1,863,357.00</b>
<b>Due to</b>			
630 - Due To Other Funds	-	\$274,541.86	-
631 - Due To Other Governments <i>NYS Surcharge</i>	\$720.00	\$3,235.00	-
637 - Due to Employees Retirement System	\$2,498,392.50	\$2,163,341.25	\$2,375,825.00
661 - Due To City School Districts	\$813,098.17	\$2,791,417.80	\$2,957,513.00
<b>Total for Due to</b>	<b>\$3,312,210.67</b>	<b>\$5,232,535.91</b>	<b>\$5,333,338.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>Deferred ARPA Revenue</i>	\$13,267,528.87	\$17,001,175.53	\$8,541,962.00
<b>Total for Other Liabilities</b>	<b>\$13,267,528.87</b>	<b>\$17,001,175.53</b>	<b>\$8,541,962.00</b>
<b>Total for Liabilities</b>	<b>\$18,754,621.20</b>	<b>\$24,358,752.97</b>	<b>\$15,738,657.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			

City of Kingston  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
691 - Deferred Inflow Of Resources	\$1,080,937.02	\$982,012.80	\$666,755.00
694 - Deferred Taxes	\$5,037,235.05	\$4,906,847.39	\$5,027,898.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$6,118,172.07</b>	<b>\$5,888,860.19</b>	<b>\$5,694,653.00</b>
<b>Total for Deferred Inflows</b>	<b>\$6,118,172.07</b>	<b>\$5,888,860.19</b>	<b>\$5,694,653.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$1,300,905.54	\$924,837.42	\$728,066.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$1,300,905.54</b>	<b>\$924,837.42</b>	<b>\$728,066.00</b>
<b>Restricted Fund Balance</b>			
884 - Reserve For Debt	-	\$600,666.08	-
899 - Other Restricted Fund Balance <i>Risk Reseve, Recreation Fee Reserve, Capital Reserve</i>	\$580,124.15	-	-
<b>Total for Restricted Fund Balance</b>	<b>\$580,124.15</b>	<b>\$600,666.08</b>	<b>\$0.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$1,890,000.00	\$1,606,985.00	\$1,878,199.00
915 - Assigned Unappropriated Fund Balance	\$634,591.45	\$1,597,324.64	\$2,246,732.00
<b>Total for Assigned Fund Balance</b>	<b>\$2,524,591.45</b>	<b>\$3,204,309.64</b>	<b>\$4,124,931.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$11,651,248.63	\$10,873,525.52	\$10,213,654.00
<b>Total for Unassigned Fund Balance</b>	<b>\$11,651,248.63</b>	<b>\$10,873,525.52</b>	<b>\$10,213,654.00</b>

City of Kingston  
Annual Financial Report  
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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Fund Balance</b>	<b>\$16,056,869.77</b>	<b>\$15,603,338.66</b>	<b>\$15,066,651.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$40,929,663.04</b>	<b>\$45,850,951.82</b>	<b>\$36,499,961.00</b>

City of Kingston  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$17,164,565.30	\$17,835,969.56	\$17,407,513.33
<b>Total for Property Taxes</b>	<b>\$17,164,565.30</b>	<b>\$17,835,969.56</b>	<b>\$17,407,513.33</b>
<b>Property Tax Items</b>			
1081 - Other Payments In Lieu of Taxes	\$695,273.63	\$414,192.31	\$425,930.78
1090 - Interest and Penalties on Real Prop Taxes	\$449,806.52	\$547,138.72	\$454,759.59
<b>Total for Property Tax Items</b>	<b>\$1,145,080.15</b>	<b>\$961,331.03</b>	<b>\$880,690.37</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$19,577,625.68	\$19,019,802.68	\$17,809,712.03
1130 - Utilities Gross Receipts Tax	\$448,540.81	\$457,456.55	\$369,306.56
1170 - Franchise Tax	\$339,463.92	\$368,563.79	\$360,856.55
<b>Total for Non-Property Tax Items</b>	<b>\$20,365,630.41</b>	<b>\$19,845,823.02</b>	<b>\$18,539,875.14</b>
<b>Departmental Income</b>			
1230 - Treasurer Fees	\$142,789.88	\$125,606.50	\$134,540.56
1255 - Clerk Fees	\$7,829.25	\$12,559.00	\$7,404.00
1289 - Other General Departmental Income	\$584,830.94	\$692,194.15	\$431,801.59
1520 - Police Fees	\$2,760.00	\$1,735.00	\$2,750.00
1540 - Fire Inspection Fees	\$116,495.19	\$94,469.65	\$57,342.90
1603 - Vital Statistics Fees	\$53,077.00	\$54,829.00	\$57,756.01

City of Kingston  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
1721 - Parking Lots and Garages (Non Taxable)	\$99,785.66	\$106,050.26	\$107,150.78
1741 - Parking Meter Fees (Non Taxable)	\$422,850.15	\$408,698.19	\$376,525.82
2001 - Park and Recreational Charges	\$252,196.81	\$207,616.04	\$149,823.42
2025 - Special Recreational Facility Charges	\$13,121.00	\$54,305.77	\$41,841.25
2070 - Contributions Private Agencies Youth	\$60,763.86	\$216,665.14	\$28,207.36
2089 - Other Culture and Recreation Income	\$21,000.00	\$22,721.45	\$18,362.02
2110 - Zoning Fees	\$4,100.00	\$6,093.02	\$5,392.73
2130 - Refuse and Garbage Charges	\$205,426.00	\$178,268.00	\$189,126.00
2801 - Interfund Revenues	\$150,000.00	\$140,000.00	\$140,000.00
<b>Total for Departmental Income</b>	<b>\$2,137,025.74</b>	<b>\$2,321,811.17</b>	<b>\$1,748,024.44</b>
<b>Intergovernmental Charges</b>			
2210 - General Services Other Government <i>intergovernmental charges</i>	\$913,146.73	\$859,294.25	\$779,243.35
2220 - Civil Service Charges	\$8,960.00	\$7,200.00	\$6,150.00
<b>Total for Intergovernmental Charges</b>	<b>\$922,106.73</b>	<b>\$866,494.25</b>	<b>\$785,393.35</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$1,298,602.48	\$366,256.79	\$8,512.79
<b>Total for Use of Money and Property</b>	<b>\$1,298,602.48</b>	<b>\$366,256.79</b>	<b>\$8,512.79</b>
<b>Licenses and Permits</b>			
2530 - Games of Chance	\$30.00	\$30.00	\$20.00
2545 - Licenses Other	\$11,757.00	\$14,582.30	\$12,580.50
2590 - Permits Other	\$1,344,763.29	\$1,125,019.32	\$959,807.28
<b>Total for Licenses and Permits</b>	<b>\$1,356,550.29</b>	<b>\$1,139,631.62</b>	<b>\$972,407.78</b>

City of Kingston  
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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$181,536.41	\$112,031.79	\$58,545.00
<b>Total for Fines and Forfeitures</b>	<b>\$181,536.41</b>	<b>\$112,031.79</b>	<b>\$58,545.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$48,388.35	\$62,285.00	\$54,891.86
2680 - Insurance Recoveries	\$452,735.73	\$117,578.62	\$111,707.21
2683 - Self Insurance Recoveries	\$24,870.24	\$6,446.33	\$1,250.04
2690 - Other Compensation For Loss	\$17,414.03	\$700,000.00	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$543,408.35</b>	<b>\$886,309.95</b>	<b>\$167,849.11</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	-	\$0.00
2705 - Gifts and Donations	\$388,706.92	\$236,897.70	\$232,576.00
2709 - Employees Contributions	\$845,244.52	\$747,670.73	\$621,407.07
2770 - Unclassified <i>Misc Revenue</i>	\$201,842.45	\$183,160.22	\$91,139.69
<b>Total for Other Revenues</b>	<b>\$1,435,793.89</b>	<b>\$1,167,728.65</b>	<b>\$945,122.76</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$3,069,151.00	\$3,069,151.00	\$3,069,151.00
3005 - State Aid Mortgage Tax	\$601,871.91	\$999,155.78	\$827,163.32
3089 - State Aid Other <i>grants</i>	\$264,782.85	\$390,392.45	\$524,048.30
3589 - State Aid Other Transportation	\$26,383.14	\$26,383.14	\$26,383.14
3594 - State Aid Bus and Other Mass Transportation	-	\$701.79	-

City of Kingston  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
3820 - State Aid Youth Programs	\$2,500.00	\$3,000.00	\$2,800.00
3889 - State Aid Other Culture and Recreation	\$150,552.00	\$189,811.08	\$66,584.51
<b>Total for State Aid</b>	<b>\$4,115,240.90</b>	<b>\$4,678,595.24</b>	<b>\$4,516,130.27</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	\$3,733,646.66	\$191,479.17	-
4320 - Federal Aid Crime Control	\$16,000.48	\$118,092.58	\$742.92
4589 - Federal Aid Other Transportation	\$529,459.51	\$476,528.66	\$468,201.38
<b>Total for Federal Aid</b>	<b>\$4,279,106.65</b>	<b>\$786,100.41</b>	<b>\$468,944.30</b>
<b>Total for Revenues</b>	<b>\$54,944,647.30</b>	<b>\$50,968,083.48</b>	<b>\$46,499,008.64</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$141,999.93	-	\$0.22
<b>Total for Operating Transfers</b>	<b>\$141,999.93</b>	<b>\$0.00</b>	<b>\$0.22</b>
<b>Total for Other Sources</b>	<b>\$141,999.93</b>	<b>\$0.00</b>	<b>\$0.22</b>
<b>Total for Revenues and Other Sources</b>	<b>\$55,086,647.23</b>	<b>\$50,968,083.48</b>	<b>\$46,499,008.86</b>

City of Kingston  
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For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$100,590.02	\$93,000.72	\$92,476.27
10102 - Legislative Board - Equipment and Capital Outlay	-	\$6,999.93	\$0.00
10104 - Legislative Board - Contractual	\$7,660.39	\$17,990.54	\$11,666.41
10108 - Legislative Board - Employee Benefits	\$10,530.30	\$9,248.29	\$10,111.82
<b>Total for Legislative Board</b>	<b>\$118,780.71</b>	<b>\$127,239.48</b>	<b>\$114,254.50</b>
<b>Judicial</b>			
11301 - Traffic Violations Bureau - Personal Services	\$34,370.55	\$26,214.05	\$22,277.68
11304 - Traffic Violations Bureau - Contractual	\$71,544.48	\$75,765.26	\$58,768.43
11308 - Traffic Violations Bureau - Employee Benefits	\$22,497.75	\$19,659.37	\$23,123.83
<b>Total for Judicial</b>	<b>\$128,412.78</b>	<b>\$121,638.68</b>	<b>\$104,169.94</b>
<b>Executive</b>			
12101 - Mayor - Personal Services	\$139,780.47	\$125,035.96	\$105,566.86
12102 - Mayor - Equipment and Capital Outlay	-	\$1,855.98	\$0.00
12104 - Mayor - Contractual	\$2,599.00	\$813.72	\$51,146.09
12108 - Mayor - Employee Benefits	\$41,734.35	\$38,217.91	\$39,132.15
<b>Total for Executive</b>	<b>\$184,113.82</b>	<b>\$165,923.57</b>	<b>\$195,845.10</b>



City of Kingston  
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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Finance</b>			
13151 - Comptroller - Personal Services	\$364,332.48	\$295,495.51	\$265,202.41
13152 - Comptroller - Equipment and Capital Outlay	-	\$1,858.09	\$1,180.00
13154 - Comptroller - Contractual	\$41,060.64	\$21,860.86	\$13,727.44
13158 - Comptroller - Employee Benefits	\$175,083.41	\$144,329.21	\$143,098.15
13204 - Auditor - Contractual	\$45,800.00	\$40,736.40	\$52,687.88
13301 - Tax Collection - Personal Services	\$94,150.35	\$80,328.84	\$72,274.82
13304 - Tax Collection - Contractual	\$12,704.49	\$11,689.51	\$10,269.17
13308 - Tax Collection - Employee Benefits	\$68,719.45	\$61,894.66	\$57,822.40
13404 - Budget - Contractual	-	\$0.00	\$55.47
13451 - Purchasing - Personal Services	\$58,525.07	\$48,780.03	\$47,249.12
13454 - Purchasing - Contractual	\$554.72	\$784.81	\$386.88
13458 - Purchasing - Employee Benefits	\$27,195.11	\$23,809.17	\$23,761.35
13551 - Assessment - Personal Services	\$305,386.57	\$263,847.55	\$205,260.79
13552 - Assessment - Equipment and Capital Outlay	-	\$786.28	\$0.00
13554 - Assessment - Contractual	\$53,738.48	\$40,013.64	\$33,653.57
13558 - Assessment - Employee Benefits	\$185,326.41	\$151,711.23	\$129,513.86
13624 - Tax Advertising and Expense - Contractual	\$1,293.67	\$1,276.99	\$1,309.50
13644 - Expenditures on Property Acquired for Taxes - Contractual	\$7,013.36	\$2,788.71	\$0.00
<b>Total for Finance</b>	<b>\$1,440,884.21</b>	<b>\$1,191,991.49</b>	<b>\$1,057,452.81</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$246,264.14	\$194,535.44	\$131,010.51
14102 - Clerk - Equipment and Capital Outlay	-	\$9,875.00	\$0.00
14104 - Clerk - Contractual	\$7,094.66	\$4,482.86	\$5,034.46

City of Kingston  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
14108 - Clerk - Employee Benefits	\$118,657.15	\$109,914.41	\$100,199.79
14201 - Law - Personal Services	\$403,761.08	\$297,574.09	\$272,118.79
14202 - Law - Equipment and Capital Outlay	-	\$0.00	\$0.00
14204 - Law - Contractual	\$74,265.59	\$339,335.97	\$322,060.55
14208 - Law - Employee Benefits	\$157,203.07	\$128,846.34	\$155,655.76
14301 - Personnel - Personal Services	\$210,704.96	\$176,915.29	\$154,855.93
14304 - Personnel - Contractual	\$9,597.88	\$10,416.02	\$5,383.56
14308 - Personnel - Employee Benefits	\$98,493.80	\$111,424.11	\$121,727.57
14401 - Engineer - Personal Services	\$230,581.00	\$188,122.66	\$153,300.49
14402 - Engineer - Equipment and Capital Outlay	-	\$6,205.33	\$0.00
14404 - Engineer - Contractual	\$11,494.90	\$6,168.43	\$9,196.26
14408 - Engineer - Employee Benefits	\$114,421.24	\$79,722.25	\$60,121.49
14901 - Public Works Administration - Personal Services	\$448,886.01	\$359,789.25	\$265,063.85
14902 - Public Works Administration - Equipment and Capital Outlay	-	\$0.00	\$0.00
14904 - Public Works Administration - Contractual	\$274,735.98	\$303,687.56	\$191,939.31
14908 - Public Works Administration - Employee Benefits	\$256,608.88	\$195,524.03	\$185,981.72
<b>Total for Municipal Staff</b>	<b>\$2,662,770.34</b>	<b>\$2,522,539.04</b>	<b>\$2,133,650.04</b>
<b>Shared Services</b>			
16201 - Operation of Plant - Personal Services	\$349,981.99	\$281,191.77	\$175,367.25
16202 - Operation of Plant - Equipment and Capital Outlay	\$74,307.44	\$8,689.08	\$26,717.82
16204 - Operation of Plant - Contractual	\$235,931.68	\$175,662.03	\$213,196.36
16208 - Operation of Plant - Employee Benefits	\$170,365.45	\$106,531.82	\$47,215.32
16501 - Central Communication System - Personal Services	\$70,388.32	\$58,036.04	\$49,940.56

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16502 - Central Communication System - Equipment and Capital Outlay	-	\$0.00	\$0.00
16504 - Central Communication System - Contractual	\$8,933.42	\$3,341.52	\$873.73
16508 - Central Communication System - Employee Benefits	\$33,581.99	\$23,616.29	\$18,999.05
16704 - Central Printing and Mailing - Contractual	\$15,716.59	\$19,142.37	\$17,804.75
16801 - Central Data Processing - Personal Services	\$228,786.86	\$194,089.83	\$200,153.93
16802 - Central Data Processing - Equipment and Capital Outlay	-	\$53,455.93	\$35,106.77
16804 - Central Data Processing - Contractual	\$351,902.54	\$351,469.24	\$278,415.91
16808 - Central Data Processing - Employee Benefits	\$106,298.93	\$98,359.48	\$111,795.49
<b>Total for Shared Services</b>	<b>\$1,646,195.21</b>	<b>\$1,373,585.40</b>	<b>\$1,175,586.94</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$1,010,739.65	\$874,732.90	\$805,637.47
19204 - Municipal Association Dues - Contractual	\$6,284.00	\$6,268.00	\$6,318.00
19304 - Judgements and Claims - Contractual	\$235,145.29	\$263,554.93	\$170,821.01
<b>Total for Special Items</b>	<b>\$1,252,168.94</b>	<b>\$1,144,555.83</b>	<b>\$982,776.48</b>
<b>Total for General Government Support</b>	<b>\$7,433,326.01</b>	<b>\$6,647,473.49</b>	<b>\$5,763,735.81</b>
<b>Public Safety</b>			
<b>Law Enforcement</b>			
31201 - Police - Personal Services	\$7,873,846.03	\$7,998,684.44	\$6,742,288.97
31202 - Police - Equipment and Capital Outlay	-	\$546,466.49	\$157,051.90
31204 - Police - Contractual	\$895,573.40	\$923,168.57	\$958,927.75
31208 - Police - Employee Benefits	\$4,483,226.08	\$4,128,128.46	\$4,187,504.29

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<b>Total for Law Enforcement</b>	<b>\$13,252,645.51</b>	<b>\$13,596,447.96</b>	<b>\$12,045,772.91</b>
<b>Traffic Control</b>			
33101 - Traffic Control - Personal Services	\$191,476.18	\$232,787.47	\$201,231.83
33104 - Traffic Control - Contractual	\$45,957.43	\$99,266.08	\$66,040.24
33108 - Traffic Control - Employee Benefits	\$114,628.04	\$107,006.42	\$105,846.98
33201 - On Street Parking - Personal Services	\$189,198.69	\$176,439.97	\$123,037.60
33202 - On Street Parking - Equipment and Capital Outlay	-	\$0.00	\$0.00
33204 - On Street Parking - Contractual	\$14,417.35	\$14,240.75	\$8,756.00
33208 - On Street Parking - Employee Benefits	\$38,241.24	\$57,274.82	\$54,449.20
<b>Total for Traffic Control</b>	<b>\$593,918.93</b>	<b>\$687,015.51</b>	<b>\$559,361.85</b>
<b>Fire Protection</b>			
34101 - Fire Protection - Personal Services	\$5,244,033.61	\$5,123,688.30	\$4,970,917.22
34102 - Fire Protection - Equipment and Capital Outlay	\$72,550.64	\$163,526.05	\$26,866.24
34104 - Fire Protection - Contractual	\$401,767.77	\$258,454.02	\$265,627.51
34108 - Fire Protection - Employee Benefits	\$3,163,032.87	\$3,057,860.51	\$2,798,515.28
<b>Total for Fire Protection</b>	<b>\$8,881,384.89</b>	<b>\$8,603,528.88</b>	<b>\$8,061,926.25</b>
<b>Animal Control</b>			
35104 - Dog Control - Contractual	\$70,000.00	\$70,000.00	\$70,000.00
35108 - Dog Control - Employee Benefits	-	-	\$0.00
<b>Total for Animal Control</b>	<b>\$70,000.00</b>	<b>\$70,000.00</b>	<b>\$70,000.00</b>
<b>Other Public Safety</b>			
36101 - Examining Boards - Personal Services	-	-	\$0.00

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36104 - Examining Boards - Contractual	-	\$1.79	\$90.63
36108 - Examining Boards - Employee Benefits	-	-	\$0.00
36201 - Safety Inspection - Personal Services	\$751,478.91	\$622,906.05	\$468,679.43
36202 - Safety Inspection - Equipment and Capital Outlay	-	\$7,863.28	\$10,947.00
36204 - Safety Inspection - Contractual	\$32,822.98	\$27,010.28	\$25,620.08
36208 - Safety Inspection - Employee Benefits	\$391,141.22	\$325,795.95	\$280,683.35
36504 - Demolition of Unsafe Buildings - Contractual	-	\$2,300.00	\$8,100.00
39891 - Public Safety, Other - Personal Services	-	\$42,007.60	\$36,046.27
39894 - Public Safety, Other - Contractual	-	\$8,650.09	\$10,778.60
39898 - Public Safety, Other - Employee Benefits	-	\$31,575.41	\$15,919.07
<b>Total for Other Public Safety</b>	<b>\$1,175,443.11</b>	<b>\$1,068,110.45</b>	<b>\$856,864.43</b>
<b>Total for Public Safety</b>	<b>\$23,973,392.44</b>	<b>\$24,025,102.80</b>	<b>\$21,593,925.44</b>
<b>Health</b>			
<b>Public Health Program</b>			
40101 - Public Health - Personal Services	\$200,280.56	\$153,394.94	\$48,542.64
40102 - Public Health - Equipment and Capital Outlay	-	\$0.00	\$0.00
40104 - Public Health - Contractual	\$242,118.45	\$365,575.99	\$23,521.32
40108 - Public Health - Employee Benefits	\$121,021.10	\$98,325.58	\$36,329.42
40201 - Registrar of Vital Statistics - Personal Services	\$65,830.14	\$54,953.63	\$48,928.72
40204 - Registrar of Vital Statistics - Contractual	\$2,071.08	\$1,846.77	\$1,650.57
40208 - Registrar of Vital Statistics - Employee Benefits	\$54,378.37	\$47,872.11	\$45,325.58
<b>Total for Public Health Program</b>	<b>\$685,699.70</b>	<b>\$721,969.02</b>	<b>\$204,298.25</b>

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	12/31/2023	12/31/2022	12/31/2021
<b>Total for Health</b>	<b>\$685,699.70</b>	<b>\$721,969.02</b>	<b>\$204,298.25</b>
<b>Transportation</b>			
<b>Highway</b>			
51101 - Maintenance of Roads - Personal Services	\$503,289.95	\$398,949.40	\$334,955.59
51102 - Maintenance of Roads - Equipment and Capital Outlay	-	\$2,025.00	\$0.00
51104 - Maintenance of Roads - Contractual	\$63,812.50	\$73,458.71	\$69,215.47
51108 - Maintenance of Roads - Employee Benefits	\$346,645.93	\$276,926.63	\$288,906.28
51321 - Garage - Personal Services	\$470,884.05	\$382,442.45	\$392,366.38
51322 - Garage - Equipment and Capital Outlay	\$6,580.01	\$10,851.00	\$2,788.98
51324 - Garage - Contractual	\$72,471.11	\$75,814.19	\$83,288.68
51328 - Garage - Employee Benefits	\$316,478.03	\$275,208.81	\$270,353.80
51421 - Snow Removal - Personal Services	\$24,293.29	\$79,588.12	\$26,586.02
51422 - Snow Removal - Equipment and Capital Outlay	-	\$0.00	\$0.00
51424 - Snow Removal - Contractual	\$127,119.96	\$187,110.00	\$148,731.35
51428 - Snow Removal - Employee Benefits	\$2,142.96	\$6,446.12	\$3,195.34
51821 - Street Lighting - Personal Services	\$72,588.99	\$355.99	\$29.02
51824 - Street Lighting - Contractual	\$345,138.22	\$272,823.42	\$171,185.06
51828 - Street Lighting - Employee Benefits	\$14,839.70	\$27.23	\$2.22
<b>Total for Highway</b>	<b>\$2,366,284.70</b>	<b>\$2,042,027.07</b>	<b>\$1,791,604.19</b>
<b>Public Transportation</b>			
56304 - Bus Operations - Contractual	\$225,000.00	\$225,000.00	\$233,500.00
56308 - Bus Operations - Employee Benefits	-	\$242.94	\$3,411.46
<b>Total for Public Transportation</b>	<b>\$225,000.00</b>	<b>\$225,242.94</b>	<b>\$236,911.46</b>

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**A - General  
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	12/31/2023	12/31/2022	12/31/2021
<b>Other Transportation</b>			
56501 - Off Street Parking - Personal Services	-	\$0.00	\$0.00
56502 - Off Street Parking - Equipment and Capital Outlay	-	\$0.00	\$0.00
56504 - Off Street Parking - Contractual	\$13,773.25	\$13,328.24	\$13,094.01
56508 - Off Street Parking - Employee Benefits	-	\$0.00	\$606.49
<b>Total for Other Transportation</b>	<b>\$13,773.25</b>	<b>\$13,328.24</b>	<b>\$13,700.50</b>
<b>Total for Transportation</b>	<b>\$2,605,057.95</b>	<b>\$2,280,598.25</b>	<b>\$2,042,216.15</b>
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
67721 - Programs for the Aging - Personal Services	-	\$54.86	\$0.00
67724 - Programs for the Aging - Contractual	\$5,591.74	\$3,094.13	\$0.00
67728 - Programs for the Aging - Employee Benefits	-	\$4.08	\$0.00
69891 - Economic Development, Other - Personal Services <i>personnel housing initiatives, grants, economic development</i>	\$539,953.70	\$402,431.41	\$362,116.26
69892 - Economic Development, Other - Equipment and Capital Outlay	-	\$1,769.05	\$104,403.94
69894 - Economic Development, Other - Contractual <i>primarily contracted services</i>	\$240,238.70	\$274,041.14	\$117,135.16
69898 - Economic Development, Other - Employee Benefits <i>employee insurance</i>	\$206,146.18	\$185,499.77	\$225,981.15
<b>Total for Economic Opportunity and Development</b>	<b>\$991,930.32</b>	<b>\$866,894.44</b>	<b>\$809,636.51</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$991,930.32</b>	<b>\$866,894.44</b>	<b>\$809,636.51</b>
<b>Culture and Recreation</b>			

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**A - General  
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	12/31/2023	12/31/2022	12/31/2021
<b>C&amp;R - Administration</b>			
70101 - Council On The Arts - Personal Services	\$66,488.32	\$58,036.04	\$40,244.46
70102 - Council On The Arts - Equipment and Capital Outlay	-	\$188.38	\$0.00
70104 - Council On The Arts - Contractual	\$54,021.99	\$10,343.21	\$39,400.53
70108 - Council On The Arts - Employee Benefits	\$22,945.65	\$21,269.66	\$18,071.25
70201 - Parks and Recreation Administration - Personal Services	\$217,990.50	\$172,274.65	\$128,961.46
70204 - Parks and Recreation Administration - Contractual	\$7,270.06	\$6,745.17	\$6,182.30
70208 - Parks and Recreation Administration - Employee Benefits	\$119,633.99	\$99,363.34	\$53,164.12
<b>Total for C&amp;R - Administration</b>	<b>\$488,350.51</b>	<b>\$368,220.45</b>	<b>\$286,024.12</b>
<b>Recreation</b>			
71101 - Parks - Personal Services	\$879,966.36	\$718,502.42	\$572,647.35
71102 - Parks - Equipment and Capital Outlay	-	\$70,464.94	\$27,547.31
71104 - Parks - Contractual	\$183,840.28	\$178,728.23	\$25,517.97
71108 - Parks - Employee Benefits	\$507,530.79	\$455,980.58	\$322,652.20
71401 - Playground and Recreation Centers - Personal Services	\$254,778.23	\$245,061.97	\$159,385.46
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	-	\$86,840.00	\$26,597.35
71404 - Playground and Recreation Centers - Contractual	\$111,805.72	\$95,643.60	\$87,446.80
71408 - Playground and Recreation Centers - Employee Benefits	\$79,857.11	\$70,853.86	\$83,744.12
71801 - Special Recreation Facilities - Personal Services	\$371,645.09	\$355,869.18	\$267,208.39
71802 - Special Recreation Facilities - Equipment and Capital Outlay	\$50,203.22	\$16,196.90	\$13,876.05
71804 - Special Recreation Facilities - Contractual	\$133,271.92	\$133,917.79	\$75,539.73
71808 - Special Recreation Facilities - Employee Benefits	\$137,609.59	\$143,405.30	\$129,465.88



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	12/31/2023	12/31/2022	12/31/2021
73101 - Youth Programs - Personal Services	\$11,069.20	\$6,810.67	\$12,052.12
73104 - Youth Programs - Contractual	\$18,837.58	\$24,849.68	\$13,628.16
73108 - Youth Programs - Employee Benefits	\$834.04	\$508.91	\$666.28
<b>Total for Recreation</b>	<b>\$2,741,249.13</b>	<b>\$2,603,634.03</b>	<b>\$1,817,975.17</b>
<b>Culture</b>			
75104 - Historian - Contractual	\$1,500.00	\$750.00	\$750.00
75201 - Historical Property - Personal Services	\$33,432.13	-	-
75204 - Historical Property - Contractual	\$33,332.39	\$250.68	\$958.68
75208 - Historical Property - Employee Benefits	\$23,566.95	-	-
75501 - Celebrations - Personal Services	\$12,654.86	\$6,445.62	\$6,332.16
75504 - Celebrations - Contractual	\$13,789.45	\$12,325.43	\$7,182.24
75508 - Celebrations - Employee Benefits	\$943.18	\$479.71	\$473.38
75604 - Performing Arts, Other - Contractual	-	\$20,339.48	\$16,697.94
76201 - Adult Recreation - Personal Services	\$1,847.07	\$27,269.42	\$6,986.36
76202 - Adult Recreation - Equipment and Capital Outlay	-	\$4,580.00	\$0.00
76204 - Adult Recreation - Contractual	\$30,983.25	\$17,754.30	\$14,204.73
76208 - Adult Recreation - Employee Benefits	\$137.34	\$2,082.60	\$544.20
79894 - Culture And Recreation, Other - Contractual	-	\$4,644.90	\$5,509.09
<b>Total for Culture</b>	<b>\$152,186.62</b>	<b>\$96,922.14</b>	<b>\$59,638.78</b>
<b>Total for Culture and Recreation</b>	<b>\$3,381,786.26</b>	<b>\$3,068,776.62</b>	<b>\$2,163,638.07</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			

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	12/31/2023	12/31/2022	12/31/2021
80101 - Zoning - Personal Services	\$23,570.63	\$31,018.94	\$27,211.35
80104 - Zoning - Contractual	\$807.40	\$905.88	\$805.54
80108 - Zoning - Employee Benefits	\$6,006.99	\$6,281.03	\$6,474.55
80201 - Planning and Surveys - Personal Services	\$242,098.92	\$203,766.45	\$195,227.10
80202 - Planning and Surveys - Equipment and Capital Outlay	-	\$1,190.83	\$944.99
80204 - Planning and Surveys - Contractual	\$63,135.43	\$189,327.49	\$262,301.79
80208 - Planning and Surveys - Employee Benefits	\$111,468.61	\$174,389.77	\$95,332.57
80401 - Human Rights Commission - Personal Services	\$37,207.05	\$30,842.62	\$26,624.64
80404 - Human Rights Commission - Contractual	\$3,721.00	\$1,892.85	\$1,802.09
80408 - Human Rights Commission - Employee Benefits	\$5,489.29	\$4,669.90	\$4,710.84
<b>Total for General Environment</b>	<b>\$493,505.32</b>	<b>\$644,285.76</b>	<b>\$621,435.46</b>
<b>Sewage</b>			
81404 - Storm Sewers - Contractual	\$12,086.78	\$11,572.89	\$20,147.14
<b>Total for Sewage</b>	<b>\$12,086.78</b>	<b>\$11,572.89</b>	<b>\$20,147.14</b>
<b>Sanitation</b>			
81601 - Refuse and Garbage - Personal Services	\$1,281,117.26	\$1,127,885.48	\$1,022,963.76
81602 - Refuse and Garbage - Equipment and Capital Outlay	\$22,213.59	\$14,345.20	-
81604 - Refuse and Garbage - Contractual	\$1,051,555.13	\$1,020,650.24	\$989,588.49
81608 - Refuse and Garbage - Employee Benefits	\$809,478.12	\$771,333.03	\$702,187.71
81701 - Street Cleaning - Personal Services	\$137,311.84	\$135,464.51	\$148,386.19
81704 - Street Cleaning - Contractual	\$50,170.98	\$42,420.33	\$28,624.98
81708 - Street Cleaning - Employee Benefits	\$81,550.82	\$93,267.55	\$136,133.88
<b>Total for Sanitation</b>	<b>\$3,433,397.74</b>	<b>\$3,205,366.34</b>	<b>\$3,027,885.01</b>

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<b>Community Environment</b>			
85604 - Shade Trees - Contractual	\$34,432.49	\$50,398.00	\$4,200.00
<b>Total for Community Environment</b>	<b>\$34,432.49</b>	<b>\$50,398.00</b>	<b>\$4,200.00</b>
<b>Natural Resources</b>			
87454 - Flood and Erosion Control - Contractual	\$2,702.35	\$2,727.15	\$2,575.83
<b>Total for Natural Resources</b>	<b>\$2,702.35</b>	<b>\$2,727.15</b>	<b>\$2,575.83</b>
<b>Special Services</b>			
89892 - Home and Community Services, Other - Equipment and Capital Outlay	-	-	\$0.00
89894 - Home and Community Services, Other - Contractual	-	\$7,332.78	\$6,226.65
<b>Total for Special Services</b>	<b>\$0.00</b>	<b>\$7,332.78</b>	<b>\$6,226.65</b>
<b>Total for Home and Community Services</b>	<b>\$3,976,124.68</b>	<b>\$3,921,682.92</b>	<b>\$3,682,470.09</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90408 - Workers' Compensation - Employee Benefits	\$830,145.27	\$849,363.70	\$698,628.54
90508 - Unemployment Insurance - Employee Benefits	\$10,151.33	\$6,093.50	\$0.00
90558 - Disability Insurance - Employee Benefits	\$10,390.48	\$12,071.28	\$11,025.92
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$3,585,156.31	\$3,187,517.93	\$3,141,373.09
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>cobra, eap</i>	\$45,698.94	\$29,217.20	\$24,314.44
<b>Total for Employee Benefits</b>	<b>\$4,481,542.33</b>	<b>\$4,084,263.61</b>	<b>\$3,875,341.99</b>

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	12/31/2023	12/31/2022	12/31/2021
<b>Total for Employee Benefits</b>	<b>\$4,481,542.33</b>	<b>\$4,084,263.61</b>	<b>\$3,875,341.99</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	-	\$0.00	-
97107 - Serial Bonds - Debt Interest	-	\$0.00	-
97306 - Bond Anticipation Notes - Debt Principal	\$141,999.93	\$1,300,000.00	\$2,255,521.00
97307 - Bond Anticipation Notes - Debt Interest	\$4,260.00	\$21,091.24	(\$2,055.97)
97856 - Installment Purchase Debt - Debt Principal	-	\$100,610.81	\$97,289.26
97857 - Installment Purchase Debt - Debt Interest	-	\$3,434.76	\$6,756.31
<b>Total for Debt Service</b>	<b>\$146,259.93</b>	<b>\$1,425,136.81</b>	<b>\$2,357,510.60</b>
<b>Total for Debt Service</b>	<b>\$146,259.93</b>	<b>\$1,425,136.81</b>	<b>\$2,357,510.60</b>
<b>Total for Expenditures</b>	<b>\$47,675,119.62</b>	<b>\$47,041,897.96</b>	<b>\$42,492,772.91</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>transfer to debt service</i>	\$2,494,550.91	\$1,229,852.20	\$1,339,875.91
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$4,361,295.86	\$2,159,646.12	\$105,073.09
<b>Total for Interfund Transfers</b>	<b>\$6,855,846.77</b>	<b>\$3,389,498.32</b>	<b>\$1,444,949.00</b>
<b>Total for Interfund Transfers</b>	<b>\$6,855,846.77</b>	<b>\$3,389,498.32</b>	<b>\$1,444,949.00</b>

City of Kingston  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Other Uses	\$6,855,846.77	\$3,389,498.32	\$1,444,949.00
Total for Expenditures and Other Uses	\$54,530,966.39	\$50,431,396.28	\$43,937,721.91

City of Kingston  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$15,603,338.66	\$15,066,651.46	\$12,521,193.65
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$5,357.14	-	\$0.00
<i>Record additional receivables</i>			
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$107,506.87	-	\$15,829.14
<i>Record additional payables and deferred revenues</i>			
8022 - Restated Fund Balance - Beginning of Year	\$15,501,188.93	\$15,066,651.46	\$12,505,364.51
Add Revenues and Other Sources	\$55,086,647.23	\$50,968,083.48	\$46,499,008.86
Deduct Expenditures and Other Uses	\$54,530,966.39	\$50,431,396.28	\$43,937,721.91
8029 - Fund Balance - End of Year	\$16,056,869.77	\$15,603,338.66	\$15,066,651.46

City of Kingston  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$17,966,969.00	\$17,624,961.00	\$17,730,094.00
1099 - Est Rev - Property Tax Items	\$952,750.00	\$871,250.00	\$848,000.00
1199 - Est Rev - Non-Property Tax Items	\$20,190,000.00	\$19,795,000.00	\$17,040,000.00
1299 - Est Rev - Departmental Income	-	\$1,755,100.00	\$1,655,470.00
2399 - Est Rev - Intergovernmental Charges	\$902,312.00	\$803,645.00	\$776,602.00
2499 - Est Rev - Use of Money and Property	\$725,000.00	\$310,000.00	\$25,300.00
2599 - Est Rev - Licenses and Permits	\$1,178,650.00	\$1,004,620.00	\$980,620.00
2649 - Est Rev - Fines and Forfeitures	\$149,000.00	\$129,000.00	\$79,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$90,800.00	\$107,800.00	\$82,250.00
2799 - Est Rev - Other Revenues	\$3,277,791.00	\$1,068,119.00	\$1,020,147.00
2801 - Est Rev - Interfund Revenues	-	\$150,000.00	\$140,000.00
3099 - Est Rev - State Aid	\$4,118,221.00	\$4,374,331.00	\$4,294,175.00
4099 - Est Rev - Federal Aid	\$780,630.00	\$555,347.00	\$171,802.00
<b>Total for Estimated Revenue</b>	<b>\$50,332,123.00</b>	<b>\$48,549,173.00</b>	<b>\$44,843,460.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$1,890,000.00	\$1,606,985.00	\$1,878,199.00
<b>Total for Estimated Other Sources</b>	<b>\$1,890,000.00</b>	<b>\$1,606,985.00</b>	<b>\$1,878,199.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$52,222,123.00</b>	<b>\$50,156,158.00</b>	<b>\$46,721,659.00</b>

City of Kingston  
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For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$8,672,776.00	\$8,689,421.00	\$8,608,695.00
3999 - App - Public Safety	\$25,407,454.00	\$24,473,358.00	\$22,399,916.00
4999 - App - Health	\$676,593.00	\$657,553.00	\$618,880.00
5999 - App - Transportation	\$2,973,501.00	\$2,958,623.00	\$2,401,512.00
6999 - App - Economic Assistance and Opportunity	\$788,786.00	\$721,659.00	\$698,371.00
7999 - App - Culture and Recreation	\$3,460,888.00	\$3,242,359.00	\$2,900,412.00
8999 - App - Home and Community Services	\$4,185,408.00	\$3,926,260.00	\$3,745,975.00
9199 - App - Employee Benefits	\$3,704,000.00	\$3,378,000.00	\$3,298,000.00
9899 - App - Debt Service	\$1,921,789.00	\$1,995,208.00	\$1,235,852.00
<b>Total for Estimated Appropriations</b>	<b>\$51,791,195.00</b>	<b>\$50,042,441.00</b>	<b>\$45,907,613.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	\$430,928.00	\$113,717.00	\$814,046.00
<b>Total for Estimated Other Uses</b>	<b>\$430,928.00</b>	<b>\$113,717.00</b>	<b>\$814,046.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$52,222,123.00</b>	<b>\$50,156,158.00</b>	<b>\$46,721,659.00</b>



City of Kingston  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$219,832.00	-	-
201 - Cash In Time Deposits	-	\$442,104.00	\$155,566.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$219,832.00</b>	<b>\$442,104.00</b>	<b>\$155,566.00</b>
<b>Net Other Receivables</b>			
390 - Rehabilitation Loan Receivable	\$851,851.00	\$860,989.00	\$1,051,694.00
<b>Total for Net Other Receivables</b>	<b>\$851,851.00</b>	<b>\$860,989.00</b>	<b>\$1,051,694.00</b>
<b>Due From</b>			
410 - Due from State and Federal Government	\$36,675.00	\$83,789.00	\$558,392.00
440 - Due from Other Governments KCLB	\$21,470.00	\$21,470.00	\$21,470.00
<b>Total for Due From</b>	<b>\$58,145.00</b>	<b>\$105,259.00</b>	<b>\$579,862.00</b>
<b>Total for Assets</b>	<b>\$1,129,828.00</b>	<b>\$1,408,352.00</b>	<b>\$1,787,122.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,129,828.00</b>	<b>\$1,408,352.00</b>	<b>\$1,787,122.00</b>

City of Kingston  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$20,000.00	\$0.00	\$35,851.00
<b>Total for Payables</b>	<b>\$20,000.00</b>	<b>\$0.00</b>	<b>\$35,851.00</b>
<b>Due to</b>			
630 - Due To Other Funds	-	-	\$0.00
631 - Due To Other Governments <i>KLDC, HOME, COK</i>	\$27,049.00	\$88,816.00	\$558,108.00
<b>Total for Due to</b>	<b>\$27,049.00</b>	<b>\$88,816.00</b>	<b>\$558,108.00</b>
<b>Total for Liabilities</b>	<b>\$47,049.00</b>	<b>\$88,816.00</b>	<b>\$593,959.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$860,989.00	\$860,988.00	\$1,051,694.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$860,989.00</b>	<b>\$860,988.00</b>	<b>\$1,051,694.00</b>
<b>Total for Deferred Inflows</b>	<b>\$860,989.00</b>	<b>\$860,988.00</b>	<b>\$1,051,694.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$221,790.00	\$458,548.00	\$141,469.00

City of Kingston  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Assigned Fund Balance</b>	<b>\$221,790.00</b>	<b>\$458,548.00</b>	<b>\$141,469.00</b>
<b>Total for Fund Balance</b>	<b>\$221,790.00</b>	<b>\$458,548.00</b>	<b>\$141,469.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,129,828.00</b>	<b>\$1,408,352.00</b>	<b>\$1,787,122.00</b>

City of Kingston  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	-	-	\$0.00
<b>Total for Use of Money and Property</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2660 - Sales of Real Property	-	\$103,230.00	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$0.00</b>	<b>\$103,230.00</b>	<b>\$0.00</b>
<b>Other Revenues</b>			
2770 - Unclassified	-	\$66,502.00	\$12,810.00
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$66,502.00</b>	<b>\$12,810.00</b>
<b>State Aid</b>			
3089 - State Aid Other	-	-	\$0.00
<b>Total for State Aid</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Federal Aid</b>			
4910 - Federal Aid Community Development Act	\$1,066,956.00	\$821,724.00	\$1,464,561.00
4990 - Federal Aid Sewer Capital Projects	-	-	\$0.00
<b>Total for Federal Aid</b>	<b>\$1,066,956.00</b>	<b>\$821,724.00</b>	<b>\$1,464,561.00</b>
<b>Total for Revenues</b>	<b>\$1,066,956.00</b>	<b>\$991,456.00</b>	<b>\$1,477,371.00</b>

City of Kingston  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Revenues and Other Sources</b>	<b>\$1,066,956.00</b>	<b>\$991,456.00</b>	<b>\$1,477,371.00</b>

City of Kingston  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Community Development</b>			
86622 - Public Works Facility Site Improvements - Equipment and Capital Outlay	\$1,023,332.00	\$270,237.00	\$171,845.00
86684 - Rehabilitation, Loans and Grants - Contractual	-	\$32,366.00	\$475,692.00
86764 - Provisions for Public Services - Contractual	\$142,610.00	\$232,996.00	\$520,650.00
86864 - Community Development Administration - Contractual	\$137,772.00	\$137,512.00	\$223,368.00
86874 - Economic Development Zone Administration - Contractual	-	-	\$0.00
<b>Total for Community Development</b>	<b>\$1,303,714.00</b>	<b>\$673,111.00</b>	<b>\$1,391,555.00</b>
<b>Total for Home and Community Services</b>	<b>\$1,303,714.00</b>	<b>\$673,111.00</b>	<b>\$1,391,555.00</b>
<b>Total for Expenditures</b>	<b>\$1,303,714.00</b>	<b>\$673,111.00</b>	<b>\$1,391,555.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,303,714.00</b>	<b>\$673,111.00</b>	<b>\$1,391,555.00</b>

City of Kingston  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$458,548.00	\$141,469.00	\$42,645.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$13,008.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$1,266.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$458,548.00	\$140,203.00	\$55,653.00
Add Revenues and Other Sources	\$1,066,956.00	\$991,456.00	\$1,477,371.00
Deduct Expenditures and Other Uses	\$1,303,714.00	\$673,111.00	\$1,391,555.00
8029 - Fund Balance - End of Year	\$221,790.00	\$458,548.00	\$141,469.00

City of Kingston  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**ES - Enterprise Sewer  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,154,116.00	\$687,072.00	\$4,458,212.00
201 - Cash In Time Deposits	\$2,054,967.00	\$2,689,532.00	-
223 - Cash With Fiscal Agent	\$127,128.00	-	-
<b>Total for Cash and Cash Equivalents</b>	<b>\$3,336,211.00</b>	<b>\$3,376,604.00</b>	<b>\$4,458,212.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$1,010,565.00	\$1,518,151.00	\$832,947.00
<b>Total for Net Other Receivables</b>	<b>\$1,010,565.00</b>	<b>\$1,518,151.00</b>	<b>\$832,947.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$874,657.00	\$4,536,285.00	\$0.00
410 - Due from State and Federal Government	\$909,896.00	\$1,111,691.00	\$816,941.00
440 - Due from Other Governments <i>Primarily Ulster County</i>	\$418,343.00	\$554,553.00	\$185,539.00
<b>Total for Due From</b>	<b>\$2,202,896.00</b>	<b>\$6,202,529.00</b>	<b>\$1,002,480.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$88,744.00	\$67,744.00	\$46,556.00
<b>Total for Other Assets</b>	<b>\$88,744.00</b>	<b>\$67,744.00</b>	<b>\$46,556.00</b>



City of Kingston  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**ES - Enterprise Sewer  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Current Assets</b>	<b>\$6,638,416.00</b>	<b>\$11,165,028.00</b>	<b>\$6,340,195.00</b>
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$244,930.00	\$244,930.00	\$244,930.00
105 - Construction Work In Progress	\$10,874,122.00	\$6,132,343.00	\$3,033,887.00
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$11,119,052.00</b>	<b>\$6,377,273.00</b>	<b>\$3,278,817.00</b>
<b>Depreciable Capital Assets</b>			
103 - Improvements Other Than Buildings	\$5,863,348.00	\$5,777,787.00	\$11,437,847.00
104 - Machinery and Equipment	\$2,552,245.00	\$2,453,928.00	\$1,968,720.00
106 - Infrastructure	\$32,142,535.00	\$31,296,923.00	\$28,545,053.00
<b>Total for Depreciable Capital Assets</b>	<b>\$40,558,128.00</b>	<b>\$39,528,638.00</b>	<b>\$41,951,620.00</b>
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	-	\$346,015.00	-
<b>Total for Other Non-Current Assets</b>	<b>\$0.00</b>	<b>\$346,015.00</b>	<b>\$0.00</b>
<b>Accumulated Depreciation</b>			
116 - Accumulated Depreciation Infrastructure	(\$14,492,068.00)	(\$13,051,022.00)	(\$17,522,985.00)
<b>Total for Accumulated Depreciation</b>	<b>(\$14,492,068.00)</b>	<b>(\$13,051,022.00)</b>	<b>(\$17,522,985.00)</b>
<b>Total for Non-Current Assets</b>	<b>\$37,185,112.00</b>	<b>\$33,200,904.00</b>	<b>\$27,707,452.00</b>
<b>Total for Assets</b>	<b>\$43,823,528.00</b>	<b>\$44,365,932.00</b>	<b>\$34,047,647.00</b>

City of Kingston  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**ES - Enterprise Sewer  
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Deferred Outflows</b>			
<b>Deferred Outflows of Resources</b>			
495 - Deferred Outflow of Resources	\$229,470.00	\$5,556.00	\$1,429,923.00
496 - Deferred Outflow of Resources Pensions	\$678,442.00	\$768,085.00	\$970,149.00
<b>Total for Deferred Outflows of Resources</b>	<b>\$907,912.00</b>	<b>\$773,641.00</b>	<b>\$2,400,072.00</b>
<b>Total for Deferred Outflows</b>	<b>\$907,912.00</b>	<b>\$773,641.00</b>	<b>\$2,400,072.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$44,731,440.00</b>	<b>\$45,139,573.00</b>	<b>\$36,447,719.00</b>

City of Kingston  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**ES - Enterprise Sewer  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$959,526.00	\$2,533,476.00	\$876,200.00
601 - Accrued Liabilities	\$37,758.00	\$472,611.00	\$44,302.00
<b>Total for Payables</b>	<b>\$997,284.00</b>	<b>\$3,006,087.00</b>	<b>\$920,502.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$31,662.00	\$14,026.00	\$157,327.00
<b>Total for Due to</b>	<b>\$31,662.00</b>	<b>\$14,026.00</b>	<b>\$157,327.00</b>
<b>Total for Current Liabilities</b>	<b>\$1,028,946.00</b>	<b>\$3,020,113.00</b>	<b>\$1,077,829.00</b>
<b>Long-Term Obligations</b>			
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$895,137.00	\$0.00	\$4,103.00
683 - Other Post Employment Benefits	\$6,171,547.00	\$5,721,352.00	\$8,845,353.00
687 - Compensated Absences	\$362,808.00	\$334,388.00	\$298,510.00
<b>Total for Other Long-Term Obligations</b>	<b>\$7,429,492.00</b>	<b>\$6,055,740.00</b>	<b>\$9,147,966.00</b>
<b>Notes Payable</b>			
626 - Bond Anticipation Notes Payable	\$9,755,335.00	\$9,848,679.00	\$6,693,179.00

City of Kingston  
Annual Financial Report  
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**ES - Enterprise Sewer  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Notes Payable</b>	<b>\$9,755,335.00</b>	<b>\$9,848,679.00</b>	<b>\$6,693,179.00</b>
<b>Debt Obligations</b>			
628 - Bonds Payable	\$12,869,422.00	\$12,077,565.00	\$8,514,329.00
629 - Bond Interest and Matured Bonds Payable	\$396,012.00	-	\$90,829.00
685 - Installment Purchase Contract Debt	-	\$0.00	\$232,872.00
<b>Total for Debt Obligations</b>	<b>\$13,265,434.00</b>	<b>\$12,077,565.00</b>	<b>\$8,838,030.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$30,450,261.00</b>	<b>\$27,981,984.00</b>	<b>\$24,679,175.00</b>
<b>Total for Liabilities</b>	<b>\$31,479,207.00</b>	<b>\$31,002,097.00</b>	<b>\$25,757,004.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$2,499,194.00	\$3,120,181.00	\$2,082,814.00
697 - Deferred Inflow of Resources Pensions	\$45,977.00	\$1,193,281.00	\$1,208,959.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$2,545,171.00</b>	<b>\$4,313,462.00</b>	<b>\$3,291,773.00</b>
<b>Total for Deferred Inflows</b>	<b>\$2,545,171.00</b>	<b>\$4,313,462.00</b>	<b>\$3,291,773.00</b>
<b>Net Position</b>			
<b>Restricted Net Position</b>			
920 - Net Assets Invested in Capital Assets Net of Related Debt	\$14,164,342.00	\$10,928,643.00	\$12,244,482.00
922 - Net Assets Restricted for Debt	-	\$600,666.00	-
923 - Net Assets Restricted for Other Purposes <i>Encumbrances</i>	\$940,100.00	\$5,179,892.00	\$1,426,624.00

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**ES - Enterprise Sewer  
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Restricted Net Position</b>	<b>\$15,104,442.00</b>	<b>\$16,709,201.00</b>	<b>\$13,671,106.00</b>
<b>Unrestricted Net Position</b>			
924 - Net Assets Unrestricted Deficit	(\$4,397,380.00)	(\$6,885,187.00)	(\$6,272,164.00)
<b>Total for Unrestricted Net Position</b>	<b>(\$4,397,380.00)</b>	<b>(\$6,885,187.00)</b>	<b>(\$6,272,164.00)</b>
<b>Total for Net Position</b>	<b>\$10,707,062.00</b>	<b>\$9,824,014.00</b>	<b>\$7,398,942.00</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$44,731,440.00</b>	<b>\$45,139,573.00</b>	<b>\$36,447,719.00</b>

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**ES - Enterprise Sewer  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2122 - Sewer Charges	\$4,999,090.00	\$5,074,711.00	\$4,500,502.00
2128 - Interest and Penalties on Sewer Accounts	\$38,129.00	\$29,947.00	\$31,959.00
<b>Total for Departmental Income</b>	<b>\$5,037,219.00</b>	<b>\$5,104,658.00</b>	<b>\$4,532,461.00</b>
<b>Intergovernmental Charges</b>			
2374 - Sewer Services Other Governments <i>Neighboring Towns, Leachate</i>	\$530,976.00	\$374,340.00	\$374,698.00
<b>Total for Intergovernmental Charges</b>	<b>\$530,976.00</b>	<b>\$374,340.00</b>	<b>\$374,698.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$127,516.00	\$52,092.00	\$1,968.00
<b>Total for Use of Money and Property</b>	<b>\$127,516.00</b>	<b>\$52,092.00</b>	<b>\$1,968.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$3,547.00	\$235.00	\$767.00
2680 - Insurance Recoveries	-	\$2,213.00	\$0.00
2690 - Other Compensation For Loss	-	\$700,000.00	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$3,547.00</b>	<b>\$702,448.00</b>	<b>\$767.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	\$0.00	\$315,113.00

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**ES - Enterprise Sewer  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2709 - Employees Contributions	-	-	\$32,727.00
2770 - Unclassified <i>Employee Contributions, Misc Rev, Bond Premium</i>	\$64,866.00	\$49,132.00	\$81,974.00
<b>Total for Other Revenues</b>	<b>\$64,866.00</b>	<b>\$49,132.00</b>	<b>\$429,814.00</b>
<b>State Aid</b>			
3901 - State Aid Operation and Maintenance of Sewer Treatment Plant	\$450.00	\$293,850.00	\$419.00
<b>Total for State Aid</b>	<b>\$450.00</b>	<b>\$293,850.00</b>	<b>\$419.00</b>
<b>Federal Aid</b>			
4989 - Federal Aid Other Home and Community Services	\$871,124.00	\$900.00	\$3,772.00
<b>Total for Federal Aid</b>	<b>\$871,124.00</b>	<b>\$900.00</b>	<b>\$3,772.00</b>
<b>Total for Revenues</b>	<b>\$6,635,698.00</b>	<b>\$6,577,420.00</b>	<b>\$5,343,899.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$630,688.00	\$104,180.00	-
<b>Total for Operating Transfers</b>	<b>\$630,688.00</b>	<b>\$104,180.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$630,688.00</b>	<b>\$104,180.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$7,266,386.00</b>	<b>\$6,681,600.00</b>	<b>\$5,343,899.00</b>

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**ES - Enterprise Sewer  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19304 - Judgements and Claims - Contractual	-	-	\$746,783.00
19944 - Depreciation - Contractual	\$1,470,308.00	\$1,275,432.00	\$1,301,812.00
<b>Total for Special Items</b>	<b>\$1,470,308.00</b>	<b>\$1,275,432.00</b>	<b>\$2,048,595.00</b>
<b>Total for General Government Support</b>	<b>\$1,470,308.00</b>	<b>\$1,275,432.00</b>	<b>\$2,048,595.00</b>
<b>Home and Community Services</b>			
<b>Sewage</b>			
81201 - Sanitary Sewers - Personal Services	\$877,861.00	\$751,387.00	\$557,956.00
81204 - Sanitary Sewers - Contractual	\$313,377.00	\$369,116.00	\$266,747.00
81208 - Sanitary Sewers - Employee Benefits	\$486,341.00	(\$315,165.00)	\$469,793.00
81301 - Sewage Treatment and Disposal - Personal Services	\$760,701.00	\$675,044.00	\$610,015.00
81304 - Sewage Treatment and Disposal - Contractual	\$859,034.00	\$880,172.00	\$695,652.00
81308 - Sewage Treatment and Disposal - Employee Benefits	\$372,810.00	\$337,885.00	\$309,592.00
<b>Total for Sewage</b>	<b>\$3,670,124.00</b>	<b>\$2,698,439.00</b>	<b>\$2,909,755.00</b>
<b>Total for Home and Community Services</b>	<b>\$3,670,124.00</b>	<b>\$2,698,439.00</b>	<b>\$2,909,755.00</b>
<b>Debt Service</b>			



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**ES - Enterprise Sewer  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Debt Service</b>			
97107 - Serial Bonds - Debt Interest	\$300,486.00	\$299,747.00	\$240,622.00
97307 - Bond Anticipation Notes - Debt Interest	\$300,859.00	\$77,963.00	\$60,014.00
97857 - Installment Purchase Debt - Debt Interest	-	\$7,950.00	\$15,638.00
97897 - Long Term Debt, Other (Specify) - Debt Interest	-	\$13,692.00	\$231,727.00
<b>Total for Debt Service</b>	<b>\$601,345.00</b>	<b>\$399,352.00</b>	<b>\$548,001.00</b>
<b>Total for Debt Service</b>	<b>\$601,345.00</b>	<b>\$399,352.00</b>	<b>\$548,001.00</b>
<b>Total for Expenditures</b>	<b>\$5,741,777.00</b>	<b>\$4,373,223.00</b>	<b>\$5,506,351.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>Debt Service, Capital</i>	\$613,166.00	-	-
<b>Total for Interfund Transfers</b>	<b>\$613,166.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$613,166.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$613,166.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$6,354,943.00</b>	<b>\$4,373,223.00</b>	<b>\$5,506,351.00</b>

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**ES - Enterprise Sewer  
 Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$9,824,013.79	\$7,398,942.79	\$7,196,116.79
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	-	\$116,694.00	\$365,278.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position	\$28,393.96	-	-
<i>Audit adjustments</i>			
8022 - Restated Net Position - Beginning of Year	\$9,795,619.83	\$7,515,636.79	\$7,561,394.79
Add Revenues and Other Sources	\$7,266,386.00	\$6,681,600.00	\$5,343,899.00
Deduct Expenditures and Other Uses	\$6,354,943.00	\$4,373,223.00	\$5,506,351.00
8029 - Net Position - End of Year	\$10,707,062.83	\$9,824,013.79	\$7,398,942.79

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**ES - Enterprise Sewer  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1199 - Est Rev - Non-Property Tax Items	\$35,000.00	-	-
2199 - Est Rev - Departmental Income	\$5,535,501.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$335,000.00	-	-
2499 - Est Rev - Use of Money and Property	\$50,000.00	-	-
4099 - Est Rev - Federal Aid	\$31,387.00	-	-
<b>Total for Estimated Revenue</b>	<b>\$5,986,888.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Estimated Other Sources</b>			
6099 - Appropriated Unrestricted Net Assets	\$210,925.00	-	-
<b>Total for Estimated Other Sources</b>	<b>\$210,925.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$6,197,813.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

City of Kingston  
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**ES - Enterprise Sewer  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
8999 - App - Home and Community Services	\$4,101,228.00	-	-
9199 - App - Employee Benefits	\$150,000.00	-	-
<b>Total for Estimated Appropriations</b>	<b>\$4,251,228.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Estimated Other Uses</b>			
9899 - App - Debt Service	\$1,946,585.00	-	-
<b>Total for Estimated Other Uses</b>	<b>\$1,946,585.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$6,197,813.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

City of Kingston  
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**EW - Enterprise Water  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,937,668.00	\$937,782.00	\$1,128,319.00
201 - Cash In Time Deposits	\$1,668,043.00	\$6,010,341.00	\$11,732,486.00
210 - Petty Cash	\$100.00	\$100.00	\$100.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$3,605,811.00</b>	<b>\$6,948,223.00</b>	<b>\$12,860,905.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$817,283.00	\$586,291.00	\$677,300.00
381 - Accrued Interest Receivable	\$337,561.00	\$360,584.00	\$316,389.00
<b>Total for Net Other Receivables</b>	<b>\$1,154,844.00</b>	<b>\$946,875.00</b>	<b>\$993,689.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	-	\$218.00
440 - Due from Other Governments NYS EFC	\$11,760.00	\$134,377.00	\$227,736.00
<b>Total for Due From</b>	<b>\$11,760.00</b>	<b>\$134,377.00</b>	<b>\$227,954.00</b>
<b>Other Assets</b>			
445 - Inventory of Materials And Supplies	\$342,189.00	\$319,778.00	\$257,305.00
480 - Prepaid Expenses	\$362,596.00	\$283,641.00	\$270,914.00

City of Kingston  
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**EW - Enterprise Water  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Other Assets</b>	<b>\$704,785.00</b>	<b>\$603,419.00</b>	<b>\$528,219.00</b>
<b>Total for Current Assets</b>	<b>\$5,477,200.00</b>	<b>\$8,632,894.00</b>	<b>\$14,610,767.00</b>
<b>Non-Current Assets</b>			
<b>Depreciable Capital Assets</b>			
103 - Improvements Other Than Buildings	\$45,628,364.00	\$39,635,179.00	\$29,953,061.00
104 - Machinery and Equipment	\$1,167,433.00	\$1,139,793.00	\$1,101,141.00
<b>Total for Depreciable Capital Assets</b>	<b>\$46,795,797.00</b>	<b>\$40,774,972.00</b>	<b>\$31,054,202.00</b>
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	-	\$423,263.00	-
<b>Total for Other Non-Current Assets</b>	<b>\$0.00</b>	<b>\$423,263.00</b>	<b>\$0.00</b>
<b>Accumulated Depreciation</b>			
113 - Accumulated Depreciation Improvements Other than Buildings	(\$12,244,212.00)	(\$11,545,511.00)	(\$10,778,643.00)
<b>Total for Accumulated Depreciation</b>	<b>(\$12,244,212.00)</b>	<b>(\$11,545,511.00)</b>	<b>(\$10,778,643.00)</b>
<b>Total for Non-Current Assets</b>	<b>\$34,551,585.00</b>	<b>\$29,652,724.00</b>	<b>\$20,275,559.00</b>
<b>Total for Assets</b>	<b>\$40,028,785.00</b>	<b>\$38,285,618.00</b>	<b>\$34,886,326.00</b>
<b>Deferred Outflows</b>			
<b>Deferred Outflows of Resources</b>			
495 - Deferred Outflow of Resources	\$752,024.00	\$958,768.00	\$1,472,265.00

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**EW - Enterprise Water  
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
496 - Deferred Outflow of Resources Pensions	\$786,105.00	\$939,559.00	\$1,215,707.00
<b>Total for Deferred Outflows of Resources</b>	<b>\$1,538,129.00</b>	<b>\$1,898,327.00</b>	<b>\$2,687,972.00</b>
<b>Total for Deferred Outflows</b>	<b>\$1,538,129.00</b>	<b>\$1,898,327.00</b>	<b>\$2,687,972.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$41,566,914.00</b>	<b>\$40,183,945.00</b>	<b>\$37,574,298.00</b>

City of Kingston  
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**EW - Enterprise Water  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$2,748,171.00	\$897,715.00	\$1,263,012.00
601 - Accrued Liabilities	\$3,003.00	\$2,523.00	\$136,265.00
605 - Retained Percentages Contracts Payable	\$759,496.00	\$570,889.00	-
615 - Customers Deposits	\$4,300.00	\$4,300.00	\$4,300.00
<b>Total for Payables</b>	<b>\$3,514,970.00</b>	<b>\$1,475,427.00</b>	<b>\$1,403,577.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$3,945.00	\$21,409.00	\$2,958.00
<b>Total for Due to</b>	<b>\$3,945.00</b>	<b>\$21,409.00</b>	<b>\$2,958.00</b>
<b>Other Current Liabilities</b>			
688 - Other Liabilities	-	-	\$0.00
<b>Total for Other Current Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Current Liabilities</b>	<b>\$3,518,915.00</b>	<b>\$1,496,836.00</b>	<b>\$1,406,535.00</b>
<b>Long-Term Obligations</b>			
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$1,037,188.00	\$0.00	\$5,142.00



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**EW - Enterprise Water  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
683 - Other Post Employment Benefits	\$7,643,331.00	\$7,099,765.00	\$9,768,960.00
687 - Compensated Absences	\$86,951.00	\$137,054.00	\$163,085.00
<b>Total for Other Long-Term Obligations</b>	<b>\$8,767,470.00</b>	<b>\$7,236,819.00</b>	<b>\$9,937,187.00</b>
<b>Notes Payable</b>			
626 - Bond Anticipation Notes Payable	\$14,061,621.00	\$15,630,000.00	\$12,773,000.00
<b>Total for Notes Payable</b>	<b>\$14,061,621.00</b>	<b>\$15,630,000.00</b>	<b>\$12,773,000.00</b>
<b>Debt Obligations</b>			
628 - Bonds Payable	\$7,797,073.00	\$8,444,593.00	\$8,480,367.00
629 - Bond Interest and Matured Bonds Payable	\$322,549.00	\$368,315.00	\$356,532.00
685 - Installment Purchase Contract Debt	-	\$0.00	\$30,292.00
<b>Total for Debt Obligations</b>	<b>\$8,119,622.00</b>	<b>\$8,812,908.00</b>	<b>\$8,867,191.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$30,948,713.00</b>	<b>\$31,679,727.00</b>	<b>\$31,577,378.00</b>
<b>Total for Liabilities</b>	<b>\$34,467,628.00</b>	<b>\$33,176,563.00</b>	<b>\$32,983,913.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$2,546,709.00	\$3,396,613.00	\$1,258,029.00
697 - Deferred Inflow of Resources Pensions	\$53,273.00	\$1,459,680.00	\$1,514,962.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$2,599,982.00</b>	<b>\$4,856,293.00</b>	<b>\$2,772,991.00</b>
<b>Total for Deferred Inflows</b>	<b>\$2,599,982.00</b>	<b>\$4,856,293.00</b>	<b>\$2,772,991.00</b>

City of Kingston  
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**EW - Enterprise Water  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Net Position</b>			
<b>Restricted Net Position</b>			
920 - Net Assets Invested in Capital Assets Net of Related Debt	\$12,370,342.00	\$7,222,720.00	\$6,043,509.00
<b>Total for Restricted Net Position</b>	<b>\$12,370,342.00</b>	<b>\$7,222,720.00</b>	<b>\$6,043,509.00</b>
<b>Unrestricted Net Position</b>			
924 - Net Assets Unrestricted Deficit	(\$7,871,038.00)	(\$5,071,631.00)	(\$4,226,115.00)
<b>Total for Unrestricted Net Position</b>	<b>(\$7,871,038.00)</b>	<b>(\$5,071,631.00)</b>	<b>(\$4,226,115.00)</b>
<b>Total for Net Position</b>	<b>\$4,499,304.00</b>	<b>\$2,151,089.00</b>	<b>\$1,817,394.00</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$41,566,914.00</b>	<b>\$40,183,945.00</b>	<b>\$37,574,298.00</b>

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For the Fiscal Period 01/01/2023 - 12/31/2023

**EW - Enterprise Water  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2140 - Metered Water Sales	\$5,293,062.00	\$4,764,364.00	\$4,826,704.00
2144 - Water Service Charges	\$82,986.00	\$81,295.00	\$67,530.00
2148 - Interest and Penalties on Water Rents	\$110,691.00	\$93,753.00	\$99,003.00
2801 - Interfund Revenues	\$79,521.00	\$47,592.00	\$46,252.00
<b>Total for Departmental Income</b>	<b>\$5,566,260.00</b>	<b>\$4,987,004.00</b>	<b>\$5,039,489.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$129,613.00	\$21,669.00	\$3,319.00
2410 - Rental of Real Property	\$62,388.00	\$60,571.00	\$56,160.00
<b>Total for Use of Money and Property</b>	<b>\$192,001.00</b>	<b>\$82,240.00</b>	<b>\$59,479.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$48,139.00	\$1,628.00	\$2,033.00
2655 - Sales Other	\$123,920.00	\$120,547.00	\$98,215.00
2680 - Insurance Recoveries	\$34,079.00	\$55,753.00	\$119,010.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$206,138.00</b>	<b>\$177,928.00</b>	<b>\$219,258.00</b>
<b>Other Revenues</b>			
2770 - Unclassified <i>Employee Health and other reimbursements</i>	\$250,371.00	\$151,069.00	\$283,735.00
<b>Total for Other Revenues</b>	<b>\$250,371.00</b>	<b>\$151,069.00</b>	<b>\$283,735.00</b>

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**EW - Enterprise Water  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>State Aid</b>			
3989 - State Aid Other Home and Community Service	\$2,081,650.00	\$349,997.00	\$255,190.00
<b>Total for State Aid</b>	<b>\$2,081,650.00</b>	<b>\$349,997.00</b>	<b>\$255,190.00</b>
<b>Federal Aid</b>			
4989 - Federal Aid Other Home and Community Services	\$100,000.00	-	-
<b>Total for Federal Aid</b>	<b>\$100,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$8,396,420.00</b>	<b>\$5,748,238.00</b>	<b>\$5,857,151.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$8,396,420.00</b>	<b>\$5,748,238.00</b>	<b>\$5,857,151.00</b>

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**EW - Enterprise Water  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19504 - Taxes and Assessments on Municipal Property - Contractual	\$382,452.00	\$346,706.00	\$344,259.00
19944 - Depreciation - Contractual	\$800,246.00	\$774,376.00	\$777,714.00
<b>Total for Special Items</b>	<b>\$1,182,698.00</b>	<b>\$1,121,082.00</b>	<b>\$1,121,973.00</b>
<b>Total for General Government Support</b>	<b>\$1,182,698.00</b>	<b>\$1,121,082.00</b>	<b>\$1,121,973.00</b>
<b>Home and Community Services</b>			
<b>Water</b>			
83101 - Water Administration - Personal Services	\$455,952.00	\$439,793.00	\$310,847.00
83104 - Water Administration - Contractual	\$295,027.00	\$283,900.00	\$252,711.00
83108 - Water Administration - Employee Benefits	\$1,480,290.00	\$924,008.00	\$1,499,826.00
83204 - Water Source of Supply, Power and Pumping - Contractual	\$6,881.00	\$5,885.00	\$5,502.00
83301 - Water Purification - Personal Services	\$698,367.00	\$641,377.00	\$700,777.00
83304 - Water Purification - Contractual	\$329,322.00	\$395,862.00	\$234,928.00
83401 - Water Transportation and Distribution - Personal Services	\$768,158.00	\$744,399.00	\$681,007.00
83404 - Water Transportation and Distribution - Contractual	\$349,520.00	\$513,990.00	\$318,824.00
<b>Total for Water</b>	<b>\$4,383,517.00</b>	<b>\$3,949,214.00</b>	<b>\$4,004,422.00</b>

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**EW - Enterprise Water  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Home and Community Services</b>	<b>\$4,383,517.00</b>	<b>\$3,949,214.00</b>	<b>\$4,004,422.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97107 - Serial Bonds - Debt Interest	\$159,811.00	\$344,247.00	\$297,330.00
97307 - Bond Anticipation Notes - Debt Interest	\$463,061.00	-	-
<b>Total for Debt Service</b>	<b>\$622,872.00</b>	<b>\$344,247.00</b>	<b>\$297,330.00</b>
<b>Total for Debt Service</b>	<b>\$622,872.00</b>	<b>\$344,247.00</b>	<b>\$297,330.00</b>
<b>Total for Expenditures</b>	<b>\$6,189,087.00</b>	<b>\$5,414,543.00</b>	<b>\$5,423,725.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$6,189,087.00</b>	<b>\$5,414,543.00</b>	<b>\$5,423,725.00</b>

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**EW - Enterprise Water  
Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$2,151,089.00	\$1,817,394.00	\$1,261,350.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position <i>12/31/22 Audit Journal Entries</i>	\$140,882.00	-	\$122,618.00
8022 - Restated Net Position - Beginning of Year	\$2,291,971.00	\$1,817,394.00	\$1,383,968.00
Add Revenues and Other Sources	\$8,396,420.00	\$5,748,238.00	\$5,857,151.00
Deduct Expenditures and Other Uses	\$6,189,087.00	\$5,414,543.00	\$5,423,725.00
8029 - Net Position - End of Year	\$4,499,304.00	\$2,151,089.00	\$1,817,394.00

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**EW - Enterprise Water  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
2199 - Est Rev - Departmental Income	\$5,812,800.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$222,900.00	-	-
2499 - Est Rev - Use of Money and Property	\$64,400.00	-	-
2699 - Est Rev - Sales of Property and Compensation for Loss	\$128,000.00	-	-
2799 - Est Rev - Other Revenues	\$227,600.00	-	-
4099 - Est Rev - Federal Aid	\$35,000.00	-	-
<b>Total for Estimated Revenue</b>	<b>\$6,490,700.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$6,490,700.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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**EW - Enterprise Water  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$385,000.00	-	-
8999 - App - Home and Community Services	\$4,469,400.00	-	-
<b>Total for Estimated Appropriations</b>	<b>\$4,854,400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Estimated Other Uses</b>			
9899 - App - Debt Service	\$1,636,300.00	-	-
<b>Total for Estimated Other Uses</b>	<b>\$1,636,300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$6,490,700.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**H - Capital Projects  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$39,842.00	\$39,165.00	\$49,660.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$39,842.00</b>	<b>\$39,165.00</b>	<b>\$49,660.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	-	\$0.00	\$14,000.00
<b>Total for Net Other Receivables</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,000.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$756,245.00	\$278,777.00	\$0.00
410 - Due from State and Federal Government	\$4,255,531.00	\$4,764,409.00	\$5,013,700.00
440 - Due from Other Governments <i>ulster county</i>	\$12,000.00	\$26,375.00	\$284,281.00
<b>Total for Due From</b>	<b>\$5,023,776.00</b>	<b>\$5,069,561.00</b>	<b>\$5,297,981.00</b>
<b>Total for Assets</b>	<b>\$5,063,618.00</b>	<b>\$5,108,726.00</b>	<b>\$5,361,641.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$5,063,618.00</b>	<b>\$5,108,726.00</b>	<b>\$5,361,641.00</b>

City of Kingston  
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**H - Capital Projects  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$5,710,005.00	\$2,881,555.00	\$3,142,407.00
<b>Total for Payables</b>	<b>\$5,710,005.00</b>	<b>\$2,881,555.00</b>	<b>\$3,142,407.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$3,340,575.00	\$4,381,250.00	\$5,081,918.00
<b>Total for Due to</b>	<b>\$3,340,575.00</b>	<b>\$4,381,250.00</b>	<b>\$5,081,918.00</b>
<b>Notes Payable</b>			
626 - Bond Anticipation Notes Payable	\$5,668,352.00	\$142,000.00	\$9,740,507.00
<b>Total for Notes Payable</b>	<b>\$5,668,352.00</b>	<b>\$142,000.00</b>	<b>\$9,740,507.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities	-	\$0.00	\$27,325.00
<b>Total for Other Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$27,325.00</b>
<b>Total for Liabilities</b>	<b>\$14,718,932.00</b>	<b>\$7,404,805.00</b>	<b>\$17,992,157.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$1,913,218.00	-	-
<b>Total for Deferred Inflows of Resources</b>	<b>\$1,913,218.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

City of Kingston  
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**H - Capital Projects  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Deferred Inflows</b>	<b>\$1,913,218.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	(\$11,568,532.00)	(\$2,296,079.00)	(\$12,630,514.00)
<b>Total for Unassigned Fund Balance</b>	<b>(\$11,568,532.00)</b>	<b>(\$2,296,079.00)</b>	<b>(\$12,630,514.00)</b>
<b>Total for Fund Balance</b>	<b>(\$11,568,532.00)</b>	<b>(\$2,296,079.00)</b>	<b>(\$12,630,514.00)</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$5,063,618.00</b>	<b>\$5,108,726.00</b>	<b>\$5,361,643.00</b>

City of Kingston  
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**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Intergovernmental Charges</b>			
2397 - Capital Projects Other Governments	-	\$26,820.00	\$292,881.00
<b>Total for Intergovernmental Charges</b>	<b>\$0.00</b>	<b>\$26,820.00</b>	<b>\$292,881.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2680 - Insurance Recoveries	-	\$208,431.00	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$0.00</b>	<b>\$208,431.00</b>	<b>\$0.00</b>
<b>Other Revenues</b>			
2706 - Grants From Local Governments	\$163,999.00	-	-
2710 - Premium on Obligations	-	\$544.00	\$100,665.00
2770 - Unclassified	-	\$78,828.00	\$14,000.00
<b>Total for Other Revenues</b>	<b>\$163,999.00</b>	<b>\$79,372.00</b>	<b>\$114,665.00</b>
<b>State Aid</b>			
3397 - State Aid Public Safety Capital Projects	\$192,667.00	-	-
3501 - State Aid Consolidated Highway Aid	\$1,691,424.00	\$1,489,749.00	\$1,494,793.00
3589 - State Aid Other Transportation	\$988,135.00	\$1,615,016.00	\$2,400,588.00
<b>Total for State Aid</b>	<b>\$2,872,226.00</b>	<b>\$3,104,765.00</b>	<b>\$3,895,381.00</b>
<b>Federal Aid</b>			
4589 - Federal Aid Other Transportation	\$2,026,425.00	\$1,684,983.00	\$1,569,375.00

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**H - Capital Projects  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Federal Aid</b>	<b>\$2,026,425.00</b>	<b>\$1,684,983.00</b>	<b>\$1,569,375.00</b>
<b>Total for Revenues</b>	<b>\$5,062,650.00</b>	<b>\$5,104,371.00</b>	<b>\$5,872,302.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$4,343,774.00	\$2,055,466.00	\$105,073.00
<b>Total for Operating Transfers</b>	<b>\$4,343,774.00</b>	<b>\$2,055,466.00</b>	<b>\$105,073.00</b>
<b>Proceeds of Obligations</b>			
5710 - Serial Bonds	-	\$12,293,507.00	-
5731 - BANS Redeemed from Appropriations	\$142,000.00	\$1,335,000.00	\$2,255,521.00
<b>Total for Proceeds of Obligations</b>	<b>\$142,000.00</b>	<b>\$13,628,507.00</b>	<b>\$2,255,521.00</b>
<b>Total for Other Sources</b>	<b>\$4,485,774.00</b>	<b>\$15,683,973.00</b>	<b>\$2,360,594.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$9,548,424.00</b>	<b>\$20,788,344.00</b>	<b>\$8,232,896.00</b>

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**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19972 - General Government - Equipment and Capital Outlay	\$139,237.00	\$556,075.00	\$357,425.00
<b>Total for Special Items</b>	<b>\$139,237.00</b>	<b>\$556,075.00</b>	<b>\$357,425.00</b>
<b>Total for General Government Support</b>	<b>\$139,237.00</b>	<b>\$556,075.00</b>	<b>\$357,425.00</b>
<b>Public Safety</b>			
<b>Law Enforcement</b>			
31202 - Police - Equipment and Capital Outlay	\$352,022.00	\$74,437.00	-
<b>Total for Law Enforcement</b>	<b>\$352,022.00</b>	<b>\$74,437.00</b>	<b>\$0.00</b>
<b>Traffic Control</b>			
33102 - Traffic Control - Equipment and Capital Outlay	-	\$14,725.00	-
<b>Total for Traffic Control</b>	<b>\$0.00</b>	<b>\$14,725.00</b>	<b>\$0.00</b>
<b>Fire Protection</b>			
34102 - Fire Protection - Equipment and Capital Outlay	\$921,592.00	\$51,167.00	\$532,655.00
<b>Total for Fire Protection</b>	<b>\$921,592.00</b>	<b>\$51,167.00</b>	<b>\$532,655.00</b>
<b>Other Public Safety</b>			

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**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
39972 - Other Public Safety - Equipment and Capital Outlay	-	-	\$36,792.00
<b>Total for Other Public Safety</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$36,792.00</b>
<b>Total for Public Safety</b>	<b>\$1,273,614.00</b>	<b>\$140,329.00</b>	<b>\$569,447.00</b>
<b>Transportation</b>			
<b>Highway</b>			
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$3,531,858.00	\$4,787,914.00	\$5,343,763.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$2,396,558.00	\$1,490,054.00	\$1,494,793.00
51202 - Maintenance of Bridges - Equipment and Capital Outlay	-	\$376,956.00	\$646,809.00
51322 - Garage - Equipment and Capital Outlay	-	\$95,905.00	\$0.00
51422 - Snow Removal - Equipment and Capital Outlay	\$65,733.00	\$127,332.00	-
51822 - Street Lighting - Equipment and Capital Outlay	-	\$51,993.00	\$1,257,483.00
54102 - Sidewalks - Equipment and Capital Outlay	\$2,466,493.00	-	-
<b>Total for Highway</b>	<b>\$8,460,642.00</b>	<b>\$6,930,154.00</b>	<b>\$8,742,848.00</b>
<b>Total for Transportation</b>	<b>\$8,460,642.00</b>	<b>\$6,930,154.00</b>	<b>\$8,742,848.00</b>
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
64972 - Economic Development - Equipment and Capital Outlay	\$1,612,101.00	-	-
<b>Total for Economic Opportunity and Development</b>	<b>\$1,612,101.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$1,612,101.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71102 - Parks - Equipment and Capital Outlay	\$714,581.00	\$26,821.00	\$305,401.00
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	\$46,403.00	-	-
71802 - Special Recreation Facilities - Equipment and Capital Outlay	\$4,539,026.00	\$1,324,518.00	\$662,457.00
71972 - Recreation - Equipment and Capital Outlay	\$234,477.00	-	-
<b>Total for Recreation</b>	<b>\$5,534,487.00</b>	<b>\$1,351,339.00</b>	<b>\$967,858.00</b>
<b>Culture</b>			
75202 - Historical Property - Equipment and Capital Outlay	-	\$486,774.00	\$26,363.00
79892 - Culture And Recreation, Other - Equipment and Capital Outlay	-	\$218,926.00	-
<b>Total for Culture</b>	<b>\$0.00</b>	<b>\$705,700.00</b>	<b>\$26,363.00</b>
<b>Total for Culture and Recreation</b>	<b>\$5,534,487.00</b>	<b>\$2,057,039.00</b>	<b>\$994,221.00</b>
<b>Home and Community Services</b>			
<b>Sewage</b>			
81402 - Storm Sewers - Equipment and Capital Outlay	\$2,253.00	-	\$28,841.00
<b>Total for Sewage</b>	<b>\$2,253.00</b>	<b>\$0.00</b>	<b>\$28,841.00</b>
<b>Sanitation</b>			
81602 - Refuse and Garbage - Equipment and Capital Outlay	-	\$367,413.00	-
81702 - Street Cleaning - Equipment and Capital Outlay	-	-	\$283,884.00

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**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Sanitation</b>	<b>\$0.00</b>	<b>\$367,413.00</b>	<b>\$283,884.00</b>
<b>Natural Resources</b>			
87452 - Flood and Erosion Control - Equipment and Capital Outlay	\$38,375.00	\$28,830.00	\$18,600.00
<b>Total for Natural Resources</b>	<b>\$38,375.00</b>	<b>\$28,830.00</b>	<b>\$18,600.00</b>
<b>Special Services</b>			
89892 - Home and Community Services, Other - Equipment and Capital Outlay	-	-	\$105,100.00
<b>Total for Special Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$105,100.00</b>
<b>Total for Home and Community Services</b>	<b>\$40,628.00</b>	<b>\$396,243.00</b>	<b>\$436,425.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97307 - Bond Anticipation Notes - Debt Interest	-	\$100,665.00	\$128,904.00
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$100,665.00</b>	<b>\$128,904.00</b>
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$100,665.00</b>	<b>\$128,904.00</b>
<b>Total for Expenditures</b>	<b>\$17,060,709.00</b>	<b>\$10,180,505.00</b>	<b>\$11,229,270.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			

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**H - Capital Projects  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
99019 - Transfers to Other Funds - Interfund Transfer <i>transfer to debt service</i>	\$71,872.00	\$267,434.00	-
<b>Total for Interfund Transfers</b>	<b>\$71,872.00</b>	<b>\$267,434.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$71,872.00</b>	<b>\$267,434.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$71,872.00</b>	<b>\$267,434.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$17,132,581.00</b>	<b>\$10,447,939.00</b>	<b>\$11,229,270.00</b>

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**H - Capital Projects  
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	(\$2,296,079.00)	(\$12,630,514.00)	(\$9,692,824.00)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$34,235.00	\$10,768.00	\$58,684.00
<i>Post AUD entries</i>			
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$1,722,531.00	\$16,738.00	-
<i>Audit entry to reclass revenue to deferred inflows</i>			
8022 - Restated Fund Balance - Beginning of Year	(\$3,984,375.00)	(\$12,636,484.00)	(\$9,634,140.00)
Add Revenues and Other Sources	\$9,548,424.00	\$20,788,344.00	\$8,232,896.00
Deduct Expenditures and Other Uses	\$17,132,581.00	\$10,447,939.00	\$11,229,270.00
8029 - Fund Balance - End of Year	(\$11,568,532.00)	(\$2,296,079.00)	(\$12,630,514.00)

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**TC - Custodial  
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$281,722.12	\$278,200.76	\$273,019.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$281,722.12</b>	<b>\$278,200.76</b>	<b>\$273,019.00</b>
<b>Total for Assets</b>	<b>\$281,722.12</b>	<b>\$278,200.76</b>	<b>\$273,019.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$281,722.12</b>	<b>\$278,200.76</b>	<b>\$273,019.00</b>

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**TC - Custodial  
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Payables</b>			
735 - Bail Deposits	-	-	\$0.00
<b>Total for Payables</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Position</b>			
<b>Restricted Net Position</b>			
923 - Net Assets Restricted for Other Purposes <i>Fund Balance</i>	\$281,722.12	\$278,200.76	\$273,019.00
<b>Total for Restricted Net Position</b>	<b>\$281,722.12</b>	<b>\$278,200.76</b>	<b>\$273,019.00</b>
<b>Total for Net Position</b>	<b>\$281,722.12</b>	<b>\$278,200.76</b>	<b>\$273,019.00</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$281,722.12</b>	<b>\$278,200.76</b>	<b>\$273,019.00</b>

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**TC - Custodial  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Miscellaneous</b>			
2770 - Unclassified Evidence Funds	\$21,849.96	\$37,318.89	\$38,263.75
<b>Total for Miscellaneous</b>	<b>\$21,849.96</b>	<b>\$37,318.89</b>	<b>\$38,263.75</b>
<b>Total for Revenues</b>	<b>\$21,849.96</b>	<b>\$37,318.89</b>	<b>\$38,263.75</b>
<b>Total for Revenues and Other Sources</b>	<b>\$21,849.96</b>	<b>\$37,318.89</b>	<b>\$38,263.75</b>

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**TC - Custodial  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19354 - Other Custodial Activities - Contractual <i>Return of Evidence</i>	\$18,328.60	\$32,136.60	\$58,257.28
<b>Total for Special Items</b>	<b>\$18,328.60</b>	<b>\$32,136.60</b>	<b>\$58,257.28</b>
<b>Total for General Government Support</b>	<b>\$18,328.60</b>	<b>\$32,136.60</b>	<b>\$58,257.28</b>
<b>Total for Expenditures</b>	<b>\$18,328.60</b>	<b>\$32,136.60</b>	<b>\$58,257.28</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$18,328.60</b>	<b>\$32,136.60</b>	<b>\$58,257.28</b>



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**TC - Custodial  
Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$278,200.76	\$273,018.47	\$0.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	-	-	\$293,012.00
8022 - Restated Net Position - Beginning of Year	\$278,200.76	\$273,018.47	\$293,012.00
Add Revenues and Other Sources	\$21,849.96	\$37,318.89	\$38,263.75
Deduct Expenditures and Other Uses	\$18,328.60	\$32,136.60	\$58,257.28
8029 - Net Position - End of Year	\$281,722.12	\$278,200.76	\$273,018.47

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**V - Debt Service  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$2,256,890.09	\$5,361,572.37	\$355,318.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$2,256,890.09</b>	<b>\$5,361,572.37</b>	<b>\$355,318.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$499,338.55	\$85,000.00	\$45,000.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$499,338.55</b>	<b>\$85,000.00</b>	<b>\$45,000.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	-	\$0.00	\$25,000.00
<b>Total for Net Other Receivables</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,000.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$259,245.14	\$251,745.00
440 - Due from Other Governments <i>Library</i>	\$268,567.50	\$337,205.00	\$358,000.00
<b>Total for Due From</b>	<b>\$268,567.50</b>	<b>\$596,450.14</b>	<b>\$609,745.00</b>
<b>Total for Assets</b>	<b>\$3,024,796.14</b>	<b>\$6,043,022.51</b>	<b>\$1,035,063.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$3,024,796.14</b>	<b>\$6,043,022.51</b>	<b>\$1,035,063.00</b>

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**V - Debt Service  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	-	\$0.00	\$20,750.00
<b>Total for Payables</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,750.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$1,684,619.48	\$4,766,211.57	\$232,016.00
<b>Total for Due to</b>	<b>\$1,684,619.48</b>	<b>\$4,766,211.57</b>	<b>\$232,016.00</b>
<b>Other Liabilities</b>			
629 - Bond Interest and Matured Bonds Payable	-	\$2,471.68	\$2,472.00
688 - Other Liabilities	-	\$0.00	\$10,623.00
<b>Total for Other Liabilities</b>	<b>\$0.00</b>	<b>\$2,471.68</b>	<b>\$13,095.00</b>
<b>Total for Liabilities</b>	<b>\$1,684,619.48</b>	<b>\$4,768,683.25</b>	<b>\$265,861.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$268,567.50	\$337,205.00	-
<b>Total for Deferred Inflows of Resources</b>	<b>\$268,567.50</b>	<b>\$337,205.00</b>	<b>\$0.00</b>
<b>Total for Deferred Inflows</b>	<b>\$268,567.50</b>	<b>\$337,205.00</b>	<b>\$0.00</b>

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**V - Debt Service  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
884 - Reserve For Debt	\$499,338.55	\$85,000.00	\$70,000.00
<b>Total for Restricted Fund Balance</b>	<b>\$499,338.55</b>	<b>\$85,000.00</b>	<b>\$70,000.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$292,043.51	-	-
915 - Assigned Unappropriated Fund Balance	\$280,227.10	\$852,134.26	\$699,202.00
<b>Total for Assigned Fund Balance</b>	<b>\$572,270.61</b>	<b>\$852,134.26</b>	<b>\$699,202.00</b>
<b>Total for Fund Balance</b>	<b>\$1,071,609.16</b>	<b>\$937,134.26</b>	<b>\$769,202.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$3,024,796.14</b>	<b>\$6,043,022.51</b>	<b>\$1,035,063.00</b>

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**V - Debt Service  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Intergovernmental Charges</b>			
2392 - Debt Service Other Governments <i>Library Debt Service Reimbursement</i>	\$68,637.50	\$67,858.00	-
<b>Total for Intergovernmental Charges</b>	<b>\$68,637.50</b>	<b>\$67,858.00</b>	<b>\$0.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$62,972.17	\$10,463.51	\$80.00
<b>Total for Use of Money and Property</b>	<b>\$62,972.17</b>	<b>\$10,463.51</b>	<b>\$80.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2690 - Other Compensation For Loss	-	\$0.00	\$70,000.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$70,000.00</b>
<b>Other Revenues</b>			
2710 - Premium on Obligations	-	\$286,166.90	-
2770 - Unclassified	-	\$1.69	-
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$286,168.59</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$131,609.67</b>	<b>\$364,490.10</b>	<b>\$70,080.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			

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**V - Debt Service  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
5031 - Interfund Transfers	\$2,424,422.69	\$1,497,285.82	\$1,339,877.00
<b>Total for Operating Transfers</b>	<b>\$2,424,422.69</b>	<b>\$1,497,285.82</b>	<b>\$1,339,877.00</b>
<b>Total for Other Sources</b>	<b>\$2,424,422.69</b>	<b>\$1,497,285.82</b>	<b>\$1,339,877.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$2,556,032.36</b>	<b>\$1,861,775.92</b>	<b>\$1,409,957.00</b>

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**V - Debt Service  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Finance</b>			
13804 - Fiscal Agents Fees - Contractual	\$21,525.00	\$4,500.00	\$25,250.00
<b>Total for Finance</b>	<b>\$21,525.00</b>	<b>\$4,500.00</b>	<b>\$25,250.00</b>
<b>Total for General Government Support</b>	<b>\$21,525.00</b>	<b>\$4,500.00</b>	<b>\$25,250.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$1,704,736.00	\$1,048,236.00	\$1,127,143.00
97107 - Serial Bonds - Debt Interest	\$622,004.90	\$248,108.20	\$277,962.00
97306 - Bond Anticipation Notes - Debt Principal	-	\$35,000.00	-
<b>Total for Debt Service</b>	<b>\$2,326,740.90</b>	<b>\$1,331,344.20</b>	<b>\$1,405,105.00</b>
<b>Total for Debt Service</b>	<b>\$2,326,740.90</b>	<b>\$1,331,344.20</b>	<b>\$1,405,105.00</b>
<b>Total for Expenditures</b>	<b>\$2,348,265.90</b>	<b>\$1,335,844.20</b>	<b>\$1,430,355.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$2,348,265.90</b>	<b>\$1,335,844.20</b>	<b>\$1,430,355.00</b>

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**V - Debt Service**  
**Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$937,134.26	\$769,202.54	\$789,600.54
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$67,978.00	-
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$73,291.56	\$425,978.00	-
<i>Record additional fiscal agent fees</i>			
8022 - Restated Fund Balance - Beginning of Year	\$863,842.70	\$411,202.54	\$789,600.54
Add Revenues and Other Sources	\$2,556,032.36	\$1,861,775.92	\$1,409,957.00
Deduct Expenditures and Other Uses	\$2,348,265.90	\$1,335,844.20	\$1,430,355.00
8029 - Fund Balance - End of Year	\$1,071,609.16	\$937,134.26	\$769,202.54



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**V - Debt Service  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
2499 - Est Rev - Use of Money and Property	\$17,000.00	-	-
<b>Total for Estimated Revenue</b>	<b>\$17,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Estimated Other Sources</b>			
5099 - Est Rev - Operating Transfers	\$4,289,302.00	-	-
599 - Appropriated Fund Balance	\$292,043.00	-	-
<b>Total for Estimated Other Sources</b>	<b>\$4,581,345.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$4,598,345.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**V - Debt Service  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$75,000.00	-	-
9899 - App - Debt Service	\$4,523,345.00	-	-
<b>Total for Estimated Appropriations</b>	<b>\$4,598,345.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$4,598,345.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**K - Schedule of Non-Current Government Assets**  
**Schedule of Non-Current Government Assets**

	12/31/2023	12/31/2022	12/31/2021
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$647,753.00	\$647,753.00	\$647,753.00
105 - Construction Work In Progress	\$7,334,693.00	\$8,574,556.00	\$16,448,698.00
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$7,982,446.00</b>	<b>\$9,222,309.00</b>	<b>\$17,096,451.00</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$11,078,261.00	\$11,078,261.00	\$11,078,261.00
103 - Improvements Other Than Buildings	\$23,070,779.00	\$20,065,305.00	\$19,155,071.00
104 - Machinery and Equipment	\$13,789,730.00	\$13,124,873.00	\$13,110,146.00
106 - Infrastructure	\$63,796,877.00	\$54,514,366.00	\$39,177,738.00
<b>Total for Depreciable Capital Assets</b>	<b>\$111,735,647.00</b>	<b>\$98,782,805.00</b>	<b>\$82,521,216.00</b>
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	-	\$452,375.00	-
<b>Total for Other Non-Current Assets</b>	<b>\$0.00</b>	<b>\$452,375.00</b>	<b>\$0.00</b>
<b>Total for Non-Current Assets</b>	<b>\$119,718,093.00</b>	<b>\$108,457,489.00</b>	<b>\$99,617,667.00</b>

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**W - Schedule of Non-Current Government Liabilities**  
**Schedule of Non-Current Government Liabilities**

	12/31/2023	12/31/2022	12/31/2021
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
628 - Bonds Payable	\$18,655,206.00	\$20,359,942.00	\$9,114,671.00
685 - Installment Purchase Contract Debt	-	\$0.00	\$100,611.00
<b>Total for Debt Obligations</b>	<b>\$18,655,206.00</b>	<b>\$20,359,942.00</b>	<b>\$9,215,282.00</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$19,462,095.00	\$0.00	\$4,119,120.00
683 - Other Post Employment Benefits	\$117,869,153.00	\$110,714,638.00	\$159,278,907.00
684 - Landfill Closure and Post Closure Liability	\$298,702.00	\$338,040.00	\$376,794.00
686 - Judgments and Claims Payable	-	(\$1,899,965.00)	(\$1,855,916.00)
687 - Compensated Absences	\$3,701,496.00	\$3,529,231.00	\$3,412,727.00
<b>Total for Other Long-Term Obligations</b>	<b>\$141,331,446.00</b>	<b>\$112,681,944.00</b>	<b>\$165,331,632.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$159,986,652.00</b>	<b>\$133,041,886.00</b>	<b>\$174,546,914.00</b>

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**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

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**Statement of Indebtedness  
 Debt Summary**

<b>Debt Type</b>	<b>Beginning Balance</b>	<b>Debt Issued</b>	<b>Principal Paid</b>	<b>Paid From debt Proceeds</b>	<b>Accreted Interest</b>	<b>Prior Year Adjustment</b>	<b>Ending Balance</b>
Bond	\$0.00	\$1,858,628.00	\$3,419,027.00	\$0.00	\$0.00	\$40,882,100.00	\$39,321,701.00
Bond Anticipation Note	\$0.00	\$30,779,128.00	\$25,183,000.00	\$1,731,500.00	\$0.00	\$25,620,679.00	\$29,485,307.00
<b>Total</b>	\$0.00	\$32,637,756.00	\$28,602,027.00	\$1,731,500.00	\$0.00	\$66,502,779.00	\$68,807,008.00

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**Statement of Indebtedness  
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond General Purposes		4/15/10	4/15/27	\$0.00	\$0.00	\$151,000.00	\$0.00	\$612,000.00	\$0.00	\$461,000.00
Bond Sewer Purposes		4/15/10	4/15/27	\$0.00	\$0.00	\$24,000.00	\$0.00	\$63,000.00	\$0.00	\$39,000.00
Bond General Purposes		3/24/15	3/15/35	\$0.00	\$0.00	\$268,000.00	\$0.00	\$2,449,000.00	\$0.00	\$2,181,000.00
Bond Sewer Purposes		3/24/15	3/15/35	\$0.00	\$0.00	\$92,000.00	\$0.00	\$1,236,000.00	\$0.00	\$1,144,000.00
Bond Water Purposes		3/24/15	3/15/35	\$0.00	\$0.00	\$70,000.00	\$0.00	\$710,000.00	\$0.00	\$640,000.00
Bond General Purposes		8/19/15	1/15/26	\$0.00	\$0.00	\$32,229.00	\$0.00	\$114,435.00	\$0.00	\$82,206.00
Bond Sewer Purposes		8/19/15	1/15/26	\$0.00	\$0.00	\$127,771.00	\$0.00	\$500,565.00	\$0.00	\$372,794.00
Bond General Purposes		3/22/18	3/15/38	\$0.00	\$0.00	\$395,000.00	\$0.00	\$4,891,000.00	\$0.00	\$4,496,000.00
Bond Sewer Purposes		3/22/18	3/15/38	\$0.00	\$0.00	\$166,000.00	\$0.00	\$2,896,000.00	\$0.00	\$2,730,000.00
Bond Water Purposes		3/22/18	3/15/38	\$0.00	\$0.00	\$59,000.00	\$0.00	\$1,063,000.00	\$0.00	\$1,004,000.00
Bond General Purposes		8/17/22	8/15/42	\$0.00	\$0.00	\$858,507.00	\$0.00	\$12,293,507.00	\$0.00	\$11,435,000.00
Bond Sewer Purposes		8/17/22	8/15/42	\$0.00	\$0.00	\$252,000.00	\$0.00	\$4,402,000.00	\$0.00	\$4,150,000.00

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**Statement of Indebtedness  
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Water Purposes		8/17/22	8/15/42	\$0.00	\$0.00	\$25,000.00	\$0.00	\$580,000.00	\$0.00	\$555,000.00
Bond Water Purposes	EFC	11/25/21	8/1/41	\$0.00	\$0.00	\$66,286.00	\$0.00	\$1,386,286.00	\$0.00	\$1,320,000.00
Bond Water Purposes	EFC	12/3/20	10/1/40	\$0.00	\$0.00	\$20,000.00	\$0.00	\$425,000.00	\$0.00	\$405,000.00
Bond Water Purposes	EFC	12/17/20	10/8/50	\$0.00	\$0.00	\$51,234.00	\$0.00	\$1,757,307.00	\$0.00	\$1,706,073.00
Bond Sewer Purposes	EFC	7/1/15	10/1/24	\$0.00	\$0.00	\$95,000.00	\$0.00	\$190,000.00	\$0.00	\$95,000.00
Bond Sewer Purposes	EFC	12/9/21	5/1/31	\$0.00	\$0.00	\$310,000.00	\$0.00	\$2,790,000.00	\$0.00	\$2,480,000.00
Bond Sewer Purposes	EFC	11/30/23	3/31/53	\$0.00	\$1,858,628.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,858,628.00
Bond Water Purposes	EFC	12/31/11	5/1/32	\$0.00	\$0.00	\$170,000.00	\$0.00	\$1,950,000.00	\$0.00	\$1,780,000.00
Bond Water Purposes	EFC	7/22/04	2/15/25	\$0.00	\$0.00	\$160,000.00	\$0.00	\$495,000.00	\$0.00	\$335,000.00
Bond Water Purposes	EFC	7/1/15	5/15/25	\$0.00	\$0.00	\$26,000.00	\$0.00	\$78,000.00	\$0.00	\$52,000.00
Bond Anticipation Note General Purposes		8/17/22	8/17/23	\$0.00	\$0.00	\$142,000.00	\$0.00	\$142,000.00	\$0.00	\$0.00
Bond Anticipation Note Sewer Purposes		8/17/22	8/17/23	\$0.00	\$0.00	\$1,647,000.00	\$0.00	\$1,647,000.00	\$0.00	\$0.00
Bond Anticipation Note Sewer Purposes		8/17/22	8/17/23	\$0.00	\$0.00	\$7,755,000.00	\$0.00	\$7,755,000.00	\$0.00	\$0.00



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**Statement of Indebtedness  
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
<b>Bond Anticipation Note</b> Water Purposes		8/17/22	8/17/23	\$0.00	\$0.00	\$15,630,000.00	\$0.00	\$15,630,000.00	\$0.00	\$0.00
<b>Bond Anticipation Note</b> Water Purposes	EFC	12/21/17	12/31/23	\$0.00	\$1,293,821.00	\$9,000.00	\$1,731,500.00	\$446,679.00	\$0.00	\$0.00
<b>Bond Anticipation Note</b> Sewer Purposes		8/15/23	8/15/24	\$0.00	\$7,705,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,705,000.00
<b>Bond Anticipation Note</b> General Purposes		8/15/23	8/15/24	\$0.00	\$5,668,352.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,668,352.00
<b>Bond Anticipation Note</b> Sewer Purposes		8/15/23	8/15/24	\$0.00	\$2,050,334.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,050,334.00
<b>Bond Anticipation Note</b> Water Purposes	EFC	1/1/23	11/4/26	\$0.00	\$600,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600,000.00
<b>Bond Anticipation Note</b> Water Purposes	EFC	6/8/23	3/22/25	\$0.00	\$13,461,621.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,461,621.00

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**Bond Repayment**

<b>Fiscal Year Ending</b>	<b>Bond Principal Due</b>	<b>Bond Interest Due</b>	<b>Total Due</b>	<b>Remaining Principal Balance</b>
2024	\$3,422,652.00	\$1,005,142.00	\$4,427,794.00	\$35,899,049.00
2025	\$3,339,345.00	\$907,558.00	\$4,246,903.00	\$32,559,704.00
2026	\$3,070,069.00	\$824,234.00	\$3,894,303.00	\$29,489,635.00
2027	\$2,896,778.00	\$744,918.00	\$3,641,696.00	\$26,592,857.00
2028	\$2,738,470.00	\$672,865.00	\$3,411,335.00	\$23,854,387.00
2029	\$2,730,194.00	\$606,166.00	\$3,336,360.00	\$21,124,193.00
2030	\$2,691,902.00	\$538,418.00	\$3,230,320.00	\$18,432,291.00
2031	\$2,608,611.00	\$472,396.00	\$3,081,007.00	\$15,823,680.00
2032	\$2,275,319.00	\$406,412.00	\$2,681,731.00	\$13,548,361.00
2033	\$2,042,028.00	\$342,171.00	\$2,384,199.00	\$11,506,333.00
2034	\$1,908,736.00	\$281,471.00	\$2,190,207.00	\$9,597,597.00
2035	\$1,890,445.00	\$224,521.00	\$2,114,966.00	\$7,707,152.00
2036	\$1,387,153.00	\$173,037.00	\$1,560,190.00	\$6,319,999.00

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<b>Fiscal Year Ending</b>	<b>Bond Principal Due</b>	<b>Bond Interest Due</b>	<b>Total Due</b>	<b>Remaining Principal Balance</b>
2037	\$1,358,861.00	\$133,304.00	\$1,492,165.00	\$4,961,138.00
2038	\$1,235,569.00	\$94,162.00	\$1,329,731.00	\$3,725,569.00
2039	\$797,278.00	\$64,432.00	\$861,710.00	\$2,928,291.00
2040	\$598,987.00	\$42,046.00	\$641,033.00	\$2,329,304.00
2041	\$575,695.00	\$26,226.00	\$601,921.00	\$1,753,609.00
2042	\$412,404.00	\$10,501.00	\$422,905.00	\$1,341,205.00
2043	\$134,112.00	\$0.00	\$134,112.00	\$1,207,093.00
2044	\$135,821.00	\$0.00	\$135,821.00	\$1,071,272.00
2045	\$137,529.00	\$0.00	\$137,529.00	\$933,743.00
2046	\$139,237.00	\$0.00	\$139,237.00	\$794,506.00
2047	\$140,945.00	\$0.00	\$140,945.00	\$653,561.00
2048	\$142,654.00	\$0.00	\$142,654.00	\$510,907.00
2049	\$144,362.00	\$0.00	\$144,362.00	\$366,545.00
2050	\$146,071.00	\$0.00	\$146,071.00	\$220,474.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2051	\$72,637.00	\$0.00	\$72,637.00	\$147,837.00
2052	\$73,491.00	\$0.00	\$73,491.00	\$74,346.00
2053	\$74,346.00	\$0.00	\$74,346.00	\$0.00
<b>Total</b>	<b>\$39,321,701.00</b>	<b>\$7,569,980.00</b>	<b>\$46,891,681.00</b>	
\$39,321,701.00 Total Bond Ending Balance for Statement of Indebtedness.				

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**Bank Reconciliation**

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
5558	Checking	A	\$2,390,891.63	\$90,736.37	(\$847,462.38)	\$0.00	\$1,634,165.62
5631	Checking	A	\$611,890.14	\$0.00	(\$130,967.65)	\$0.00	\$480,922.49
5714	Checking	A	\$3,313.14	\$0.00	\$0.00	\$0.00	\$3,313.14
7101	Municipal Investment Pool	A	\$11,346.16	\$0.00	\$0.00	\$0.00	\$11,346.16
3	Municipal Investment Pool	A	\$15,287,257.38	\$0.00	\$0.00	\$0.00	\$15,287,257.38
5520	Checking	A	\$616,568.31	\$0.00	(\$275,132.78)	\$0.00	\$341,435.53
7779	Checking	TC	\$281,722.12	\$0.00	\$0.00	\$0.00	\$281,722.12
5918	Checking	V	\$5,374.34	\$0.00	\$0.00	\$0.00	\$5,374.34
9396	Money Market	EW	\$129,985.87	\$0.00	\$0.00	\$0.00	\$129,985.87
6778	Money Market	A	\$2,227,338.99	\$0.00	\$0.00	\$0.00	\$2,227,338.99
3528	Checking	A	\$125,161.93	\$0.00	\$0.00	\$0.00	\$125,161.93
4921	Checking	A	\$95.35	\$0.00	\$0.00	\$0.00	\$95.35

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<b>Accounts</b>							
<b>Account No.</b>	<b>Account Type</b>	<b>Associated Fund(s)</b>	<b>Bank Balance</b>	<b>Deposits In Transit</b>	<b>Outstanding Checks</b>	<b>Adjustments</b>	<b>Total</b>
6223	Checking	A	\$340,266.41	\$0.00	\$0.00	\$0.00	\$340,266.41
1	Municipal Investment Pool	A	\$4,262,577.03	\$0.00	\$0.00	\$0.00	\$4,262,577.03
5532	Checking	ES	\$1,157,211.29	\$649.21	(\$3,744.98)	\$0.00	\$1,154,115.52
403	Checking	A	\$14,054.13	\$0.00	\$0.00	\$0.00	\$14,054.13
7102	Municipal Investment Pool	ES	\$1,223.71	\$0.00	\$0.00	\$0.00	\$1,223.71
2	Municipal Investment Pool	ES	\$2,053,743.52	\$0.00	\$0.00	\$0.00	\$2,053,743.52
6822	Checking	H	\$39,842.21	\$0.00	\$0.00	\$0.00	\$39,842.21
6454	Checking	V	\$2,750,854.30	\$0.00	\$0.00	\$0.00	\$2,750,854.30
9411	Money Market	EW	\$1,456,536.30	\$0.00	\$0.00	\$0.00	\$1,456,536.30
6365	Checking	EW	\$78,652.68	\$367.64	(\$79,020.32)	\$0.00	\$0.00
6660	Checking	EW	\$3,820.25	\$0.00	\$0.00	\$0.00	\$3,820.25
8054	Checking	EW	\$2,038,996.52	\$114,926.31	(\$220,074.78)	\$0.00	\$1,933,848.05
1403	Money Market	EW	\$81,521.17	\$0.00	\$0.00	\$0.00	\$81,521.17

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<b>Accounts</b>							
<b>Account No.</b>	<b>Account Type</b>	<b>Associated Fund(s)</b>	<b>Bank Balance</b>	<b>Deposits In Transit</b>	<b>Outstanding Checks</b>	<b>Adjustments</b>	<b>Total</b>
2075	Checking	CD	\$893.00	\$0.00	\$0.00	\$0.00	\$893.00
2067	Checking	CD	\$218,939.00	\$0.00	\$0.00	\$0.00	\$218,939.00
<b>Total</b>			\$36,190,076.88	\$206,679.53	(\$1,556,402.89)	\$0.00	\$34,840,353.52
<b>Total Cash From Financials</b>							\$34,840,352.92

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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$36,190,076.88
FDIC Insurance	\$798,485.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$35,425,120.00
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$36,223,605.00</b>

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	<b>\$0.00</b>
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00



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**Employee and Retiree Benefits**

**Total Number**

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
324	30		310

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$1,653,185.00	184	12		
Police Retirement	\$1,898,701.00	66			
Fire Retirement	\$1,320,805.00	54			
Local Pension Fund					
Social Security	\$2,016,327.00	324	30		
Worker's Compensation	\$929,313.00	324	30		
Life Insurance	\$37,264.00	57			5
Unemployment Insurance	\$10,151.33	324	30		
Disability Insurance	\$10,985.00	324	30		
Hospital, Medical and Dental Insurance	\$11,359,485.00	228			310
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters	\$120,391.00	4			
Employee Benefits, Other	\$210,068.00	324	30		
<b>Total Employee Benefits Paid</b>	<b>\$19,566,675.33</b>				

