City of Kingston Finance and Audit Committee
Meeting Agenda
Wednesday, November 13, 2019
6:30 PM
Conference Room 1
420 Broadway
Kingston, NY 12401

NEW BUSINESS

Building & Safety-Budget Transfer
Building-Budget transfers.pdf

Civil Service- Budget transfer
Civil Service Budget Transfer.pdf

Engineer- Westbrook Lane & Hurley Ave
Engineer- Westbrook Lane & Hurley Ave. Sewer.pdf

Comptroller- Mid year transfers
Comptroller mid year transfers.pdf

Comptroller- Charges on 2020 Tax Bill
Comptroller- Charges on 2020 tax bills.pdf

WWTP- Budget transfer
WWTP- Budget transfer.pdf

Community Development- Budget Transfer
Community Development- Budget transfer.pdf

Community Development- CDBG
Community Development-CDBG transfer.pdf

DPW- Budget transfer
DPW- Budget transfer.pdf

DPW-internal transfer
DPW- internal transfer.pdf

DPW- unpaid invoices
DPW- unpaid invoices.pdf

Parks & Rec- Budget modification
Parks & Rec -Budget modification.pdf

Parks & Rec- Budget modification
Parks & Rec- Budget modification.pdf

Assessor- Authorization of Settlement
Assessor-Authorization of Settlement.pdf

KPD-Budget transfer
KPD Budget transfer.pdf

Mayor-Purchase police vehicles & Payoff of retirement amortizations
Purchase Request Police Vehicles.pdf

WWTP-Transfer
WWTP- Transfer.pdf

Comptroller-2018 Audit
Audit Report Memo.pdf
2018 Audit Report.pdf

2020 Fee Schedule
Fee Schedule 2020 Proposed.docx

1OLD BUSINESS

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 13, 2019
Submitted by: Elisa Tinti
Submitting Department: Building Safety
Item Type: Proposed Resolution
Agenda Section:

Subject:
Building & Safety-Budget Transfer

Suggested Action:

Attachments:
Building-Budget transfers.pdf

Steven T. Noble
Mayor

Stephan Knox
Director

Thomas Murray
Assistant Director

CITY OF KINGSTON

Building Safety & Zoning Enforcement

5 Garraghan Drive
Kingston, NY 12401
Phone (845) 331-1217
Fax (845) 331-1224

November 1, 2019

Alderman at Large James Noble
City of Kingston Common Council
420 Broadway
Kingston, NY 12401

Dear Alderman at Large Noble:

Attached find budget transfer documentation for your consideration and approval. The first request is for transfer of funds to cover our part-time housing inspector's salary for the balance of 2019. The second request is to transfer funds to cover additional hours worked by the plumbing inspector for codes training. Both requests are internal transfers and will have zero financial impact.

Respectfully,

Stephan Knox
Director of Building Safety & Zoning Enforcement

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER x	CONTINGENCY TRANSFER ____	TRANSFER ____
AUTHORIZATION ____	BUDGET MODIFICATION ____	BONDING REQUEST ____
CLAIMS ____	ZONING ____	OTHER ____

DEPARTMENT Building Safety & Zoning Enforcement DATE November , 2019

Description: Transfer to cover part time housing inspectors salary for the balance of 2019.

Transfer from A1362011-5101 ($3,043.00)

Transfer to A1362011-5112

Estimated Financial Impact $0 Signature ____________

Motion by ____________

Seconded by ____________

Action Required:

Committee Vote	YES	NO
Douglas Koop, Chairman	☐	☐
Reynolds Scott-Childress Ward 3	☐	☐
Anthony Davis, Ward 6	☐	☐
Patrick O'Reilly, Ward 7	☐	☐
Steven Schabot, Ward 8	☐	☐

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: ____

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER x	CONTINGENCY TRANSFER ____	TRANSFER ____
AUTHORIZATION ____	BUDGET MODIFICATION ____	BONDING REQUEST ____
CLAIMS ____	ZONING ____	OTHER ____

DEPARTMENT Building Safety & Zoning Enforcement DATE November , 2019

Description: Transfer of funds to cover additional hours required for code training and plumbing board meetings.

Transfer from A1362014-5414 (employee training) $1,400.00

Transfer to A1362111-5112 (plumbing part time)

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: ____

Committee Vote	YES	NO
Douglas Koop, Chairman	☐	☐
Reynolds Scott-Childress Ward 3	☐	☐
Anthony Davis, Ward 6	☐	☐
Patrick O'Reilly, Ward 7	☐	☐
Steven Schabot, Ward 8	☐	☐

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 13, 2019
Submitted by: Elisa Tinti
Submitting Department: Civil Service
Item Type: Proposed Resolution
Agenda Section:

Subject:
Civil Service- Budget transfer

Suggested Action:

Attachments:
Civil Service Budget Transfer.pdf

FIN

Tinti, Elisa

From: DeCicco, Jackie
Sent: Thursday, October 17, 2019 10:03 AM
To: Tinti, Elisa
Subject: Budget Transfer

Hi Elisa,

The budget transfer I turned in is just to transfer money into accounts that have a negative balance and to also add more to the overtime line due to exams coming up this weekend and in December.

There is a 0 financial impact on the budget.

Thank you,

Jacqueline DeCicco
Executive Secretary
City of Kingston Civil Service Commission
420 Broadway
Kingston, NY 12401
(845)334-3921
(845)334-3946 - Fax

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THE CITY OF KINGSTON COMMON COUCIL

FINANCE AND ECONOMIC DEVELOPMENT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER	____	CONTINGENCY TRANSFER	____	TRANSFER	X
AUTHORIZATION	____	BUDGET MODIFICATION	____	BONDING REQUEST	____
CLAIMS	____	ZONING	____	OTHER	____

DEPARTMENT **Civil Service** DATE 10/10/2019

Description: Alderman Noble,

I respectfully request the Council to approve a transfer of the 2019 budget.

Decrease the following account A11143014 5451 Appointed Officials by $800.00

Decrease the following account A11143014 5458 Exam Fees by $550.00

Increase the following account A11143011 5103 Overtime Pay by $1000.00

Increase the following account A11143011 5102 Longevity by $250.00

Increase the following account A11143011 5402 Office Supplies by $100.00

Estimated Financial Impact 0 Signature Jackie DeCicco

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: _______

Committee Vote	Yes	No
Douglas Koop, Chairman		
Reynolds Scott-Childress		
Tony Davis		
Patrick O'Reilly		
Steven Schabot		

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 13, 2019
Submitted by: Elisa Tinti
Submitting Department: Engineering
Item Type: Proposed Resolution
Agenda Section:

Subject:
Engineer- Westbrook Lane & Hurley Ave

Suggested Action:

Attachments:
Engineer- Westbrook Lane & Hurley Ave. Sewer.pdf

Fin

CITY OF KINGSTON
Office of the City Engineer
jschultheis@kingston-ny.gov

John M. Schultheis, P.E., City Engineer | Steven T. Noble, Mayor

October 16, 2019

Mr. James L. Noble, Jr., Alderman-At-Large, President of the Common Council
Kingston City Hall
420 Broadway
Kingston, New York 12401

RE: Westbrook Lane and Hurley Avenue Storm sewer projects

Dear President Noble:

Borrowing totaling $265,000.00 for the Westbrook Lane storm sewer project was authorized by resolution 958 of 2018. We received bids for the work in 2018 but did not award a contract. It is now necessary to re-bid the work. Further, we now plan to construct drainage improvements at a second location, on Hurley Avenue. We plan to bid the two projects together as one contract. I expect that the costs may be as follows:

- Westbrook Lane drainage improvements: $275,000.00
- Hurley Avenue drainage improvements: $160,000.00
- Total $435,000.00

Therefore I am requesting to increase the authorized borrowing from $265,000 to $435,000, and to change the project name from Westbrook Lane Storm Sewer to Westbrook Lane & Hurley Avenue Storm Sewer.

Please refer this item to the Finance Committee for further discussion and approval. Should you have any questions concerning this request, do not hesitate to contact me.

Respectfully,

John M. Schultheis, P.E.
City Engineer

Cc: Steve Noble, Mayor
Douglas Koop, Chair, Finance Committee
John Tuey, Comptroller

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 13, 2019
Submitted by: Elisa Tinti
Submitting Department: Comptroller
Item Type: Proposed Resolution
Agenda Section:

Subject:
Comptroller- Mid year transfers

Suggested Action:

Attachments:
Comptroller mid year transfers.pdf

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER ____	CONTINGENCY TRANSFER ____	TRANSFER ____
AUTHORIZATION ____	BUDGET MODIFICATION X	BONDING REQUEST ____
CLAIMS ____	ZONING ____	OTHER ____

DEPARTMENT Comptroller DATE 10/16/19

Description: Please see attached for 2019 mid-year budgetary transfers for the Comptroller's Office totaling $28,150. There is no financial impact from these transfers.

Estimated Financial Impact $0 Signature

Motion by________________

Seconded by________________

Action Required:

Committee Vote	YES	NO
Douglas Koop, Chairman	☐	☐
Reynolds Scott-Childress Ward 3	☐	☐
Anthony Davis, Ward 6	☐	☐
Patrick O'Reilly, Ward 7	☐	☐
Steven Schabot, Ward 8	☐	☐

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: ____

2019 Budgetary Transfer

ACCOUNT	ACCOUNT DESCRIPTION	TRANSFER FROM
A1-1130-14-5463	POSTAGE	$ 2,000
A1-1315-11-5103	OVERTIME	$ 500
A1-1315-14-5412	DATA PROCESSING SUPPORT	$ 500
A1-1315-14-5414	EMPLOYEE TRAINING	$ 1,000
A1-3320-12-5203	MOTOR VEHICLE	$ 400
A1-3320-14-5426	VEHICLE FUEL	$ 500
A1-5651-14-5441	MAINTENANCE OF EQUIPMENT	$ 1,250
A1-9950-19-5901	BAN INTEREST	$ 22,000
		$ 28,150

ACCOUNT	ACCOUNT DESCRIPTION	TRANSFER TO
A1-1130-14-5412	DATA PROCESSING SUPPORT	$ 19,000
A1-1315-14-5402	OFFICE SUPPLIES	$ 1,800
A1-1315-14-5411	CONSULTANTS	$ 150
A1-1320-14-5411	CONSULTANTS	$ 400
A1-1650-11-5105	RETIREMENT ACCUMULATION	$ 5,800
A1-3320-11-5103	OVERTIME	$ 1,000
		$ 28,150

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 13, 2019
Submitted by: Elisa Tinti
Submitting Department: Comptroller
Item Type: Proposed Resolution
Agenda Section:

Subject:
Comptroller- Charges on 2020 Tax Bill

Suggested Action:

Attachments:
Comptroller- Charges on 2020 tax bills.pdf

CITY OF KINGSTON
Building Safety and Zoning Enforcement
buildings@kingston-ny.gov

Steven T. Noble, Mayor
Stephan Knox, Director

David Bence, Plumbing Inspector

Memorandum

To: Alderman-at-Large, James L. Noble, Jr.

From: Laurie Hughes, Clerk
Building Safety and Zoning Enforcement

Date: October 18, 2019

Cc: Charlene Ham, City of Kingston Comptroller's Office

Attached is a list of charges to be levied against City of Kingston property owners on their 2020 tax bill.

If you should have any questions, please do not hesitate to contact this office.

5 Garraghan Drive · Kingston, New York 12401 · (845)331-1217 · Fax (845) 331-1224 · www.kingston-ny.gov

SBL	ADDRESS	AMOUNT
56.43-3-21	17-19 ABEEL STREET	$350.00
56.43-2-31	97 ABEEL STREET	$175.00
56.43-2-29.120	115 ABEEL STREET	$175.00
56.50-4-1.210	185 ABEEL STREET	$500.00
56.57-2-8	609 ABEEL STREET	$175.00
56.36-5-8	71 ABRUYN STREET	$125.00
56.35-2-16.100	24 ADAMS STREET	$350.00
48.80-2-5	131 ALBANY AVENUE	$600.00
48.333-2-4	170 ALBANY AVENUE	$350.00
48.333-2-6	180 ALBANY AVENUE	$225.00
48.317-1-7.100	263 ALBANY AVENUE	$250.00
48.302-2-10.100	407 ALBANY AVENUE	$175.00
56.34-3-24	38 ANDREW STREET	$250.00
56.26-8-5	17 ARLINGTON PLACE	$125.00
56.42-3-4	19 AUGUSTA STREET	$175.00
56.41-2-22	16 BELMONT STREET	$150.00
56.32-6-8	60 BOULEVARD	$175.00
56.34-4-45	20 BREWSTER STREET	$125.00
56.43-8-5	58 BROADWAY	$125.00
56.35-2-6	155 BROADWAY	$50.00
56.35-3-18	180 BROADWAY	$250.00
56.34-8-4	301 BROADWAY	$2,750.00
56.26-11-9	346 BROADWAY	$175.00
56.26-6-38.100	446 BROADWAY	$125.00
56.26-9-22	448 BROADWAY	$225.00
56.25-3-20	602 BROADWAY	$250.00
56.25-1-15	680 BROADWAY	$175.00
56.92-3-19	695 BROADWAY	$250.00
56.92-2-21	715 BROADWAY	$125.00
56.25-1-4	728 BROADWAY	$250.00
48.318-4-18	12-14 R BROWN AVE	$350.00
48.318-4-15	16 BROWN AVE	$125.00
56.89-1-23	11 BROWNING TERRACE	$125.00
56.89-1-39	40 BROWNING TERRACE	$750.00
56.89-1-31	49 BROWNING TERRACE	$125.00
48.334-2-25	136 BRUYN AVE	$125.00
48.333-4-6	163 BRUYN AVE	$350.00
56.109-3-28	61 CEDAR STREET	$175.00
56.109-4-14	74 CEDAR STREET	$350.00
56.109-4-15	78-80 CEDAR STREET	$350.00
56.109-2-18	96 CEDAR STREET	$175.00
56.124-3-10	1 CLINTON AVENUE	$125.00
56.124-3-8	7 CLINTON AVENUE	$175.00
56.124-3-7	11-13 CLINTON AVENUE	$225.00
56.108-6-19	21 CLINTON AVENUE	$250.00

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56.108-5-35	38 CLINTON AVENUE	$225.00
56.108-5-1	52 CLINTON AVENUE	$125.00
56.92-5-15	129 CLINTON AVENUE	$350.00
48.312-3-11.100	3 COFFEY PLACE	$125.00
48.312-3-8	11 COFFEY PLACE	$125.00
56.32-3-1	10 CONWAY PLACE	$450.00
48.82-1-26.100	165 CORNELL STREET	$2,600.00
48.330-3-12.100	53 CROWN STREET	$175.00
48.330-3-10	61 CROWN STREET	$750.00
56.27-7-17	484 DELAWARE AVENUE	$175.00
56.34-10-12	595 DELAWARE AVENUE	$400.00
56.26-11-24	616 DELAWARE AVENUE	$175.00
56.49-3-24	99 DEWITT STREET	$175.00
48.302-4-5	6 DEYO STREET	$250.00
56.25-1-22	11 DOWNS STREET	$175.00
56.25-1-24	17-19 DOWNS STREET	$450.00
48.334-1-1	110-112 DOWNS STREET	$225.00
48.334-1-2	114 DOWNS STREET	$350.00
48.334-2-1	134 DOWNS STREET	$240.00
48.318-6-10	192 DOWNS STREET	$125.00
48.318-5-8	215 DOWNS STREET	$3,750.00
56.57-2-26.100	19 DUNN STREET	$250.00
56.26-5-30	29 E CHESTER STREET	$175.00
56.26-12-35	50 E CHESTER STREET	$250.00
48.82-9-27	245 E CHESTER STREET	$125.00
56.26-6-38.200	12 E OREILLY STREET	$125.00
56.92-2-5	18-24 E ST JAMES STREET	$600.00
56.36-1-6	181-207 E STRAND STREET	$1,875.00
56.36-4-15	249 E UNION STREET	$1,500.00
56.25-1-27	18 ELMENDORF STREET	$175.00
48.333-7-5	46 ELMENDORF STREET	$125.00
48.333-2-25	53 ELMENDORF STREET	$175.00
48.333-2-23	57 ELMENDORF STREET	$50.00
48.333-2-20	65 ELMENDORF STREET	$400.00
48.333-2-19	69 ELMENDORF STREET	$175.00
48.333-3-17	89 ELMENDORF STREET	$175.00
48.333-3-15	95 ELMENDORF STREET	$175.00
48.333-3-14	97 ELMENDORF STREET	$350.00
48.333-3-13	101 ELMENDORF STREET	$350.00
48.333-5-9	110 ELMENDORF STREET	$125.00
48.317-2-14	143 ELMENDORF STREET	$350.00
48.302-6-22	219 ELMENDORF STREET	$50.00
48.318-5-3	222 ELMENDORF STREET	$50.00
48.302-5-4	234 ELMENDORF STREET	$175.00
56.124-2-45	42 FAIR STREET	$175.00
56.108-1-6	98 FAIR STREET	$250.00
56.108-1-4	110 FAIR STREET	$250.00

56.107-3-3	133 FAIR STREET	$175.00
56.91-6-26	160 FAIR STREET	$125.00
56.91-6-28	164 FAIR STREET	$175.00
48.331-6-6	255 FAIR STREET	$175.00
48.331-4-1	288 FAIR STREET	$125.00
48.312-1-8	181 FAIRVIEW AVENUE	$125.00
56.25-3-35	25 FIELD COURT	$1,500.00
56.27-4-31	114 FIRST AVENUE	$125.00
48.83-3-18	159 FIRST AVENUE	$250.00
48.83-4-27	254 FIRST AVENUE	$125.00
48.74-3-26.110	164-174 FLATBUSH AVENUE	$3,600.00
56.26-1-50	86 FOXHALL AVENUE	$125.00
48.82-4-63	202 FOXHALL AVENUE	$175.00
48.82-4-65	212 FOXHALL AVENUE	$175.00
48.82-1-24	215-217 FOXHALL AVENUE	$225.00
48.82-3-30.200	244 FOXHALL AVENUE	$175.00
56.93-2-7	28 FRANKLIN STREET	$250.00
56.92-3-30	47 FRANKLIN STREET	$175.00
56.93-1-3	60 FRANKLIN STREET	$250.00
56.108-4-5	76 FRANKLIN STREET	$175.00
56.92-3-38	89 FRANKLIN STREET	$3,750.00
56.108-1-28	105-107 FRANKLIN STREET	$400.00
56.108-4-6	37 FURNACE STREET	$150.00
48.82-2-27	48 GAGE STREET	$175.00
48.82-2-18	97 GAGE STREET	$500.00
56.26-7-54	76 GARDEN STREET	$500.00
56.26-7-30	91 GARDEN STREET	$175.00
56.42-10-12	17 GERMAN STREET	$125.00
56.42-14-15	55 GERMAN STREET	$125.00
56.42-14-20	75-77 GERMAN STREET	$175.00
56.39-5-11	196 GLEN STREET	$125.00
56.26-8-50	56 GRAND STREET	$125.00
56.26-8-2	76 GRAND STREET	$175.00
56.26-7-1	84 GRAND STREET	$175.00
56.91-2-35	8-10 GREEN STREET	$325.00
56.91-1-19	29 GREEN STREET	$350.00
56.90-4-16	71 GREEN STREET	$175.00
48.331-7-11	92 GREEN STREET	$350.00
56.109-2-41	101 GREENKILL AVE	$125.00
56.109-2-24	117 GREENKILL AVE	$225.00
56.124-3-18	203 GREENKILL AVE	$125.00
56.36-10-14	29 GROVE ST	$425.00
56.35-6-17	1-3 HANRATTY ST	$175.00
56.26-12-38	316 HASBROUCK AVE	$125.00
56.26-11-41	323 HASBROUCK AVE	$750.00
56.26-5-22	363 HASBROUCK AVE	$175.00
56.26-8-45	484 HASBROUCK AVE	$175.00

48.82-6-9	21 HAYES STREET	$125.00
56.109-3-3	54 HENRY STREET	$125.00
56.109-2-7	70 HENRY STREET	$900.00
56.109-2-3	82 HENRY STREET	$1,750.00
56.108-5-8	98 HENRY STREET	$225.00
56.108-5-5	110 HENRY STREET	$250.00
56.108-3-42	171-175 HENRY STREET	$350.00
56.26-1-37	160 HIGHLAND AVE	$125.00
56.26-10-25	26 HOFFMAN STREET	$175.00
56.26-10-17	35 HOFFMAN STREET	$350.00
56.26-10-11	53 HOFFMAN STREET	$175.00
56.26-10-33	54 HOFFMAN STREET	$175.00
56.34-1-12	86 HOFFMAN STREET	$125.00
56.50-5-11	15 HONE STREET	$175.00
56.42-5-11	109 HONE STREET	$225.00
56.42-5-12	113 HONE STREET	$225.00
48.312-5-5	48 HOWLAND AVENUE	$175.00
56.42-4-33	41 HUDSON STREET	$125.00
56.42-4-36	55 HUDSON STREET	$175.00
56.50-2-12	107 HUDSON STREET	$125.00
56.43-1-12.100	50 HUNTER STREET	$250.00
56.42-9-17.100	125 HUNTER STREET	$500.00
56.42-9-20	135 HUNTER STREET	$250.00
48.70-1-19	179 HURLEY AVENUE	$125.00
48.70-1-10	223 HURLEY AVENUE	$225.00
48.70-1-37	328 HURLEY AVENUE	$125.00
56.106-2-22	7 IRVING PLACE	$250.00
56.90-6-27.100	33-35 JANET STREET	$125.00
56.26-9-16	139 JANSEN AVENUE	$250.00
48.269-1-21	84 KIERSTED AVE	$125.00
56.90-2-20	15 LAFAYETTE AVE	$125.00
56.90-2-18	21 LAFAYETTE AVE	$350.00
56.90-2-2	75 LAFAYETTE AVE	$125.00
56.92-3-18	10 LIBERTY STREET	$175.00
56.92-3-17	16 LIBERTY STREET	$675.00
56.32-2-20	114 LINDERMAN AVENUE	$175.00
56.39-1-17.210	244 LINDERMAN AVENUE	$125.00
56.88-2-14	257 LUCAS AVENUE	$500.00
56.92-1-8.200	12-16 MAIDEN LANE	$175.00
56.92-1-4	28 MAIDEN LANE	$600.00
56.105-3-14	280 MAIN STREET	$350.00
48.302-1-8	21 MANOR PLACE	$125.00
56.35-7-14.100	127 MURRAY STREET	$450.00
48.314-2-9.100	45 NORTH FRONT STREET	$175.00
56.108-6-24	20 N WILBUR AVE	$150.00
56.35-6-20	110 NEWKIRK AVE	$250.00
56.35-6-30	118 NEWKIRK AVE	$250.00

56.107-1-34.100	60 NOONE LANE	$250.00
56.28-2-16	126 NORTH STREET	$1,250.00
56.28-3-2	191 NORTH STREET	$250.00
56.108-3-9	36 OAK STREET	$175.00
56.34-7-17	8 OHIO STREET	$125.00
56.25-3-4	22 ONEIL STREET	$225.00
48.334-6-1	102 ONEIL STREET	$125.00
48.334-6-2	106 ONEIL STREET	$125.00
48.334-5-3	132 ONEIL STREET	$175.00
48.318-7-12	201 ONEIL STREET	$175.00
48.318-9-4	206 ONEIL STREET	$100.00
56.91-1-4	116 PEARL STREET	$150.00
56.124-2-29.1	11 PINE STREET	$125.00
56.124-3-21	16 PINE STREET	$125.00
56.124-2-20	39 PINE STREET	$225.00
56.108-3-45	66 PINE STREET	$125.00
56.108-3-46	70 PINE STREET	$175.00
56.108-1-12	113 PINE STREET	$175.00
56.108-1-17	129 PINE STREET	$175.00
56.91-5-29	184 PINE STREET	$175.00
56.26-10-4	38 PINE GROVE AVE	$175.00
56.25-5-6	61 PINE GROVE AVE	$250.00
56.33-4-9.100	64 PINE GROVE AVE	$75.00
56.36-11-16	4 PONCKHOCKIE STREET	$175.00
56.36-5-16	38 PONCKHOCKIE STREET	$125.00
56.36-5-17	44 PONCKHOCKIE STREET	$175.00
56.26-7-40	12 PRINCE STREET	$225.00
56.26-9-6	60 PRINCE STREET	$50.00
56.108-4-23	61 PROSPECT STREET	$250.00
56.93-1-5	93 PROSPECT STREET	$175.00
56.92-2-29	120 PROSPECT STREET	$225.00
56.92-2-36	150 PROSPECT STREET	$125.00
56.42-9-21	42 RAVINE STREET	$250.00
56.35-2-11	17 ROGERS STREET	$125.00
56.92-4-13	38 ST JAMES ST	$175.00
56.92-4-12	40 ST JAMES ST	$125.00
56.92-1-22	43 ST JAMES ST	$125.00
56.92-4-10	46 ST JAMES ST	$125.00
56.92-1-26	55 ST JAMES ST	$225.00
56.91-4-10	137 ST JAMES ST	$880.00
48.318-1-14	111 S MANOR AVE	$175.00
56.32-6-18	16 S WASHINGTON AVE	$250.00
56.27-4-6	115 SECOND AVENUE	$125.00
56.26-7-45	8 SMITH AVENUE	$175.00
56.26-7-46	16 SMITH AVENUE	$350.00
56.26-8-38	19 SMITH AVENUE	$225.00
56.26-8-28	39 SMITH AVENUE	$125.00

48.82-1-1.100	130 SMITH AVENUE	$450.00
48.333-3-10	247 SMITH AVENUE	$250.00
48.333-3-5	271 SMITH AVENUE	$125.00
56.42-11-24	113 SPRING STREET	$175.00
56.34-4-36	37 STAPLES STREET	$125.00
56.34-4-32	38 STAPLES STREET	$1,000.00
56.34-6-18.100	65 STAPLES STREET	$175.00
56.34-6-18.200	67 STAPLES STREET	$175.00
48.82-3-38	40 STEPHAN STREET	$25.00
48.82-6-25	135 STEPHAN STREET	$250.00
48.328-2-16	14 STICKLES AVE	$125.00
48.328-2-15	16 STICKLES AVE	$125.00
56.25-5-17	29 SUMMER STREET	$175.00
56.36-3-19	34 SYCAMORE STREET	$175.00
56.36-2-8	43 SYCAMORE STREET	$300.00
56.36-2-7	47 SYCAMORE STREET	$250.00
48.318-1-25	212 TENBROECK AVE	$175.00
56.27-5-9	97 THIRD AVENUE	$150.00
56.27-6-3	118 THIRD AVENUE	$250.00
48.83-7-11	142 THIRD AVENUE	$175.00
56.36-2-1	56 TOMPKINS STREET	$125.00
56.25-4-7	110 TREMPER AVENUE	$50.00
48.333-6-8	189 TREMPER AVENUE	$250.00
48.333-5-29	200 TREMPER AVENUE	$125.00
56.93-3-4	34 VANBUREN STREET	$175.00
56.93-2-21	43 VANBUREN STREET	$250.00
56.93-2-27	57 VANBUREN STREET	$125.00
56.109-1-6	60 VANBUREN STREET	$225.00
56.93-3-21.100	39 VANDEUSEN STREET	$225.00
56.26-3-36	26 VANGAASBECK STREET	$125.00
48.82-10-8	104 VANGAASBECK STREET	$3,500.00
56.34-4-25	35 W CHESTER STREET	$250.00
56.34-6-33	59 W CHESTER STREET	$125.00
56.34-11-12	80 W CHESTNUT STREET	$125.00
56.42-4-5	204 W CHESTNUT STREET	$125.00
56.26-10-43	43 W OREILLY STREET	$175.00
56.26-10-59	50 W OREILLY STREET	$125.00
56.26-10-60	58 W OREILLY STREET	$350.00
56.34-1-18	69 W OREILLY STREET	$225.00
56.34-2-8	88 W OREILLY STREET	$225.00
56.42-11-3	104 W PIERPONT STREET	$25.00
56.42-12-6	136 W PIERPONT STREET	$400.00
56.43-1-18	65 W UNION STREET	$225.00
56.43-2-7	76 W UNION STREET	$250.00
56.107-3-25	142 WALL STREET	$175.00
56.91-3-15	220 WALL STREET	$100.00
56.91-3-17	226 WALL STREET	$175.00

56.91-3-3	232 WALL STREET	$400.00
56.90-4-28	250 WASHINGTON AVENUE	$175.00
56.90-4-2	268 WASHINGTON AVENUE	$350.00
48.330-1-12.100	347 WASHINGTON AVENUE	$225.00
48.330-1-7	365 WASHINGTON AVENUE	$400.00
48.330-1-1	389 WASHINGTON AVENUE	$175.00
56.28-1-21	30 WILLOW STREET	$175.00
48.318-7-9	7 WILTWYCK AVENUE	$500.00
56.124-4-20	5-11 WINCHELL AVENUE	$175.00
56.43-1-16	11 WURTS STREET	$400.00
56.42-6-9	105 WURTS STREET	$225.00
56.36-4-2.100	80 YEOMANS STREET	$175.00
		$90,520.00

ENERGY IMPROVEMENT CORPORATION
PROGRAM: ENERGIZE NY
BENEFITED PROPERTIES IN: City of Kingston, NEW YORK
FUNDED PROJECTS(S) REPAYMENT SUBMISSION FOR 2020

City of Kingston

Municipality	Section, Block and Lot	Property Owner	Address	Amount of EIC Levy added to 2020 Tax Bill	Date of Reimbursement Payment Due to EIC from Kingston for 2020 Levy	Current Balance of EIC Funding prior to 2020 payment	Final Year of EIC Levy onto Tax Bill(s)	Date of Finance Agreement	New or Existing Financing	Original Amount of Financing
City of Kingston	56.26-6-38.100	446 Broadway, LLC	446 Broadway, Kingston, NY 12401	$1,005.81	03/14/17	$10,575.19	2034	7/25/2016	Existing	$11,910.95

Total Amount due to EIC	$1,005.81	03/14/20

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 13, 2019
Submitted by: Elisa Tinti
Submitting Department: Waste Water Treatment Plant
Item Type: Proposed Resolution
Agenda Section:

Subject:
WWTP- Budget transfer

Suggested Action:

Attachments:
WWTP- Budget transfer.pdf

Tinti, Elisa

From: Winchell, Allen
Sent: Friday, October 04, 2019 11:50 AM
To: James Noble (jnoble39@aol.com); Tinti, Elisa
Cc: Norman, Edward; Schultheis, John
Subject: Budget Transfer

To whom it may concern,

The City of Kingston Waste Water Treatment Facility is looking to ~~install~~ design a new roof on the garage that the City just recently purchased adjacent to the WWTF . It has been recommended to issues a contract to Lothrop Associates as the low bidder to this project. I am asking to transfer the funds from G18121-11-5101 To G18130-14-5411 for the sum of ~~$22,500.00~~ $19,679.00

Please feel free to contact me with any questions

Thanks,

Allen Winchell
Sr. Operator
Kingston WWTF
Work (845) 331-2490
Cell (845) 514-5205

THE CITY OF KINGSTON COMMON COUNCIL
FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER ____ CONTINGENCY TRANSFER ____ TRANSFER ____
AUTHORIZATION ____ BUDGET MODIFICATION _X__ BONDING REQUEST ____
CLAIMS ____ ZONING ____ OTHER ____

DEPARTMENT ___WASTE WATER TREATMENT PLANT_______DATE___11/4/2019

Description: ______________Balancing of accounts

Budget Transfer to cover shortfalls

Estimated Financial Impact ____0____________ Signature [signature]

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: ____

Committee Vote	YES
Douglas Koop, Chairman	
Reynolds Scott-Childress Ward 3	
Anthony Davis, Ward 6	
Patrick O'Reilly, Ward 7	
Steven Schabot, Ward 8	

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 13, 2019
Submitted by: Elisa Tinti
Submitting Department: Community and Economic Development
Item Type: Proposed Resolution
Agenda Section:

Subject:
Community Development- Budget Transfer

Suggested Action:

Attachments:
Community Development- Budget transfer.pdf

City of Kingston
Office of Economic and Community Development
brobinson@kingston-ny.gov

Steven T. Noble, Mayor

Brenna L. Robinson, Director

November 8, 2019

Dear Council President Noble:

In an effort to ensure that there is funding available in the budget for several accounts, I respectfully request the following transfers:

Please transfer from A1 6989 13 5301 – Contracted Services - $ 252.28
to A1 698914 5464 – Advertising

Please transfer from A1 6989 11 5103 – Overtime - $1,591.89
to A1 6989 12 5205 – Data Processing - $ 1,078.43
to A1 6989 14 5485 – General MA - $ 513.46

There is no financial impact from this request. A committee report has been drafted to accompany this request.

Respectfully submitted,

Brenna L. Robinson

467 Broadway · Kingston, New York 12401 · (845) 331-1682 · Fax (845) 331-2750 · www.kingston-ny.gov

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER ____	**CONTINGENCY TRANSFER** ____	**TRANSFER** x
AUTHORIZATION ____	**BUDGET MODIFICATION** ____	**BONDING REQUEST** ____
CLAIMS ____	**ZONING** ____	**OTHER** ____

DEPARTMENT Economic & Community Development DATE November, 2019

Description: Transfer from A1 6989 13 5301 – Contracted Services - $252.28
to A1 6989 14 5464 – Advertising - $252.28

Description: Transfer from A1 6989 11 5103 – Overtime - $1,591.89
to A1 6989 12 5205 – Data Processing - $1,078.43
to A1 6989 14 5485 – General MA - $ 513.46

Financial Impact: none

Motion by____________________

Seconded by__________________

Action Required:

Committee Vote	YES	NO
Douglas Koop, Chairman		
Reynolds Scott-Childress Ward 3		
Anthony Davis, Ward 6		
Patrick O'Reilly, Ward 7		
Steven Schabot, Ward 8		

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: ____

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 13, 2019
Submitted by: Elisa Tinti
Submitting Department: Community and Economic Development
Item Type: Proposed Resolution
Agenda Section:

Subject:
Community Development- CDBG

Suggested Action:

Attachments:
Community Development-CDBG transfer.pdf

City of Kingston
Office of Economic and Community Development
brobinson@kingston-ny.gov

Steven T. Noble, Mayor

Brenna L. Robinson, Director

November 8, 2019

Dear Council President Noble:

In order to continue receiving our Community Development Block Grant (CDBG) funding, U.S. Housing and Urban Development requires the City of Kingston to conduct a Five-Year Consolidated Plan.

The Consolidated Plan encompasses the fiscal years of July 1, 2019 – June 30, 2023. The City retained the services of Vanasse, Hangen, Brustlin, Inc., (VHB).

We anticipated the availability of private grant funds (i.e., LISC) for this expenditure as we were told that that was an eligible expense. When were subsequently informed that that was not an eligible expense, CDBG administrative expenses had already been allocated.

As $5,000 was budgeted for this expense, and VHB was paid $40,000, I respectfully request the following transfer:

$35,000 from Contingency
to A1 6989 14 5411 - Consultant

A committee report will be drafted to accompany this request.

Respectfully,

Brenna L. Robinson

467 Broadway · Kingston, New York 12401 · (845) 331-1682 · Fax (845) 331-2750 · www.kingston-ny.gov

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER _____	**CONTINGENCY TRANSFER _x_**	**TRANSFER ____**
AUTHORIZATION _____	**BUDGET MODIFICATION ____**	**BONDING REQUEST _____**
CLAIMS _____	**ZONING _____**	**OTHER _____**

DEPARTMENT Economic & Community Development DATE November 8, 2019

Description: Transfer from Contingency to A1 6989 14 5411 Consultant - $35,000.00

Financial Impact: $35,000.00

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: _____

Committee Vote	**YES**	**NO**
Douglas Koop, Chairman		
Reynolds Scott-Childress Ward 3		
Anthony Davis, Ward 6		
Patrick O'Reilly, Ward 7		
Steven Schabot, Ward 8		

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 13, 2019
Submitted by: Elisa Tinti
Submitting Department: Public Works
Item Type: Proposed Resolution
Agenda Section:

Subject:
DPW- Budget transfer

Suggested Action:

Attachments:
DPW- Budget transfer.pdf

CITY OF KINGSTON
Department of Public Works
publicworks@kingston-ny.gov

Edward Norman, Superintendent

Steven T. Noble, Mayor

October 21, 2019

Hon. James Noble, President
Common Council
420 Broadway
Kingston, NY 12401

Dear President Noble;

Attached please find interdepartmental transfers for the Department of Public Works and Citibus. The Citibus transfer will cover shortfalls in accounts. Public Works will cover shortfalls and increase funding for anticipated future needs. We respectfully request this communication be submitted to the Council for review.

Your assistance in this matter is greatly appreciated.

Sincerely,

Edward Norman
Superintendent Public Works

Cc: Comptroller John Tuey
City Clerk Elisa Tinti

Enc.

25 East O'Reilly Street * Kingston, New York 12401 * (845) 331-0682 * Fax (845) 331-0295 * www.kingston-ny.gov

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND ECONOMIC DEVELOPMENT

COMMITTEE REPORT

Internal Transfer	XX	Contingency Transfer	
Transfer		Authorization	
Budget Modification		Bonding Request	
Claims	Zoning	Other	

Department: ***Citibus*** **Date:** ***October 17, 2019***

A1	Transfer To:		A1	Transfer From:	
5630 11 5103	*Citibus Overtime*	9,153.53	5630 11 5101	*Citibus Regular Pay*	88,105.57
5630 11 5105	*Citibus Retirement Payout*	78,952.04			
	TOTAL TRANSFER TO	***88,105.57***		***TOTAL TRANSFER FROM***	***88,105.57***

TOTAL TRANSFER FROM

Estimated Financial Impact ______________ Signature ______________

Motion By ______________

Seconded By ______________

Action Required ______________

SEQRA Decision:
Type I Action ________
Type II Action ________
Unlisted Action ________
Negative Declaration of Environmental Significance ________
Conditioned Negative Declaration ________
Seek Lead Agency Status ________
Positive Declaration of Environmental Significance ________

Committee Vote	Yes	No
Douglas Koop, Ward 2 Chairman		
Reynolds Scott-Childress, Ward 3		
Tony Davis, Ward 6		
Patrick O'Reilly, Ward 7		
Steven Schabot, Ward 8		

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 13, 2019
Submitted by: Elisa Tinti
Submitting Department: Public Works
Item Type: Proposed Resolution
Agenda Section:

Subject:
DPW-internal transfer

Suggested Action:

Attachments:
DPW- internal transfer.pdf

CITY OF KINGSTON
Department of Public Works
publicworks@kingston-ny.gov

Edward Norman, Superintendent

Steven T. Noble, Mayor

October 21, 2019

Hon. James Noble, President
Common Council
420 Broadway
Kingston, NY 12401

Dear President Noble;

Attached please find interdepartmental transfers for the Department of Public Works and Citibus. The Citibus transfer will cover shortfalls in accounts. Public Works will cover shortfalls and increase funding for anticipated future needs. We respectfully request this communication be submitted to the Council for review.

Your assistance in this matter is greatly appreciated.

Sincerely,

Edward Norman
Superintendent Public Works

Cc: Comptroller John Tuey
City Clerk Elisa Tinti

Enc.

25 East O'Reilly Street * Kingston, New York 12401 * (845) 331-0682 * Fax (845) 331-0295 * www.kingston-ny.gov

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND ECONOMIC DEVELOPMENT

COMMITTEE REPORT

Internal Transfer	XX	Contingency Transfer	
Transfer		Authorization	
Budget Modification		Bonding Request	
Claims	Zoning	Other	

Department: ***PUBLIC WORKS*** **Date:** ***October 21, 2021***

A1	**Transfer To:**		**A1**	**Transfer From:**
1490 14 5404	*Admin Misc*	50.00	5110 12 5211	2,500.00
1490 14 5462	*Admin Dues, Seminars*	250.00	5110 14 5487	5,000.00
1490 14 5472	*Admin Contracted Services*	1,500.00	5132 11 5109	1,500.00
3310 11 5103	*Traffic Control Overtime*	6,000.00	5110 11 5101	9,850.00
3310 11 5110	*Traffic Control Shift Diff*	1,350.00		
5110 18 5835	*Street Main Meal Tickets*	100.00		
5132 14 5441	*Garage Main of Equipment*	1,000.00		
5132 14 5461	*Garage Travel Reimbursement*	100.00		
5142 14 5441	*Snow & Ice Main of Equip*	6,000.00		
8164 14 5444	*Recycling Vehicle Main*	2,500.00		
		18,850.00		18,850.00

TOTAL TRANSFER FROM

Estimated Financial Impact ____________ Signature ____________

Motion By ____________

Seconded By ____________

Action Required ____________

SEQRA Decision:
Type I Action ______
Type II Action ______
Unlisted Action ______
Negative Declaration of Environmental Significance ______
Conditioned Negative Declaration ______
Seek Lead Agency Status ______
Positive Declaration of Environmental Significance ______

Committee Vote	**Yes**	**No**
Douglas Koop, Ward 2 Chairman		
Reynolds Scott-Childress, Ward 3		
Tony Davis, Ward 6		
Patrick O'Reilly, Ward 7		
Steven Schabot, Ward 8		

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 13, 2019
Submitted by: Elisa Tinti
Submitting Department: Public Works
Item Type: Proposed Resolution
Agenda Section:

Subject:
DPW- unpaid invoices

Suggested Action:

Attachments:
DPW- unpaid invoices.pdf

CITY OF KINGSTON
Department of Public Works
publicworks@kingston-ny.gov

Edward Norman, Superintendent

Steven T. Noble, Mayor

September 26, 2019

Common Council
President James Noble
420 Broadway
Kingston, NY 12401

Re: Unpaid Invoices for Tax Roll - 2020

President Noble;

Enclosed please find a list of unpaid invoices from the Department of Public Works to be applied to the 2020 property tax bills. Your assistance in this matter is greatly appreciated.

Sincerely,

Mary Jo Wiltshire

Mary Jo Wiltshire
Finance and Operations Administrator

Enc.

Cc: Edward Norman, Superintendent
John Tuey, Comptroller

25 East O'Reilly Street * Kingston, New York 12401 * (845) 331-0682 * Fax (845) 331-0295 * www.kingston-ny.gov

2019 Re-Levy

S/B/L	ADDRESS		AMT DUE	ACCOUNT #
48.82-4-33	11	Abbey St	$85.00	A1 8163 22 42130
56.57-2-30	577	Abeel St	$50.00	A1 8163 22 42130
56.36-11-26	37	Abruyn St	$85.00	A1 8163 22 42130
56.35-1-20	11	Adams St	$110.00	A1 8163 22 42130
56.34-2-31	81	Andrew St	$170.00	A1 8163 22 42130
48.334-7-18	1	Ardsley St	$170.00	A1 8163 22 42130
56.34-3-9	9	Brewster St	$85.00	A1 8163 22 42130
56.34-5-17	75	Brewster St	$15.00	A1 8163 22 42130
56.43-5-21	39	Broadway	$25.00	A1 8163 22 42130
56.43-4-9	89	Broadway	$50.00	A1 8163 22 42130
56.34-9-5	249	Broadway	$25.00	A1 8163 22 42130
56.26-11-5	360	Broadway	$110.00	A1 8163 22 42130
56.26-9-28.100	470	Broadway	$170.00	A1 8163 22 42130
56.109-4-41	579	Broadway	$25.00	A1 8163 22 42130
56.25-1-20	666	Broadway	$85.00	A1 8163 22 42130
48.318-2-20	160	Bruyn Ave	$85.00	A1 8163 22 42130
56.109-4-9	60	Cedar St	$1,020.00	A1 8163 22 42130
56.109-4-14	74	Cedar St	$85.00	A1 8163 22 42130
56.109-3-33	77	Cedar St	$170.00	A1 8163 22 42130
56.109-2-20	86	Cedar St	$85.00	A1 8163 22 42130
56.108-5-17	129	Cedar St	$25.00	A1 8163 22 42130
56.109-2-12	85-87	Cedar St	$85.00	A1 8163 22 42130
56.92-4-35	1	Center St	$85.00	A1 8163 22 42130
56.124-3-8	7	Clinton Ave	$170.00	A1 8163 22 42130
56.108-3-17	81	Clinton Ave	$85.00	A1 8163 22 42130
56.92-3-39	100	Clinton Ave	$545.00	A1 8163 22 42130
56.92-4-51	134	Clinton Ave	$250.00	A1 8163 22 42130
56.92-4-2	150	Clinton Ave	$110.00	A1 8163 22 42130
56.88-5-43	42	Court Ave	$25.00	A1 8163 22 42130
56.27-8-16	7	Cross St	$170.00	A1 8163 22 42130
56.107-5-20	16	Delta Pl	$15.00	A1 8163 22 42130
56.25-1-22	11	Downs St	$25.00	A1 8163 22 42130
48.333-6-13	53	Downs St	$85.00	A1 8163 22 42130

48.333-5-17	103	Downs St	$250.00	A1 8163 22 42130
48.333-5-16	107	Downs St	$85.00	A1 8163 22 42130
48.334-2-7	150	Downs St	$85.00	A1 8163 22 42130
48.318-6-7	178	Downs St	$595.00	A1 8163 22 42130
48.318-6-10	192	Downs St	$170.00	A1 8163 22 42130
48.318-7-4	210	Downs St	$37.00	A1 8163 22 42130
56.26-12-34	56	E Chester St	$250.00	A1 8163 22 42130
56.26-3-2	169	E Chester St	$25.00	A1 8163 22 42130
48.75-1-7	49	E Chester St Ext	$170.00	A1 8163 22 42130
56.92-2-7	34	East St James St	$85.00	A1 8163 22 42130
56.32-4-34	72	Elizabeth St	$85.00	A1 8163 22 42130
48.333-2-26	47	Elmendorf St	$255.00	A1 8163 22 42130
48.333-3-12	103	Elmendorf St	$340.00	A1 8163 22 42130
48.318-1-23	175	Elmendorf St	$25.00	A1 8163 22 42130
48.318-1-21	179	Elmendorf St	$170.00	A1 8163 22 42130
48.318-1-20	183	Elmendorf St	$340.00	A1 8163 22 42130
48.318-1-17	191	Elmendorf St	$85.00	A1 8163 22 42130
48.302-5-2	228	Elmendorf St	$255.00	A1 8163 22 42130
48.318-1-18	187-193	Elmendorf St	$535.00	A1 8163 22 42130
48.82-3-1	38	Emerick St	$75.00	A1 8163 22 42130
56.108-2-14	58	Fair St	$170.00	A1 8163 22 42130
56.108-2-27	82	Fair St	$295.00	A1 8163 22 42130
56.91-6-23	150	Fair St	$85.00	A1 8163 22 42130
56.105-2-22	46	Fairmont Ave	$135.00	A1 8163 22 42130
56.27-8-5	18	First Ave	$170.00	A1 8163 22 42130
56.27-3-4	97	First Ave	$25.00	A1 8163 22 42130
56.27-2-4	135	First Ave	$25.00	A1 8163 22 42130
56.26-7-39	77	Foxhall Ave	$25.00	A1 8163 22 42130
56.26-1-50	86	Foxhall Ave	$85.00	A1 8163 22 42130
56.26-7-33	103	Foxhall Ave	$25.00	A1 8163 22 42130
48.82-5-50	174	Foxhall Ave	$170.00	A1 8163 22 42130
48.82-3-30.200	244	Foxhall Ave	$85.00	A1 8163 22 42130
48.318-8-10	319	Foxhall Ave	$425.00	A1 8163 22 42130
56.93-2-7	28	Franklin St	$1,100.00	A1 8163 22 42130
56.93-2-5	38	Franklin St	$85.00	A1 8163 22 42130

56.92-3-29	45	Franklin St	$75.00	A1 8163 22 42130
56.93-1-3	60	Franklin St	$170.00	A1 8163 22 42130
56.93-1-2	68	Franklin St	$85.00	A1 8163 22 42130
56.108-1-25	121	Franklin St	$170.00	A1 8163 22 42130
56.108-3-5	122	Franklin St	$25.00	A1 8163 22 42130
56.108-1-28	105-107	Franklin St	$85.00	A1 8163 22 42130
56.108-4-28	9	Furnace St	$85.00	A1 8163 22 42130
56.92-4-43	71	Furnace St	$125.00	A1 8163 22 42130
56.92-4-32	90	Furnace St	$195.00	A1 8163 22 42130
56.108-4-12	15-17	Furnace St	$85.00	A1 8163 22 42130
48.82-2-14	79	Gage St	$25.00	A1 8163 22 42130
48.82-2-18	97	Gage St	$340.00	A1 8163 22 42130
56.36-3-10	43	Gill St	$170.00	A1 8163 22 42130
56.26-7-4	90	Grand St	$85.00	A1 8163 22 42130
48.83-1-16	32	Grant St	$25.00	A1 8163 22 42130
48.330-4-12	121	Green St	$85.00	A1 8163 22 42130
56.32-5-8	304	Greenkill Ave	$85.00	A1 8163 22 42130
56.124-3-19	207-211	Greenkill Ave	$170.00	A1 8163 22 42130
56.35-7-23	52	Hanratty St	$38.00	A1 8163 22 42130
56.26-6-3	442	Hasbrouck Ave	$100.00	A1 8163 22 42130
56.26-11-39	315-317	Hasbrouck Ave	$85.00	A1 8163 22 42130
56.109-1-22	29	Henry St	$85.00	A1 8163 22 42130
56.109-1-23	33	Henry St	$250.00	A1 8163 22 42130
56.109-1-26	43	Henry St	$50.00	A1 8163 22 42130
56.109-3-4	46	Henry St	$160.00	A1 8163 22 42130
56.109-3-2	56	Henry St	$335.00	A1 8163 22 42130
56.109-1-31	63	Henry St	$255.00	A1 8163 22 42130
56.109-1-32	65	Henry St	$340.00	A1 8163 22 42130
56.109-1-33	69	Henry St	$420.00	A1 8163 22 42130
56.109-2-7	70	Henry St	$510.00	A1 8163 22 42130
56.109-1-34	75	Henry St	$85.00	A1 8163 22 42130
56.109-2-3	82	Henry St	$695.00	A1 8163 22 42130
56.108-4-24	93	Henry St	$85.00	A1 8163 22 42130
56.108-4-25	99	Henry St	$170.00	A1 8163 22 42130
56.108-5-6	104	Henry St	$85.00	A1 8163 22 42130

56.108-3-26	147	Henry St	$255.00	A1 8163 22 42130
56.108-6-6	154	Henry St	$75.00	A1 8163 22 42130
56.26-4-5	139	Highland Ave	$170.00	A1 8163 22 42130
56.34-1-2	65	Hoffman St	$85.00	A1 8163 22 42130
56.34-1-15	76	Hoffman St	$75.00	A1 8163 22 42130
56.42-4-36	55	Hudson St	$110.00	A1 8163 22 42130
56.50-2-12	107	Hudson St	$100.00	A1 8163 22 42130
48.313-1-4	132	Hurley Ave	$170.00	A1 8163 22 42130
48.312-4-1	160	Hurley Ave	$25.00	A1 8163 22 42130
48.70-1-33	250	Hurley Ave	$250.00	A1 8163 22 42130
56.90-6-27.100	33-35	Janet St	$1,360.00	A1 8163 22 42130
56.26-9-12	132	Jansen Ave	$85.00	A1 8163 22 42130
56.26-9-16	139	Jansen Ave	$85.00	A1 8163 22 42130
56.26-9-15	143	Jansen Ave	$110.00	A1 8163 22 42130
48.331-4-4.210	2	John St	$85.00	A1 8163 22 42130
56.106-3-23.100	36	Johnston Ave	$25.00	A1 8163 22 42130
56.106-1-11.100	59	Johnston Ave	$25.00	A1 8163 22 42130
56.89-2-57	83	Johnston Ave	$25.00	A1 8163 22 42130
56.32-3-9	13	Josephine Ave	$170.00	A1 8163 22 42130
56.32-3-6	29	Josephine Ave	$35.00	A1 8163 22 42130
56.90-3-15	20	Lafayette Ave	$25.00	A1 8163 22 42130
56.90-3-1	30	Lafayette St	$25.00	A1 8163 22 42130
56.34-6-1	29	Levan St	$170.00	A1 8163 22 42130
56.32-2-20	114	Linderman Ave	$25.00	A1 8163 22 42130
56.32-2-19	116	Linderman Ave	$275.00	A1 8163 22 42130
56.35-3-5	18	Livingston St	$255.00	A1 8163 22 42130
48.330-4-4.200	26	Lucas Ave	$255.00	A1 8163 22 42130
48.330-4-3	30	Lucas Ave	$85.00	A1 8163 22 42130
56.88-5-41	311	Lucas Ave	$25.00	A1 8163 22 42130
56.26-7-17	23	Madden St	$25.00	A1 8163 22 42130
56.90-4-35	100	Main St	$170.00	A1 8163 22 42130
56.90-6-13	152	Main St	$40.00	A1 8163 22 42130
48.331-4-10	1-5	Main St	$25.00	A1 8163 22 42130
48.302-1-13	41	Manor Pl	$85.00	A1 8163 22 42130
56.88-3-3.100	94	Merilina Ave	$50.00	A1 8163 22 42130

56.88-2-25	39	Merlina Ave	$25.00	A1 8163 22 42130
56.27-2-11	99	Moore St	$25.00	A1 8163 22 42130
56.35-7-14.100	127	Murray St	$25.00	A1 8163 22 42130
56.35-8-18.100	139	Murray St	$40.00	A1 8163 22 42130
56.28-3-3	189	North St	$2,491.25	G1 8121 22 42770
56.28-3-2	191	North St	$85.00	A1 8163 22 42130
56.108-3-29	24	Oak St	$35.00	A1 8163 22 42130
56.25-3-4	22	O'Neil St	$25.00	A1 8163 22 42130
48.333-9-22	75	O'Neil St	$85.00	A1 8163 22 42130
48.333-9-18	85	O'Neil St	$25.00	A1 8163 22 42130
48.334-6-1	102	O'Neil St	$75.00	A1 8163 22 42130
48.334-6-3	110	O'Neil St	$25.00	A1 8163 22 42130
48.334-5-4	134	O'Neil St	$85.00	A1 8163 22 42130
48.334-2-18	139	O'Neil St	$25.00	A1 8163 22 42130
48.334-2-16	147	O'Neil St	$85.00	A1 8163 22 42130
48.334-2-15	149	O'Neil St	$250.00	A1 8163 22 42130
48.334-5-8	152	O'Neil St	$85.00	A1 8163 22 42130
48.318-9-4	206	O'Neil St	$510.00	A1 8163 22 42130
48.334-6-4	114-116	O'Neil St	$250.00	A1 8163 22 42130
56.91-1-8	106	Pearl St	$335.00	A1 8163 22 42130
56.33-3-41	131	Pine Grove Ave	$85.00	A1 8163 22 42130
56.91-6-11	157	Pine St	$250.00	A1 8163 22 42130
56.92-5-25	164	Pine St	$15.00	A1 8163 22 42130
56.91-5-6	189	Pine St	$420.00	A1 8163 22 42130
56.26-6-10	13	Prince St	$85.00	A1 8163 22 42130
56.26-6-6	31	Prince St	$170.00	A1 8163 22 42130
56.26-9-6	60	Prince St	$170.00	A1 8163 22 42130
56.92-2-29	120	Prospect St	$255.00	A1 8163 22 42130
56.92-2-34.100	144	Prospect St	$50.00	A1 8163 22 42130
56.92-2-36	150	Prospect St	$85.00	A1 8163 22 42130
56.50-5-23	14	Ravine St	$15.00	A1 8163 22 42130
56.42-10-16	66	Ravine St	$25.00	A1 8163 22 42130
48.318-7-14	56	S Manor Ave	$50.00	A1 8163 22 42130
56.124-4-16	14	S Pine St	$935.00	A1 8163 22 42130
56.33-1-19	47	S Pine St	$85.00	A1 8163 22 42130

48.82-4-54.100	23	Shufeldt St	$85.00	A1 8163 22 42130
56.26-7-45	8	Smith Ave	$170.00	A1 8163 22 42130
56.26-8-38	19	Smith Ave	$170.00	A1 8163 22 42130
56.26-8-54	57	Smith Ave	$85.00	A1 8163 22 42130
48.82-1-3	126	Smith Ave	$110.00	A1 8163 22 42130
48.317-3-13	248	Smith Ave	$25.00	A1 8163 22 42130
48.312-2-13	25	Snyder Ave	$85.00	A1 8163 22 42130
48.312-2-12	27	Snyder Ave	$250.00	A1 8163 22 42130
56.33-2-11	30	S Clinton Ave	$110.00	A1 8163 22 42130
56.124-4-16	14	S Pine St	$255.00	A1 8163 22 42130
56.42-10-5	102	Spring St	$85.00	A1 8163 22 42130
56.42-13-12	140	Spring St	$25.00	A1 8163 22 42130
56.91-5-25	83	St James St	$25.00	A1 8163 22 42130
56.91-4-10	137	St James St	$110.00	A1 8163 22 42130
56.34-4-35	33	Staples St	$50.00	A1 8163 22 42130
56.34-4-36	37	Staples St	$85.00	A1 8163 22 42130
48.82-3-36	34	Stephan St	$25.00	A1 8163 22 42130
48.82-6-25	135	Stephan St	$12.00	A1 8163 22 42130
56.33-3-16	22	Summer St	$25.00	A1 8163 22 42130
56.36-2-8	43	Sycamore St	$525.00	A1 8163 22 42130
56.36-3-14	46	Sycamore St	$25.00	A1 8163 22 42130
56.36-3-18	56	Sycamore St	$25.00	A1 8163 22 42130
56.36-3-1	60	Sycamore St	$25.00	A1 8163 22 42130
48.334-3-24	130	TenBroeck Ave	$85.00	A1 8163 22 42130
48.318-6-34	150	TenBroeck Ave	$170.00	A1 8163 22 42130
48.318-6-35	154	TenBroeck Ave	$85.00	A1 8163 22 42130
48.318-2-8	195	TenBroeck Ave	$25.00	A1 8163 22 42130
48.318-3-1	200	TenBroeck Ave	$85.00	A1 8163 22 42130
56.27-6-10	88	Third Ave	$85.00	A1 8163 22 42130
48.83-5-22	265	Third Ave	$85.00	A1 8163 22 42130
48.75-5-23.100	335	Third Ave	$25.00	A1 8163 22 42130
48.333-8-11	155	Tremper Ave	$85.00	A1 8163 22 42130
48.333-8-10	159	Tremper Ave	$85.00	A1 8163 22 42130
48.333-8-8	167	Tremper Ave	$875.00	A1 8163 22 42130
48.333-5-29	200	Tremper Ave	$255.00	A1 8163 22 42130

48.333-2-11	225	Tremper Ave	$25.00	A1 8163 22 42130
56.31-4-10	43	Valentine Ave	$85.00	A1 8163 22 42130
56.93-3-13	6	Vanburen St	$85.00	A1 8163 22 42130
56.93-3-11	10	Vanburen St	$25.00	A1 8163 22 42130
56.93-3-8	20	Vanburen St	$365.00	A1 8163 22 42130
56.109-1-8	54	Vanburen St	$170.00	A1 8163 22 42130
56.109-1-6	60	Vanburen St	$170.00	A1 8163 22 42130
56.108-4-17	70	Vanburen St	$25.00	A1 8163 22 42130
56.93-1-10	79	Vanburen St	$170.00	A1 8163 22 42130
56.93-3-17	21	Vandeusen St	$85.00	A1 8163 22 42130
56.93-3-20	35	Vandeusen St	$85.00	A1 8163 22 42130
56.26-10-60	58	W Oreilly St	$170.00	A1 8163 22 42130
56.35-2-40	18	W Pierpont St	$25.00	A1 8163 22 42130
56.42-6-26	57	W Pierpont St	$85.00	A1 8163 22 42130
56.107-2-25	135	Wall St	$25.00	A1 8163 22 42130
56.107-2-24	139	Wall St	$25.00	A1 8163 22 42130
56.107-3-24	140	Wall St	$85.00	A1 8163 22 42130
56.107-3-25	142	Wall St	$35.00	A1 8163 22 42130
56.91-4-25	156	Wall St	$85.00	A1 8163 22 42130
56.91-1-33	161	Wall St	$85.00	A1 8163 22 42130
56.91-4-28	168	Wall St	$50.00	A1 8163 22 42130
56.91-2-34	187	Wall St	$25.00	A1 8163 22 42130
56.91-2-33	191	Wall St	$85.00	A1 8163 22 42130
48.331-2-4	328	Wall St	$25.00	A1 8163 22 42130
56.107-2-5	158	Washington Ave	$15.00	A1 8163 22 42130
56.107-2-4	160	Washington Ave	$340.00	A1 8163 22 42130
56.107-2-3	164	Washington Ave	$25.00	A1 8163 22 42130
56.90-4-2	268	Washington Ave	$85.00	A1 8163 22 42130
48.330-4-24	312	Washington Ave	$340.00	A1 8163 22 42130
48.330-1-7	365	Washington Ave	$25.00	A1 8163 22 42130
56.26-1-54	14	Wynkoop Pl	$30.00	A1 8163 22 42130
56.36-4-2.100	80	Yeomans St	$25.00	A1 8163 22 42130

$36,483.25

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 13, 2019
Submitted by: Elisa Tinti
Submitting Department: Parks and Recreation
Item Type: Proposed Resolution
Agenda Section:

Subject:
Parks & Rec- Budget modification

Suggested Action:

Attachments:
Parks & Rec -Budget modification.pdf

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

Steven T. Noble, Mayor | Kevin D. Gilfeather, Superintendent

October 16, 2019

James Noble

President, Common Council

420 Broadway

Kingston, NY 12401

Dear President Noble:

Attached is a communication for a budget modification, in which new security cameras and the associated equipment, will be purchased and installed at the Kinderland II Playground in Forsyth Park. The funds to purchase the equipment are being donated to the City of Kingston Parks and Recreation Department, by the Jr. League of Kingston in the amount of $2801.60.

There is zero financial impact to be occurred by the City.

Kevin D. Gilfeather

Superintendent

Cc: Steve Noble, Mayor

John Tuey, City Comptroller

THE CITY OF KINGSTON COMMON COUNCIL
FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER ____	**CONTINGENCY TRANSFER ____**	**TRANSFER ____**
AUTHORIZATION ____	**BUDGET MODIFICATION __X__**	**BONDING REQUEST ___**
CLAIMS ____	**ZONING ____**	**OTHER ____**

DEPARTMENT ___Parks and Recreation_______ DATE___10/16/19______

Description:_Budget Modification for the purchase of security cameras and associated equipment, with the funds to be donated by the Jr. League of Kingston for the Kinderland Playground in Forsyth Park.

__**Increase:** **Expense Line A17140.211 – Other Equipment by $2801.60**

__**Increase:** **Revenue Line A17140.2070 – Contribution from Private Agency By $2801.60**

_Estimated Financial Impact 0 Signature

Motion by____________

Seconded by____________

Action Requested:
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: ____

Committee Vote	**YES**	NO
Douglas Koop, Chairman		
Reynolds Scott-Childress Ward 3		
Anthony Davis, Ward 6		
Patrick O'Reilly, Ward 7		
Steven Schabot, Ward 8		

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 13, 2019
Submitted by: Elisa Tinti
Submitting Department: Parks and Recreation
Item Type: Proposed Resolution
Agenda Section:

Subject:
Parks & Rec- Budget modification

Suggested Action:

Attachments:
Parks & Rec- Budget modification.pdf

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

Steven T. Noble, Mayor

Kevin D. Gilfeather, Superintendent

October 22, 2019

James Noble, President, Common Council

420 Broadway

Kingston, NY 12401

Dear President Noble:

I am submitting a communication for a budget modification of funds to increase the expense and revenue lines in the Parks – 7110 account, there is zero (0) financial impact to the City.

The budget modification will cover expenses related to the Forsyth Park Pavilion Roof replacement and new exterior siding.

Increase – Expense Line A17110.302 – Park Capital Improvement by $16,200

Decrease – Revenue Line A17110.3389 – NYS Grants by $16,200

If further information is required, please feel free to contact me, 481-7333 or via email, kgilfeather@kingston-ny.gov.

Sincerely,

Kevin D. Gilfeather

Superintendent

cc: Steven Noble, Mayor

John Tuey, Comptroller

THE CITY OF KINGSTON COMMON COUNCIL
FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER ____	**CONTINGENCY TRANSFER ____**	**TRANSFER ____**
AUTHORIZATION ____	**BUDGET MODIFICATION __X__**	**BONDING REQUEST ____**
CLAIMS ____	**ZONING ____**	**OTHER ____**

DEPARTMENT ____Parks and Recreation____ DATE ___10/22/19______

Description:_Budget Modification to increase expense and revenue line items in Parks 7110 accounts to replace the roof and exterior siding on the Forsyth Park pavilion .

__**Increase:** **Expense Line A17110.302 – Park Capital Improvement $16,200**

__**Increase:** **Revenue Line A17110.3389 – NYS Grant By $16,200**

_Estimated Financial Impact 0 Signature

Motion by____________

Seconded by____________

Action Requested:
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: _____

Committee Vote	**YES**	NO
Douglas Koop, Chairman		
Reynolds Scott-Childress Ward 3		
Anthony Davis, Ward 6		
Patrick O'Reilly, Ward 7		
Steven Schabot, Ward 8		

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 13, 2019
Submitted by: Elisa Tinti
Submitting Department: Assessor
Item Type: Authorization Request
Agenda Section:

Subject:
Assessor- Authorization of Settlement

Suggested Action:

Attachments:
Assessor-Authorization of Settlement.pdf

Tinti, Elisa

From: Baker, Daniel
Sent: Friday, November 08, 2019 4:42 PM
To: Tinti, Elisa
Cc: Kyle Barnett
Subject: Kingston Motel Corp (Communication)

Elisa,

The communication I submitted is "authorization of settlement" (this is a tax certiorari proceeding). I will be requesting executive session.
This is a settlement discussion I need to have with the Finance Committee. It is very important that this communication is put into this month's agenda as a communications.

Can you please confirm that it will be a communication for this up in coming meeting?

Thanks.

Dan

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

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 13, 2019
Submitted by: Elisa Tinti
Submitting Department: Police
Item Type: Proposed Resolution
Agenda Section:

Subject:
KPD-Budget transfer

Suggested Action:

Attachments:
KPD Budget transfer.pdf

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

Egidio F. Tinti, Chief of Police

Steven T. Noble, Mayor

October 14, 2019

Honorable James Noble
Alderman-at-Large
420 Broadway
Kingston, NY 12401

Dear Mr. Noble,

I am respectfully requesting that you refer these budget transfers to the appropriate committee for their review. These are internal transfers within our payroll, equipment, and revenue accounts to balance our 2019 budget and account for several revenues. The revenues include funds received through insurance recovery, restitution, training center fees, GIVE grants, and Stop DWI grant funds. As you can see, there is no financial impact or obligation to the City of Kingston regarding these requests.

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 F. Tinti
Chief of Police
City of Kingston Police Department

EFT/mab
Enclosure
cc: Honorable Steven T. Noble
Mayor, City of Kingston

John Tuey
City Comptroller

1 Garraghan Drive · Kingston, New York 12401 · (845) 331-1671 · Fax (845) 943-5720 · www.kingston-ny.gov

2019 Budget Modification

Account #	Transfer Out of	Transfer Into
A1312011		
.102 Longevity Pay		$ 24,000.00
.103 Overtime Pay		$ 40,000.00
.104 Out of Rank Pay		$ 2,200.00
.105 Retirement Pay		$ 3,000.00
.107 School Guard Pay	$ 20,000.00	
.112 Part Time Pay	$ 20,000.00	
A1312014		
.441 Equipment Maintenance		$ 600.00
.472 Contracted Services		$ 60,000.00
.485 General Materials		$ 2,000.00
.488 Ammunition		$ 5,000.00
Revenue - Training Center A13123.2260	$ 7,750.00	
Revenue - Insurance Recovery A13120.2680	$ 450.00	
Revenue - Restitution A13120.2683	$ 2,000.00	
Revenue - Unclassified Revenue A13120.2770	$ 6,400.00	
Revenue - UC Reimbursement A13120.2774	$ 5,200.00	
Revenue - IMPACT/GIVE A13120.3389	$ 75,000.00	
TOTALS	**$ 136,800.00**	**$ 136,800.00**

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER ____ **CONTINGENCY TRANSFER ___** **TRANSFER ____**
AUTHORIZATION ____ **BUDGET MODIFICATION X** **BONDING REQUEST ___**
CLAIMS ____ **ZONING ____** **OTHER ____**

DEPARTMENT: Police Department DATE: October 14, 2019

Description: These are internal transfers within our payroll, equipment, and revenue accounts to balance our 2019 Budget and account for several revenues. The revenues include funds received through insurance recovery, restitution, training center fees, GIVE grants, and Stop DWI grant funds.

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: ____

Committee Vote	YES	NO
Douglas Koop, Chairman		
Reynolds Scott-Childress Ward 3		
Anthony Davis, Ward 6		
Patrick O'Reilly, Ward 7		
Steven Schabot, Ward 8		

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 13, 2019
Submitted by: Elisa Tinti
Submitting Department: Mayor
Item Type: Proposed Resolution
Agenda Section:

Subject:
Mayor-Purchase police vehicles & Payoff of retirement amortizations

Suggested Action:

Attachments:
Purchase Request Police Vehicles.pdf

CITY OF KINGSTON
Office of the Mayor
mayor@kingston-ny.gov

Steven T. Noble
Mayor

November 7, 2019

Mr. James L. Noble, Jr.
Alderman-at-Large
President of the Common Council
Kingston City Hall
420 Broadway
Kingston, NY 12401

Dear President Noble,

The City's unassigned audited fund balance in the General Fund increased to $8,176,226 at December 31, 2018. This brings the City's General Fund unassigned balance level to 18.59% of 2019 General Fund budgeted expenditures. The City's fund balance policy states the following: *"The City shall strive to maintain an unrestricted unassigned fund balance level in the General Fund ranging between 10% and 13% of the total adopted budget expenditures of the General Fund."*

Our fund balance policy also covers the dispensation of fund balance level overages as follows:

"In the event the unrestricted unassigned fund balance of the City's general fund exceeds the maximum requirements, the excess may be utilized for any lawful purpose approved by the Common Council. In order to minimize the long term effect of such use, the excess shall be appropriated to fund one time expenditures or expenses which do not result in recurring operating costs, or other one-time costs including the establishment or increase in legitimate restrictions (reserves) of fund balance."

Since January 1, 2019, we have authorized the use of $1,592,500 of the unassigned fund balance from December 31, 2018 for various Council-approved capital project, asset acquisitions, and NYS retirement system amortization paydowns.

I recommended using up to $235,000 of fund balance to pay off ALL remaining amortizations with the NYS Retirement System. This is in addition to the $390,000 authorized through Common Council Resolution #133 of 2019.
I also recommend using $190,000 of fund balance to fund the acquisition of 4 police vehicles.

These actions will reduce the need to budget or bond for these items in the future, potentially saving interest costs and minimizing the impact on future tax levies.

I would like to request this go on the Finance Committee's agenda for the next scheduled meeting, November 13, 2019.

Thank you for your consideration.

Respectfully submitted,

Steven T. Noble
Mayor

City Hall· 420 Broadway · Kingston, New York 12401 · (845)334-3902 · Fax (845) 334-3904 · www.kingston-ny.gov

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 13, 2019
Submitted by: Elisa Tinti
Submitting Department: Waste Water Treatment Plant
Item Type: Proposed Resolution
Agenda Section:

Subject:
WWTP-Transfer

Suggested Action:

Attachments:
WWTP- Transfer.pdf

8130			
FROM:		TO:	
G1-8121-11-5101	$6,000.00	G1-8130-11-5108	$309.80
G1-8121-14-5422	$6,500.00	G1-8130-11-5109	$3,493.28
G1-8121-14-5443	$2,500.00	G1-8130-12-5211	$10,368.21
G1-8121-14-5471	$8,000.00	G1-8130-14-5401	$529.04
G1-8121-14-5472	$11,000.00	G1-8130-14-5411	$19,678.16
G1-8121-14-5474	$8,000.00	G1-8130-14-5421	$76.31
G1-8121-11-5483	$4,000.00	G1-8130-14-5443	$459.55
G1-8121-14-5484	$1,000.00	G1-8130-14-5444	$5,966.87
G1-8121-14-5498	$8,368.91	G1-8130-14-5471	$14,100.73
		G1-8130-14-5479	$202.88
		G1-8130-18-5834	$115.08
		G1-8130-18-5835	$69.00
TOTAL:	$55,368.91	TOTAL:	$55,368.91

8121			
FROM:		TO:	
G1-8121-11-5103	$1,130.74	G1-8121-12-5211	$487.70
		G1-8121-14-5426	$643.04
TOTAL:	$1,130.74	TOTAL:	$1,130.74

THE CITY OF KINGSTON COMMON COUNCIL
FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER ____
AUTHORIZATION ____
CLAIMS ____

CONTINGENCY TRANSFER ____
BUDGET MODIFICATION _X__
ZONING ____

TRANSFER ____
BONDING REQUEST ____
OTHER ____

DEPARTMENT ___WASTE WATER TREATMENT PLANT_____DATE 11/4/2019

Description: ________Balancing of accounts

Estimated Financial Impact ___0___ Signature [signature]

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 ____

Committee Vote	YES
Douglas Koop, Chairman	
Reynolds Scott-Childress Ward 3	
Anthony Davis, Ward 6	
Patrick O'Reilly, Ward 7	
Steven Schabot, Ward 8	

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 13, 2019
Submitted by: Elisa Tinti
Submitting Department: Comptroller
Item Type: Informational Purposes
Agenda Section:

Subject:
Comptroller-2018 Audit

Suggested Action:

Attachments:
Audit Report Memo.pdf

2018 Audit Report.pdf

CITY OF KINGSTON

Office of the Comptroller

comptroller@kingston-ny.gov

John Tuey, Comptroller

Steven T. Noble, Mayor

October 2, 2019

Alderman at Large James Noble
City of Kingston Common Council
420 Broadway
Kingston, NY 12401

RE: 2018 Independent Audit Report

Dear Alderman at Large Noble,

The City has received its independent audit report for calendar year 2018 from RBT CPAs LLP. Please refer to the City's Finance Committee for discussion. Copies of the audit report will be distributed to Council Members once they are received.

Sincerely,

John R. Tuey
Comptroller, City of Kingston

cc: Mayor Steven T. Noble

City Hall · 420 Broadway · Kingston, New York 12401 · (845) 334-3935· Fax (845) 334-3944 · www.kingston-ny.gov

FINANCIAL REPORT
AUDITED
CITY OF KINGSTON, NEW YORK
For the Year Ended December 31, 2018

Audited for:

Common Council
CITY OF KINGSTON, NEW YORK

Audited by:

RBT CPAs, LLP
11 Racquet Road
Newburgh, NY 12550
(845) 567-9000

CITY OF KINGSTON, NEW YORK

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INDEPENDENT AUDITOR'S REPORT

Members of the Common Council
City of Kingston, New York
420 Broadway
Kingston, New York 12401

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Kingston, New York, (the "City") as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the City's Water Fund, as shown on the Statement of Net Position and Statement of Revenues, Expenses and Changes in Fund Balance – Proprietary Funds. Those statements were audited by other auditors, whose report has been furnished to us, and our opinion, insofar as it related to the amounts included for the Water Fund, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Kingston, New York, as of December 31, 2018, and the respective changes in financial position and, where applicable, the cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparisons, and schedules of changes in the City's total other postemployment benefit liability (OPEB) and related ratios, OPEB contributions and assumptions, proportionate share of the net pension liability and related ratios, and employer contributions on pages 4-10 and 51-55 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the City of Kingston, New York's basic financial statements. The accompanying schedule of indebtedness and the schedule of expenditures of federal awards and state transportation assistance, as required by Title 2, U.S. *Code of Federal Regulations,* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and *Title 17, Part 43 of NYCRR,* are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement, or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of indebtedness and expenditures of federal awards and state transportation assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Emphasis of Matter

As described in Note XVI to the financial statements, net position as of January 1, 2018 has been restated to reflect the implementation of GASB 75. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report, dated September 24, 2019, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

RBT CPAs, LLP

Newburgh, NY
September 24, 2019

The accompanying management discussion and analysis of the City of Kingston's (the "City") financial performance has been prepared to provide an overview of the City's financial activities for the year ended December 31, 2018. This discussion and analysis is only an introduction and should be read in conjunction with the City's financial statements.

<u>Requests For Information</u>

This report is designed to provide an overview of the City's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to John Tuey, Comptroller, City of Kingston, 420 Broadway, Kingston, NY 12401.

2018 Financial Highlights

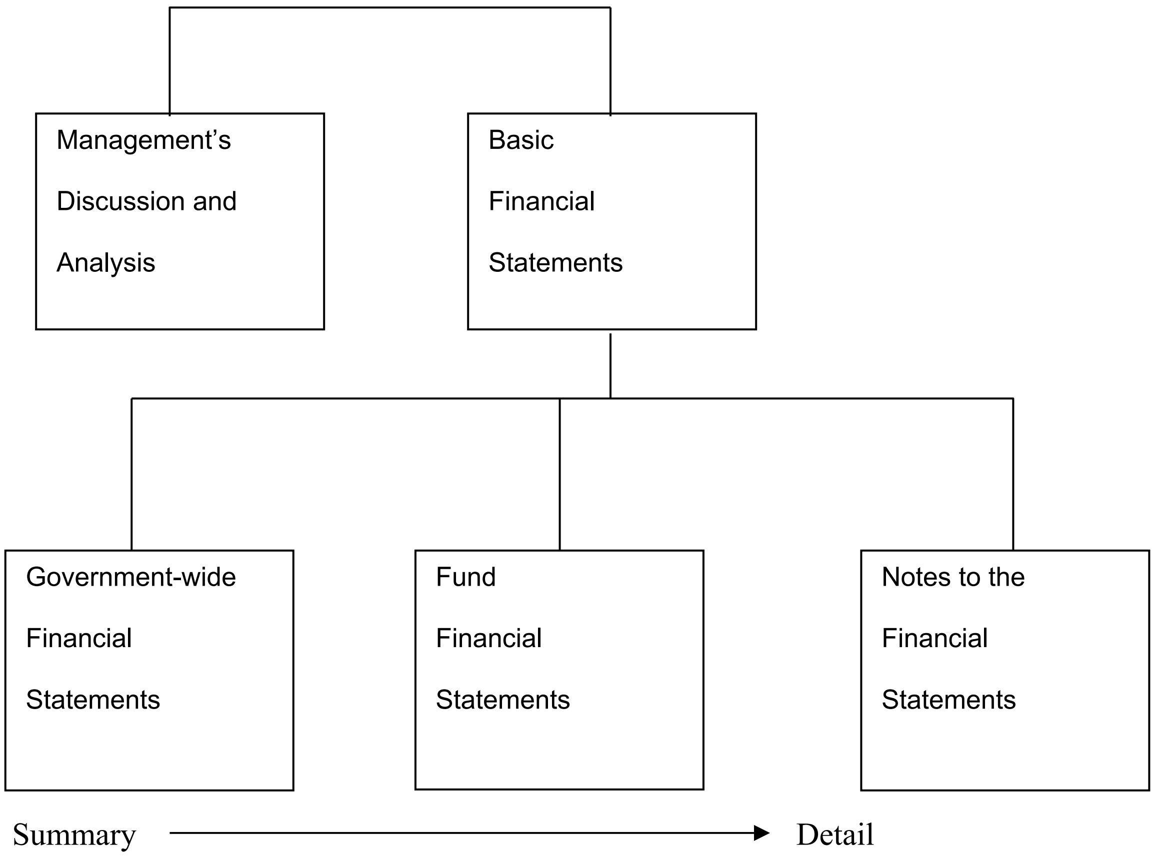
- The City's Governmental net position (defined as assets plus deferred outflows less liabilities and deferred inflows) was a negative $(97,345,708) at December 31.
- The governmental total net position decreased by $2,714,166 for the year ending December 31, however the cumulative effect of implementing GASB 75 and other net position adjustments reduced net position by an additional ($79,828,214).
- At December 31, the proportionate share of the net pension liability for both retirement systems was included in total liabilities in the amount of $3,423,220.
- As of the close of the year, the City's governmental funds reported an ending fund balance of $10,462,845, an increase of $7,701,862 in comparison with the prior year.
- As of the close of the year, the City's Proprietary Funds reported an ending net position of $3,306,042, an increase of $2,172,627 in comparison with the prior year, before implementation of GASB 75. The cumulative effect of implementing GASB 75 and other net position adjustments reduced net position by ($11,426,310), resulting in a net change of ($9,253,683).
- At the end of the year, unassigned fund balance for the General Fund was $8,176,226.
- At the end of the year, unrestricted net position for the Proprietary Funds was a negative ($13,229,957).

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the City's financial position through the use of government-wide statements and fund financial statements. Each view will be explained in more detail following this narrative. In addition to the basic financial statements, this report contains other supplementary information that will enhance the reader's understanding of the financial condition of the City.

<u>Required Components of the City's Basic Financial Statements</u>

Figure 1



Basic Financial Statements

The first two statements in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the City's financial status.

The next statements are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the City's government. These statements provide more detail than the government-wide statements. There are two parts to the Fund Financial Statements, they include: 1) the governmental, proprietary and fiduciary fund statements and 2) reconciliations to the government-wide financial statements.

The next section of the basic financial statements is the **notes**. The notes to the financial statements explain in detail some of the data contained in those statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the City's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the City's financial status as a whole.

The two government-wide statements report the City's net position and how it has changed. Net position is the difference between the City's total assets and total liabilities. Measuring net position is one way to gauge the City's financial condition.

The governmental activities include most of the City's basic services such as public safety, road maintenance and administration. Property taxes, sales tax, charges for services and state aid finance most of these activities.

Fund Financial Statements

The fund financial statements provide a more detailed look at the City's most significant activities. A fund is a group of self-balancing accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like all other governmental entities in New York, uses fund accounting to ensure and reflect compliance with finance-related legal requirements, such as New York State general municipal law and local finance law or the City's budget ordinance.

Governmental Funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. All of the City's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting,* which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the City's programs. The relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in reconciliations that are a part of the fund financial statements.

Proprietary Funds – Proprietary funds are funds used to account for business-type activities. The proprietary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Fiduciary Funds – The City acts in an agency capacity for assets that are ultimately transferred to others, such as guarantee and bid deposits. These funds are excluded from the government-wide financial statements because the City cannot use these assets to finance operations.

The City adopts an annual budget for certain funds as required by municipal law. The budget is a legally adopted document that incorporates input from the citizens and management of the City, and the decisions of the Council about which services to provide and how to pay for them. It also authorizes management to obtain funds from identified sources to finance these current period activities. The budgetary comparison demonstrates how well the City complied with the budget ordinance and whether or not the City succeeded in providing the services as planned when the budget was adopted. The budgetary comparison schedule uses the budgetary basis of accounting and is presented using the same format, language and classifications as the legal budget document. The schedule shows four columns: 1) the original budget as adopted by the City Council; 2) the final budget as amended by the City Council; 3) the actual revenues, expenditures and ending balances; and 4) the variance between the final budget and actual revenues and expenditures. The schedule is presented as required supplementary information.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS
GOVERNMENTAL ACTIVITIES
NET POSITION

	2018	Prior to Restatement 2017	$ Change	% Change
Current Assets	**$ 24,555,508**	$ 24,292,274	$ 263,234	1.08%
Capital Assets	**44,863,290**	44,740,012	123,278	0.28%
Total Assets	**69,418,798**	69,032,286	386,512	0.56%
Deferred Outflows of Resources	**9,622,146**	7,709,821	1,912,325	24.80%
Current Liabilities	**7,567,290**	15,399,820	(7,832,530)	-50.86%
Long-Term Liabilities	**161,386,509**	74,834,346	86,552,163	115.66%
Total Liabilities	**168,953,799**	90,234,166	78,719,633	87.24%
Deferred Inflows of Resources	**7,432,853**	1,311,269	6,121,584	466.84%
Net Position:				
Net Investment in Capital Assets	**30,620,227**	28,869,773	1,750,454	6.06%
Restricted	**167,515**	275,298	(107,783)	-39.15%
Unrestricted (As Restated)	**(128,133,450)**	(43,948,399)	(84,185,051)	191.55%
Total Net Position	**$ (97,345,708)**	$ (14,803,328)	$ (82,542,380)	557.59%

Management's Explanation of Changes

Short-term liabilities primarily decreased as the City re-financed $11,930,000 of its Bond Anticipation Notes into a serial bond. The increase in long-term liabilities and the decrease in net position of the City's governmental activities is primarily due to the adoption of the GASB Statement No. 75. The implementation of GASB Statement No 75 is explained in Note XVI of the financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS
GOVERNMENTAL ACTIVITIES
CHANGES IN NET POSITION

	2018	%	2017	%	$ Change	% Change
Revenues:						
Program Revenues:						
Charges for Services	**$ 3,429,660**	**7.37%**	$ 3,457,197	**7.46%**	$ (27,537)	-0.80%
Operating and Capital Grants	**3,537,233**	**7.60%**	4,894,737	**10.57%**	(1,357,504)	-27.73%
General Revenues:						
Real Property Taxes	**17,614,013**	**37.85%**	18,671,932	**40.30%**	(1,057,919)	-5.67%
Real Property Tax Items	**750,585**	**1.61%**	960,495	**2.07%**	(209,910)	-21.85%
Non Property Taxes	**14,424,888**	**31.00%**	13,977,330	**30.17%**	447,558	3.20%
Use of Money and Property	**256,462**	**0.55%**	49,925	**0.11%**	206,537	413.69%
State and Federal Aid	**3,538,193**	**7.60%**	4,086,434	**8.82%**	(548,241)	-13.42%
Sale of Property and Compensation for Loss	**954,918**	**2.05%**	137,588	**0.30%**	817,330	594.04%
Miscellaneous	**2,032,570**	**4.37%**	91,831	**0.20%**	1,940,739	2113.38%
Total Revenues	**46,538,522**	**100.00%**	46,327,469	100.00%	211,053	0.46%
Expenses:						
General Government	**6,707,077**	**13.62%**	5,202,407	**10.38%**	1,504,670	28.92%
Public Safety	**27,732,096**	**56.31%**	28,162,549	**56.21%**	(430,453)	-1.53%
Public Health	**246,715**	**0.50%**	111,053	**0.22%**	135,662	122.16%
Transportation	**4,808,215**	**9.76%**	6,003,590	**11.98%**	(1,195,375)	-19.91%
Economic Assistance and Opportunity	**392,965**	**0.80%**	356,645	**0.71%**	36,320	10.18%
Culture and Recreation	**3,413,430**	**6.93%**	3,258,546	**6.50%**	154,884	4.75%
Home and Community Services	**5,493,154**	**11.15%**	6,264,169	**12.50%**	(771,015)	-12.31%
Interest on Debt	**459,036**	**0.93%**	739,730	**1.48%**	(280,694)	-37.95%
Total Expenses	**49,252,688**	**100.00%**	50,098,689	99.98%	(846,001)	-1.69%
Increase/(Decrease) in Net Position	**$ (2,714,166)**		$ (3,771,220)		1,057,054	-28.03%

Management's Explanation of Changes

Total revenues in 2018 were relatively unchanged from 2017 (up .46%). The change in Miscellaneous Revenues represents a change in financial presentation for reimbursements of City services. Total expenses are down $846,001 and 1.69% from 2017, with the largest fluctuations being General Government (up $1,504,670 and 28.92%) and Transportation (down $1,195,375 and 19.91%), resulting from changes in the employee benefit presentation and allocation percentages.

Governmental Funds Financial Analysis

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds: The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of usable resources. Such information is useful in assessing the City's financing requirements. Specifically, unassigned fund balance can be a useful measure of a government's net resources available for spending at the end of the year.

The General Fund is the chief operating fund of the City. At the end of the current year, the unassigned fund balance of the General Fund was $8,176,226. As a measure of the General Fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures. Unassigned fund balance represents 20 percent of total General Fund expenditures.

At December 31, 2018, the governmental funds of the City reported a combined fund balance of $10,462,845, a 270 percent increase over the prior year end. Included in this change in fund balance are decreases in the Special Grant Fund and increases in the General, Capital Project and Debt Service Funds.

General Fund Budgetary Highlights: During the year, the City revised the General Fund budget. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services.

Capital Asset and Debt Administration – Governmental Activities

Capital Assets: The City's investment in capital assets for its governmental activities as of December 31, 2018 totaled $44,863,290 (net of accumulated depreciation). These assets include land, construction in progress, buildings, improvements, infrastructure, and machinery and equipment.

Debt: As of December 31, 2018, the City had total debt outstanding for its governmental activities of $14,243,063. The debt is backed by the full faith and credit of the City. The City's governmental debt decreased by $1,627,176 during the 2018 year.

For more detailed information on capital assets and long-term debt, see the notes to the basic financial statements.

As shown in the following table, proprietary funds' revenues increased by $2,167,629 from 2017 to 2018. Expenses also decreased from 2017 to 2018 by $85,524. Overall, net position decreased by $9,253,683 from 2017 to 2018. As of December 31, 2018, net position was $3,306,042.

GOVERNMENT-WIDE FINANCIAL ANALYSIS
PROPRIETARY FUNDS
CHANGES IN NET POSITION

	2018	2017	$ Change	% Change
Revenues				
Charges for Services	$ 9,871,199	$ 9,156,203	$ 714,996	7.81%
Other Revenues	2,335,914	873,402	1,462,512	167.45%
Total Revenues	12,207,113	10,029,605	2,177,508	21.71%
Expenses				
Personal Services and Benefits	5,356,081	5,539,225	(183,144)	-3.31%
Maintenance and Operating Costs	2,280,665	2,356,987	(76,322)	-3.24%
Depreciation	1,768,378	1,736,261	32,117	1.85%
Interest and Other	629,362	477,658	151,704	31.76%
Total Expenses	10,034,486	10,110,131	(75,645)	-0.75%
Change in Net Position	2,172,627	(80,526)	2,253,153	-2798.04%
Net position - beginning, as previously stated	12,559,725	12,640,251	(80,526)	-0.64%
Prior Period Adjustment	(11,426,310)	-	(11,426,310)	-100.00%
Net position - beginning, as restated	1,133,415	12,640,251	(11,506,836)	-91.03%
Net position - ending	$ 3,306,042	$ 12,559,725	$ (9,253,683)	-73.68%

Capital Asset and Debt Administration – Proprietary Funds

Capital Assets: The City's investment in capital assets for its business activities as of December 31, 2018 totaled $41,542,290 (net of accumulated depreciation). These assets include land, buildings, improvements, machinery and equipment, infrastructure and construction in progress.

Debt: As of December 31, 2018, the City had total debt outstanding pertaining to its business-type activities of $26,271,309. The debt is backed by the full faith and credit of the City. The City's total long-term debt pertaining to those business-type activities increased by $4,512,989 during the 2018 year.

For more detailed information on capital assets and long-term debt, see the notes to the basic financial statements.

CITY OF KINGSTON, NEW YORK
STATEMENT OF NET POSITION
DECEMBER 31, 2018

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL PRIMARY GOVERNMENT	COMPONENT UNITS
ASSETS				
Cash And Cash Equivalents	$ 11,937,359	$ 3,186,679	$ 15,124,038	$ 3,104,258
Cash - Restricted	-	1,265,018	1,265,018	400,674
Taxes Receivable (Note I. H)	5,047,900	-	5,047,900	-
Due From Other Governments	3,058,734	213,254	3,271,988	-
Notes Receivable (Note I. I)	1,083,491	-	1,083,491	115,342
Other Receivables	4,077,849	2,761,811	6,839,660	19,661
Inventories	8,396	154,729	163,125	-
Prepaid Items	1,215,367	293,719	1,509,086	472
Internal Balances	(1,873,588)	1,897,432	23,844	-
Long Term Receivables	-	-	-	785,247
	24,555,508	9,772,642	34,328,150	4,425,654
Capital Assets, not being depreciated	2,858,094	9,111,620	11,969,714	-
Capital Assets, being depreciated, net	42,005,196	32,430,670	74,435,866	2,947,386
Total Capital Assets, net (Note V)	44,863,290	41,542,290	86,405,580	2,947,386
Total Assets	69,418,798	51,314,932	120,733,730	7,373,040
DEFERRED OUTFLOWS OF RESOURCES				
OPEB (Note VII)	1,391,109	156,541	1,547,650	-
Other	-	14,445	14,445	-
Pension (Note VI)	8,231,037	1,081,416	9,312,453	-
Total Deferred Outflows of Resources	9,622,146	1,252,402	10,874,548	-
TOTAL ASSETS & DEFERRED OUTFLOWS OF RESOURCES	79,040,944	52,567,334	131,608,278	7,373,040

See accompanying notes to basic financial statements.

CITY OF KINGSTON, NEW YORK
STATEMENT OF NET POSITION – (CONTINUED)
DECEMBER 31, 2018

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL PRIMARY GOVERNMENT	COMPONENT UNITS
LIABILITIES				
Accounts Payable	$ 1,924,857	$ 613,724	$ 2,538,581	$ 9,160
Accrued Liabilities	832,885	321,924	1,154,809	5,753
Due to Other Governments	2,096,514	-	2,096,514	-
Non-Current Liabilities:				
Due and Payable Within One Year:				
Bond Anticipation Notes Payable (Note VIII)	1,030,433	5,967,030	6,997,463	-
Notes Payable	-	-	-	131,458
Landfill Remediation Liability (Note IX)	34,303	-	34,303	-
Installment Obligations Payable (Note IX)	135,411	280,222	415,633	-
Bonds Payable (Note IX)	1,311,848	1,255,152	2,567,000	-
Retirement System Obligations (Note IX)	201,039	14,898	215,937	
Due and Payable More Than One Year:				
Notes Payable	-	-	-	678,645
Bond Anticipation Notes Payable (Note XI)	-	2,074,582	2,074,582	-
Landfill Remediation Liability (Note IX)	498,705	-	498,705	-
Installment Obligations Payable (Note IX)	338,413	807,578	1,145,991	-
Bonds Payable (Note IX)	11,426,958	15,886,745	27,313,703	-
Compensated Absence Liability (Note IX)	2,634,006	437,977	3,071,983	-
Share of Net Pension Liability (Note VI)	3,423,220	293,826	3,717,046	-
Other Post-Employment Benefits (Note VII)	142,091,750	20,184,095	162,275,845	-
Retirement System Obligations (Note IX)	973,457	73,259	1,046,716	-
Total Liabilities	168,953,799	48,211,012	217,164,811	825,016
DEFERRED INFLOWS OF RESOURCES				
Deferred Revenue	-	120,678	120,678	-
Pension (Note VI)	7,432,853	929,602	8,362,455	-
Total Deferred Inflows of Resources	7,432,853	1,050,280	8,483,133	-
TOTAL LIABILITIES & DEFERRED INFLOWS OF RESOURCES	176,386,652	49,261,292	225,647,944	825,016
NET POSITION				
Net Investment in Capital Assets	30,620,227	15,270,981	49,527,414	2,837,283
Restricted for Economic and Community Development	167,515	-	167,515	-
Restricted for Special Projects	-	1,265,018	-	400,674
Unrestricted	(128,133,450)	(13,229,957)	(143,734,595)	3,310,067
TOTAL NET POSITION	$ (97,345,708)	$ 3,306,042	$ (94,039,666)	$ 6,548,024

See accompanying notes to basic financial statements.

CITY OF KINGSTON, NEW YORK
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	CHANGES IN NET POSITION PRIMARY GOVERNMENT: GOVERNMENTAL ACTIVITIES	CHANGES IN NET POSITION PRIMARY GOVERNMENT: BUSINESS-TYPE ACTIVITIES	CHANGES IN NET POSITION PRIMARY GOVERNMENT: TOTAL	COMPONENT UNITS
Governmental Activities:								
General Government Support	$ (6,707,077)	$ 793,739	$ 44,897	$ -	$ (5,868,441)	$ -	$ (5,868,441)	$ -
Public Safety	(27,732,096)	1,533,429	45,335	445,099	(25,708,233)	-	(25,708,233)	-
Health	(246,715)	50,668	56,248	-	(139,799)	-	(139,799)	-
Transportation	(4,808,215)	412,282	10,867	2,108,458	(2,276,608)	-	(2,276,608)	-
Economic Assistance & Opportunity	(392,965)	14,736	-	30,835	(347,394)	-	(347,394)	-
Culture and Recreation	(3,413,430)	356,702	204,740	-	(2,851,988)	-	(2,851,988)	-
Home and Community Services	(5,493,154)	268,104	-	590,754	(4,634,296)	-	(4,634,296)	-
Interest on Long-Term Debt	(459,036)	-	-	-	(459,036)	-	(459,036)	-
Total Governmental Activities	(49,252,688)	3,429,660	362,087	3,175,146	(42,285,795)	-	(42,285,795)	-
Business-type Activites:								
Water Fund	(4,565,189)	4,761,710	-	194,996	-	391,517	391,517	-
Sewer Fund	(5,467,671)	5,215,674	-	1,914,126	-	1,662,129	1,662,129	-
Total Business-type Activities	(10,032,860)	9,977,384	-	2,109,122	-	2,053,646	2,053,646	-
Total Primary Government	$ (59,285,548)	$ 13,407,044	$ 362,087	$ 5,284,268	(42,285,795)	2,053,646	(40,232,149)	-
Component Units:								
Kingston Local Development Corp.	$ (123,234)	$ 135,274	$ -	$ -	-	-	-	12,040
Kingston Land Bank, Inc.	-	-	-	-	-	-	-	-
Total Component Units	$ (123,234)	$ 135,274	$ -	$ -	-	-	-	12,040
General revenues								
Real Property Taxes					17,614,013	-	17,614,013	-
Real Property Tax Items					750,585	-	750,585	-
Non-Property Tax Items					14,424,888	-	14,424,888	-
Use of Money and Property					256,462	118,981	375,443	6,396
Sale of Property and Compensation for Loss					954,918	-	954,918	-
Miscellaneous					2,032,570	-	2,032,570	-
State and Federal Aid					3,538,193	-	3,538,193	-
Total General Revenues					39,571,629	118,981	39,690,610	6,396
Change in Net Position					(2,714,166)	2,172,627	(541,539)	18,436
Net Position - Beginning, As Previously Stated					(14,803,328)	12,559,725	(2,243,603)	6,529,588
Cumulative Effect Adjustment (Note XVI)					(79,828,214)	(11,426,310)	(91,254,524)	-
Net Position - Beginning, Restated					(94,631,542)	1,133,415	(93,498,127)	6,529,588
Net Position - Ending					$ (97,345,708)	$ 3,306,042	$(94,039,666)	$ 6,548,024

See accompanying notes to the financial statements.

CITY OF KINGSTON, NEW YORK
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2018

	General	Special Grant	Capital Projects	Debt Service	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	$ 8,842,781	$ 196,060	$ 49,378	$ 2,849,140	$ 11,937,359
Receivables:					
Taxes	5,047,900	-	-	-	5,047,900
Other	856,235	-	19,700	-	875,935
Inventory	8,396	-	-	-	8,396
Mortgage Loans Receivable	-	1,083,491	-	-	1,083,491
Due from Other Funds (Note IV)	3,873,668	-	428,728	336,281	4,638,677
Due from Other Governments	2,520,157	-	30,577	508,000	3,058,734
State and Federal Receivable	1,257,248	172,459	1,772,207	-	3,201,914
Prepaid Expenses	640,785	-	-	-	640,785
Total Assets	$ 23,047,170	$ 1,452,010	$ 2,300,590	$ 3,693,421	$ 30,493,191

	General	Special Grant	Capital Projects	Debt Service	Total Governmental Funds
LIABILITIES, DEFFERED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts Payable	$ 930,038	$ 74,826	$ 919,993	$ -	$ 1,924,857
Accrued Liabilities	623,733	-	-	2,472	626,205
Bond Anticipation Notes Payable (Note VIII)	-	-	1,030,433	-	1,030,433
Due to Other Funds (Note IV)	1,881,523	-	1,920,771	2,709,971	6,512,265
Due to Other Governments	3,738,821	86,453	-	-	3,825,274
Total Liabilities	7,174,115	161,279	3,871,197	2,712,443	13,919,034
Deferred Inflows of Resources	4,967,374	1,123,216	4,787	15,935	6,111,312
Fund Balance:					
Committed	-	-	-	-	-
Assigned Appropriated	904,082	-	4,555,175	-	5,459,257
Assigned Unappropriated	1,176,192	167,515	-	965,043	2,308,750
Unassigned	8,176,226	-	(6,130,569)	-	2,045,657
Total Fund Balance	10,905,681	167,515	(1,575,394)	965,043	10,462,845
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 23,047,170	$ 1,452,010	$ 2,300,590	$ 3,693,421	$ 30,493,191

See accompanying notes to the financial statements.

CITY OF KINGSTON, NEW YORK
RECONCILIATION OF THE TOTAL GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2018

	Total Governmental Funds	Long-Term Assets and Liabilities	Reclassifications and Eliminations	Statement of Net Position Totals
ASSETS				
Cash and Cash Equivalents	$ 11,937,359	$ -	$ -	$ 11,937,359
Receivables				
Taxes	5,047,900	-	-	5,047,900
Other	4,077,849	-	-	4,077,849
Inventory	8,396	-	-	8,396
Mortgage Loans Receivable	1,083,491	-	-	1,083,491
Due from Other Funds	4,638,677	-	(6,512,265)	(1,873,588)
Due from Other Governments	3,058,734	-	-	3,058,734
Prepaid Expenses	640,785	574,582	-	1,215,367
Capital Assets, net		44,863,290	-	44,863,290
Deferred Outflows of Resources - Other	-	1,391,109	-	1,391,109
Deferred Outflows of Resources - Pension	-	8,231,037	-	8,231,037
Total Assets and Deferred Outflows	$ 30,493,191	$ 55,060,018	$ (6,512,265)	$ 79,040,944
LIABILITIES				
Accounts Payable	$ 1,924,857	$ -	$ -	$ 1,924,857
Accrued Liabilities	626,205	206,680	-	832,885
Bond Anticipation Notes Payable	1,030,433	-	-	1,030,433
Landfill Remediation Payable	-	533,008	-	533,008
Installment Obligations Payable	-	473,824	-	473,824
Bonds Payable	-	12,738,806	-	12,738,806
Due to Other Funds	6,512,265	-	(6,512,265)	-
Due to Other Governments	3,825,274	(1,728,760)	-	2,096,514
Retirement System Obligations	-	1,174,496	-	1,174,496
Compensated Absences	-	2,634,006	-	2,634,006
Net Pension Liability-Proportionate Share	-	3,423,220	-	3,423,220
Other Postemployment Benefits	-	142,091,750	-	142,091,750
Deferred Inflows of Resources - Deferred Revenue	6,111,312	(6,111,312)	-	-
Deferred Inflows of Resources - Pension	-	7,432,853	-	7,432,853
Total Liabilities and Deferred Inflows	20,030,346	162,868,571	(6,512,265)	176,386,652
Total Fund Balances	10,462,845	(107,808,553)	-	(97,345,708)
Total Liabilities, Deferred Inflows and Fund Balances	$ 30,493,191	$ 55,060,018	$ (6,512,265)	$ 79,040,944

CITY OF KINGSTON, NEW YORK
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	General	Special Grant	Capital Projects	Debt Service	Total Governmental Funds
Revenues:					
Real Property Taxes	$ 17,316,107	$ -	$ -	$ -	$ 17,316,107
Real Property Tax Items	750,585	-	-	-	750,585
Non Property Tax Items	14,424,888	-	-	-	14,424,888
Departmental Income	2,431,571	-	-	-	2,431,571
Intergovernmental Charges	237,896	-	-	-	237,896
Use of Money and Property	146,787	-	5	373	147,165
Licenses and Permits	812,331	-	-	-	812,331
Fines and Forfeitures	184,695	-	-	-	184,695
Sale of Property and Compensation for Loss	954,918	-	-	-	954,918
Miscellaneous	1,050,068	18,404	48,844	36,560	1,153,876
State Aid	4,393,455	48,875	1,208,835	-	5,651,165
Federal Aid	905,702	621,542	584,756	-	2,112,000
Total Revenues	43,609,003	688,821	1,842,440	36,933	46,177,197
Expenditures:					
General Government	4,105,022	-	-	5,731	4,110,753
Public Safety	13,376,605	-	-	-	13,376,605
Health	163,343	-	-	-	163,343
Transportation	2,051,720	-	2,501	-	2,054,221
Economic Assistance and Opportunity	200,393	-	-	-	200,393
Culture and Recreation	1,725,462	-	3,296	-	1,728,758
Home and Community Services	2,403,565	700,488	-	-	3,104,053
Employee Benefits	14,850,425	-	-	-	14,850,425
Capital Outlay	487,856	-	3,373,570	-	3,861,426
Debt Service	722,284	-	17,408	1,841,260	2,580,952
Total Expenditures	40,086,675	700,488	3,396,775	1,846,991	46,030,929
Excess/(Deficiency) of Revenues Over Expenditures	3,522,328	(11,667)	(1,554,335)	(1,810,058)	146,268
Other Financing Sources/(Uses):					
BANS Redeemed from Appropriations	-	-	519,594	-	519,594
Proceeds from Obligations	-	-	7,036,000	-	7,036,000
Operating Transfers In	-	-	78,355	2,066,481	2,144,836
Operating Transfers Out	(1,800,327)	-	(344,509)	-	(2,144,836)
Total Other Financing Sources/(Uses)	(1,800,327)	-	7,289,440	2,066,481	7,555,594
Change in Fund Balances	1,722,001	(11,667)	5,735,105	256,423	7,701,862
Fund Balances - Beginning, Previously Stated	9,183,680	275,298	(7,310,499)	708,620	2,857,099
Prior Period Adjustment (Note XVI)	-	(96,116)	-	-	(96,116)
Fund Balances - Beginning, as Restated	9,183,680	179,182	(7,310,499)	708,620	2,760,983
Fund Balances - Ending	$ 10,905,681	$ 167,515	$(1,575,394)	$ 965,043	$ 10,462,845

See accompanying notes to the financial statements.

CITY OF KINGSTON, NEW YORK
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Total Governmental Funds	Long-Term Revenue, Expenses	Capital Asset Transactions	Long-Term Debt Transactions	Reclassifications and Eliminations	Statement of Activities Totals
Revenues:						
Real Property Taxes	$ 17,316,107	$ 297,906	$ -	$ -	$ -	$ 17,614,013
Real Property Tax Items	750,585	-	-	-	-	750,585
Non Property Tax Items	14,424,888	-	-	-	-	14,424,888
Departmental Income	2,431,571	27,231	-	-	-	2,458,802
Intergovernmental/Grant Income	237,896	-	-	-	-	237,896
Use of Money and Property	147,165	109,297	-	-	-	256,462
Licenses and Permits	812,331	-	-	-	-	812,331
Fines and Forfeitures	184,695	-	-	-	-	184,695
Sale of Property and Compensation for Loss	954,918	-	-	-	-	954,918
Miscellaneous	1,153,876	673,840	-	-	-	1,827,716
State and Federal Aid	7,763,165	(746,949)	-	-	-	7,016,216
Total Revenues	46,177,197	361,325	-	-	-	46,538,522
Expenditures:						
General Government	4,110,753	(204,860)	556,159	-	2,245,025	6,707,077
Public Safety	13,376,605	-	548,571	-	13,806,920	27,732,096
Health	163,343	-	-	-	83,372	246,715
Transportation	2,054,221	-	1,361,366	-	1,392,628	4,808,215
Economic Assistance and Opportunity	200,393	-	-	-	192,572	392,965
Culture and Recreation	1,728,758	-	404,176	-	1,280,496	3,413,430
Home and Community Services	3,104,053	-	867,876	(33,802)	1,555,027	5,493,154
Capital Outlay	3,861,426	-	(3,861,426)	-	-	-
Employee Benefits	14,850,425	6,347,622	-	(642,007)	(20,556,040)	-
Debt Service	2,580,952	158,360	-	(2,280,276)	-	459,036
Total Expenditures	46,030,929	6,301,122	(123,278)	(2,956,085)	-	49,252,688
Excess/(Deficiency) of Revenues Over Expenditures	146,268	(5,939,797)	123,278	2,956,085	-	(2,714,166)
Other Financing Sources/(Uses):						
BANS Redeemed from Appropriations	519,594	-	-	(519,594)	-	-
Proceeds from Obligations	7,036,000	-	-	(7,036,000)	-	-
Operating Transfers In	2,144,836	-	-	-	(2,144,836)	-
Operating Transfers Out	(2,144,836)	-	-	-	2,144,836	-
Total Other Financing Sources/(Uses)	7,555,594	-	-	(7,555,594)	-	-
Change in Fund Balances	$ 7,701,862	$(5,939,797)	$ 123,278	$ (4,599,509)	$ -	$ (2,714,166)

See accompanying notes to the financial statements.

CITY OF KINGSTON, NEW YORK
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2018

	WATER FUND	SEWER FUND	TOTAL
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Current Assets:			
Cash And Cash Equivalents	$ 2,399,914	$ 786,765	$ 3,186,679
Receivables:			
Charges For Services	686,931	1,067,520	1,754,451
Other	351,292	656,068	1,007,360
Internal Balances (Note IV)	-	1,908,398	1,908,398
Prepaid Expenses	250,225	43,494	293,719
Due From Other Governments	37,736	175,518	213,254
Inventories - Net Of Allowance	154,729	-	154,729
Total Current Assets	3,880,827	4,637,763	8,518,590
Non Current Assets:			
Restricted Cash And Cash Equivalents	1,265,018	-	1,265,018
Capital Assets:			
Land	118,729	244,930	363,659
Buildings, Improvements And Infrastructure, Net Of Depreciation	9,282,480	21,164,830	30,447,310
Machinery And Equipment, Net Of Depreciation	661,005	1,322,355	1,983,360
Construction In Progress	4,473,108	4,274,853	8,747,961
Total Capital Assets (Note V)	14,535,322	27,006,968	41,542,290
Total Non-Current Assets	15,800,340	27,006,968	42,807,308
DEFERRED OUTFLOWS OF RESOURCES	628,693	623,709	1,252,402
Total Assets And Deferred Outflows Of Resources	20,309,860	32,268,440	52,578,300

See accompanying notes to the financial statements.

CITY OF KINGSTON, NEW YORK
STATEMENT OF NET POSITION (CONTINUED)
PROPRIETARY FUNDS
DECEMBER 31, 2018

	WATER FUND	SEWER FUND	TOTAL
LIABILITIES			
Current Liabilities:			
Accounts Payable	$ 74,169	$ 539,555	$ 613,724
Accrued Liabilities	107,024	214,900	321,924
Internal Balances (Note IV)	10,966	-	10,966
Bond Anticipation Notes Payable (Note VIII)	2,300,000	3,667,030	5,967,030
Current Portion of Bonds, Notes, and Loans Payable (Note IX)	496,282	1,039,092	1,535,374
Retirement System Obligations (Note IX)	-	14,898	14,898
Compensated Absence Liability (Note IX)	16,840	-	16,840
Total Current Liabilities	3,005,281	5,475,475	8,480,756
Non-Current Liabilities:			
Bond Anticipation Notes Payable (Note IX)	1,934,213	140,369	2,074,582
Retirement System Obligations (Note IX)	-	73,259	73,259
Compensated Absence Liability (Note IX)	179,323	241,814	421,137
Bonds, Notes, and Loans Payable (Note IX)	5,806,914	10,887,409	16,694,323
Other Postemployment Benefits (Note IX)	8,798,759	11,385,336	20,184,095
Proportionate Share of Net Pension Liability (Note IX)	157,705	136,121	293,826
Total Non-Current Liabilities	16,876,914	22,864,308	39,741,222
Total Liabilities	19,882,195	28,339,783	48,221,978
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Other	-	120,678	120,678
Deferred Inflows - Pension	498,945	430,657	929,602
Total Deferred Inflows of Resources	498,945	551,335	1,050,280
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	20,381,140	28,891,118	49,272,258
NET POSITION			
Net Investment in Capital Assets	3,997,913	11,273,068	15,270,981
Restricted	1,265,018	-	1,265,018
Unrestricted (Deficit)	(5,334,211)	(7,895,746)	(13,229,957)
Total Net Position	$ (71,280)	$ 3,377,322	$ 3,306,042

See accompanying notes to the financial statements.

CITY OF KINGSTON, NEW YORK
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	WATER FUND	SEWER FUND	TOTAL
OPERATING REVENUES			
Charges for Services	$ 4,693,820	$ 5,177,379	$ 9,871,199
Program Grants and Subsidies	-	171,050	171,050
Other Revenue	11,579	38,295	49,874
Total Operating Revenues	4,705,399	5,386,724	10,092,123
OPERATING EXPENSES			
Personal Services	2,795,894	2,560,187	5,356,081
Real Property Taxes	295,833	-	295,833
Maintenance, Operations and Contractual Services	619,188	1,365,644	1,984,832
Depreciation	679,396	1,088,982	1,768,378
Total Operating Expenses	4,390,311	5,014,813	9,405,124
Net Operating Income	315,088	371,911	686,999
Non-Operating Income and (Expense)			
Rental Income	56,311	-	56,311
Federal Grant Revenue	-	1,743,076	1,743,076
State Grant Revenue	194,996	-	194,996
Interest Income	7,728	111,253	118,981
Net Gain on Sale Of Property	269	1,357	1,626
Interest on Bonds and Notes	(175,147)	(454,215)	(629,362)
Total Non-Operating Income and (Expense)	84,157	1,401,471	1,485,628
Change in Net Position	399,245	1,773,382	2,172,627
Net Position, beginning	4,723,724	7,836,001	12,559,725
Prior Period Adjustment - (Note XVI)	(5,194,249)	(6,232,061)	(11,426,310)
Net Position, beginning, as adjusted	(470,525)	1,603,940	1,133,415
Net Position, ending	$ (71,280)	$ 3,377,322	$ 3,306,042

See accompanying notes to the financial statements.

CITY OF KINGSTON, NEW YORK
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
DECEMBER 31, 2018

	WATER FUND	SEWER FUND	TOTAL
Cash Flows From Operating Activities:			
Cash Received From Users	$ 4,664,842	$ 3,916,181	$ 8,581,023
Cash Paid To Employees	(4,936,522)	(2,560,187)	(7,496,709)
Cash Paid For Operating Expenses	1,483,183	(1,798,837)	(315,654)
Net Cash Provided by Operating Activities	1,211,503	(442,843)	768,660
Cash Flows From Capital and Related Financing Activities:			
Proceeds From Capital Debt	2,300,000	-	2,300,000
Proceed From Sale of Capital Assets	2,653	1,357	4,010
Federal Grant Revenue	8,904	1,743,076	1,751,980
State Grant Revenue	194,996	-	194,996
Purchase of Fixed Assets	(1,535,543)	(5,267,620)	(6,803,163)
Interest Payments on Bonded Indebtedness	(136,155)	(454,215)	(590,370)
Principal Payments on Bonded Indebtedness	(568,257)	(623,396)	(1,191,653)
Principal Payments on Long-Term Lease Obligations	-	(223,836)	(223,836)
Loans Provided/Paid, net	-	3,626,775	3,626,775
Net Cash Provided (Used) by Capital and Related Financing Activities	266,598	(1,197,859)	(931,261)
Cash Flows From Investing Activities:			
Rental Income	56,311	-	56,311
Interest Received	7,729	111,253	118,982
Net Cash Provided by Investing Activities	64,040	111,253	175,293
Net Increase (Decrease) in Cash and Cash Equivalents	1,542,141	(1,529,449)	12,692
Cash and Cash Equivalents at January 1, 2018	2,122,791	2,316,214	4,439,005
Cash and Cash Equivalents at December 31, 2018	$ 3,664,932	$ 786,765	$ 4,451,697
Reconciliation Of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income	$ 315,088	$ 371,911	$ 686,999
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	679,396	1,088,982	1,768,378
Changes in Assets and Liabilities:			
Decrease (Increase) in Accounts Receivable	(40,557)	(1,470,543)	(1,511,100)
Decrease (Increase) in Inventories	(21,175)	-	(21,175)
Decrease (Increase) in Prepaid Items	(15,463)	(42,571)	(58,034)
Decrease (Increase) in Due From Related Party	6,386	(119,784)	(113,398)
Increase (Decrease) in Accounts Payable	25,055	(402,589)	(377,534)
Increase (Decrease) in Deferred Outflows/Inflows, net	235,958	(243,722)	(7,764)
Increase(Decrease) in Accrued Expenses and Other Liabilities	26,815	375,473	402,288
Net Cash Provided by Operating Activities	$ 1,211,503	$ (442,843)	$ 768,660

See accompanying notes to the financial statements.

CITY OF KINGSTON, NEW YORK
STATEMENT OF NET POSITION
FIDUCIARY FUND
DECEMBER 31, 2018

	AGENCY FUNDS	EXPENDABLE TRUST
ASSETS		
Cash and Cash Equivalents	$ 407,940	$ 174,259
Due from Other Funds	-	322
Total Assets	$ 407,940	$ 174,581
LIABILITIES		
Escrow Funds Returnable and Other Liabilities	$ 383,774	$ 1,030
Due to Other Funds	24,166	-
Total Liabilities	407,940	1,030
NET POSITION	-	173,551
Total Liabilities and Net Position	$ 407,940	$ 174,581

See accompanying notes to the financial statements.

CITY OF KINGSTON, NEW YORK
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
DECEMBER 31, 2018

		EXPENDABLE TRUST
EARNINGS		
Donations and Grants	$	25,445
Interest		46
Total Earnings		25,491
DEDUCTIONS		
Recreation Expenses		12,382
Total Deductions		12,382
Change in Net Position		13,109
Net Position Held in Trust - Beginning		160,442
Net Position Held in Trust - Ending	$	173,551

See accompanying notes to the financial statements.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

City of Kingston, New York, (the "City") was established in 1872, and operates in accordance with its Charter and the various other applicable laws of the State of New York. The City operates under a Mayor/Council form of government. The Common Council is the legislative body responsible for overall operations, the Mayor serves as chief executive officer and the Comptroller serves as chief financial officer. The City provides the following services to its residents: public safety, transportation, economic opportunity and development, culture and recreation, home and community services and general and administrative support.

The financial reporting entity consists of a) the primary government, which is the City, b) organizations for which the City is financially accountable and c) other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete as set forth by GASB.

In evaluating how to define the City, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the City's reporting entity was made by applying the criteria set forth by GASB, including legal standing, fiscal dependency and financial accountability. Based upon the application of these criteria, the following component units are included in the City's reporting entity because of their operational or financial relationship with the City.

The accounting policies of the City conform to accounting principles generally accepted in the United States of America for governmental units as established by the Governmental Accounting Standards Board (GASB). The notes to the financial statements are an integral part of the statements and are intended to be read with them.

The City of Kingston Local Development Corporation (the "KLDC"), a not-for-profit corporation which was incorporated on June 1, 1994, administers economic development loans for businesses within the City of Kingston. It also developed and operates a business park for the City. It is governed by a board which is appointed by the Mayor. The City of Kingston Local Development Corporation financial statements are available at their offices located at Kingston City Hall, 420 Broadway, Kingston, New York. The KLDC is included in the City of Kingston's reporting entity as a discretely presented component unit.

The Kingston City Land Bank, Inc., (the "Land Bank"), a not-for-profit corporation, was incorporated on November 9, 2018 for the purpose of acquiring title to City-owned and other distressed properties in the City of Kingston, removing barriers to redevelopment, and returning them to the tax rolls in viable condition under sound management and ownership. It is governed by a board which includes, and is appointed by, the Mayor. The Land Bank's financial statements are available at its office at City Hall, 420 Broadway, Kingston, NY. The Land Bank is included in the City of Kingston's reporting entity as a discretely presented component unit.

The Kingston-Ulster Empire Zone was created by New York State to foster the creation of jobs, enhance the property tax base and encourage investment. The Mayor appoints the majority of the board. Activity for the Kingston-Ulster Empire Zone was minimal for the past year as the program is no longer supported by New York State. Therefore, since financial statements have not been prepared, the limited Empire Zone information has not been included in these financial statements.

The Dietz Stadium is jointly administered with the Kingston City School District and is excluded from the financial statements.

There were no significant transactions with component units other than that the City processes the payroll for, and is then reimbursed by, the KDLC.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statements of net position and activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenue.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

B. Government-wide and Fund Financial Statements – Continued

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Major individual funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year in which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current period. Only the portion of special assessments receivable due within the current period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following major funds:

1) Governmental Funds - The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following are the City's major governmental fund types:

    a) General Fund - the principal operating fund and includes all operations not accounted for and reported in another fund.

    b) Special Revenue Funds - used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific purposes other than debt service or capital projects. This fund is used to account for the activities of the Community Development Office which are funded by the U.S. Department of Housing and Urban Development ("HUD"). Effective as of fiscal year 2017, this fund utilizes a December 31 year-end, whereas the fund formerly reported a year end of June 30.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation – Continued

c) Debt Service Funds - used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on general obligation long term debt. Debt Service Funds are used when legally mandated for financial resources accumulated in a reserve for payment of future principal and interest on long-term indebtedness.

d) Capital Projects Funds - used to account for and report financial resources that are restricted, committed, or assigned to expenditure for the acquisition or construction of major capital facilities and equipment (other than those financed by business-type/proprietary funds).

2) Proprietary Funds - The focus of proprietary fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles are similar to businesses in the private sector. Both of the City's proprietary funds are classified as enterprise funds. Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, is to be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The City's Water and Sewer activities are accounted for as major enterprise funds.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds.

Fiduciary Funds are used to report assets which are held in a trust or agency capacity for others and are, therefore, not available to support City programs.

D. Pervasiveness of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including computation of other postemployment benefits, compensated absences, potential contingent liabilities and useful lives of long-lived assets.

E. Budgetary Data

Operating budgets - must be submitted by the Mayor in the form of a tentative budget to the Common Council at their regular meeting in October for the following calendar year. The tentative budget includes proposed expenditures and the proposed means of financing for the General and Sewer funds. After public hearings are conducted to obtain taxpayer comments, the Common Council adopts the budgets. Once adopted, the Common Council may amend the legally adopted budgets when unexpected modifications are required within NYS guidelines.

Other funds - capital projects are budgeted over the life of the respective projects and are also subjected to the Council review and approval process. Formal budgets are not required for the Water Fund (an enterprise fund); however, a budget is prepared as a guideline for expenditures. Budgetary controls for the Community Development office are established in accordance with applicable grant agreements which may cover more than one year.

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded for budgetary control purposes to reserve that portion of the applicable appropriations, is employed as a control in preventing over expenditure of established appropriations. Open encumbrances are reported as reservations of fund balance since they do not constitute expenditures or liabilities and will be honored through budget appropriations in the subsequent year.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

F. Property Taxes

The City of Kingston real property taxes are levied annually no later than December 31 and become a lien on January 1. The City of Kingston real property taxes are due in two installments. The first installment is due 45 days after the passage of the tax levy and the second is due 120 days later. Taxes for County purposes apportioned to the area of the County inside the City of Kingston and the Library are levied together with the general taxes for the City of Kingston on a single bill. The County and Library receive the full amount of their levies annually out of the first amounts collected on the combined bills. The collection of County taxes levied on properties within the City of Kingston and library taxes are enforced by the City. In addition, unpaid city school district taxes levied on properties within the City of Kingston are turned over to the City for enforcement.

G. Cash and Investments

The City's investment policies are governed by State statutes. In addition, the City has its own written investment policy. The City's monies must be deposited in FDIC-insured commercial banks or trust companies located within the State. The City is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements and obligations of New York State or its localities.

Collateral is required for demand deposits and certificates of deposit not covered by federal deposit insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and school districts.

H. Taxes and Other Receivables, and Uncollectible Accounts

Significant receivables include amounts due from customers primarily for water and sewer charges. No allowance for uncollectible accounts is maintained as uncollected accounts are added on to the subsequent year's tax bills. The General Fund reimburses the utility funds for the full amount even though the City may not have actually received payment.

At December 31, 2018, the City had total real property tax receivables of $5,047,900. On the fund financial statements, the taxes are offset by deferred inflows of resources in the amount of $4,220,733 for the City portion. The deferred portion represents the tax liens which were not collected within the first sixty days of the subsequent year. In the government-wide financial statements, property taxes receivable and related revenue include all amounts due to the City, regardless of when received.

Other revenues totaling $1,739,736 are deferred in the governmental fund financial statements as they were not received within 60 days following year-end and, therefore, are unavailable to pay liabilities of the current period. Other deferred revenue received after 60 days is recognized as revenue in the government-wide statements if grantor eligibility requirements are met.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

I. Notes Receivable

The following is a summary of notes receivable as of December 31, 2018:

Homeowner Loans - The Housing Rehabilitation Program is a federally funded program for income eligible homeowners in the City of Kingston offering up to $20,000 per household. The priority of the program is to address health and safety issues, building code violations, and to reduce the cumulative effects of deteriorating properties concentrated in certain neighborhoods of the city. It allows for an interest-free, deferred loan to the homeowner that is spread over a 10 year period. At the end of the tenth year of owner-occupied homeownership, the loan is completely forgiven.

	Balance 12/31/2017	Additions	Reductions	Balance 12/31/2018	Due in One Year
Homeowner Loans	$1,029,657	$ 53,843	$ -	$ 1,083,500	$ -
Total Loans	$1,029,657	$ 53,843	$ -	$ 1,083,500	$ -

J. Internal Balances

Amounts due to and due from within the same fund type have been eliminated in the Government-wide statements. See Note IV for a schedule detailing the interfund balances.

K. Inventories and Prepaid Items

Inventory is primarily composed of water meters and supplies.

Prepaid items represent payments made by the City for which benefits extend beyond year end.

L. Capital Assets

Capital assets are reported at historical cost. The City depreciates capital assets using the straight line method over the estimated useful lives of the assets. Capitalization thresholds and estimated lives of assets reported in the Government-wide statements are as follows:

	Capitalization Threshold	Estimated Useful Life
Buildings	$ 5,000	15 - 40 years
Improvements	5,000	15 - 40 years
Machinery and Equipment	5,000	3 - 40 years

M. Infrastructure

The City includes long-lived improvements to roads, property, and water systems as capital assets in the Government-wide statements. Infrastructure is reported at historical cost and is depreciated using the straight-line method over the estimated useful lives.

Under generally accepted accounting principles, the City is considered a small government and, as such, is required only to recognize infrastructure on a prospective basis.

Capitalization thresholds and estimated useful lives for infrastructure are as follows:

	Capitalization Threshold	Estimated Useful Life
Roads & Water	$ 5,000	15 - 40 years

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

N. Vested Employee Benefits

City employees are granted vacation and sick leave and earn compensatory absences in varying amounts. In the event of termination or upon retirement, an employee may be entitled to payment for accumulated vacation and sick leave and unused compensatory absences at various rates subject to certain maximum limitations. A liability for accrued vacation and sick time is reflected in the Government-wide statements under the heading "Compensated Absences." See Note IX.

The City employees participate in the New York State Employees' Retirement System and New York State Police and Fire Retirement System. See Note VI.

In addition to providing pension benefits, the City provides health insurance coverage for retired employees. Substantially all of the City's employees may become eligible for these benefits if they reach normal retirement age while working for the City. Health care benefits are provided through an insurance company whose premiums are based on the benefits paid during the year for the City. The City recognizes the cost of providing benefits by recording its share of insurance premiums as a governmental fund expenditure in the year paid. Substantially all of the City's employees may become eligible for these benefits if they reach normal retirement age and at least 10 or 20 years of service while working for the City. See Note VII.

O. Unemployment Insurance

City employees are covered by unemployment insurance. The City has chosen to discharge its liability to the New York State Unemployment Insurance Fund by means of the benefit reimbursement method. This is a dollar-for-dollar reimbursement to the Unemployment Insurance Fund for the benefits paid to former employees and charged to the City's account. The City is exempt from federal unemployment insurance tax.

P. Deferred Compensation

The City, through the New York State Deferred Compensation Board, offers its employees a Deferred Compensation Plan (the "Plan") created in accordance with Internal Revenue Code Section 457. The Plan, which is available to all eligible participants, permits participants to defer a portion of their salary (up to the IRS limits) until future years. Amounts deferred under the Plan are not available to the employee until termination, retirement, death or unforeseeable emergency. The City does not contribute to this plan.

Q. Risk Retention

The City assumes the liability for most risk including, but not limited to, property damage and personal injury liability. The City purchases commercial insurance to mitigate these risks, subject to certain deductibles. Judgments and claims are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated.

R. Equity Classification

1. Government-wide Statements

Equity is defined as net position and displayed in three components:

Net Investment in Capital Assets:
Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

R. Equity Classification – Continued

Restricted Net Position:
Consists of net assets with constraints placed on the use either by: 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or 2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position:
The remaining portion of net position that does not meet the definition of "restricted" or "net investment in capital assets".

2. Fund Financial Statements

Equity is defined as fund balance and displayed in five fund balance classifications, which are based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in the governmental funds:

Nonspendable:
Amounts that cannot be spent in the current period either because of their form or because they must be maintained intact. Prepaid expenses are nonspendable assets because, by definition, the money has already been spent.

Restricted:
Amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments or through constitutional provisions or enabling legislation.

Committed:
Amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority (the Common Council) before the end of the year. The same level of formal action is required to remove the constraint.

Assigned:
Amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level of decision-making authority or by its designated body or official. The purpose of the assignment must be narrower than the purpose of the General Fund. In funds other than the General Fund, assigned fund balance represents the residual amount of fund balance.

Unassigned:
Represents the residual amount of fund balance in the General Fund. In funds other than the General Fund, this classification should only be used to report a deficit balance.

3. Restricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, it is the City's policy to apply restricted funds before unrestricted funds, unless otherwise prohibited by legal requirements. Similarly, when an expenditure is incurred for which multiple classifications of fund balance are available the City's policy is to apply fund balance in the following order: restricted, committed, assigned, unassigned.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

S. Interfund Transfers

The operations of the City give rise to certain transactions between funds, including transfers to provide services and construct assets. Interfund transfers within fund categories are eliminated for the Statement of Activities. A detailed description of the interfund transfers that occurred during the year is provided in Note IV.

T. Subsequent Events

Management has evaluated subsequent events from December 31, 2018, through September 24, 2019, the date on which the financial statements were available to be issued.

II. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS AND GOVERNMENT-WIDE STATEMENTS

Due to the differences in the measurement focus and basis of accounting used in the governmental fund statements and the government-wide statements, certain financial transactions are treated differently. The differences result primarily from the economic focus of the government-wide statements, compared with the current financial resources focus of the governmental funds.

A. Total Fund Balances of Governmental Funds vs. Net Position of Governmental Activities

Total fund balances of the City's governmental funds differ from "net position" of governmental activities reported in the Statement of Net Position. This difference primarily results from the additional long-term economic focus of the Statement of Net Position versus the solely current financial resources focus of the Governmental Funds Balance Sheet.

The basic financial statements contain a detailed reconciliation of the items creating the differences between fund balance reported in the Governmental Funds Balance Sheet and Net Position reported on the Statement of Net Position.

(1) The costs of building and acquiring capital assets (land, infrastructure, buildings and equipment) financed from the governmental funds are reported as expenditures in the year they are incurred and the assets do not appear on the Balance Sheet. However, the Statement of Net Position includes those capital assets among the assets of the City as a whole, with their original costs capitalized and depreciation expensed annually over their useful lives.

Original Cost of Capital Assets	$ 88,051,992
Accumulated Depreciation	(43,188,702)
Capital Assets, Net	$ 44,863,290

(2) Workers compensation costs are reported as expenditures in the year they are incurred and the assets do not appear on the Balance Sheet. However, the Statement of Net Position includes additional prepaid amounts in the assets of the City as a whole.

Prepaid Expenses	$ 574,582

(3) Interest payable and other long-term liabilities are recognized in the government-wide statements under full accrual accounting. No accrual is recognized in the governmental fund statements for interest or other liabilities that were not paid from current financial resources.

Interest Payable at December 31, 2018	$ 206,680

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II. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS AND GOVERNMENT-WIDE STATEMENTS - CONTINUED

(4) The governmental funds do not include long-term liabilities because they are not due and payable in the current period. However, these liabilities are reported in the Statement of Net Position because they represent economic liabilities. Balances at year end were:

Bonds and Installment Obligations Payable	$ 13,212,630
Compensated Absences Payable	2,634,006
ERS & PFRS Pension Liability-Proportionate Share	3,423,220
Landfill Remediation Liability	533,008
Retirement System Obligations	1,174,496
Other Postemployment Benefits	142,091,750
	$ 163,069,110

(5) Deferred outflows related to the Other Postemployment Benefits are reported in the Statement of Net Position, but not in the governmental funds, because they are not due and payable in the current period. The balance at year end was:

Deferred Outflows of Resources	$ 1,391,109

(6) In the governmental funds, amounts due to the New York State Retirement System include costs incurred through year end that are expected to be liquidated with expendable available resources. In the Statement of Net Position, these amounts are recorded as of the retirement plan measurement date. This is the amount by which the fund liability is adjusted for the timing difference.

Due to Other Governments	$ (1,728,760)

(7) Deferred inflows related to grants, taxes and other receivables are reported on the accrual basis in the Statement of Net Position, but on the modified accrual basis in the governmental funds. The adjustments between the two bases at year end were:

Deferred Inflows of Resources	$ (6,111,312)

(8) Deferred outflows and inflows related to pensions are reported in the Statement of Net Position, but not in the governmental funds, because they are not due and payable in the current period. Balances at year end were:

Deferred Outflows of Resources	$ 8,231,037
Deferred Inflows of Resources	(7,432,853)
	$ 798,184

II. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS AND GOVERNMENT-WIDE STATEMENTS - CONTINUED

B. Explanation of Differences between Governmental Funds Operating Statement and the Statement of Activities

Differences between the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance and the Statement of Activities fall into one of three broad categories:

- Long-term revenue differences arise because governmental funds report revenues only when they are considered "available," whereas the Statement of Activities reports revenues when earned. Differences in long-term expenses arise because governmental funds use a current financial resource measurement focus, whereas the Statement of Activities uses an economic resource measurement focus.
- Capital asset transaction differences include the difference between recording an expenditure for the purchase of capital assets in the governmental fund statements and depreciation expense on those items as recorded in the Statement of Activities.
- Long-term debt transaction differences occur because both interest and principal payments are recorded as expenditures in the governmental fund statements when paid, whereas interest payments are recorded in the Statement of Activities as incurred and principal payments are recorded as a reduction of liabilities in the Statement of Net Position.

The basic financial statements contain a detailed reconciliation of the items creating the differences between the change in fund balance reported in the governmental fund statements and the change in net position reported in the Statement of Activities.

Total Revenues and Other Funding Sources

Total revenues reported in governmental funds	$ 46,177,197
Recognition of deferred property taxes	297,906
Recognition of deferred grant revenue	846,078
Recognition of deferred bond premiums	109,297
Revenues previously recognized under full accrual	(891,956)
Total revenues reported in the Statement of Activities	$ 46,538,522

Total Expenditures/Expenses

Total expenditures reported in governmental funds	$ 46,030,929
In the Statement of Activities, certain operating expenses (compensated absences) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This is the amount by which the liability for compensated absences increased during the year.	68,665
In the Statement of Activities, the expenses for other postemployment benefits are measured based on the actuarially determined OPEB Liability of the City. In the governmental funds, however, these expenditures are measured by the amount of financial resources used (essentially the amounts paid). This is the amount by which the OPEB Liability exceeded the amount of financial resources used during the year.	5,793,385

II. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS AND GOVERNMENT-WIDE STATEMENTS - CONTINUED

B. Explanation of Differences between Governmental Funds Operating Statement and the Statement of Activities – Continued

In the Statement of Activities, pension expense related to ERS and PFRS defined benefit plans is measured as the change in the City's proportionate shares of the net pension assets and liabilities as of the measurement dates for each plan. In the governmental funds, however, these expenditures are recognized as the sum of (1) amounts paid by the employer to the pension plan, and (2) the change between beginning and ending balances of amounts normally expected to be liquidated with expendable available financial resources. This is the amount by which pension expense was greater than the amount of financial resources expended during the year.	485,572
Interest payable is recognized in the government-wide statements under full accrual accounting, whereas it is recognized when paid in the governmental fund statements. This is the amount by which interest payable for the current year exceeds the interest payable for the prior	133,773
When the purchase or construction of capital assets is financed through governmental funds, the resources expended for those assets are reported as expenditures in the year they are incurred. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital asset additions of $3,861,426 exceeded depreciation expense of $3,738,148 in the current year.	(123,278)
Repayment of principal is an expenditure in the governmental funds but reduces the long-term liability in the Statement of Net Position and does not affect the Statement of Activities.	(2,956,085)
The cost of prepaid assets are generally reported as expenditures in the year they are incurred and the assets do not appear on the balance sheet, but the Statement of Net Position includes all prepaid assets of the City as a whole.	(204,860)
The loss on bond refundings is deferred and amortized into expense over the life of the debt. This is the current amortization expense for the bond refunding loss.	24,587
Total expenses reported in the Statement of Activities	$ 49,252,688

III. CASH

At December 31, 2018, the carrying amount of the City’s deposits (cash, certificates of deposit and interest-bearing savings accounts) was $15,704,987 and the bank balance was $15,787,025. The City’s deposits at December 31, 2018, and during the year then ended, were entirely covered by FDIC Insurance or by pledged collateral held by the City’s agent bank in the City’s name. Petty Cash is included in Cash and Cash Equivalents and totaled $1,250 at year end.

IV. INTERFUND ACTIVITY

Interfund receivables and payables at December 31, 2018 were as follows:

FUND	RECEIVABLE	PAYABLE
General	$ 3,873,668	$ (1,881,523)
Capital Projects	428,728	(1,920,771)
Debt Service	336,281	(2,709,971)
Subtotal Governmental funds	4,638,677	(6,512,265)
Proprietary funds:		
Water	-	(10,966)
Sewer	4,153,118	(2,244,720)
Subtotal Proprietary funds	4,153,118	(2,255,686)
Fiduciary Funds:		
Trust & Agency	-	(24,166)
Private Purpose Trust	322	-
Subtotal Fiduciary funds	322	(24,166)
TOTALS	**$ 8,792,117**	**$ (8,792,117)**

Interfund revenues and expenditures at December 31, 2018 were as follows:

	TRANSFERS IN	TRANSFERS OUT
General	$ -	$ (1,800,327)
Capital Projects	78,355	(344,509)
Debt Service	2,066,481	-
Subtotal Governmental funds	2,144,836	(2,144,836)
TOTALS	**$ 2,144,836**	**$ (2,144,836)**

Interfund transfers were made for the following purposes:

- Repayment of City's debt is done through the debt service fund.

V. CAPITAL ASSETS

Capital asset balances and activity for the year ended December 31, 2018 were as follows:

	Beginning Balance	Additions	Disposals/ Reclassifications	Ending Balance 12/31/2018
Governmental Activities:				
Land	$ 192,500	$ -	$ -	$ 192,500
Construction in Progress	1,610,758	1,054,836	-	2,665,594
Depreciated Assets:				
Buildings	13,232,255	-	-	13,232,255
Improvements	17,816,857	198,530	-	18,015,387
Infrastructure	34,170,852	825,253	-	34,996,105
Machinery and Equipment	17,431,267	1,782,807	(263,923)	18,950,151
Total Capital Assets	84,454,489	3,861,426	(263,923)	88,051,992
Less Accumulated Depreciation:				
Buildings	6,542,387	287,852	-	6,830,239
Improvements	7,632,153	781,957	-	8,414,110
Infrastructure	12,387,336	1,463,034	-	13,850,370
Machinery and Equipment	13,152,601	1,205,305	(263,923)	14,093,983
Total Accumulated Depreciation	39,714,477	3,738,148	(263,923)	43,188,702
Net Governmental Assets	44,740,012	123,278	-	44,863,290
Business-Type Activities:				
Land	363,659	-	-	363,659
Construction in Progress	3,884,178	4,863,782	-	8,747,960
Depreciated Assets:				
Buildings and Improvements	23,612,144	256,452	(104,082)	23,764,514
Infrastructure	31,548,517	856,509	-	32,405,026
Machinery and Equipment	4,323,510	698,387	(9,902)	5,011,995
Total Capital Assets	63,732,008	6,675,130	(113,984)	70,293,154
Less Accumulated Depreciation:				
Buildings and Improvements	15,179,566	740,001	(104,082)	15,815,485
Infrastructure	9,145,793	760,952	-	9,906,745
Machinery and Equipment	2,771,111	267,425	(9,902)	3,028,634
Total Accumulated Depreciation	27,096,470	1,768,378	(113,984)	28,750,864
Net Business-Type Assets	36,635,538	4,906,752	-	41,542,290
Primary Government Net Assets	$ 81,375,550	$ 5,030,030	$ -	$ 86,405,580

General Government	$ 556,159
Public Safety	548,571
Transportation	1,361,366
Culture and Recreation	404,176
Home and Community Services	867,876
Total governmental activities depreciation	$ 3,738,148

VI. PENSION PLANS

Plan Description

The City participates in the New York State and Local Employees' Retirement System (ERS) and the New York State and Local Police and Fire Retirement System (PFRS). These are cost-sharing multiple-employer retirement systems. The Systems provide retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the Systems. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the Systems and for the custody and control of their funds. The Systems issue a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement Systems, Gov. Alfred E. Smith State Office Building, Albany, New York 12244.

Funding Policy

The Systems are noncontributory except for Tier 3, 4, 5 and 6 employees who joined the New York State and Local Employees' Retirement System after July 27, 1976, who contribute 3% to 6% of their salary. Under the authority of the NYSRSSL, the Comptroller shall certify annually the rates, expressed as proportions of member payroll and employer contributions, used in computing the contributions required to be made by employers to the pension accumulation fund. An Eligible Tier 3 or 4 member with ten or more years of membership, or ten years credited service, will not be required to contribute to the Retirement System. Tier 5 and 6 members must continue to contribute throughout their employment.

The City is required to contribute at an actuarially determined rate. The required contributions for the current year and two preceding years were:

Plan Year Ended March 31	ERS	PFRS
2019	$ 1,272,396	$ 2,305,012
2018	$ 1,357,915	$ 2,438,708
2017	$ 1,323,022	$ 2,288,926

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2018, the City reported liabilities of $1,014,867 and $2,702,179 for its proportionate share of the net pension liability for each of the Systems. The net pension liability was measured as of March 31, 2018 for ERS and PFRS. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the Systems relative to the projected contributions of all participating members, as actuarially determined. This information was provided to the City by the ERS and PFRS Systems.

At March 31, 2018, the City's proportion of the ERS net pension liability was 0.0315656%. At March 31, 2017, the City's proportion of the ERS net pension liability was 0.0311000%.

At March 31, 2018, the City's proportion of the PFRS net pension liability was 0.2673421%. At March 31, 2017, the City's proportion of the PFRS net pension liability was 0.2674175%.

VI. PENSION PLANS – CONTINUED

For the year ended December 31, 2018 the City recognized pension expense of $1,344,333 for ERS and $2,642,256 for PFRS. At December 31, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to pensions for the following sources:

	Deferred Outflows or Resources		
	ERS	PFRS	Total
Differences between expected and actual experience	$ 362,814	$ 1,110,522	$ 1,473,336
Changes of assumptions	674,510	2,044,319	2,718,829
Net difference between projected and actual earnings on pension plan investments	1,477,451	2,183,816	3,661,267
Changes in proportion and difference between the City's contributions and proportionate share of contributions	276,251	230,094	506,345
City's contributions subsequent to the measurement date	952,676	-	952,676
Total	$ 3,743,702	$ 5,568,751	$ 9,312,453

	Deferred Inflows or Resources		
	ERS	PFRS	Total
Differences between expected and actual experience	$ 299,816	$ 716,954	$ 1,016,770
Net difference between projected and actual earnings on pension plan investments	2,916,700	4,398,088	7,314,788
Changes in proportion and difference between the City's contributions and proportionate share of contributions	2,153	28,744	30,897
Total	$ 3,218,669	$ 5,143,786	$ 8,362,455

City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended:	ERS	PFRS
2019	$ 330,789	$ 614,280
2020	245,996	552,515
2021	(690,977)	(516,387)
2022	(313,732)	(352,693)
2023	281	127,250

VI. PENSION PLANS – CONTINUED

Actuarial Assumptions

The total pension liability as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date.

Significant actuarial assumptions used in the valuations were as follows:

	ERS	PFRS
Measurement Date	March 31, 2018	March 31, 2018
Investment Rate of Return	7.00% compounded annually net of investment expense	7.00% compounded annually net of investment expense
Projected Salary Increases	3.80%	4.50%
Decrement Tables	April 1, 2010 - March 31, 2015 System's Experience	April 1, 2010 - March 31, 2015 System's Experience
Inflation Rate	2.50%	2.50%
Mortality Improvement	Society of Actuaries Scale MP - 2014	Society of Actuaries Scale MP - 2014

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by each of the target asset allocation percentages and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation for both retirement systems are summarized below:

	ERS and PFRS	
Measurement Date	March 31, 2018	
Asset Class:	Target Allocation	Long-term Expected Real Rate of Return
Domestic Equity	36%	4.55%
International Equity	14%	6.35%
Private Equity	10%	7.75%
Real Estate	10%	5.80%
Absolute Return Strategies	2%	4.00%
Opportunistic Portfolio	3%	5.89%
Real Assets	3%	5.54%
Bonds and Mortgages	17%	1.31%
Cash	1%	-0.25%
Inflation-indexed bonc	4%	1.50%
Total	100%	

VI. PENSION PLANS – CONTINUED

Discount Rate

The discount rate used to calculate the total pension liability was 7.0% for ERS and 7.0% for PFRS. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption

The following presents the City's proportionate share of the ERS and PFRS net pension liabilities calculated using the discount rates referred to above, as well as what the City's proportionate share of each net pension asset/(liability) would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate referred to above:

ERS	1% Decrease 6.0%	Current Assumption 7.0%	1% Increase 8.0%
Employer's Proportionate Share of the Net Pension Asset/(Liability)	$ (7,708,221)	$ (1,014,867)	$ 4,640,255

PFRS	1% Decrease 6.0%	Current Assumption 7.0%	1% Increase 8.0%
Employer's Proportionate Share of the Net Pension Asset/(Liability)	$ (13,236,005)	$ (2,702,179)	$ 6,133,230

Pension Plan Fiduciary Net Position

The components of the current-year net pension liability of the employers as of March 31, 2018, were as follows:

	(Dollars in Thousands) ERS	PFRS
Measurement Date	March 31, 2018	March 31, 2018
Employers' total pension liability	$ (183,400,590)	$ (32,914,423)
Plan net position	180,173,145	31,903,666
Employers' net pension asset/(liability)	$ (3,227,445)	$ (1,010,757)
Ratio of plan net position to the employers' total pension asset/(liability)	98.24%	96.93%

Payables to the Pension Plan

For ERS, employer contributions for the plan year ended March 31, 2019 were paid to the System in December 2018. Prepaid retirement contributions as of December 31, 2018 amounted to $318,099.

For PFRS, employer contributions for the plan year ended March 31, 2019 were paid to the System in February 2019. Accrued retirement contributions as of December 31, 2018 amount to $1,728,760.

VII. OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The City provides postemployment health insurance coverage to retired employees through a self-administered single employer plan in accordance with the provisions of various employment contracts and human resource policies. The benefit levels, employee contributions and employer contributions are governed by the City's contractual agreements. A trust that meets the criteria in paragraph 4 of GASB Statement 75 has not been established.

Benefits Provided
The City's Other Post-Employment Benefits ("OPEB") plan subsidizes the cost of healthcare to eligible retired employees and their spouses and dependent children. Eligibility is based on the respective rules of the New York State and Local Employees Retirement System (ERS) as well as the provisions of the City's agreements with its employees. The following eligibility rules current apply to the City's employees:

- Public Safety: eligibility for retirement under ERS; 20 years of service
- Staff and water department: eligibility for retirement under ERS; after age 55 with at least 10 years of service

Medical and prescription drug benefits are offered to retirees on a City-subsidized basis. Upon attaining age 65 or upon disability retirement, Medicare (Parts A and B) becomes the primary provider for hospital insurance and supplementary medical insurance, with the City's plan providing an additional layer of coverage. The City reimburses Medicare Part B premiums for retirees and their spouses.

The benefit terms are dependent on which contract covers the employee. Contribution rates for new retirees are as follows:

				City Contributions (Fixed)		Reimburse Part B Premium		
Group	Provider Options	Years of Service		Individual	Family	Individual	Spouse	Surviving Spouse
Staff	NYSHIP	10 - 25+	Under 65	1,015.00	1,174.00	Y	Y	Y
		10 - 25+	Over 65	444.00	N/A			
Public Safety	NYSHIP	20 - 25+	Under 65	1,015.00	1,174.00	Y	Y	Y
		20 - 25+	Over 65	444.00	N/A			
Water Dept.	NYSHIP	10 - 30	Under 65	913.50	821.80	Y	Y	Y
		10 - 30	Over 65	399.60	N/A	`		
		30+	Under 65	1,015.00	1,174.00			
		30+	Over 65	444.00	N/A			

The City's contribution is equivalent to the portion of health insurance premiums paid that are allocated to retirees, estimated to be $3,505,480 during the year ended December 31, 2018.

Employees Covered by Benefit Terms

At December 31, 2018, the following employees were covered by benefit terms:

Active employees	288
Retired	326
Total employees covered by benefit terms	614

Total OPEB Liability
The City obtained an actuarial valuation report as of December 31, 2018. The liability for other postemployment benefits was measured as of December 31, 2018 and totaled $162,275,846.

VII. OTHER POSTEMPLOYMENT BENEFITS – CONTINUED

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation Rate	3.00%
Projected Salary Increases, Including Wage Inflation	3.00%
Discount Rate	3.64%
Healthcare Cost Trend Rates	Pre-65: 8.0% for pharmacy, medical, dental and vision for 2019, reduced incrementally to an ultimate rate of 5.0% after 7 years Post-65: Same
Current Retiree's Share of Benefit Related Costs	Retirees pay based on specific cost sharing agreement
Future Retiree's Share of Benefit Related Costs	Retirees pay based on specific cost sharing agreement

- The discount rate was based on a review of the yield derived from the 20 Year AA Municipal GO Bond Rate Index per Fidelity Investments.
- Mortality Rates were based on April 1, 2010 – March 31, 2015 NYSLRS experience with adjustments for mortality improvements based on the SOA Scale MP-2014.
- The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study for the period April 1, 2010 – March 31, 2015.

Changes in the Total OPEB Liability during the year ended 12/31/18:

Balance - Beginning	$ 154,073,954
Changes for the Year:	
Service Cost	4,228,337
Interest	5,544,492
Differences Between Expected and Actual Experience	1,934,543
Benefit Payments	(3,505,480)
Net Changes	8,201,892
Balance - Ending	$ 162,275,846

VII. OTHER POSTEMPLOYMENT BENEFITS – CONTINUED

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following table presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or higher than the current discount rate.

	1% Decrease 2.64%	Discount Rate 3.64%	1% Increase 4.64%
Total OPEB Liability	$ 191,454,611	$ 162,275,846	$ 133,097,080

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following table presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage point lower or higher than the healthcare cost trend rate.

	1% Decrease 7.0% decreasing to 4.0%	Healthcare Cost Trend Rate 8.0% Decreasing to 5.0%	1% Increase 9.0% decreasing to 6.0%
Total OPEB Liability	$ 132,664,708	$ 162,275,846	$ 198,071,674

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2018, the City recognized OPEB expense of $8,201,892. At December 31, 2018, the City reported the following deferred outflows of resources related to OPEB.

	Deferred Outflows of Resources
Differences between expected and actual experience	$ 1,547,650
Total	$ 1,547,650

City contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended December 31, 2019. Other amounts recognized in the deferred inflows of resources related to OPEB will be recognized in the OPEB expense as follows:

For Year Ending December 31,	Amount
2019	$ 386,913
2020	386,912
2021	386,912
2022	386,913
	$ 1,547,650

VIII. SHORT-TERM DEBT

Liabilities for bond anticipation notes (BANs) are generally accounted for in the capital projects and enterprise funds. Principal payments must be made annually. State law requires that BANs issued for capital purposes be converted to long-term obligations within five years after the original issue date.

The following is a summary of the City's outstanding bond anticipation notes as of December 31, 2018:

Description	Balance 12/31/2017	New Issues	Payments	Converted to Bonds	Balance 12/31/2018
DUE IN ONE YEAR					
Bond Anticipation Notes:					
Governmental Activities:					
Equipment/Improvement	$ -	$ 1,030,433	$ -	$ -	$ 1,030,433
Equipment/Improvement	7,896,264	-	(860,264)	(7,036,000)	-
Total Governmental Activities:	7,896,264	1,030,433	(860,264)	(7,036,000)	1,030,433
Business-type Activities:					
Equipment/Improvement	-	3,667,030	-	-	3,667,030
Equipment/Improvement	5,109,623	-	(215,623)	(4,894,000)	-
Water Improvements	-	2,300,000	-	-	2,300,000
Total Business-type Activities	5,109,623	5,967,030	(215,623)	(4,894,000)	5,967,030
Total Bond Anticipation Notes	$13,005,887	$ 6,997,463	$ (1,075,887)	$ (11,930,000)	$ 6,997,463

Governmental activities	
Interest Paid	$ 67,532
Less: Interest accrued - prior year	(35,465)
Plus: Interest accrued - current year	1,803
	$ 33,870
Business-type Activities	
Interest Paid	$ 50,512
Less: Interest accrued - prior year	(10,607)
Plus: Interest accrued - current year	50,779
	$ 90,684

IX. LONG-TERM DEBT

The City borrows money for various purposes, including acquiring land and equipment or constructing buildings and improvements. This borrowing enables the cost of these capital assets to be borne by the present and future taxpayers who benefit from the capital assets. The debt is backed by the full faith and credit of the City.

At December 31, 2018, the total long-term principal indebtedness outstanding of the City, was $32,704,940. See Schedule of Indebtedness.

Governmental activities	
Interest Paid	$ 280,861
Less: Interest accrued - prior year	(58,939)
Plus: Interest accrued - current year	204,877
Interest Expense	426,799
Less: Library portion of interest paid and accrued	(26,220)
Plus: Loss on Refunding	24,587
Total Governmental Activities Interest	$ 425,166
Business-type Activities	
Interest Paid	$ 349,522
Less: Interest accrued - prior year	(45,794)
Plus: Interest accrued - current year	234,950
Interest Expense	$ 538,678

Advance Refunding of Public Improvement Debt

In May 2005, the City issued $3,335,000 in serial bonds, and in July 2006, issued $4,116,824 in serial bonds through the Depository Trust Company. The proceeds were used to fund public improvements in the City, with $4,981,824 allocated to General Fund, $2,395,000 allocated for Sewer purposes, and $75,000 allocated for Water purposes. The net proceeds of the 2015 refunding, $2,932,469, after payment of $70,850 in underwriting and other issuance costs, were used to purchase state and local securities. These securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded debt. As of August 19, 2015, the escrow funds were deposited to pay the refunded debt of $2,810,000. The outstanding principal balance on the refunding debt totaled $1,510,000 at December 31, 2018, with an average interest rate of 3.95%.

IX. LONG-TERM DEBT – CONTINUED

Long-term liability balances and activity for the year are summarized below:

	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
Governmental Activities:					
Bonds payable	$ 7,369,654	$ 7,036,000	$ (1,666,848)	$ 12,738,806	$ 1,311,848
Retirement system obligations	1,832,794	-	(658,298)	1,174,496	201,039
Compensated absences	2,565,341	68,665	-	2,634,006	-
Landfill closure liability	566,810	-	(33,802)	533,008	34,303
Installment debt	604,322	-	(130,498)	473,824	135,411
Share of net pension liability	7,582,822	-	(4,159,602)	3,423,220	-
OPEB liability	134,907,256	7,184,494	-	142,091,750	-
Total governmental	155,428,999	14,289,159	(6,649,048)	163,069,110	1,682,601
Business-type Activities:					
Bonds payable	13,316,345	4,900,704	(1,075,152)	17,141,897	1,255,152
Bond anticipation note payable	1,973,713	140,369	(39,500)	2,074,582	-
Retirement system obligations	212,079	-	(123,922)	88,157	14,898
Compensated absences	485,977	-	(48,000)	437,977	16,840
Installment debt	1,358,637	-	(270,837)	1,087,800	280,222
Share of net pension liability	868,322	-	(574,496)	293,826	-
OPEB liability	19,166,697	1,017,398	-	20,184,095	-
Other long-term liability	20,301	-	(20,301)	-	-
Total business-type	37,402,071	6,058,471	(2,152,208)	41,308,334	1,567,112
Total Long Term Debt	$ 192,831,070	$ 20,347,630	$ (8,801,256)	$ 204,377,444	$ 3,249,713

Activity for compensated absences is shown at net due to the impracticality of determining these amounts separately. Payments of compensated absences are dependent upon future factors and, therefore, the timing of such payments cannot be determined. Compensated absences are reflected as a long-term liability in the Statement of Net Position.

The following is a summary of the maturity of long-term indebtedness:

	Governmental Activities		Business-type Activities			
			Sewer Fund		Water Fund	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	$ 1,311,848	$ 470,524	$ 807,397	$ 416,131	$ 447,755	$ 212,077
2020	1,185,143	329,668	845,095	337,368	458,466	179,797
2021	1,127,143	295,711	830,095	310,020	468,762	165,623
2022	1,048,236	264,473	838,764	283,798	474,000	150,512
2023	846,228	237,349	814,772	256,923	485,000	134,478
2024-2028	3,547,208	828,651	3,445,792	884,261	1,979,000	439,652
2029-2033	2,186,000	397,318	2,327,000	339,160	1,402,000	166,521
2034-2038	1,487,000	101,930	1,088,000	80,521	430,000	31,949
	$ 12,738,806	$ 2,925,624	$ 10,996,915	$ 2,908,182	$ 6,144,983	$ 1,480,609

Constitutional Debt Limit- As of the December 31, 2018 calculation the projected net indebtedness of the City of Kingston aggregated $40,507,667. Of this amount, $25,976,961 was subject to the constitutional debt limit and represented approximately 26% of its limit.

IX. LONG-TERM DEBT – CONTINUED

Sources of Repayment - Governmental activities debt will be repaid from the General Fund and business-type debt will be repaid from the applicable enterprise fund. Compensated absences, retirement and OPEB liabilities are paid from the fund responsible for the employee's compensation. Generally all other liabilities are paid from the General Fund.

Loans Payable:

1. NYS Environmental Facilities Corp - The Water Department received $1,183,625 from the Clean Water & Drinking Water Revolving Fund Revenue Bond of 1998 for improvements to its filtration plant. In addition, the Department received $2,545,816 from the 2004 Bond and $571,283 from the 2005 Bond for improvements to the water treatment plant. Interest payments are reduced by subsidies from the state.

2. NYS Environmental Facilities Corp - The City received $1,552,579 from the Clean Water & Drinking Water Revolving Fund Revenue Bond series 2005B for the Wilbur Avenue Siphon project and pretreatment pump station. Interest payments are reduced by subsidies from the state. The total interest due on these bonds for the current year was reduced by $23,554.

3. NYS Environmental Facilities Corp - The City received $5,819,243 from the Clean Water & Drinking Water Revolving Fund Revenue Bond series 2011C for sewer improvements. Interest payments are reduced by subsidies from the state. The total interest due on these bonds for the current year was reduced by $74,841.

Landfill Costs:

State and federal laws and regulations required the City to place a final cover on its landfill site and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The final closure of the landfill took place in 1998. The current estimated remaining liability is $533,008 and is reported with other long-term liabilities in the government-wide statement of net assets. Actual costs may vary due to inflation, changes in technology, or changes in regulations.

X. DEFICT FUND BALANCES

The Capital Projects Fund had a deficit fund balance at December 31, 2018. The deficit will be eliminated as short-term debt is converted to permanent financing.

XI. COMMITMENTS AND CONTINGENCIES

Grant Funding
The City participates in a number of grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The audits of these programs may be conducted, in accordance with grantor requirements, on a periodic basis. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amounts, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City believes, based upon its review of current activity and prior experience, the amount of such disallowances, if any, will be minimal.

Judgments and Claims
There are several pending and/or threatened claims against the City for personal injury and/or property damages. In the opinion of counsel, most of these claims are either fully insured or their settlement will not have a material effect on the financial statements. Judgments and claims are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated. However, the City has adopted an insurance program which includes a self-insurance portion. The City has reserved $155,804 for claims in addition to amounts included in the annual budget.

Also, several property owners within the City have filed certiorari claims for reductions in assessed valuations. In the opinion of counsel, the results of these proceedings cannot be determined at this time.

Authorized Debt
In addition to the debt IN Notes VIII and IX, $39,858,760 had been authorized but was unissued at December 31, 2018.

XI. COMMITMENTS AND CONTINGENCIES - CONTINUED

Capital Projects
The Water Department and the City of Kingston other than the Water Department have prepared four and five-year capital plans. The current estimated total cost of projects contemplated for the next five years is $2,604,382 for the Water Department and $25,551,258 for the City other than the Water Department. These projects are prioritized based on criteria, the highest of which is that the project is legally mandated. Unfortunately, only a portion of these projects will be undertaken due to limitations on funding sources, which include a combination of budget appropriations, grants and borrowing.

XI. JOINTLY GOVERENED ORGANIZATION

The City of Kingston and Kingston City School District have undertaken the joint operation and maintenance of Dietz Stadium, a recreational facility, through the Dietz Stadium Commission. The Mayor appoints three members of the seven-member board. This activity is excluded from the financial statements of all participating municipalities. The City has no equity interest in the Commission. All expenses are shared equally by the parties. The City records these expenses in the General Fund.

XII. LEASE AGREEMENTS

In August 2005, the City entered into an agreement with Aslan Environmental Services to implement and manage a process for converting sludge into bio-solid pellets with equipment provided by Aslan. The initial term of the agreement was for 10 years; however, it was later increased to 15 years. Currently, the City is in litigation with Aslan. $-0- was paid in 2018. The City has been processing their sludge with outside agencies, primarily Ulster County Resource Recovery Agency (UCRRA).

XIII. PROPERTY TAX ABATEMENTS

The City is a party to 11 real property tax abatement agreements under Article 18-A of the real property law. These agreements provide for abatement of real property taxes in exchange for a payment in lieu of taxes (PILOT) in compliance with RPTL 412-A, Article V & XI of the Private Housing Finance Law, Title I of Article 18-A of NYS GML Exemption Policy. In accordance with this policy, the City and the Ulster County IDA grant PILOTs for various activities, such as new construction, purchasing of an existing facility, or the improvement or expansion of an existing facility.

The following provides information related to the PILOT agreements in effect for the year ended December 31, 2018:

Start Date	Agreement	Total Assessed Value	2018 City Tax Rate	2018 City Tax Value Without Exemptions**	City PILOT and Tax Received For 2018	City Taxes Abated For 2018 *	Potentially Eligible for RPTL 581a
2014	EA Flathbush, LLC	$ 1,680,000	$ 17.385152	$ 29,207.06	$ 21,793.16	$ 7,413.90	No
2015	Golden Hill Acquisition LLC	$ 8,206,000	$ 17.385152	$ 142,662.56	$ 48,761.21	$ 93,901.35	No
2005	Benedictine Hospital	$ 2,149,000	$ 17.385152	$ 37,360.69	$ 15,299.20	$ 22,061.49	No
2009	MHVFCU - Kingston	$ 1,341,000	$ 17.385152	$ 23,313.49	$ 14,762.60	$ 8,550.89	No
2014	JBT Holdings LLC	$ 2,730,000	$ 17.385152	$ 47,461.46	$ 25,705.58	$ 21,755.88	No
2015	Lace Mill Limited Partnership	$ 4,414,000	$ 17.385152	$ 76,738.06	$ 17,783.70	$ 58,954.36	Yes
2006	Kingston Property Associates (Springbrook Village)	$ 7,057,000	$ 17.385152	$ 122,687.02	$ 124,183.00	$ (1,495.98)	Yes
1961	Rondout Gardens	$ 6,261,000	$ 17.385152	$ 108,848.44	$ 7,012.85	$ 101,835.59	Yes
2008	Anderson Center (Valentine Ct) **	$ 321,000	$ 17.385152	$ 5,580.63	$ 3,019.76	$ 2,560.87	No
2002	Brigham Senior Housing LP	$ 1,387,000	$ 17.385152	$ 24,113.21	$ 22,618.12	$ 1,495.09	Yes
2015	Birchwood Village LP	$ 4,345,000	$ 17.385152	$ 75,538.49	$ 12,286.94	$ 63,251.55	Yes

*The amount listed in the "City Taxes Abated For 2018" column is based upon market value assessments. These figures would be significantly lower is eligible properties were valued using RPTIL 581a valuation methodology.

**Valentine Court property is owned by a Non-Profit entity eligible and receiving full tax exemption under RPTL 420 (wholly exempt).

XV. SUBSEQUENT EVENTS

In March 2019, the Common Council authorized the dissolution of the transit service in the City of Kingston and the payment of funding as described in a Memorandum of Agreement with the County of Ulster (the "County"), upon initiation of expanded transit service provided by the County in the City. The funding commitment totals $1,237,500 and is payable over five years.

In April 2019, the Common Council committed to using $640,000 of fund balance in the General Fund for various capital projects.

In August 2019, the City issued a bond anticipation note in the amount of $9,732,462. This bond anticipation note included $5,495,000 of new debt with the balance of $4,237,462 used to refinance outstanding debt.

XVI. CUMULATIVE EFFECT ADJUSTMENT

For the calendar year ended December 31, 2018, the City implemented GASB No. 75 – Accounting and Financial Reporting for Postemployment Benefits Other than Pensions (OPEB). The implementation of Statement No. 75 resulted in the recalculation of liabilities related to the City's OPEB as of December 31, 2017. There were also other corrections for prior year's expenses and revenue.

The City's net position has been restated as follows:

	Governmental Activities	Business-type Activities
Net Position Beginning of Year	$(14,803,328)	$ 12,559,725
GASB 75 Implementation:		
Removal of Total OPEB Liability under Statement 45	56,129,613	7,740,387
Restated Total OPEB Liability under Statement 75	(134,907,257)	(19,166,697)
Net change in Net Position for Statement 75 implementation	(78,777,644)	(11,426,310)
Adjustment to prior year deferred outflows	(295,945)	-
Adjustment to bond premium balance	(109,297)	-
Timing change for CDBG revenues and expenses	(96,116)	-
Adjustment to grant revenue deferral	(549,212)	-
Net Position Beginning of year, as restated	$(94,631,542)	$ 1,133,415

XVII. NEW ACCOUNTING PRINCIPLES

GASB has issued Statement 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, which improves accounting and financial reporting by state and local governments for postemployment benefits other than pensions. It also improves the information provided by state and local governmental employers about support for OPEB that is provided by other entities. The City adopted this standard for the December 31, 2018 financial statements as required.

In January of 2017, GASB issued Statement No. 84, Fiduciary Activities. The objective of Statement No. 84 is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. Statement No. 84 establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on: (1) whether a government is controlling the assets of the fiduciary activity, and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of GASB 84 are effective for reporting periods beginning after December 15, 2018. The City is currently evaluating the effect of GASB 84 on its financial statements.

In March 2017, GASB issued Statement 85, Omnibus 2018. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). The City is required to implement this standard for the year ending December 31, 2019 financial statements. The implementation of this standard is not expected to have a substantive effect on the City's net position.

XVII. NEW ACCOUNTING PRINCIPLES (CONTINUED)

In June 2017, GASB issued Statement 87, Leases. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The City is required to implement this standard for the year ending December 31, 2020. The City has not evaluated the effect of GASB 87 on its financial statements.

In March 2018, GASB issued Statement 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. The City is required to implement this standard for the year ending December 31, 2019. The City is currently evaluating the effect of GASB 88 on its financial statements.

GASB has also issued Statements 83, 86, and 89 through 91, none of which are expected to have any substantive effects on the City's net position.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF KINGSTON, NEW YORK
SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY AND RELATED RATIOS

Total OPEB Liability		Dec. 31, 2018
Service Cost	$	4,228,337
Interest		5,544,492
Differences Between Expected and Actual Experience		1,934,543
Benefit Payments		(3,505,480)
Net Change in Total OPEB Liability		8,201,892
Total OPEB liability - beginning		154,073,954
Total OPEB liability - ending	$	162,275,846
Covered Payroll		20,675,343
Total OPEB Liability as a percentage of covered payroll		784.88%

Notes to Schedule:
Changes in Assumptions:
Changes in assumptions and other inputs reflect the effects of changes in the discount rate each period.
The following are the discount rates used in each period:

12/31/17	3.75%
12/31/18	3.64%

No assets are accumulated in a Trust that meets the criteria in paragraph 4 of GASB Statement 75 to pay related benefits.

GASB 75 requires that the past 10 years of information be presented. Due to the fact that 2018 was the year of implementation, prior year information is not available for 10 years. The data will be accumulated over time and presented according to GASB 75.

CITY OF KINGSTON, NEW YORK
SCHEDULE OF OPEB CONTRIBUTIONS AND ASSUMPTIONS

		2018
Actuarial determined contribution (SC + 20 year amort NOL)	$	15,136,996
Contributions relating to the actuarially determined contribution		3,505,480
Contribution Excess/(Deficiency)	$	(11,631,516)
Covered - employee Payroll	$	20,675,343
Contributions as a percentage of covered - employee payroll		16.95%

Notes to Schedule:

Valuation date:	1/1/2018
Disclosure date:	12/31/2018

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	N/A
Amortization period	N/A
Asset valuation method	Market
Inflation	3%
Healthcare cost trend rates	8% decrease to 5%
Salary increases	3%
Investment rate of return	3.64%
Retirement age	Rates start at 20 years, or age 55 and 10 years
Mortality	RP 2014 w/ MP2016 proj

Other Information:

Participation at Retirement	100%

GASB 75 requires that the past 10 years of information be presented. Due to the fact that 2018 was the year of implementation, prior year information is not available for 10 years. The data will be accumulated over time and presented according to GASB 75.

CITY OF KINGSTON, NEW YORK
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND RELATED RATIOS

Plan Year Ended	Proportion of the Net Pension Asset (Liability)	Proportionate Share of the Net Pension Asset (Liability)	Covered Payroll	Net Pension Asset (Liability) as a Percentage of Covered Payroll	Fiduciary Net Position as a Percentage of Total Pension Liability
Employees' Retirement System					
3/31/2018	0.03156560%	$ (1,014,867)	$ 8,490,239	11.95%	98.24%
3/31/2017	0.03110000%	$ (2,922,228)	$ 8,625,019	33.88%	94.70%
3/31/2016	0.03084540%	$ (4,950,767)	$ 9,085,750	54.49%	90.70%
3/31/2015	0.03104620%	$ (1,045,219)	$ 8,805,830	11.87%	97.95%

Plan Year Ended	Proportion of the Net Pension Asset (Liability)	Proportionate Share of the Net Pension Asset (Liability)	Covered Payroll	Net Pension Asset (Liability) as a Percentage of Covered Payroll	Fiduciary Net Position as a Percentage of Total Pension Liability
Police and Fire Retirement System					
3/31/2018	0.26734210%	$ (2,702,179)	$ 10,007,857	27.00%	96.93%
3/31/2017	0.26741750%	$ (5,542,633)	$ 11,289,209	49.10%	93.50%
3/31/2016	0.26917960%	$ (7,969,833)	$ 10,826,434	73.61%	90.20%
3/31/2015	0.26044130%	$ (716,890)	$ 10,492,852	6.83%	99.00%

GASB 68 requires that the past 10 years of information be presented. Due to the fact that GASB 68 was recently implemented, prior year information is not available for 10 years. The data will be accumulated over time and presented according to GASB 68.

SCHEDULE OF EMPLOYER'S CONTRIBUTIONS

Plan Year Ended	Contractually Required Contribution	Actual Employer Contribution	Contribution deficiency (excess)	Covered Payroll	Required Contributions as a Percentage of its Covered Payroll
Employees' Retirement System					
3/31/2019	$ 1,272,396	$ 1,272,396	$ -	$ 8,138,701	15.63%
3/31/2018	$ 1,357,915	$ 1,357,915	$ -	$ 8,490,239	15.99%
3/31/2017	$ 1,323,022	$ 1,323,022	$ -	$ 8,625,019	15.34%
3/31/2016	$ 1,511,551	$ 1,376,551	$ 135,000	$ 9,085,750	15.15%
3/31/2015	$ 1,631,252	$ 1,221,646	$ 409,606	$ 8,805,830	13.87%

Plan Year Ended	Contractually Required Contribution	Actual Employer Contribution	Contribution deficiency (excess)	Covered Payroll	Required Contributions as a Percentage of its Covered Payroll
Police and Fire Retirement System					
3/31/2019	$ 2,305,012	$ 2,305,012	$ -	$ 10,566,486	21.81%
3/31/2018	$ 2,438,708	$ 2,438,708	$ -	$ 10,007,857	24.37%
3/31/2017	$ 2,288,926	$ 2,288,926	$ -	$ 11,289,209	20.28%
3/31/2016	$ 2,208,039	$ 2,208,039	$ -	$ 10,826,434	20.39%
3/31/2015	$ 2,440,711	$ 2,305,723	$ 134,988	$ 10,492,852	21.97%

GASB 68 requires that the past 10 years of information be presented. Due to the fact that GASB 68 was recently implemented, prior year information is not fully available for 10 years. The data will be accumulated over time and presented according to GASB 68.

CITY OF KINGSTON, NEW YORK
SCHEDULE OF REVENUES AND EXPENDITURES COMPARED TO BUDGET – GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	GENERAL FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Real Property Taxes	$ 17,684,767	$ 17,684,767	$ 17,316,107	$ (368,660)
Other Property Tax Items	865,000	865,000	750,585	(114,415)
Non Property Tax Items	13,955,000	13,955,000	14,424,888	469,888
Departmental Income	1,914,894	1,914,894	2,431,571	516,677
Intergovernmental Charges	487,500	508,100	237,896	(270,204)
Use of Money and Property	45,500	45,500	146,787	101,287
Licenses and Permits	498,650	498,650	812,331	313,681
Fines and Forfeitures	234,000	234,000	184,695	(49,305)
Sale of Property and Compensation for Loss	113,193	354,683	954,918	600,235
Miscellaneous Local Sources	749,090	882,524	1,050,068	167,544
State Aid	4,079,281	4,976,368	4,393,455	(582,913)
Federal Aid	820,516	954,316	905,702	(48,614)
Total Revenues	41,447,391	42,873,802	43,609,003	735,201
EXPENDITURES AND ENCUMBRANCES				
General Government Support	4,911,777	4,803,683	4,105,022	698,661
Public Safety	12,960,421	13,423,700	13,376,605	47,095
Health	107,782	151,662	163,343	(11,681)
Transportation	2,104,069	2,131,242	2,051,720	79,522
Economic Assistance & Opportunity	185,960	645,865	200,393	445,472
Culture and Recreation	1,565,206	2,033,449	1,725,462	307,987
Home and Community Service	2,385,071	2,615,195	2,403,565	211,630
Employee Benefits	15,510,297	15,726,319	14,850,425	875,894
Capital Outlay	128,180	912,490	487,856	424,634
Debt Service	847,774	843,509	722,284	121,225
Total Expenditures and Encumbrances	40,706,537	43,287,114	40,086,675	3,200,439
Excess of Revenues Over/(Under) Expenditures and Encumbrances	740,854	(413,312)	3,522,328	3,935,640
Other Financing Sources/(Uses):				
Operating Transfers In	140,000	140,000	-	(140,000)
Operating Transfers Out	(1,813,031)	(1,013,566)	(1,800,327)	(786,761)
Total Other Financing Sources	(1,673,031)	(873,566)	(1,800,327)	(926,761)
Net Change in Fund Balance	(932,177)	(1,286,878)	1,722,001	3,008,879
Appropriated Fund Balance, Unassigned	932,177	1,286,878	-	-
Total	$ -	$ -	$ 1,722,001	$ 3,008,879

OTHER SUPPLEMENTARY INFORMATION

CITY OF KINGSTON
SCHEDULE OF INDEBTEDNESS
DECEMBER 31, 2018

	Date of Issue	Date of Final Maturity	Interest Rate	Outstanding Beginning of Fiscal Year	Issued During Fiscal Year	Paid During Fiscal Year	Outstanding End of Fiscal Year	Interest Paid During Fiscal Year	Interest Accrued at 12/31/2018	Due Within the Next Year
BOND ANTICIPATION NOTES										
Various Improvements	2017	2018	2.000%	$ 3,122,439	$ -	$ 3,122,439	$ -	$ 62,449	$ -	$ -
Various Improvements	2017	2018	1.500%	9,883,448	-	9,883,448	-	55,594	-	-
Various Improvements	2018	2019	3.000%	-	4,697,463	-	4,697,463	-	8,221	4,697,463
Water Improvements	2018	2019	2.500%	-	2,300,000	-	2,300,000	-	44,362	2,300,000
Sewer Improvements	2017	2022	0.000%	-	140,369	-	140,369	-	-	-
Water Improvements	2015	2020	0.000%	1,973,713	-	39,500	1,934,213	-	-	-
TOTAL BOND ANTICIPATION NOTES				14,979,600	7,137,832	13,045,387	9,072,045	118,043	52,583	6,997,463
INSTALLMENT PURCHASE DEBT										
Equipment Lease	2005	2020	4.490%	196,847	-	62,756	134,091	8,838	1,003	65,573
Wendel Energy	2007	2022	4.490%	1,560,897	-	291,578	1,269,319	53,289	18,056	301,534
Equipment Lease	2015	2020	3.000%	63,400	-	20,503	42,897	1,928	109	21,127
Vehicle Lease	2017	2022	3.350%	141,815	-	26,498	115,317	4,824	327	27,399
TOTAL INSTALLMENT PURCHASE DEBT				1,962,959	-	401,335	1,561,624	68,879	19,495	415,633
SERIAL BONDS										
Clean Water Revolving Loan	1998	2018	0.789 - 3.283%	65,000	-	65,000	-	711	-	-
Clean Water Revolving Loan	2004	2025	4.25 - 5.025%	1,210,000	-	135,000	1,075,000	21,639	19,636	140,000
Clean Water Revolving Loan	2005	2025	3.814 - 4.27%	196,000	-	22,000	174,000	2,309	2,775	22,000
Clean Water Revolving Loan	2005	2024	3.529 - 3.969%	610,000	-	80,000	530,000	11,965	5,141	80,000
Clean Water Revolving Loan	2011	2031	0.281 - 4.113%	4,300,000	-	300,000	4,000,000	74,841	36,631	300,000
Various Public Improvements	2010	2027	2.00 - 4.25%	1,870,000	-	305,000	1,565,000	69,950	13,302	215,000
Clean Water Revolving Loan	2012	2032	0.285 - 3.4%	2,765,000	-	160,000	2,605,000	55,223	12,320	160,000
Refunding Serial Bonds	2013	2018	2.000%	630,000	-	630,000	-	6,300	-	-
Refunding Serial Bonds	2015	2026	2.00 - 5.00%	1,949,999	-	440,000	1,509,999	75,356	30,505	330,000
Public Improvement	2015	2035	2.00 - 3.5%	7,090,000	-	605,000	6,485,000	174,925	49,255	510,000
Public Improvement	2018	2038	3.00 - 3.375%	-	11,936,704	-	11,936,704	-	264,134	810,000
TOTAL SERIAL BONDS				20,685,999	11,936,704	2,742,000	29,880,703	493,219	433,699	2,567,000

CITY OF KINGSTON
SCHEDULE OF INDEBTEDNESS
DECEMBER 31, 2018

	Date of Issue	Date of Final Maturity	Interest Rate	Outstanding Beginning of Fiscal Year	Issued During Fiscal Year	Paid During Fiscal Year	Outstanding End of Fiscal Year	Interest Paid During Fiscal Year	Interest Accrued at 12/31/2018	Due Within the Next Year
RETIREMENT SYSTEM OBLIGATIONS										
NYS Employees' Retirement System Obligations	2012	12/15/2021	3.750%	173,259	-	173,259	-	6,497	-	-
NYS Police & Fire Retirement System Obligations	2012	2/1/2022	3.750%	141,909	-	26,331	115,578	5,322	-	27,319
NYS Employees' Retirement System Obligations	2013	12/15/2022	3.000%	150,871	-	28,417	122,454	4,526	-	29,270
NYS Police & Fire Retirement System Obligations	2013	2/1/2023	3.000%	243,012	-	37,569	205,443	7,290	-	38,696
NYS Employees' Retirement System Obligations	2014	12/15/2023	3.670%	352,966	-	352,966	-	12,954	-	-
NYS Police & Fire Retirement System Obligations	2014	2/1/2024	3.670%	413,535	-	52,884	360,651	15,177	-	54,825
NYS Employees' Retirement System Obligations	2015	12/15/2024	3.150%	299,765	-	38,944	260,821	9,443	-	40,171
NYS Police & Fire Retirement System Obligations	2015	2/1/2025	3.150%	111,232	-	12,442	98,790	3,504	-	12,834
NYS Employees' Retirement System Obligations	2016	12/15/2025	3.210%	111,300	-	12,423	98,877	3,573	-	12,822
				1,997,849	-	735,235	1,262,614	68,286	-	215,937
TOTAL INDEBTEDNESS				$ 39,626,407	$ 19,074,536	$ 16,923,957	$ 41,776,986	$ 748,427	$ 505,777	$ 10,196,033

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

CITY OF KINGSTON, NEW YORK
OTHER SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE TRANSPORTATION ASSISTANCE
DECEMBER 31, 2018

Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number/NYSDOT Contract/ Reference Number	Provided to Subrecipients	Total Federal Expenditures
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
DIRECT PROGRAMS:				
Community Development Block Grants/Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	N/A	$ 101,891	$ 585,104
PASSED THROUGH NYS HOUSING TRUST FUND CORP.:				
HOME Investment Partnerships Program	14.239	SHARS ID 20133151	-	9,200
US DEPARTMENT OF TRANSPORTATION				
DIRECT PROGRAMS:				
Federal Transit Formula Grants Cluster				
Federal Transit Formula Grants	20.507	N/A	-	546,398
Federal Grants for Rural Areas and Tribal Transit Program	20.509	N/A	-	21,875
PASSED THROUGH NEW YORK STATE:				
Highway Planning & Construction Cluster				
Highway Planning & Construction	20.205	N/A	-	102,037
Recreation Trails Program	20.219	N/A	-	67,886
Total Highway Planning & Construction Cluster			-	169,923
ENVIRONMENTAL PROTECTION AGENCY				
DIRECT PROGRAMS:				
Brownfields Multipurpose, Assessment, Revolving Loan Fund and Cleanup Cooperative Agreements	66.818	N/A	-	57,309
US DEPARTMENT OF HOMELAND SECURITY				
PASSED THROUGH NEW YORK STATE DHSES:				
Homeland Security Grant Program	97.067	3972701	-	67,214
* Hazard Mitigation Grant	97.039	N/A	-	2,373,524
Disaster Grants - Public Assistance	97.036	N/A	-	1,848
Staffing for Adequate Fire & Emergency Response (SAFER)	97.083	N/A	-	238,347
TOTAL FEDERAL AWARDS EXPENDED			$ 101,891	$ 4,070,742
STATE TRANSPORTATION ASSISTANCE				
New York State Department of Transportation:				
** CHIPS - Capital Reimbursement Component		N/A		$ 688,262
State Transit Op Assistance - Sponsor Operated		N/A		235,852
Marchiselli Match - Federal Highway Projects		8756.18.121		4,700
TOTAL STATE TRANSPORTATION ASSISTANCE EXPENDITURES				$ 928,814

* A major program
** State transportation program tested

N/A - Passthrough entity identifying number not applicable or not available.

NOTE 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards and state transportation assistance (the "Schedule") includes the Federal award activity of the City of Kingston under programs of the federal government and state transportation assistance for the year ended December 31, 2018. Federal awards received directly from the Federal agencies as well as Federal awards passed through other government agencies are included in the Schedule. The federal information in this schedule is presented in accordance with the requirements of Title 2, U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). The state information included in this Schedule presents the activity of all financial assistance programs provided by the New York Department of Transportation. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes net position, or cash flows of the City.

NOTE 2 – Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - Indirect Cost Rate

The City of Kingston, New York has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 4 – Sub-recipients

The following is a summary of sub-recipient activity for 2018:

Program Title	CDFA Number	Amount Provided to Subrecipients
Community Development Block Grants/Entitlement Grants	14.218	$ 101,891

In addition, the City of Kingston has designated the Kingston Local Development Corporation (KLDC) as its subrecipient for purposes of the RUD 108 Loan program. See KLDC financial statement for details on outstanding 108 loans.

NOTE 5 – Loans Outstanding

The City had the following gross loan receivable balances outstanding at December 31, 2018, which were originally funded with federal awards. Loans made during the year are included in the federal expenditures presented in the schedule:

Program Title	Federal CFDA Number	Expenditures for the Year Ended December 31, 2018	Amount Outstanding December 31, 2018
Community Development Block Grant Program	14.218	$ 53,843	$ 1,083,500

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NOTE 6 - Reconciliation to Financial Statements

The federal expenditures presented in the Schedule of Expenditures of Federal Awards and State Transportation Assistance (the "SEFA") reconcile to the Federal revenue reported in the Statement of Revenues, Expenditures and Changes in Fund Balance as follows:

	Federal	State
Federal expenditures as reported in the SEFA	$ 4,070,742	$ 928,814
Reconciling items:		
SEFA is reported on the basis of expenditures not revenues	(215,666)	-
Non-DOT State Aid	-	4,917,347
	$ 3,855,076	$ 5,846,161
Federal and State aid as reported in the Statement of Revenues, Expenditures, and Changes in Fund Balances	$ 2,112,000	$ 5,651,165
Federal and State aid as reported in the Statement of Revenues, Expenses, and Changes in New Position - Proprietary Funds	1,743,076	194,996
Total Federal and State Aid	$ 3,855,076	$ 5,846,161

NOTE 7 – State Matching Costs

State Transportation Operation Assistance Program grant is 80% federal funded, 10% state funded, and 10% local match.

RBT
LIMITED LIABILITY PARTNERSHIP
CERTIFIED PUBLIC ACCOUNTANTS BUSINESS DEVELOPMENT CONSULTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Members of the Common Council
City of Kingston, New York
420 Broadway
Kingston, New York 12401

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Kingston, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the City of Kingston's basic financial statements, and have issued our report thereon dated September 24, 2019. Our report includes a reference to other auditors who audited the financial statements of the City's Water Fund, as described in our report on the City of Kingston, New York's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting and on compliance and other matters that are reported separately by these auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Kingston, New York's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Kingston, New York's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Kingston, New York's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Kingston, New York's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RBT CPAs, LLP

Newburgh, NY
September 24, 2019

LIMITED LIABILITY PARTNERSHIP
CERTIFIED PUBLIC ACCOUNTANTS BUSINESS DEVELOPMENT CONSULTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Members of the Common Council
City of Kingston
420 Broadway
Kingston, New York 12401

Report on Compliance for Each Major Federal Program

We have audited the City of Kingston, New York's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Kingston's major federal programs for the year ended December 31, 2018. The City of Kingston's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Kingston, New York's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations,* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Kingston, New York's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the City of Kingston, New York's compliance.

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Opinion on Each Major Federal Program

In our opinion, the City of Kingston, New York complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2018.

Report on Internal Control Over Compliance

Management of the City of Kingston, New York is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Kingston, New York's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Kingston, New York's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

RBT CPAs, LLP

Newburgh, NY
September 24, 2019

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED

Members of the Common Council
City of Kingston
Kingston, New York 12401

Report on Compliance for State Transportation Assistance Programs

We have audited the City of Kingston, New York's (the "City") compliance with the types of compliance requirements described in the preliminary *Title 17, Part 43 of the New York State Codification of Rules and Regulations (NYCRR)* that could have a direct and material effect on each of the City of Kingston, New York's state transportation assistance programs that were tested for the year ended December 31, 2018. The programs tested are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state transportation assistance programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the City's state transportation assistance programs tested based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and *Title 17, Part 43 of NYCRR*. Those standards and Title 17, Part 43 of NYCRR require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a tested state transportation assistance program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state transportation assistance program that was tested. However, our audit does not provide a legal determination on the City's compliance.

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Opinion on State Transportation Assistance Program

In our opinion, the City of Kingston, New York, complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its state transportation assistance programs tested for the year ended December 31, 2018.

Report on Internal Control Over Compliance

The management of the City of Kingston, New York is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements of laws, regulations, contracts, and grants applicable to the state transportation assistance programs tested. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on the state transportation assistance programs that were tested in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on internal control over compliance in accordance with *Title 17, Part 43 of NYCRR*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state transportation assistance program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state transportation assistance program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of *Title 17, Part 43 of NYCRR*. Accordingly, this report is not suitable for any other purpose.

RBT CPAs, LLP

Newburgh, NY
September 24, 2019

CITY OF KINGSTON, NEW YORK
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2018

A. Internal Control Findings

None Noted

B. Compliance Findings

None noted

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?		Yes	X	No
Significant deficiency(s) identified?		Yes	X	None reported
Noncompliance material to the financial statements noted?		Yes	X	No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?		Yes	X	No
Significant deficiency(s) identified?		Yes	X	None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?		Yes	X	No

Identification of major programs:

CFDA/Grant Numbers	Name of Federal Program or Cluster
97.039	Hazard Mitigation Grant

Dollar threshold to distinguish between type A and type B programs $ 750,000

Auditee qualified as low-risk auditee	X	Yes		No

State Awards

Internal control over state transportation expended:

Material weakness(es) identified?		Yes	X	No
Significant deficiency(s) identified?		Yes	X	None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Title 17, part 43.2 of NYCRR?		Yes	X	No

Identification of program tested:
CHIPS - Capital Reimbursement Component

CITY OF KINGSTON, NEW YORK
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2018

SECTION II – FINANCIAL STATEMENT FINDINGS

A. Internal Control Findings

None Noted

B. Compliance Findings

None noted

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 13, 2019
Submitted by: Elisa Tinti
Submitting Department: Mayor
Item Type: Proposed Resolution
Agenda Section:

Subject:
2020 Fee Schedule

Suggested Action:

Attachments:
Fee Schedule 2020 Proposed.docx

City of Kingston
Fee Schedule

CITY CLERK/REGISTRAR

Auction license	$125
City Code	
Code book set or computer disk	$330
Annual Code updates	$110
City Hall Space Rental	
Building/Room usage fee	$100
Building/Room usage fee – additional hourly charge for staff overtime	~~$40~~ $55
Equipment Rental	$25
Dog Licenses	
Dog License - Unneutered males and unspayed females	$18
Dog License - Neutered males and spayed females	$9
Replacement tag fee	$3
Dog Impoundment/Boarding/Adoption	
Dog Redemption Fee	$40
Boarding Fee per day	$20
Enumeration fee	$5
Dog adoption fee	$160
Gaming	
Bingo license	$18.75
Games of chance license fee	$25
Genealogy Search (birth, death marriage)	
1-3 years (per record/name)	$22
4-10 Years	$42
11-20 Years	$62
+$20.00 increments per 10 years	
Marriage license application	$40
Municipal ID	
Adult	$10
Child (14-17)	$5
Senior (62+)	$5
Veteran	$5
Photocopies (not exceeding 8.5 inches by 11 inches), per page	$0.25
Pawnbroker permits	$25
Rezoning Amendment Application Fee	$75
Sales of merchandise license	$100

ELECTRICAL

Copy of manual of rules and regulations	$5
Master Electrician license	$225
Annual renewal fee	$200
Master Electrician license, Class B	$200
Special Electrician's license	$100
Renewal Special Electrician's license	$50
Master Electrician limited license	$200
Renewal Master Electrician limited license	$100
Late charge for all electrical licenses	$150

License holders who wish to consider their license inactive for the current year	$75
Examination fee	$50
Plate or sign for Class A Master Electrician's license	$25

Electrical permits:

Residential	$50
Residential (new construction)	$100
Commercial	$100
Commercial (new construction)	$200

COMPTROLLER

Printed version of city budget	$10
Tax advertising fee	$20
Tax search redemption of city property	$200

FIRE DEPARTMENT

Fire report fees	$10
Permit fees -Businesses that store or use hazardous materials	$50
Inspection fees - Fire inspection	$50
Fire alarm systems registration fee	$50
Cooking permits	$25

BUILDING DEPARTMENT

Application for sidewalk cafe	$150
Permit for sidewalk café	$250
Site development permit	$250
Minimum fee for any building permit	$75
(*plus a per-square-foot fee for the following):	
New building	$0.50
Additions	$0.30
Alterations	$0.30
Elevators and lifts (flat fee)	$100
Demolition interior (flat fee)	$100
Demolition (residential structure removal flat fee)	$250
Demolition (commercial structure removal flat fee)	$500
Pools - Aboveground (flat fee)	$50
Pools - In-ground (flat fee) including required fencing	$100
Job trailers (per job)	$100
Blasting (per job)	$100
Review of Plans Prior to Permit App or for revisions to approved plans	$100 per hour
Fireworks Permit	$200
Permit Extension (All Permits)	$50
Must Be Requested within 5 days of expiration date of original permit and may not exceed an additional 6 months.	
Expired Permit Renewal (All Permits)	50% of original fee but not less than $50
New Application Required	
Working without a permit fee	
Residential – First Instance	$250 plus permit cost
Residential – Second Instance	$500 plus permit cost
Residential – Each Instance After Second Instance	$1,000 plus permit cost

Commercial – First Instance	$500 plus permit cost
Commercial – Each Instance After First Instance	$1,000 plus permit cost

Roofing Permits:

Residential	$75
Commercial	$75 or $.02 per square foot whichever is larger

Solar permits	
Installation of up to 5KW of solar electric usage	$50
Installation of 5.1KW to 7.5 KW of solar electric usage	$125
Installation of 7.51 KW to 10 KW of solar electric usage	$250
Over 10.1 KW of solar electric usage	$500
In addition to the above, the following fees shall apply:	
Certificate of compliance	$150
Certificate of occupancy (copy)	$5
Certificate of compliance (copy)	$5
Temporary Certificate of Occupancy	$100
Inspection for certificate of compliance or certificate of occupancy	
One- and two-family house	$100
Three or more apartments (per unit)	$50
Re-inspection Fee	$250
Record of Inspection (per square foot per floor)	$0.25
Rental property inspection fees-multiple dwellings	
Apartment buildings	
1-3 rental units: flat fee plus $50 per each unit	$75
4-9 rental units: flat fee plus $50 per each unit	$150
10-20 rental units: flat fee plus $45 per each unit	$250
Over 20 rental units: flat fee plus $40 per each unit	$400
Rooming houses	
1-9 rental units: flat fee plus $40 per each unit	$100
10-20 rental units: flat fee plus $35 per each unit	$200
Over 20 rental units: flat fee plus $30 per each unit	$350
Failed Inspection Fees	
First Instance	$250
Second Instance	$500
Third or any Subsequent Instance	$1,000
Fuel tank Removal Fees:	
Residential	$100
Commercial	

PARKING

Parking meters	
For 6 minutes	$0.10
For 12 minutes	$0.20
For 30 minutes	$0.50
Severe disability waiver for metered parking available through Kingston Police Department	
Expired parking meter	$25
Over limit parking	$25
Expired parking meter after 15 days	$50
Over limit parking after 15 days	$50
Off-Street Parking in City owned and maintained parking lots	$.75/hour, Mon-Sat, 9am-6pm
Off-Street Parking Permits for City owned and maintained parking lots	$20/month, $100/year
Replacement of Off-Street Parking Permit tag	$20

PARKS AND RECREATION

Aging Programs	
Senior ceramics -Resident	$30
Senior Ceramics - Nonresident	$40
City youth organizations, Monday through Friday	
Resident	No charge
Nonresident	$25
Flag football	
Resident	$65
Nonresident	$80
Forsyth Zoo Guided birthday parties	
Resident	$100
Nonresident	$125
Hasbrouck stone building rental	
Resident	$130
Nonresident	$190
Kayaking	
Resident	$30
Non-Resident	$40
Park rental - weekend/holidays	
Resident	$110
Nonresident	$150
Park rental – weekdays	
Resident	$65
Nonresident	$90
Park Rental Fee - Trash removal as required (resident and non-resident)	$100
Pool Admission	
Youth resident	$1
Senior citizen resident	$2
Adult resident	$4
Youth nonresident	$3
Senior citizen nonresident	$4
Adult nonresident Season passes	$6
Pool Passes	
Youth resident	$15
Senior citizen resident	$15
Adult resident	$40
Family resident	$85
Youth non-resident	$25
Senior citizen non-resident	$40
Adult non-resident	$60
Family non-resident	$120
Rondout and Murphy Center Rental	
Up to 8 hours plus $~~50~~ $55 /hour staff	~~$275~~$300
Up to 8 hours plus $55/hour staff (movie rental)	$450
Softball field rental (no lights) for two hours	$5
Softball Field Rental with lights, per hour	$45
Summer Parks Program	
Resident	$250
Nonresident	$335
Junior naturalist program - Resident One Week Program	$105

Junior naturalist program - Non-Resident One Week Program	$155
Junior naturalist program - Resident Two Week Program	$200
Junior naturalist program - Non-Resident Two Week Program	$260
Swim lessons	
Resident	$50
Nonresident Daily	$75
Team league sponsorships	
Softball (team)	$555
Beach volleyball (team)	$195
Fall/winter volleyball (team)	$360
Over 30 basketball (team)	$340
Youth basketball league (team)	$270
Tennis Lessons (NJTL)	
Resident	$40
Nonresident	$50
Youth Basketball	
Resident	$45
Nonresident	$65
Youth basketball program (Five-to six-year-old)	
Resident	$20
Nonresident	$25
Youth Basketball camp	
Resident	$65
Nonresident	$80

PLANNING

Noise Permit - Single Day Event	$35
Noise Permit – Up to 7 day Event	$50
Noise Permit – Up to 6 months	$100
Noise Permit – Up to 1 year	$200
Site Plan Base Fee	$200
Plus Additional SF Fee as per below:	
Structure Up to 2,000 square Feet	$0 plus $.10 per sq ft
Structure over 2,000 to 5,000 square feet	$100 plus $.20 per sq ft
Structure over 5,000 up to 20,000 square feet	$250 plus $.25 per sq ft
Structure over 20,000 up to 50,000	$400 plus $.30 per sq ft
Structure over 50,000 square feet	$600 plus $.35 per sq ft
Site Plan Extension/Renewal	10% of Original Application Fee
Special Use Permit Base Fee	$200
Plus Additional SF Fee as per below:	
Structure Up to 2,000 square Feet	$0 plus $.10 per sq ft
Structure over 2,000 to 5,000 square feet	$100 plus $.20 per sq ft
Structure over 5,000 up to 20,000 square feet	$250 plus $.25 per sq ft
Structure over 20,000 up to 50,000	$400 plus $.30 per sq ft
Structure over 50,000 square feet	$600 plus $.35 per sq ft
Copies on CD	$7.50
Copies	
8.5” x 11”	$0.25
8.5” x 14”	$0.35
11” x 14”	$0.50
Large Map Copies	Cost, plus $3 Service Fee
Mailing	At Cost
Special Use Permit Renewal	$75

Rooming and Boarding House per Building (up to 4 rooms)	$250
Additional cost per room in excess of 4 Rooms per Building	$30
Subdivision (Non-Refundable)	
Subdivision/Lot Line/Revision/Lot line Deletion	$150 plus $50/resultant lot
Subdivision Regulations	$15 plus mailing if needed
Zoning Ordinance	$20 plus mailing if needed
Signage Base	$50 fee plus $2 per square foot of sign face
Curb Cut (fee is not applicable if part of site plan or subdivision reviews)	$25
Recreation Fee-In Lieu of Parkland	
Per Dwelling Unit	Maximum $3,000/unit over 4
Heritage Area Commission	
Base Fee	$20
Coastal Consistency Review as Required	$50
Historic Landmarks Preservation Commission Application Fee	$50
Lighthouse	
Use Fee for Structure	$110 Resident/$150 Non-Resident
Cleaning Fee	$75

PLUMBING

Application and initial license fee (plumbing – includes oil heat)	$300
Gas license (includes water connection)	$125
Oil heating license (includes water connection)	$125
Examination fee (each exam)	$100
Inactive license fee (each)	$75
License renewal fee (plumbing)	$300
License renewal fee (gas or oil)	$125
License reinstatement fee (plumbing)	$300
License reinstatement fee (gas or oil)	$75
Plumbing Permits-base fee plus:	$75
Fee Per Fixture	$10
Single job permit fee:	
Up to $10,000	$400
From $10,001 to $100,000	$900
Over $100,000	$1,500

POLICE DEPARTMENT

ATV impoundment	$250
Application fee for exhibitions/shows	
Each show	$10
First investigation	$50
Each subsequent inspection	$10
Burglar alarms	
Application to operate	$40
False alarms	$50
License to peddle and solicit	$150
Skateboard redemption fee	$25
Taxi Cab Licenses	
Taxi cab registration fee	$75
Temporary taxi driver's license	$25
Taxi cab driver's license	$75
Taxi cab vehicle inspection	$50

Taxi cab license fee	$500
Replacement taxi driver's license fee	$5
Tow truck inspection	
Annual inspection	$200
Each tow vehicle inspected	$20
Placement of Signs	$25

PUBLIC WORKS

Blocking Parking permit - Non-Metered	$50 (up to 2 weeks)
Blocking Parking permit – Metered	$25/space/day
Brush (Commercial – Per Ton)	$30
Less one ton	$15
Bulk Refuse (per pound)	$0.15
Commercial Refuse (per pound)	$0.20
Electronic equipment disposal (curbside fee only, free at transfer station)	
Small electronics (other than TV's)	$8
CRT/TV/Monitor (picture tube style) under 27"	$15
Flat Screen TV's	$10
Consoles, large printers, large CRT TV's (over 27")	$38
Additional Fine for curbside collection of electronics (per item)	$15
Excavation Permit- Street, Right of Way	$300
Excessive Trash – in excess of 96 gallons, small curbside clean-up	$85
Excessive Trash – in excess of 96 gallons but less than 192 gallons, large curbside clean-up	$250
Excessive Trash – massive clean-up (move out, eviction) flat fee plus:	$250
Tipping Fee	$103 Per Ton
Hourly Rate (to include labor and equipment)	$200
Furniture (Per Item)	
Curb Pick-up by permit only	$25
At transfer station (no permit required)	$15
Mattress/box spring (at curb)	$25
Mattress/box spring (at transfer station)	$15
Leachate	~~$0.07/gallon~~ $.08 gallon
Placement of signs/banners	$25
Private hauler permits	~~$500~~ $600
Recycling non-compliance	
$25 first incidence	
$50 second incidence	
$100 third or more incidences	
Refuse (annual fee for additional refuse tote)	$450
Street/sidewalk cut or break	$150
Sewer use - scavenger waste license fee	$100
Sewer Tap	$350
Tires	
Bike without rim	$6
Bike with rim	$7
Passenger car up to 17 inches	$12
Passenger car up to 17 inches with rim	$32
Passenger car, above 17 inches	$32
Passenger car, above 17 inches with rim	$37
Farm and construction without rim	$200
Farm and construction with rim	$250

White Goods (Appliances)	
Without Freon at curb (per item)	$25
With Freon at curb (per item)	$35
With Freon at transfer station (per item)	$25
Without Freon at transfer station (per item)	$15

SPECIAL EVENTS

Application Fee (all events)	$25
Blocked Parking Fees (events other than non-profit, government or community org)	
On-street metered areas (per space)	$50/space
On-street non-metered areas (per event)	$100
Off-street metered areas (per space)	$25/space
Off-street non-metered areas (per event)	$100
Personnel Reimbursement (events other than non-profit, government or community org)	
DPW/Parks & Rec (per employee)	$~~45/hr~~$55/hour
Police (per officer)	~~$70/hr~~$90/hour
Fire (per firefighter)	~~$70/hr~~$90/hour
Street Closure/Detour Plan (all events)	
Street Closure/Detour Plan 1-5 Roads/Intersections	$50
Street Closure/Detour Plan 6-10 Roads/Intersections	$100
Street Closure/Detour Plan 11 or more Roads/Intersections	$150
Tote Fee (with refuse removal)	$20/tote
Vendor Permit (all events)	$40/ vendor

ZONING

Zoning Letter:	
Residential	$100
Commercial	$250
Zoning Variance Fees:	
Area Variance – Residential	$150
Area Variance – Commercial	$350
Usage Variance – Residential	$150
Usage Variance – Commercial	$350