



City of Kingston Kingston Common Council
Meeting Agenda
Tuesday, December 1, 2020
7:30 PM
VIRTUAL:

This meeting will be live-streamed at: <https://youtu.be/-1ceE7FbgLU>

You can also dial in using your phone.
(For supported devices, tap a one-touch number below to join instantly.)

United States (Toll Free): 1 877 309 2073
- One-touch: tel:+18773092073,,377435949#

United States: +1 (571) 317-3129
- One-touch: tel:+15713173129,,377435949#

Access Code: 377-435-949

A CALL TO ORDER

B PLEDGE OF ALLEGIANCE TO THE FLAG

C MOMENT OF SILENCE

D ROLL CALL

E DISPENSE WITH THE READING OF THE MINUTES OF THE PREVIOUS MEETING AND APPROVE SAME AS PREPARED AND FILED BY THE CITY CLERK.

F DISPENSE WITH THE READING OF THE GENERAL BILLS

F.1. General Bills December 2020
[20201130140232.pdf](#)

PUBLIC SPEAKING - *A Maximum of 30 Minutes is Allotted for this Purpose*

Public Speaking
[20201201100124.pdf](#)

Public Speaking
[20201201100737.pdf](#)

CLAIMS

G COMMUNICATIONS - *2019 Independent Audit Report* *Finance*

G.1. Communication -Orchard Street
[Orchard Street.docx](#)

- G.2. Communication- Update to Code
[Update to City Code on Reporting on Unsafe Buildings.pdf](#)
- G.3. General Legislation- Building Construction
[City of Kingston^J NY PART II GENERAL LEGISLATION Chapter 172Building Construction 17215Program review and reporting.pdf](#)
- G.4. General Legislation-Zoning
[General Legislation Zoning Article VII Administration and Enforcement 405-51 Duties of Building Safety Officer and or Zoning Enforcement Officer C..docx](#)
- G.5. 2019 Independent Audit Report
[20201130112134.pdf](#)
- G.6. Handicap Parking O'Neil St.
[20201130120213.pdf](#)
- G.7. Transfer
[Copy of WWTP Inter Dept Trans 11 30 2020.pdf](#)
- G.8. Stop Signs
[Stop Signs.docx](#)

H DISPENSE WITH THE SECOND READING OF THE GENERAL BILLS AND PAY SAME

I REPORT OF THE COMMITTEES

- I.1. Updated Legislation List December 2020
[LEGISLATION LIST-DECEMBER 2020.docx](#)
- I.2. Corrected Proposed Resolutions and New Proposed Resolutions
[Corrected and new proposed resolutions.pdf](#)

J LOCAL LAWS

K ADJOURNMENT

L AWARDS AND PRESENTATIONS

Kingston Common Council Agenda Item Report

Meeting Date: December 1, 2020

Submitted by: Dee Sills

Submitting Department: City Clerk/Registrar

Item Type: Informational Purposes

Agenda Section:

Subject:

General Bills December 2020

Suggested Action:

Attachments:

[20201130140232.pdf](#)

GENERAL BILLS DECEMBER 2020

A. MONTANO	DPW	\$719.96
AJ WILLIAMS-MYERS LIBRARY	COMM. DEV	\$4,697.40
ALBANY TRUCK SALES	DPW	\$657.59
ALWAYS MOVING	CITY CLERK	\$450.00
AMAZON	MAYOR	\$80.97
AMAZON	PARKS & RECREATION	\$24.57
AMERICAN HEATING & COOLING	CITY CLERK	\$242.50
BEN FUNK	FIRE DEPT.	\$1,967.36
BENSON STEEL FABRICATORS	DPW	\$144.00
BINNEWATER	BUILDING/SAFETY	\$25.50
BINNEWATER	DPW	\$158.55
BINNEWATER	PARKS & RECREATION	\$34.00
BINNEWATER	CITY CLERK	\$81.50
BOB'S TIRE CO	DPW	\$439.50
BYRNES MESSAGE BUREAU LLC	DPW	\$609.52
CALLANAN INDUSTRIES INC.	DPW	\$104.86
CAMPBELL FREIGHTLINER OF ORANCE CO	DPW	\$460.46
CANON	COMPTROLLER	\$38.21
CANON	KPD	\$629.00
CANON FINANCIAL SERVICES INC	KFD	\$169.00
CARL BELL PLUMBING & HVAC INC	DPW	\$1,941.20
CENTRAL HUDSON	VARIOUS	\$18,285.22
CHENANGO CONTRACTING INC	PARKS & RECREATION	\$2,850.00
CHRIS REA REIMBURSEMENT	FIRE DEPT.	\$14.60
CHRONOGRAM MEDIA	ARTS	\$250.00
CURATOLO REPORTING LLC	CORP. COUNSEL	\$175.00
DAILY FREEMAN	PLANNING	\$126.65
DAILY FREEMAN	CITY CLERK	\$64.35
DAILY FREEMAN	PURCHASING	\$27.65
DELL MARKETING LP	KFD	\$830.44
DET. LT. THIERRY CROIZER	REIMBURSEMENT	\$1,000.00
DIRECT ENERGY	COMPTROLLER	\$21,856.78
EASTERN LIFT TRUCK CO.	DPW	\$691.44
EASTERN STATES ELECTRICAL SUPPLY CO.	DPW	\$526.49
ENCON SERVICES & SUPPLY INC.	DPW	\$459.45
FASTENAL COMPANY	TREATMENT PLANT	\$12.50
FASTENAL COMPANY	DPW	\$113.33
FLEETPRIDE	DPW	\$345.46
GARDEN STATE HIGHWAY PRODUCTS	DPW	\$1,060.25
GLASS AMERICA	DPW	\$228.66
GLOBAL MONTELLO GROUP CORP	DPW	\$4,109.42
GRAINGER	TREATMENT PLANT	\$983.98
GRAINGER	DPW	\$461.12
HAIGHT FIRE EQUIPMENT SUPPLY	FIRE DEPT.	\$275.00
HERZOG SUPPLY CO.	DPW	\$3,952.59
HERZOG SUPPLY CO.	CITY CLERK	\$15.48
HERZOG SUPPLY CO.	TREATMENT PLANT	\$562.30
HERZOG SUPPLY CO.	COMPTROLLER	\$7.58
HILL & MARKES	PARKS & RECREATION	\$370.15
HOFFMAN INTERNATIONAL INC	DPW	\$132.77
HVAV	CITY CLERK	\$4,140.00
HZ ELECTRIC SUPPLY	DPW	\$310.56
JOHN F. KENNEDY SCHOOL PTA	COMM. DEV	\$1,000.00
JOHNNY LOCK	PARKS & RECREATION	\$85.00
JOHNSONS SIGNS & TEES	KFD	\$31.75
KENCO	BUILDING/SAFETY	\$72.99
KINGSTON BLOCK & MASONRY	DPW	\$86.00
L. MONTANO & SONS INC	DPW	\$179.99
L. MONTANO & SONS INC	PARKS & RECREATION	\$600.00

LLOYD KELLERHOUSE	PARKS & RECREATION	\$150.00
M&T BANK PCARD	VARIOUS	\$2,816.23
MCCARTHY TIRE SERVICE CO.	DPW	\$1,215.09
MES NEW YORK	FIRE DEPT.	\$5,029.15
METTLER-TOLEDO LLC	TREATMENT PLANT	\$375.00
MONTANOS SHOE STORE	KFD	\$459.97
N&S SUPPLY OF FISHKILL	PARKS & RECREATION	\$9.79
NATIONAL BUSINESS EQUIPMENT	DPW	\$150.00
NOBLE GAS SOLUTIONS	TREATMENT PLANT	\$123.25
NORTHERN SAFETY CO., INC.	TREATMENT PLANT	\$237.96
ODH PROPERTIES INC.	DPW	\$518.21
P&T SURPLUS	PARKS & RECREATION	\$70.00
QUILTY, DWYER & LARKIN INS	CITY CLERK	\$658.00
RG GROUP	DPW	\$447.57
SHI INTERNATIONAL CORP	TREATMENT PLANT	\$189.50
SPECTRUM	PARKS & RECREATION	\$188.90
SPINNENWEBER	DPW	\$203.65
SUMMIT HANDLING SYSTEMS INC	DPW	\$66.68
SURPASS CHEMICAL CO., INC.	TREATMENT PLANT	\$5,000.00
THOMAS SCIENTIFIC	TREATMENT PLANT	\$496.48
UCRRA	DPW	\$92,632.72
ULSTER UNIFORM SERVICE	DPW	\$1,548.75
ULSTER UNIFORM SERVICE	CITY CLERK	\$123.00
VANKLEECK'S TIRE INC.	KFD	\$2,904.20
VASSO WASTE SYSTMENS INC.	DPW	\$125.00
VERIZON WIRELESS	DPW	\$710.20
VERIZON WIRELESS	PARKS & RECREATION	\$219.93
VERIZON WIRELESS	KFD	\$221.05
VERIZON WIRELESS	KPD	\$2,345.87
VIKING-CIVES USA	DPW	\$462.00
WB MASON	VARIOUS	\$602.64
WILLIAMS LUMBER & HOME CENTER	DPW	\$431.50
TOTAL		\$200,702.89

Kingston Common Council Agenda Item Report

Meeting Date: December 1, 2020

Submitted by: Dee Sills

Submitting Department: City Clerk/Registrar

Item Type: Informational Purposes

Agenda Section:

Subject:

Public Speaking

Suggested Action:

Attachments:

[20201201100124.pdf](#)

Sills, Dee

From: Tinti, Elisa
Sent: Monday, November 23, 2020 8:21 AM
To: Sills, Dee
Subject: Fw: [EXTERNAL EMAIL] KPD

Please print

From: Linda <Lindapolacco@msn.com>
Sent: Monday, November 23, 2020 7:30 AM
To: Tinti, Elisa
Subject: [EXTERNAL EMAIL] KPD

I do not want to speak but I do want to show support for our KPD.
I do not feel safe in our city anymore. I believe our police need more support to help this through this crazy time.
I want our police to have whatever it takes to keep us all safe.
I also feel so much is hidden and we have the right to know what is going on in our neighborhoods.
Thank you
Linda Polacco

Get Outlook for iOS

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Sills, Dee

From: Tinti, Elisa
Sent: Monday, November 23, 2020 8:20 AM
To: Sills, Dee
Subject: Fw: [EXTERNAL EMAIL] please ad my name to list to speak tonight at 5pm

Please print

From: Kriston Delisio <kristondelisio@yahoo.com>
Sent: Monday, November 23, 2020 8:17 AM
To: Tinti, Elisa
Subject: [EXTERNAL EMAIL] please ad my name to list to speak tonight at 5pm

Good morning

I am concerned with the safety in the city and I support the KPD. KPD needs to be funded 100%.

Please confirm.

Kriston DeLisio

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Sills, Dee

From: Tinti, Elisa
Sent: Monday, November 23, 2020 8:38 AM
To: Sills, Dee
Subject: Fw: [EXTERNAL EMAIL] KPD

Please print

From: Tim and Lisa Quinlan <quinlanorama@gmail.com>
Sent: Friday, November 20, 2020 3:50 PM
To: Tinti, Elisa
Subject: [EXTERNAL EMAIL] KPD

Hi Elise: I want to support KPD at the budget meeting Monday but I absolutely hate speaking in public. Any way to do it in some other medium?

Best,

Lisa K. Quinlan
72 Pine Street

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Tinti, Elisa

From: Hannah K Giles <hkgiles@gmail.com>
Sent: Monday, November 16, 2020 11:12 AM
To: Tinti, Elisa
Subject: [EXTERNAL EMAIL] Comment for Nov. 23 Budget Hearing

To the Kingston Common Council -

I am writing to express my strong support for the Rise Up Kingston demands that 22% of KPD funding be divested from the Police and invested in the root causes of gun violence, including fair housing and mental health and addiction health services, among other community-based safety solutions. Racially-biased over-policing and illegal stop and frisk tactics **do not** make this town safer. I am deeply concerned that as Kingston changes and tries to attract new residents, the illusion of safety (in some people's eyes) through the presence of more police is being prioritized over the actual dignity, needs, and demands of Kingston residents, especially those who are Black, brown, low-income, unhoused, struggling with addiction, etc.

As a new, white, financially-privileged member of this community I strongly reject the idea that more police make us safer. A truly safe community is one in which every person has access to affordable housing, health care, food, quality education, and resources to not only survive but thrive, and in which the dignity and value of every person is assured, not trampled upon. More policing does not help us achieve true safety.

I urge the Common Council to heed the research, and to hear the loud and valid demands of the longtime Kingston community in this matter.

We all want to live in safety. We all deserve to live in safety. Make that a reality for all of Kingston, not just the wealthy white gentrifying Kingston, by divesting 22% of the KPD budget and investing it in community-based solutions.

Listen to the people you represent. Do the right thing.

Thank you,
Hannah Giles
St. James Street
Kingston NY

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Tinti, Elisa

From: Tinti, Elisa
Sent: Monday, November 16, 2020 8:40 AM
To: Alderman
Subject: FW: [EXTERNAL EMAIL] 22% of the police budget

Elisa Tinti

City Clerk and Registrar
City of Kingston

(845) 334-3914 Office
(845) 334-3918 Fax

[Kingston City Clerk Webpage](#)



From: Anna Siftar [mailto:annasiftar@gmail.com]
Sent: Sunday, November 15, 2020 12:55 AM
To: Tinti, Elisa <emtinti@kingston-ny.gov>
Subject: [EXTERNAL EMAIL] 22% of the police budget

Dear City Clerk Tinti,

I write to you from your neighboring community of Tivoli, just across the river, to call on the city of Kingston to listen to the needs and demands of its community members. There is a great gap to be bridged between the city and its people, given the harm that the police have caused to many Black and Brown community members. I wish to reiterate and raise up the calls coming from within the city of Kingston to defund the police. In particular, I want to urge the city to look to the work of Rise Up Kingston, who have put in months of labor and effort to outline the first steps the city needs to take towards a defunding of the police and a funding of the community.

The call of my neighbors across the river has been to move 22% percent of the budget into a contingency account that would be overseen by the community. I call on the city government to take this first, straightforward step towards justice.

Why 22%? Looking back at the 2019 data, Rise Up Kingston found that 22% of police dispatches occurred when armed police were NOT NEEDED. Instead, these 4843 stops could have been handled by community groups or non-profit organizations who would be better suited to HELPING PEOPLE IN NEED--de-escalating conflicts and providing support. If the ways in which conflict resolution and community support were identified and generated by the community, the people impacted would be more able to both organize and receive the help they need.

Please, as your neighbor, I urge the city of Kingston to listen to the voices of the community and reallocate 22% (or more!) of the police budget to community-led alternatives.

It's a crucial first step towards a more just world.

Thank you.

Anna Siftar
5 North Road
Tivoli, NY 12583

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Tinti, Elisa

From: Lalena Howard Meyerson <lalena.howard@gmail.com>
Sent: Monday, November 16, 2020 7:42 PM
To: Tinti, Elisa
Subject: [EXTERNAL EMAIL] Public comment for 11/23 meeting re: police budget

Hi Clerk Tinti

Hope this finds you well! I am writing to submit a public comment for the upcoming budget meeting on 11/23. I also contacted my Rep, Don Tallerman.

Based on Rise Up Kingston's research, 22% of 2019 Kingston City police calls involved assistance that did not require armed police officers (lock outs, animal issues, noise complaints, etc).

I support Rise Up Kingston's request for 22% of the police budget to be moved into a contingency account so that the community can create a plan for transitioning those funds away from police and into alternatives.

As a mother, social worker and tax paying homeowner, I want my tax dollars to be put towards non-violent, community member driven interventions rather than towards the already substantial police budget.

Thank you for taking the time to review my comment.

Sincerely,

Lalena Meyerson
36 Hoffman St
Kingston NY 12401

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Kingston Common Council Agenda Item Report

Meeting Date: December 1, 2020

Submitted by: Dee Sills

Submitting Department: City Clerk/Registrar

Item Type: Informational Purposes

Agenda Section:

Subject:

Public Speaking

Suggested Action:

Attachments:

[20201201100737.pdf](#)

From: Bryant Drew Andrews <bandrews@cce4me.org>
Sent: Thursday, November 19, 2020 1:28 PM
To: Shaut, Andrea; Morell, Jeffrey; Koop, Douglas; Scott-Childress, Reynolds; Worthington, Rita; Tallerman, Donald; Davis, Tony; O'Reilly, Patrick; Schabot, Steven; Hirsch, Michele
Cc: Noble, Steve; Tinti, Elisa; Peterson, Ameer
Subject: [EXTERNAL EMAIL] Re: council letter
Attachments: CCE_Support_Petition_for_Funding.pdf; ATT00001.htm

Hello Common counsel members,

This letter is in support of the Center for Creative Education's (CCE) application for block grant funding for our newly developed "Project Access" school program. We need your help and financial support to provide on-going programming and educational support as COVID continues to impact traditional school settings.

Attached please find statements of support from community members indicating their support of CCE and their belief that CCE's Project Access program is "essential" and "fundamental" to the community. Statements of support continue to be sent to CCE and can be provided to the Committee on an on-going basis.

CCE had an opportunity to join the October 27th virtual Council meeting in which the Council met with James Amenta from the local Hud office to discuss the City of Kingston's use and distribution of funding in the block grants. According to Mr. Amenta, the block grants are special funding streams that are targeted to address disasters which includes the pandemic. The annual appropriation of funds goes to communities and gives monetary awards to the community for dissemination in response to the impact of the disaster on the community.

We believe that the Project Access program at CCE is exactly the type of program described in the meeting as an intended recipient for block grant funding as the program meets the three stated requirements for funding: 1) a program that provides an eligible activity, 2) a program that contributes to the national objective, and 3) a program that can assist the City with meeting the Timeless test (and avoid sanctions).

1. Eligible Activity: Project Access serves Low and Moderate Income (LMI) youth in the City of Kingston. CCE is a local non-profit that has been serving local youth in Kingston with a special focus on serving POC and low income youth for more than 25 years. CCE is located in the heart of Mid-town Kingston with a mission to "enrich the social and cultural awareness of our youth and community through arts, wellness, and education". CCE's Project Access program was developed in September 2020 in response to the community's need for a safe, supportive, and an affordable learning environment for students who were placed on remote learning due to COVID. Project Access currently operates the largest remote learning program in the area, serving approximately 67 low and moderate income (LMI) youth ages pre-k to high school with additional students on a waitlist. Project Access plans to continue delivering remote learning services for the remainder of the school year based upon the expectation that COVID will continue to require hybrid and remote learning into at least Spring 2021.

Project Access provides educational and social/ emotional support to area youth through a diverse team of trained counselors, access to laptops, headphones and other technologies, and through arts programming. The youth served by Project Access are predominately from the City of Kingston and reflect the current diversity of the City. 98% of program attendees receive financial support from CCE in order to participate in the program.

2. Contributes to the National Objective

Project Access contributes to the national objective as the program was designed in response to the pandemic disaster and the specific educational and financial impact on LMI youth and families in the community due to COVID.

Although hybrid learning started last week in the county, we have already had significant potential COVID exposures requiring quarantines that sent students back to full remote learning for Monday, November 2nd. As

we go deeper into flu season and COVID continues to surge, the need for remote learning locations will continue to increase as local school districts, student, and families will continue to require a safe, supported, and stable alternative learning environment.

The Project Access program provides a public benefit to the community as it ensures access to education to students that would otherwise be prevented from continuing their academic studies. The City benefits from Project Access as it contributes to the local economy as it employs a diverse local staff, and allows for parents and other family members to leave their students in a safe learning environment that would otherwise be prevented from continuing their academic studies for a variety of reasons to include the following:

- Family members need to work to support their family and cannot stay home to supervise their student who is remote learning.
- Family members need to work from home and cannot help their student with their remote assignments.
- Students do not have a safe and secure home learning environment.
- Family members do not have the educational knowledge to assist students with accessing and completing remote learning assignments.
- The family home does not have reliable high-speed internet to access remote learning.
- The student does not have a computer, headphones, or other technologies at home to access remote learning.
- The student receives free breakfast and lunch at school and would otherwise not receive meals.
- The student does not have access to art supplies, games, art and dance teachers, outdoor recreation, and music studios at home in which they can practice their instruments, create, and express themselves.

Project Access exists to meet the national objective and step into the educational and financial gaps for LMI youth and families in the community left by COVID. With the number of students and families served by Project Access, the City of Kingston would be unable to meet the educational and financial needs of many of its LMI citizens if Project Access was unable to continue programming for a lack of financing.

3. Timeliness

Project Access is one large contract/ activity in a non-profit agency that has experience working pursuant to grants, reporting on progress and tracking spending in a timely manner. Project Access can implement funding immediately as our program is up and running with known expenditures that do not require a bidding process. Due to the immediacy of the need for funding, Project Access will utilize funds immediately and on an on-going predictable basis, allowing the City to draw down funds immediately and avoid potential sanctions.

There are only three other locations providing similar remote learning access programming, and none that also provide access to non-academic activities throughout the day such as art and dance. Project Access receives almost daily requests to add students to the program and maintains a waitlist for each classroom of students (students are divided by grade level with pre-k/k, 1st and 2nd grade, 3rd and 4th grade, 5th and 6th grade). At the request of members of the community, Project Access recently increased our enrollment to include high school students that are having difficulty maintaining their ability for remote learning.

Project Access does not have the financial resources to provide daily programing support, meals, electronic access, and other support without the financial assistance provided in the block grant.

Although CCE recently moved into a new location, CCE is not a wealthy program. CCE is a non-profit agency that continuously seeks funding streams to support the ever-changing needs of the youth and families that comprise our community. With the advent of COVID, CCE has worked tirelessly to find financial supports to provide students a safe and clean atmosphere for remote learning including arts and academic education, meal provision (breakfast, lunch, snacks), access to laptops, Wi-Fi, and social interaction.

As COVID surges and school districts go back and forth between hybrid and remote learning in response to quarantine measures to keep students safe from COVID exposures in the classroom, Project Access wants to continue to be a safe haven for students and families in the community. Supporting Project Access and the students we support will allow the City of Kingston to demonstrate its commitment to the futures of the community's youth and families and demonstrate that the monies obtained in the block grant were used to prevent, prepare for, and respond to COVID, as intended by the grant. Failure to support remote learning educational programs for LMI youth will have a detrimental impact on our community for years as the educational and financial losses to the community will be immeasurable.

Thank you for your consideration and support. Please let us know if you have any questions or concerns about

the contents of this letter and/or our application. We appreciate your time and attention to this matter.

Sincerely,

Bryant "Drew" Andrews
Executive Director, Center for Creative Education (CCE)

Cc:

Emma Hambright, Project Access Supervisor
Meridith Robb, Director of Administration and Media, CCE

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CCE Peffition for Funding Support

	First Name	Last Name	Comments	City
1	Megan	Sheth		Kingston
2	Jessica	Alonso		Kingston
3	JD	Alvarez		Kingston
4	Jodi	Amato		Kingston
5	Kevin	Archambault		Kingston
6	Steven	Arias	Please I need this please open for my son , thank you so much for help	Kingston
7	Aiyana	barnes		Kingston
8	Kristin	Becker		Kingston
9	Marie	Beichert		Kingston
10	Jessica	Bennett		Kingston
11	Juniper	Blum Kapeluck		Kingston
12	Micah	Blumenthal	The work of CCE is integral to our community. It always has been and is ever more so in this moment of COVID and social unrest.	Kingston
13	Amy	Borden		Kingston
14	Charlene	Boswell		Kingston
15	Jennifer	Boughton		Kingston
16	Nate	Brogan		Kingston
17	Brandy	Bronson	The kids need this program!! Keep up the great work for our youth CCE!	Kingston
18	Erica	Brown		Kingston
19	William	Calderara		Kingston
20	Dov	Camuzeaux		Kingston
21	Alyssa	Carpenter	Drew saved my life and I'm happy to be around all these people for real tho	Kingston
22	Tonisha	Caserta		Kingston
23	Robert*	caserta		Kingston
24	Jayden	Clark		Kingston

25	Cat	Coleman		Kingston
26	Thomas	Collins	Fantastic organization making a real and very positive difference in children's lives.	Kingston
27	Brigitte	Constable-Williams	Everything this place does is amazing. It's essential to our children in this community especially since the school districts can't provide for our children right now.	Kingston
28	Stacy	Cooper		Kingston
29	Jessica	Crawford	Continue funding. My child depends on CCE for her remote learning. The staff is dedicated, responsible and is providing working parents like myself a safe Covid free environment for our children to attend. Without CCE I don't know how I would be able to work and school my daughter. This program is a necessity to its children and families across the county.	Kingston
30	Agnes	Cristallo		Kingston
31	Heather	Crockett	CCE is an tremendous resource for our community and should be fully supported. They selfishly and consistently provide much needed enrichment activities and support to our community's most valuable asset - our children. CCE and their staff are unbelievably dedicated and giving and they deserve city funding!	Kingston
32	Miranda	Cruz		Kingston
33	Andrea	Dassie		Kingston
34	Virginia	Davis	I have been involved with cce when my daughter started dancing there and when she left I continued as volunteer for 15years...CCE has amazing programs for the community and turns no one away....Funding will help them continue to be a staple in our Community.	Kingston
35	Christina	Dawson		Kingston
36	Minya	Dejohnette		Kingston

37	Maria	Del Castilho	Excellent program and community. These children deserve support and CCE needs help to continue.	Kingston
38	Sylvia	Donaldson		Kingston
39	Andrea	Dunn		Kingston
40	Anastasia	DuVal-Yonnetti		Kingston
41	Jeanne	Edwards		Kingston
42	Aiyanah	Elohim	CCE is an amazing place that many people in my neighborhood depend on! It's a place that is safe and reliable for kids who don't have that at home!	Kingston
43	Jonathan	Eschler		Kingston
44	Lori	Ferguson	Please help CCE help our community!	Kingston
45	Clinton	Finken		Kingston
46	Kristen	Finken	Best program ever! With times as unsure of what the future will bring this program gives parents a piece of mind so they are more reinsurance of there children's safety and education	Kingston
47	sasha	finlay	awesome sincere caring place I can not get her to move but CCE can	Kingston
48	Mariel	Fiori		Kingston
49	Donna	Flayhan		Kingston
50	Kate	Fraser	CCE programs are a vital to the young people of our community. I urge you to support their good work.	Kingston
51	Reynaldo	Gayle		Kingston
52	Pam	Gerson		Kingston
53	Lara	Giordano	the City should support arts and learning for our youth. We need Whole education, and interpersonal connection.	Kingston
54	Judy	Goodman		Kingston
55	Amani	Green		Kingston
56	Cara	Grimm		Kingston

57	Daniel	Gruner		Kingston
58	Beth	Guido		Kingston
59	Emily	Hamilton		Kingston
60	Tamanika	Hammond		Kingston
61	Jennifer	Havrilla		Kingston
62	Stephanie	Heim		Kingston
63	Katherine	Heupel	The CCE is essential to the Kingston community. Please fund them to keep it going!	Kingston
64	Karen	Hoban		Kingston
65	Kamora	Houser		Kingston
66	Suzanne	Ingellis		Kingston
67	Elizabeth	Jackson	CCE Is a very important program for the Youth in Kingston. We have very little that the youth can do in Kingston that is actually of interest to them. CCE provides music, dance and drumming. All of these are good for the youth mentally and physically. Much better than sitting around on their phones or playing video games. Plus it boosts their self esteem. CCE is a vital part of the youth programs in our area. The scholarships have helped many many families over the years have their children involved in this program. The children perform in local events throughout the city and the counties. Please provide them the funding that is needed for this program to continue. Thank you! Elizabeth Jackson	Kingston
68	Alexa	Jeune		Kingston
69	Sergey	Jivetin		Kingston
70	Loreal	Johnson	My children go here friends children also we appreciate everything they do here they'rea big help to a time like this! Idk if I'd be able to go to work everyday without the CCE program running	Kingston
71	Amy	Kapes		Kingston
72	Holly	Kelly		Kingston

73	Ethel	Knox		Kingston
74	jocelyn	kraft		Kingston
75	Kelsey	LaComb		Kingston
76	Mary	Lee		Kingston
77	Ada	Loeding-Matthews		Kingston
78	Diana	Lopez Martinez	It is unbelievable that the city denied the grant application but yet want to give millionaires tax breaks. That's is BS!!!! Give all the children the opportunity to grow and succeed. Give beautiful programs like CCE and many more the money that is being given to The Police Department instead!!!!	Kingston
79	Brian	Mahoney	CCE has been providing kids with a safe, creative place to go when few options have been available during the pandemic. CCE is an essential service staffed by essential workers in the city of Kingston.	Kingston
80	Linda	Marston-Reid		Kingston
81	Verónica	Martínez-Cruz		Kingston
82	Sherice	McBean		Kingston
83	Darian	McCargo-Johnson		Kingston
84	Mercedes	McDole	I am a CCE alumni ! This program is very important for kids and teens . This program kept me focused and out of trouble ! I'm so happy I was able to be apart of CCE !	Kingston
85	Tara	McDonald		Kingston
86	Krista	Mckiernan		Kingston
87	Amonty	Mcmillan		Kingston
88	Yisaira	Mendez		Kingston

			CCE is the heart of this community. CCE provides support and various opportunities to several of our children in Kingston, who, may not be able to access it otherwise. Not funding this program would be a significant loss for many of our families.	
89	Charlotte	Mennona		Kingston
90	Erisa	Merritt		Kingston
91	Tongela	Merritt		Kingston
92	Ericia	Merritt		Kingston
93	Tongela	Merritt		Kingston
94	Roland	Miley		Kingston
95	Chris	Miller		Kingston
96	Amber	Miller		Kingston
97	Diana	Miller	Please support CCE. I am SO grateful to them for their support and my daughter loves the program.	Kingston
98	Zelda aka Ju	Miller		Kingston
99	Naimah	Muhammad		Kingston
100	Ted	Musialkiewicz		Kingston
101	Jeshurun	Nickerson		Kingston
102	Loretta	Norfleet-Warren	The CCE has helped our children tremendously! We feel secure in knowing that they are receiving a full experience of life, learning and love every time they enter those doors!	Kingston
103	Mary Jane	Nusbaum	City of Kingston, Please fund CCE's PPE needs. They provide so many quality programs for the community which are extraordinarily important right now! Thank you! Mj	Kingston
104	Carly	O'Keefe-Grey		Kingston
105	Ali	Palmatier		Kingston
106	Hilary	Partridge		Kingston
107	Dina R	Pearlman		Kingston
108	Linda	Peele		Kingston
109	Jeannette	Pineda		Kingston

110	Nicole	Rizza		Kingston
111	Faith	Rodriguez		kingston
112	Tatiana	Rojas	Please help CCE they are the core of our community and the music to our soul.	Kingston
113	Vailea	Ruffy		Kingston
114	Pamela	Ruzzo	Good luck. Your programs have enriched so many lives. Thank you	Kingston
115	Ashley	Ruzzo	I honestly don't know what I would have done with my son while I work without the CCE. Not only do they provide a safe and enriching place for my son to attend school remotely, but I was not charged because I met the financial requirements for a scholarship that they provide to people that really can't afford to pay for daycare. I'm a single mother and I work as a teaching assistant at George Washington school. Without the CCE o would have basically been working to pay for child care. My son is learning new skills beyond what is being taught at school and his confidence level has changed dramatically for the better. The CCE continues to amaze me daily with the skills services and care it provides. Thank you.	Kingston
116	Tara	Ryan	CCE is a fundamental part of the support and education of children in our community. I'm surprised financially granting them is even a question.	Kingston
117	Veronica	Salvas		Kingston
118	Jamila	Santiago		Kingston
119	deb	satterlee		kingston
120	Megan	Scanlon		Kingston
121	Paul	Scatenato		Kingston

			Drew does great work and CCE is a wonderful opportunity to help kids grow, learn and create in a healthy, safe and accepting environment. We all know what happens when kids have nothing positive to do. They hit the streets. CCE is but another part of Kingston's revival and beautification.	
122	John David	Schrader		Kingston
123	Charles	Seymour		Kingston
124	Lainie	Silverberg		Kingston
125	Charlie	Silverberg		Kingston
126	Cheryl	Smith		Kingston
127	Lindsay	Stern		Kingston
128	Shirley	Thomason		Kingston
129	Dale	Thompson		Kingston
130	Bill	Tubby		Kingston
131	Rita	Turner		Kingston
132	Dana	Umble		Kingston
133	Veleta	Vancza		Kingston
134	Kristina	Vitarius	There is a need for childcare to low income families while their children can not attend school do to covid	Kingston
135	Frank	Waters		Kingston
136	Justina	Watson		Kingston
137	Cheryl	Watson	We need this organization. Essential for our children's well-being.	Kingston
138	Paula	Watson		Kingston
139	Peggy	Webb		Kingston
140	Wanda	Whittick		Kingston

141	Brad	Will		Kingston
142	Tanya	Williams		Kingston
143	Andrea	Wilson		Kingston
144	Tyrone	Wilson		Kingston
145	Ryan	Winne		Kingston
146	Sarahmarie	Witte	CCE always comes through for Kingston, I can't believe a petition is even needed to get grant funding from Kingston if it's available!	Kingston
147	Miriam	Woodard		Kingston
148	Melanie	Woodvine		Kingston
149	Sarah	Yolles		Kingston
150	Nicole	Zalocki		Kingston
151	Anna	Zuvic		Kingston
152	Adriana	Alonso	As a working mother with a 7 year old, I have been relying on CCE as a means to assure that my son is taken care of while I am working during the day. I do not have the luxury to work from home or afford a babysitter. Without CCE and all they have to offer I'm afraid it would greatly affect my family. Not only that but the classes my son has been taking with them provides an outlet to express his creativity and come out of his shell. Please consider helping out such a wonderful organization. Thank you.	Kingston
153	Rene'e	Amantia		Kingston
154	Lisa	Brown		Kingston
155	Melissa	Cordaro		Kingston

156	Jamie	DeCicco-Miller		Kingston
157	Tasyka	DeRosalia	CCE's project access is filling a huge gap in the system by providing arts and education to our most at risk children. Without this program, many of these children would not be getting the education, nutrition, and care that they both need and deserve.	Kingston
158	Lisa	Dittus		Kingston
159	Marlene	Merritt		Kingston
160	Nichole	Naccarato		Kingston
161	Loren	Piera		Kingston
162	Alyson	Reidy		Kingston
163	Sarah	Riedener	CCE supports the community and provides invaluable services to the city, and the City of Kingston should move mountains to help them continue.	Kingston
164	Meridith	Robb		Kingston
165	Nena	Rodriguez		Kingston
166	Erika	Rosans	CCE offers amazing programs for youth & adults. The mentorship & caring is superb. Please help fund any of their programs at this time.	Kingston
167	Donna	Valea		Kingston
168	Christina	Vega		Kingston
169	Matt	Winschel		Kingston
170	Sue	Provost		Kingston
171	Jean	Belfort	This organization has been made an enormous impact in our lives especially during this pandemic. The team is caring, responsive, organized and helpful in all aspects of my child's well-being and education.	Kingston
172	Julie	Hedrick	CCE is Essential for our community ! Just as our First responders are essential workers so are the educators at CCE. Please fund them now!	Kingston
173	David	Levine		Accord
174	Sydni	Alonso		Altamonte Spring

175	Omayya	Jackson		Atlanta
176	Lonn	Sattler		Barrington, NH
177	Elise	Knudson	The kids need something to do.	Beacon
178	Barry	Price	CCE provides a vital series of services to our community, and the support this petition represents would help to assure that they can deliver on their vital mission. Our family has been the beneficiary of their fine work, and we support this petition and CCE.	Bearsville
179	Bennet	Ratcliff	CCE is a critical part of my daughter's education outside the classroom. Please support this important community and education organization. We come from Woodstock for the great CCE classes, and support the neighborhood businesses in the growing neighborhood. We are in this together. Please support the remote access that CCE also provides. This is what CDBG funds are for. Children are the beneficiary of CCE remote and in-person. That makes Kingston and the neighboring communities stronger. Thanks for your consideration. Bennet Ratcliff	Bearsville
180	April	Traum	Please provide the much needed financial funding to the Center For Creative Education for the important work that they offer to the youth in the community. During these times, the services they are providing are vital to the students that they are working with. CCE is an incredible organization that deserves support!	Bearsville
181	Maria	Gianas		Big indian
182	Carolina	Martinez		Bloomington
183	Veronica	Reck		Bloomington

184	Xenos	Dacosta	CCE is an amazing program that does wonderful things for the community and how are youth. Without them I would not be able to work and provide for my family. Please do not Overlook funding for this program because they are an instrumental pillar in this community. Thank you.	Bloomington
185	Elizabethanr	Spiotta		Boiceville
186	Abou	Camara		Bronx
187	Treasure	Cruz		Bronx
188	Nya	Speller		Catskill
189	Stephanie	Gindele	The programming at CCE is probably the best I've seen in 20 years of parenting, as is their level of organization and the quality of care and education that they deliver. Even 35 miles out in Chichester, CCE is the hub of opportunity for kids to have positive interactions with awesome educators and learn amazing skills!	Chichester
190	Melinda	Ramirez		Clarksville
191	Geraldine	Breen	CCE has saved my family! Without it, I would be in financial ruin, claiming bankruptcy and possibly losing my place to live. My young daughter, who cried for other children, is so happy at CCE. She loves the program. Her teacher has said it made vast improvement in her academics and she's finally a happy child again. The staff goes above and beyond every day with every aspect of social, educational, emotional and artistic support. They saved me! I am forever indebted and grateful for this program and wish all the kids could attend	Connelly

			My daughter has benefitted from going to CCE beyond measure. This program has helped remedy the academic and social regression that the pandemic has caused my own child and so many others in the community. It is incumbent on our elected officials to prioritize programs like CCE that are such an essential part of our children's development now more than ever.	
192	James	Butcher		Connelly
193	Lisa	LaPlant		CONNELLY
194	Anna-Stesia	Saunders		Connelly
195	Donna	Tomesch	This is the best and most inclusive community organization in our area. Please support it!! The work CCE does is so vital to us!!!!	Connelly
196	Marci	Nolan		Copake
197	Abigael	Brown		Cottkill
198	Eva	Tenuto		Cottkill
199	Merrill Piera	Piera		Denni
200	Camergie	McComb		Ellenville
201	Jeanné	Milner-Clinton		ELLENVILLE
202	Jessica	Padro		Ellenville
203	Elizabeth	Diuguid	We need these programs!	Esopus
204	Jeanie	Mler	Please do your best to keep the children of your city engaged in their academic and artistic growth. 🙏🙏 Thank you.	Eugene
205	Rebecca	Gerald Tyson		Fishkill
206	Dawn	Brownson		Germantown
207	Mor	Pipman		Glenford
208	Lindsay	Shands		Glenford
209	Jonathan	Gonzalez		High Falls

210	Lori	Gross	CCE offers inspiring and community building experiential education. Supporting their work is an investment in this and future generations.	High Falls
211	Christine	Hoppe	We have attended programming at CCE, and have donated to provide other children with access. This is vital for the youth of our communities and so well done by all the people at CCE!!	High Falls
212	Hanna	Sawka Hamaguchi		High Falls
213	James	Fitzmorris	CCE does good work!	Highland
214	Rena	Baker		Highmount
215	Maureen	Bowers		Hurley
216	Dorothy	Brodhead		Hurley
217	Amanda	Campbell		Hurley
218	Margaret	Didonna		Hurley
219	Beverly	Goldpaugh		Hurley
220	karen	madonna		hurley
221	Annie	Reed		Hurley
222	Yvonne	Reid		Hurley

			While I do not live in Kingston, I have gone to CCE for many years to attend a dance/workout class. I would drive the 35-40 mins because of the energy of CCE & inspired by the dedication of everyone who works there. They are to be commended on the way they instill values to the youth & keep them learning, active & engaged in community. I've said it before & will continue to say that a CCE should be in every town! They are that special & incredibly magical! I would tell you to find a way to fund them, they are an asset to your community!	
223	Laura	Naselow	Laura Naselow	Hyde Park
224	Darlene	Cummins		Kerhonkson
225	Hana	Stejskalova	Great organization with the best hearts! Please fund them.	Kerhonkson
226	Kimberly	truitt		Lake hill
227	Susan	Fick		Lake Katrine
228	Holly	Huppert	Please support CCE.	lake katrine
229	claire	luby		lake katrine
230	Erin	Luby		Lake Katrine
231	Donna	Petersen		Lake Katrine
232	Angel	Williamson		Lake Katrine
			As an educator for fifty years, I cannot express enough how critical edge the programs provided by CCE are for children & youth developmentally in every aspect of their growth. Funding for CCE's continued youth programming would be no less than an intelligent investment in future active citizens of Kingston.	
233	Joan	Henry		Lanesville
234	Amy	Jackson		Lanesville
235	Lauren	Petteys		Malden-on-Hudsc
236	Kenny	Daley		Marlboro
237	Belkys	Nardo		Miami

238	Sugely	Melenciano-Weedsugs		Monroe
239	Mary	Garraffa		Mount tremper
240	Tammany	Haynes		Mount Tremper
241	Christina	Signore		Mount Tremper
242	Jane	Simmons		Mount Tremper
			With all the unknowns In this chaotic time, CCE provides a sense of stability in the community for families who are struggling moment by moment with every aspect of this pandemic. This is not only a physical health crisis, but a mental health crisis. CCE has done an incredible job of bridging the gap of food insecurity, technology insecurity related to educational insecurity along with childcare insecurity so parents can get back to work and keep the local economy afloat. This organization provides a safe and trusted space for integrating creative exploration, nutrition, expanded learning opportunities beyond just state mandated education and has powered through the lack of funding that should be made available. This is another chance for the City of Kingston to set a better example of what it looks like when a community comes together and is heard loud and clear, shown by the financial support of the funds already in place to said community. In doing so, this will only lift up our families and provide positive experiences to propel them forward and give parents peace of mind during these dark times. We are all struggling. This organization has already provided so much and is ready to provide so much more if this funding is made available as it should be. Please, listen to your community and act accordingly. There is nothing to lose by doing so. There is no excuse to pass up this opportunity at this point in time.	
243	Sarah	Yanosh		Mount Tremper
244	Sally	Rothchild		My tremper
245	Malik	Andrews		New paltz
246	Linda	Brotman		New Paltz
247	VictorVic	Guirma		NEW PALTZ
248	Guy	Kempe		New Paltz

249	Doree	Lipson		New Paltz
250	Rebecca	Longazel		New Paltz
251	Agon	Mizelle		New paltz
252	VERONICA R	RUSSO	This is an amazing program for our children and youth that needs your support.	New Paltz
253	Shannakay	Stephens		Newburgh
254	Megan	Lui	CCE has been such an amazing organization to work for. After working with the wonderful students and Leaders in training, its perfectly clear to me that the service they provide to the Kingston community and beyond is needed more than ever now and is truly invaluable.	OLIVEBRIDGE
255	Amy	Scanlon		OLIVEBRIDGE
256	Alicia	Tyree		Olivebridge
257	Emma	Wyman		Olivebridge
258	Lucy	Swenson		Palenvilke
259	Ellen	Carter	CCE does great and important work. Kingston needs it!	Phoenicia
260	Vivian	Tolentino	CCE IS SO IMPORTANT TO OUR COMMUNITY AND THE PEOPLE YHAT ARE INVOLVED!	Phoenicia
261	Terry	Fedele	Please keep our Youth safe during this Crisis.	Pleasant Valley
262	Wendi	Altman	Funds are needed to help out our Youth.	Pomona
263	Joan	Alley	This long established organization (over25) years of solid, continuous work with community youth and adults. Recently moved to a new home and added Project Access, helping more than 60 kids a day with online learning and providing a safe, healthy place during the pandemic, to its already bursting schedule of programs and classes. A real plus in the community!	Port Ewen
264	G. MODELE	CLARKE	Because CCE recognizes the importance of providing a safe, nurturing environment for our children during this critical COVID-19 pandemic, I unequivocally endorse the funding of this program.	PORT EWEN

265	Lisa	Colon		Port Ewen
266	Dahlia	Jarrett	CCE has been a reliable, stable refuge for young people and their families to feel safe in expression and increasing their sense of self and strength.	Port Ewen
267	Ashley	Stegner		Port Ewen
268	Kari	Webber		Port Ewen
269	Dan	Simms		Portewen
270	Debby	Adkins		Portland
271	Cecelia	Gilroy		Poughkeepsie
272	Grace Ange	Henry	I travel from Dutchess County to Ulster for CCE's programs - there is nothing like them in Dutchess.	Poughkeepsie
273	Katherine	Hite		Poughkeepsie
274	Monie	McEachern		Poughkeepsie
275	Teasia	Williams		Poughkeepsie
276	Zakiyah	Williams		Poughkeepsie
277	Michael	Gluck		Poughquag
278	Sarah	Carlson		Red Hook
279	Michele	Howard		Red Hook
280	Michele	Howard		Red Hook
281	Jennifer	Quinn-Carl	As a public elementary school teacher myself, I can see the difference CCE's programming has made for the children who attend. They are providing children with much needed structure, a place to access technology and internet, healthy meals, academic assistance, creative expression, and mentorship. Their programming allows parents in the community to return to work, knowing that their children are being well cared for (safely!) during this challenging time. CCE's model is one that should be emulated by others throughout our region, to give our children and families the support they need to make it through this pandemic.	Red Hook

282	Terri	Hall		Rhinebeck
283	Anne	McGrath		Rhinebeck
284	Cathy	Naor		Rhinebeck
285	Susan	Ragusa		Rhinebeck
			Important work being done here including community building, leadership skills and personal histories . Lots of love resides in this new space and with this seasoned organization.	
286	JoAnnaj	Ruisi	Especially important to fund in these difficult times.	Rifton
			CCE has been offering the community endless opportunities por our families and youth to experience arts, technology, access education and food for over 30 years. It's almost hurtful that we "the people" need to beg for funds for them to keep Operating and serving on the way they have been. They serve EVERYONE. 90 % of the children that attend CCE programs fo it for free. CCE GOES FAR AND BEYOND FOR THE WELL BEING OF EVERY CHILD AND THEIR FAMILIES! PLEASE hear us out!!!	
287	Maia	Martínez		Rosendale
288	Rachaele	Raynoff		Rosendale
289	David	Salvatierra	The work this organization does in our community is paramount and imperative.	Rosendale

			Our children need the support of the whole community. This year has been a devastating one depriving them of educational, physical and recreation which they need to grow and develop. This emergency Covid -19 support funding will provide CCE, our young people, staff and parents the necessities to safely thrive. Protection is our full responsibility. Financial support for CCE's new building / environment for youth, without the required protections, makes this a false step toward supporting youth. Emergency funding for required Covid-19 must be given. Thank you.	
290	Carole	Thompson		Rosendale
291	Matthew	Waldron		Rosendale
			CCE is providing an amazing service to the community and families. So many students would be left behind and parents would not be able to work if they could not continue this work.	
292	Carrie	Wykoff		Rosendale
293	Mary	Deitz		Ruby
			We are all in this together. Gloria Waslyn, Parrots For Peace Curator, Fair John ArtSpace and Music Salon at 288 Fair St.	
294	Gloria	Waslyn		Ruby, Town of Ulster
295	Tina	Bruton-Rimpinen		Saugerties
296	Judith	Capurso		Saugerties
297	Joseph	Darmanin		Saugerties
298	Elohim	Davalos		Saugerties
299	Tamika	Dunkley		Saugerties
			I really appreciate CCE providing a safe, nurturing place where students can continue to receive their education during this difficult and stressful time. It is in the best interest of our community to continue to fund this program for our children.	
300	Elise	Hunt		Saugerties

301	Raven	Johnson		Saugerties
			Our daughter attended the CCE Summer Program and it was so needed for her being new to the area in order to have safe social interactions with children and other adults in a creative learning environment. I hope that the funding for CCE will continue as it is a wonderful organization.	
302	Robbi	Kearns		Saugerties
303	Gillian	Lopez		Saugerties
304	Lori	McCabw		Saugerties
305	Cheryl	McTague		Saugerties
306	Patrice	Pringle		Saugerties
307	Debra	Rua		Saugerties
308	Clare	Rubin	Please provide emergency funding to support this valuable community resource.	Saugerties
309	Edwin	Smith		Saugerties
310	Carmela	Smith		Saugerties
311	Tayne	Smith		Saugerties
312	Carole	Smith		Saugerties
313	Kelly	Todd		Saugerties
314	toni	winters		saugerties
315	Gloria	Darmanin		Saugerties
			Best program every support our community. This program deserves all the help it can get to maintain programming for your youth	
316	Jennifer	Lopez		Saugerties
317	Christina	Brown		Shandaken
318	Katherine	Brayman		Shokan
			I can find another job to pay my bills, but can all of these kids find another great program like this? The children of 2020 deserve better. It starts with these programs and the example that CCE can set for other communities!	
319	Lilyrose	Comerford		Shokan

320	Pamela	Peltzman		Shokan
321	Barbara	Shapiro		Shokan
322	Patrice	Pringle		Saugerties
323	Marcene	Basch Johnson		Stone Ridge
324	MaryM	Farel		Stone Ridge
325	rebeca	incer		Stone ridge
326	Jennifer	McKinley		Stone Ridge
327	Molly	Rowan		Stone Ridge
328	Sharon	Short		Stone Ridge
329	Teya	Foss		Tillson
330	Teya	Foss		Tillson
331	Laur	Foss		Tillson
332	Krista	Speroni		Tillson
333	Sarah	Imboden	My children love to take classes at CCE, this organization is so important to so many children and families in our area including those outside of Kingston but especially for those in Kingston.	Tivoli
334	Karin	Baker		Ulster Park
335	Mary	DeChristopher	Thank you for all you do CCE. Your contributions to our community are immeasurable! Your commitment to our youth (and elders) is outstanding! There is something for everyone at CCE! ♥	ULSTER PARK
336	Yaritza	Mazara		Ulster park
337	Maria	Gutierrez	Kids need this more than ever!	Warwick
338	Donna	Boundy	As a licensed therapist in Kingston for many years, I have observed CCE to be THE most valuable asset Kingston has for our youth. They are dedicated, financially efficient, and kids' needs come first. They are not weighed down with egos and big money—they truly work for the kids and are crucial to helping working and poor parents during this pandemic. Please fund them at this critical time. Donna Boundy, LCSW	West hurley
339	Lysa	Ingalsbe		West Hurley

340	Alicia	Mikles		West Hurley
341	Anna	Miressi		West Hurley
342	Jasper	Nodelman		West hurley
343	Stacey	Nodelman	Please invest in the children of our community! The services CCE is providing at little to no cost are enabling parents to work and children to learn. Ultimately, this will save money as fewer interventions are needed down the road.	West Hurley
344	Stephen	Ackermann		West Shokan
345	Dafne	DeJesus		West Shokan
346	David	Edinger		West Shokan
347	Lynn	James	CCE is vital to many families. It provides a safe place for children to attend online school while in-person school is not possible.	WEST SHOKAN
348	Ana	Silva		West Shokan
349	Beth	Abrams	Please support our kids and CCE. It is more essential than ever given the challenges we are all facing...	Woodstock
350	Valerie	Carelli		Woodstock
351	Dave	Clegg		Woodstock
352	Tara	Collins		Woodstock
353	Kathryn	Gordon	It's a local program that I've heard lots of great things about! I've seen some of their performances and I would love to see this program continue in our community. It's positive, safe, encouraging for the children of the community and for their future.	Woodstock
354	Greta	Gottardello		Woodstock
355	Vanya	Gotty		Woodstock
356	Thea	Hambright		Woodstock
357	Maya	Hambright		Woodstock
358	Emma	Hambright		Woodstock
359	Jacqueline	Kaplan	A worthy program that deserves support!	Woodstock
360	Cynthia	Kudren		Woodstock
361	Christine	Miller		Woodstock

362	Patti	Munoz		Woodstock
363	Catherine	Reep		Woodstock
364	Maxanne	Resnick		Woodstock
			For many years, CCE is a vital community organization that has provided essential programs for kids of all ages. CCE has continually expanded to meet the community's needs and now during a time of crisis, has stepped up their services in ways that are unprecedented. CCE deserves and must receive the funding available through the City of Kingston's COVID relief fund.	
365	Leslie	Rolnick		Woodstock
366	Sarah	Stoudt		Woodstock
367	Carol	Super	Cce Provides an in valuable service to our community to everyone!	Woodstock
368	Carol	Super	They are an outstanding group and helps many kids on the edge.	Woodstock
369	Earl	Legister Jr		Woodstock
370	Tara	Sanders		Woodstock
371	Kelvin	Rosa		Yonkers

Kingston Common Council Agenda Item Report

Meeting Date: December 1, 2020

Submitted by: Elisa Tinti

Submitting Department: Common Council

Item Type: Informational Purposes

Agenda Section:

Subject:

Communication -Orchard Street

Suggested Action:

Attachments:

[Orchard Street.docx](#)

Hello, I have concerns about the vehicular traffic and parking on Orchard street. I live at 83, and we don't have a driveway or garage. I am the homeowner, and we have periodically been ticketed for parking on the sidewalk. Recently a police officer (very nice guy by the way) came up the street and spoke to several residents about parking on the sidewalk.

I understand parking on the sidewalk is illegal and that I don't have a leg to stand on there. However, some drivers treat this like the thruway and are flying up and down the road. I have lost 2 sideview mirrors on two separate vehicles parking in front of my house.

We have begun parking across the street, as have some of my neighbors. Unfortunately I have young children and it's nerve-wracking getting them out of the car now. I have a couple of ideas about how to rectify this.

The first is mandated alternate side or one side of the street parking on orchard street. This would come at some cost, but only for signage. The second is probably not feasible, but would involve a speed trap or a temporary 'speed sign' as you see near schools.

Should you take a drive up or down the street, you will see several signs asking drivers to slow down, as children live in this neighborhood. Also, I would appreciate being allowed to park on the sidewalk in the event of a snow emergency, to allow the plows to clear the entire road. I have been ticketed for parking there during a snow event (having no other option).

My neighbors and I would love some consideration for this issue.

Thank you and have a great night,

Dan Mawhinney
83 Orchard St.
Kingston, NY 12401

Sent from my iPhone

ATTENTION: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

Kingston Common Council Agenda Item Report

Meeting Date: December 1, 2020

Submitted by: Elisa Tinti

Submitting Department:

Item Type: Informational Purposes

Agenda Section:

Subject:

Communication- Update to Code

Suggested Action:

Attachments:

[Update to City Code on Reporting on Unsafe Buildings.pdf](#)

City of Kingston, NY / PART II: GENERAL LEGISLATION / Buildings,
Unsafe

Article I Procedure for Repair or Removal

[Adopted 3-7-1989 by L.L. No. 1-1989, approved 4-3-1989 (Ch. 26, Art. I, of the 1984 Code); amended in its entirety 9-4-2012 by L.L. No. 10-2012, approved 9-18-2012]

§ 178-1 Definitions.

§ 178-2 Inspection: notice; authority of City.

§ 178-3 Interpretation.

§ 178-4 Program Review and Reporting .

§ 178-1 Definitions.

As used in this article, the following terms shall have the meanings indicated:

UNSAFE BUILDINGS

All buildings or structures which are structurally unsafe, unsanitary or not provided with adequate egress, or which constitute a fire hazard or are otherwise dangerous to human life, health or the safety of the public, or which in relation to existing use constitute a hazard to safety or health by reason of inadequate maintenance, dilapidation, obsolescence or abandonment.

§ 178-2 Inspection: notice; authority of City.

In addition to any other remedies at law available to compel the removal of any building or structure that endangers the health, safety or welfare of the public:

A.

All unsafe buildings are hereby declared to be illegal and shall be abated by repair and rehabilitation or by demolition in accordance with the procedure of this section.

B.

The Building Safety Officer shall inspect or cause to be inspected every reported unsafe building.

[Amended 3-5-2019 by L.L. No. 1-2019, approved 3-19-2019]

C.

Whenever the Building Safety Officer shall find any building or structure or portion thereof to be an unsafe building, the Building Safety Officer shall serve or cause to be served upon the owner and any lien holder of the property, a notice as provided herein. Service of said notice can be effected upon the owner or lien holder either personally or by registered mail, addressed to his or her last known address, as shown on the records of the Tax Assessor, and/or in the records in the office of the County Clerk, or in the records of the Kingston Building Department. Service can alternatively be effected upon the agent registered by the owner pursuant to Chapter **332** of this Code, either personally or by registered mail to the address provided in said registration. The notice shall contain a description of the premises, a statement describing the specific unsafe condition and an order of the Building Safety Officer requiring that the building or structure be repaired or removed within a stated time. The notice shall also specify the date, time and place of a hearing to be held with respect to the order to repair and/or remove the structure. The notice shall be served no less than 20 days prior to the date of the hearing provided therein. If such notice is made by registered mail, the Building Safety Officer shall conspicuously post a copy of such notice on the premises.

[Amended 3-5-2019 by L.L. No. 1-2019, approved 3-19-2019]

D.

The owner and any lien holder shall have 30 days within which to provide the Building Safety Officer with acceptable plans to remedy the unsafe building and obtain a permit for said plans; or to submit plans and obtain a permit for the removal of the unsafe building. Upon issuance of the building permit, work must commence within 15 days from the issuance thereof and be completed within six months from issuance of the permit. Failure of the owner or lien holder to comply with these provisions will result in a fine of \$100 per day retroactive to the date of the notice.

[Amended 3-5-2019 by L.L. No. 1-2019, approved 3-19-2019]

E.

The Building Safety Officer shall file or cause to be filed a copy of the notice served pursuant to Subsection **C** above in the office of the County Clerk of Ulster County, which notice shall be filed by such Clerk in the same manner as a notice of pendency as provided by said Clerk, except as otherwise hereinafter provided in this subsection. A notice so filed shall be effective for a period of one year from the date of filing; provided, however, that it may be vacated upon the order of a judge or justice of a court of record or upon the consent of the Corporation Counsel of the City of Kingston. The County Clerk of Ulster County shall mark such notice and record or docket thereof as canceled upon presentation and filing of such consent or of a certified copy of such order.

[Amended 3-5-2019 by L.L. No. 1-2019, approved 3-19-2019]

F.

Such owner shall have the right to a hearing with respect to the notice to repair or remove before the Deputy Chief in charge of the City of Kingston Building Department at a time and place specified in the notice to repair and remove.

[Amended 3-5-2019 by L.L. No. 1-2019, approved 3-19-2019]

G.

The decision of the Deputy Chief in charge of the City of Kingston Building Department may be appealed to the Chief of the Kingston Fire Department. A request for an appeal shall be served upon the Chief of the Kingston Fire Department, the Corporation Counsel of the City of Kingston and upon the Deputy Chief in charge of the City of Kingston Building Department, and the City Clerk within 10 days from the date of the notice of determination made following the hearing. The appeal shall not be a trial de novo, but the parties shall have the right to present such additional written evidence or argument as they desire. The Fire Chief shall have the right to request such additional evidence as the Fire Chief deems necessary to make a decision.

[Amended 3-5-2019 by L.L. No. 1-2019, approved 3-19-2019]

H.

If a determination is made following the hearing and the appeal, if any, that the building or structure is an unsafe building and the owner or lien holder fails or refuses to comply with the order to repair or remove within 30 days from the date of the determination of the Deputy Chief in charge of the City of Kingston Building Department or the Fire Chief in the event of an appeal to the Fire Chief, the City of Kingston may proceed to remove the unsafe building.

[Amended 3-5-2019 by L.L. No. 1-2019, approved 3-19-2019]

I.

All costs and expenses incurred by the City of Kingston in connection with the proceeding to repair or remove the unsafe building, including but not limited to the cost of actually removing the unsafe building and the disposal of the material so removed, shall be assessed against the land on which the unsafe building is located.

J.

If the Building Safety Officer finds that there is actual and immediate danger of failure or collapse so as to endanger life, such notice shall also require the building structure or portion thereof to be vacated forthwith and not reoccupied until the specific repairs and improvements are completed, inspected and approved by the Building Safety Officer. The Building Safety Officer shall cause to be posted at each entrance to such building a notice: "This building is unsafe and its use or occupancy has been prohibited by the Building Department." Such notice shall remain posted until the required repairs are made or demolition is completed. It shall be unlawful for any person, firm or corporation, or their

agents or other servants, to remove such notice without written permission of the Building Safety Officer.

[Amended 3-5-2019 by L.L. No. 1-2019, approved 3-19-2019]

K.

In case the owner or lien holder cannot be served within the time provided herein for service of such notice, the Corporation Counsel shall be advised of all facts in the case and shall take such action as he or she determines to be appropriate to effectuate adequate service of the notice as provided by law.

L.

In cases of emergency which, in the opinion of the Building Safety Officer, involve imminent danger to human life or health, the Building Safety Officer shall promptly cause such building, structure or portion thereof to be made safe or removed. For this purpose, the Building Safety Officer may at once enter such structure or land on which it stands, or abutting land or structure, with such assistance and at such cost as may be necessary. The Building Safety Officer may vacate adjacent structures and protect the public by appropriate barricades or such other means as may be necessary and, for this purpose, may close a public or private way.

[Amended 3-5-2019 by L.L. No. 1-2019, approved 3-19-2019]

§ 178-4 Program Review and Reporting .

A. The Building Safety Officer shall submit on monthly basis to the Common Council of the City of Kingston a written report and summary of all business conducted by the Building Safety Officer in relation to Unsafe Buildings, including a report and summary of all transactions and activities described in § 178-2 Inspection: notice; authority of City.

Kingston Common Council Agenda Item Report

Meeting Date: December 1, 2020

Submitted by: Elisa Tinti

Submitting Department:

Item Type: Informational Purposes

Agenda Section:

Subject:

General Legislation- Building Construction

Suggested Action:

Attachments:

[City of Kingston^J NY PART II GENERAL LEGISLATION Chapter 172Building Construction 17215Program review and reporting.pdf](#)

City of Kingston, NY / PART II: GENERAL LEGISLATION
Chapter 172 Building Construction

172-15 Program review and reporting.

A.

The Code Enforcement Officer shall submit on monthly basis to the Common Council of the City of Kingston a written report and summary of all business conducted by the Code Enforcement Officer and the inspectors, including a report and summary of all transactions and activities described in § **172-14**, Record keeping, of this article and a report and summary of all appeals or litigation pending or concluded.

For Reference:

§ 172-14 Recordkeeping.

A.

The Code Enforcement Officer shall keep permanent official records of all transactions and activities conducted by all Code Enforcement personnel, including records of:

(1)

All applications received, reviewed and approved or denied;

(2)

All plans, specifications and construction documents approved;

(3)

All building permits, certificates of occupancy, temporary certificates, stop-work orders, and operating permits issued;

(4)

- All inspections and tests performed;
- (5) All statements and reports issued;
- (6) All complaints received;
- (7) All investigations conducted;
- (8) All other features and activities specified in or contemplated by §§ 172-5 through 13, inclusive, of this article; and
- (9) All fees charged and collected.

Kingston Common Council Agenda Item Report

Meeting Date: December 1, 2020

Submitted by: Elisa Tinti

Submitting Department:

Item Type: Informational Purposes

Agenda Section:

Subject:

General Legislation-Zoning

Suggested Action:

Attachments:

[General Legislation Zoning Article VII Administration and Enforcement 405-51 Duties of Building Safety Officer and or Zoning Enforcement Officer C..docx](#)

Article VII Administration and Enforcement

§ 405-49 Building permits.

§ 405-50 Certificate of occupancy.

§ 405-51 Duties of Building Safety Officer and/or Zoning Enforcement Officer.

§ 405-52 Penalties for offenses.

§ 405-51 Duties of Building Safety Officer and/or Zoning Enforcement Officer.

C.

Said Building Safety Officer and/or Zoning Enforcement Officer shall keep a record of every identifiable complaint of a violation of any of the provisions of this chapter and of the action taken consequent on each such complaint, which records shall be public records. He shall report to the Common Council, at an interval of once a month, summarizing for the period since his last previous report all building permits and certificates of occupancy issued by him.

Kingston Common Council Agenda Item Report

Meeting Date: December 1, 2020

Submitted by: Dee Sills

Submitting Department: Common Council

Item Type: Informational Purposes

Agenda Section:

Subject:

2019 Independent Audit Report

Suggested Action:

Attachments:

[20201130112134.pdf](#)

Fin + Audit

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

John Tuey, Comptroller



Steven T. Noble, Mayor

November 20, 2020

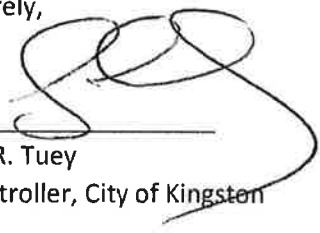
Alderman at Large Andrea Shaut
City of Kingston Common Council
420 Broadway
Kingston, NY 12401

RE: 2019 Independent Audit Report

Dear Alderman at Large Shaut,

The City has received its independent audit report for calendar year 2019 from RBT CPAs LLP. Please refer to the City's Finance Committee for discussion.

Sincerely,



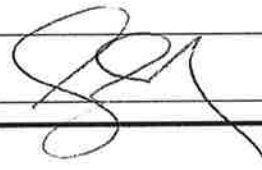
John R. Tuey
Comptroller, City of Kingston

cc: Mayor Steven T. Noble

THE CITY OF KINGSTON COMMON COUNCIL

**FINANCE AND AUDIT
COMMITTEE REPORT**

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

DEPARTMENT <u>Comptroller</u>	DATE <u>11/20/2020</u>
Description: <u>Request Common Council to accept 2019 Audited Financial Statement</u>	
<u>submitted by RBT, CPA's.</u>	
Estimated Financial Impact <u>N/A</u>	Signature 

Motion by _____

Seconded by _____

Action Required:

SEQRA Decision:

Type I Action _____

Type II Action _____

Unlisted Action _____

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

<u>Committee Vote</u>	YES	NO
Douglas Koop, Chairman	☐	☐
Reynolds Scott-Childress Ward 3	☐	☐
Anthony Davis, Ward 6	☐	☐
Michele Hirsch, Ward 9	☐	☐
Steven Schabot, Ward 8	☐	☐

FINANCIAL REPORT
AUDITED
CITY OF KINGSTON, NEW YORK
For the Year Ended December 31, 2019

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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LIMITED LIABILITY PARTNERSHIP
CERTIFIED PUBLIC ACCOUNTANTS BUSINESS DEVELOPMENT CONSULTANTS

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, 2019, 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 and the financial statements of the discretely presented component units which represent 21% of the assets, 9% of the net assets and 13% of the revenues of the reporting entity. 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 and the discretely presented component units, are based solely on the reports 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.

rbtcpas.com

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F: (845) 888-2789

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F: (718) 772-0851

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, 2019, 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 50-54 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'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 XV to the financial statements, the spread of the global pandemic, coronavirus disease (COVID-19), has created economic uncertainty. 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 October 28, 2020, 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
October 28, 2020

**CITY OF KINGSTON, NEW YORK
REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

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, 2019. This discussion and analysis is only an introduction and should be read in conjunction with the City's financial statements.

Requests For Information

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.

2019 Financial Highlights

- The City's Governmental net position (defined as assets plus deferred outflows less liabilities and deferred inflows) was a negative \$(101,593,089) at December 31.
- The governmental total net position decreased by \$4,247,381 for the year ending December 31, 2019.
- At December 31, the proportionate share of the net pension liability for both retirement systems was included in total liabilities in the amount of \$5,822,800.
- As of the close of the year, the City's governmental funds reported an ending fund balance of \$4,604,036, a decrease of \$5,858,809 in comparison with the prior year.
- As of the close of the year, the City's Proprietary Funds reported an ending net position of \$5,981,152, an increase of \$2,675,110 in comparison with the prior year.
- At the end of the year, unassigned fund balance for the General Fund was \$7,430,500.
- At the end of the year, unrestricted net position for the Proprietary Funds was a negative (\$14,053,656).

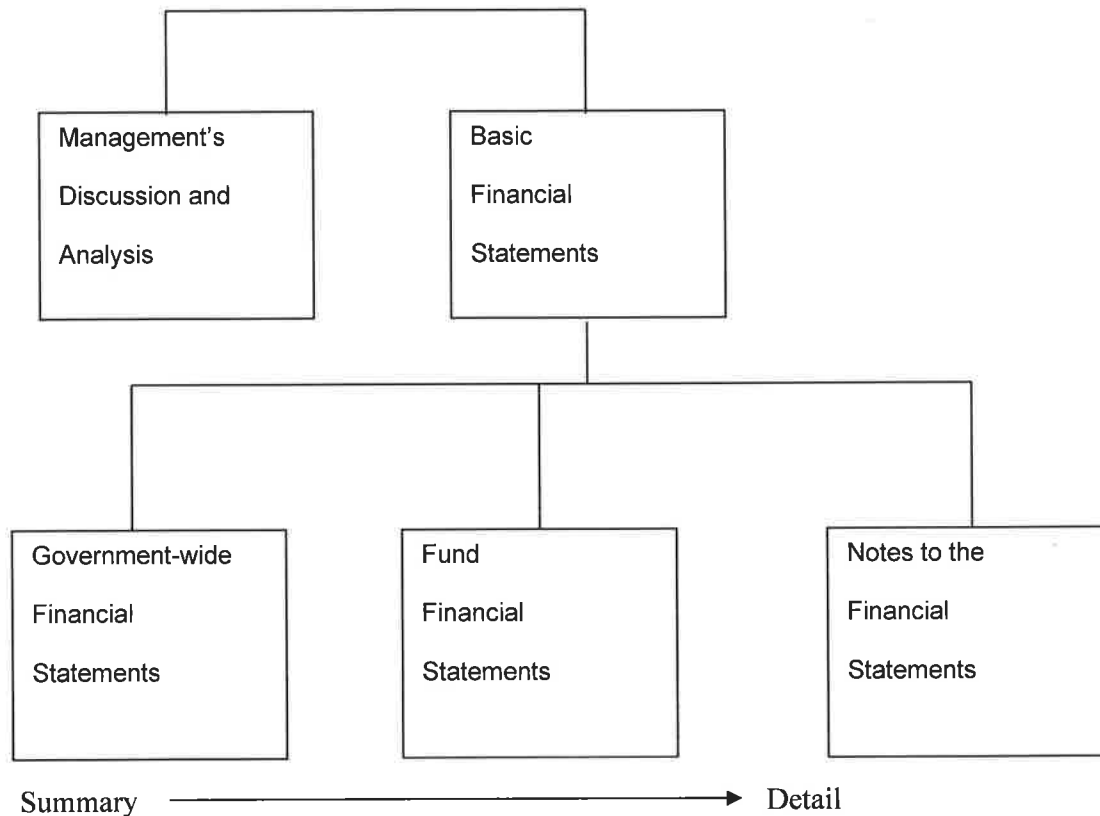
Overview of the Financial Statements

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.

**CITY OF KINGSTON, NEW YORK
REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Required Components of the City's Basic Financial Statements

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.

**CITY OF KINGSTON, NEW YORK
REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

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.

**CITY OF KINGSTON, NEW YORK
REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS
GOVERNMENTAL ACTIVITIES
NET POSITION**

	2019	2018	\$ Change	% Change
Current Assets	\$ 25,625,582	\$ 24,555,508	\$ 1,070,074	4.36%
Capital Assets	51,211,789	44,863,290	6,348,499	14.15%
Total Assets	<u>76,837,371</u>	<u>69,418,798</u>	<u>7,418,573</u>	<u>10.69%</u>
Deferred Outflows of Resources	<u>13,372,903</u>	<u>9,622,146</u>	<u>3,750,757</u>	<u>38.98%</u>
Current Liabilities	13,690,250	7,567,290	6,122,960	80.91%
Long-Term Liabilities	169,854,101	161,386,509	8,467,592	5.25%
Total Liabilities	<u>183,544,351</u>	<u>168,953,799</u>	<u>14,590,552</u>	<u>8.64%</u>
Deferred Inflows of Resources	<u>8,259,012</u>	<u>7,432,853</u>	<u>826,159</u>	<u>11.11%</u>
Net Position:				
Net Investment in Capital Assets	33,641,642	30,620,227	3,021,415	9.87%
Restricted	818,206	167,515	650,691	388.44%
Unrestricted (As Restated)	(136,052,937)	(128,133,450)	(7,919,487)	6.18%
Total Net Position	<u>\$ (101,593,089)</u>	<u>\$ (97,345,708)</u>	<u>\$ (4,247,381)</u>	<u>4.36%</u>

Management's Explanation of Changes

Total liabilities primarily increased due to the issuance of additional Bond Anticipation Notes for \$6,188,234 during the year and due to an increase in OPEB liability for over \$8 million. The increase in capital assets is primarily due to additional capital purchases and capital project related items.

**CITY OF KINGSTON, NEW YORK
REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS
GOVERNMENTAL ACTIVITIES
CHANGES IN NET POSITION**

	2019	%	2018	%	\$ Change	% Change
Revenues:						
Program Revenues:						
Charges for Services	\$ 3,720,182	7.74%	\$ 3,429,660	7.37%	\$ 290,522	8.47%
Operating and Capital Grants	6,111,042	12.72%	3,537,233	7.60%	2,573,809	72.76%
General Revenues:						
Real Property Taxes	17,708,048	36.85%	17,614,013	37.85%	94,035	0.53%
Real Property Tax Items	785,970	1.64%	750,585	1.61%	35,385	4.71%
Non Property Taxes	14,649,632	30.49%	14,424,888	31.00%	224,744	1.56%
Use of Money and Property	214,207	0.45%	256,462	0.55%	(42,255)	-16.48%
State Aid	3,693,154	7.69%	3,538,193	7.60%	154,961	4.38%
Sale of Property and Compensation for Loss	212,368	0.44%	954,918	2.05%	(742,550)	-77.76%
Loss on Disposal of Assets	(336,277)	-0.71%	-	0.00%	(336,277)	100.00%
Miscellaneous	1,290,597	2.69%	2,032,570	4.37%	(741,973)	-36.50%
Total Revenues	<u>48,048,923</u>	<u>100.00%</u>	<u>46,538,522</u>	<u>100.00%</u>	<u>1,510,401</u>	<u>3.25%</u>
Expenses:						
General Government	6,432,187	12.30%	6,707,077	13.62%	(274,890)	-4.10%
Public Safety	29,101,869	55.65%	27,732,096	56.31%	1,369,773	4.94%
Public Health	208,649	0.40%	246,715	0.50%	(38,066)	-15.43%
Transportation	4,732,199	9.05%	4,808,215	9.76%	(76,016)	-1.58%
Economic Assistance and Opportunity	1,599,235	3.06%	392,965	0.80%	1,206,270	306.97%
Culture and Recreation	4,191,069	8.01%	3,413,430	6.93%	777,639	22.78%
Home and Community Services	5,561,151	10.63%	5,493,154	11.15%	67,997	1.24%
Interest on Debt	469,945	0.90%	459,036	0.93%	10,909	2.38%
Total Expenses	<u>52,296,304</u>	<u>100.00%</u>	<u>49,252,688</u>	<u>100.00%</u>	<u>3,043,616</u>	<u>6.18%</u>
 Increase/(Decrease) in Net Position	<u><u>\$ (4,247,381)</u></u>		<u><u>\$ (2,714,166)</u></u>		<u><u>(1,533,215)</u></u>	<u>56.49%</u>

Management's Explanation of Changes

Total revenues in 2019 increased by 3.35% from 2018 primarily due to increase in operating and capital grants. This was due to increase in state and federal assistance for transportation projects. Total expenses are up \$3,043,616 and 6.18% from 2018, with the largest fluctuations being Public Safety (up \$1,369,773 and 4.94%) and Economic Assistance and Opportunity (up \$1,206,270 and 306.97%). The increase in expenses were due to payroll from new grant departments, expenses related to additional state grants, and capital outlay.

**CITY OF KINGSTON, NEW YORK
REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

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 \$7,430,500. 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 17.9 percent of total General Fund expenditures.

At December 31, 2019, the governmental funds of the City reported a combined fund balance of \$4,604,036, a 56 percent decrease over the prior year end. Included in this change in fund balance are increases in the Special Grant Fund and decreases 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, 2019 totaled \$51,211,789 (net of accumulated depreciation). These assets include land, construction in progress, buildings, improvements, infrastructure, and machinery and equipment.

Debt: As of December 31, 2019, the City had total debt outstanding for its governmental activities of \$17,570,147. The debt is backed by the full faith and credit of the City. The City's governmental debt increased by \$2,152,588 during the 2019 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
REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS
PROPRIETARY FUNDS
CHANGES IN NET POSITION**

	2019	2018	\$ Change	% Change
Revenues				
Charges for Services	\$ 9,608,662	\$ 9,871,199	\$ (262,537)	-2.66%
Other Revenues	3,043,984	2,335,914	708,070	30.31%
Total Revenues	12,652,646	12,207,113	445,533	3.65%
Expenses				
Personal Services and Benefits	5,200,534	5,356,081	(155,547)	-2.90%
Maintenance and Operating Costs	2,224,148	2,280,665	(56,517)	-2.48%
Depreciation	1,865,601	1,768,378	97,223	5.50%
Interest and Other	687,253	629,362	57,891	9.20%
Total Expenses	9,977,536	10,034,486	(56,950)	-0.57%
Change in Net Position	2,675,110	2,172,627	502,483	23.13%
Net position - beginning,	3,306,042	12,559,725	(9,253,683)	-73.68%
Prior Period Adjustment	-	(11,426,310)	11,426,310	-100.00%
Net position - beginning, as restated	3,306,042	1,133,415	2,172,627	191.69%
Net position - ending	\$ 5,981,152	\$ 3,306,042	\$ 2,675,110	80.92%

As shown in the above table, proprietary funds' revenues increased by \$445,533 from 2018 to 2019 primarily due to increase in federal aid. Expenses also decreased from 2018 to 2019 by \$56,950 due to reduction in payments for contracted services. Overall, net position increased by \$2,675,110 from 2018 to 2019. As of December 31, 2019, net position was \$5,981,152.

Capital Asset and Debt Administration – Proprietary Funds

Capital Assets: The City's investment in capital assets for its business activities as of December 31, 2019 totaled \$43,988,770 (net of accumulated depreciation). These assets include land, buildings, improvements, machinery and equipment, infrastructure and construction in progress.

Debt: As of December 31, 2019, the City had total debt outstanding pertaining to its business-type activities of \$25,230,826. 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 decreased by \$1,128,640 during the 2019 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, 2019

	GOVERNMENTAL	BUSINESS-TYPE	TOTAL	COMPONENT
	ACTIVITIES	ACTIVITIES	PRIMARY	UNITS
			GOVERNMENT	
ASSETS				
Cash And Cash Equivalents	\$ 9,050,028	\$ 4,225,127	\$ 13,275,155	\$ 4,055,750
Cash - Restricted	-	1,276,864	1,276,864	505,602
Taxes Receivable (Note I H)	5,274,418	-	5,274,418	-
Due From Other Governments	2,478,970	259,880	2,738,850	-
Notes Receivable (Note I I)	1,098,498	-	1,098,498	-
Other Receivables	6,523,124	3,639,126	10,162,250	19,661
Inventories	11,691	162,764	174,455	-
Prepaid Items	1,466,064	298,178	1,764,242	472
Internal Balances	(277,211)	401,450	124,239	-
Long Term Receivables	-	-	-	804,050
	<u>25,625,582</u>	<u>10,263,389</u>	<u>35,888,971</u>	<u>5,385,535</u>
Capital Assets, not being depreciated	2,864,439	10,815,334	13,679,773	2,784,953
Capital Assets, being depreciated, net	48,347,350	33,173,436	81,520,786	143,904
Total Capital Assets, net (Note V)	<u>51,211,789</u>	<u>43,988,770</u>	<u>95,200,559</u>	<u>2,928,857</u>
Total Assets	<u>76,837,371</u>	<u>54,252,159</u>	<u>131,089,530</u>	<u>8,314,392</u>
DEFERRED OUTFLOWS OF RESOURCES				
OPEB (Note VII)	8,917,426	1,141,545	10,058,971	-
Other	-	12,223	12,223	-
Pension (Note VI)	4,455,477	615,151	5,070,628	-
Total Deferred Outflows of Resources	<u>13,372,903</u>	<u>1,768,919</u>	<u>15,141,822</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>90,210,274</u>	<u>56,021,078</u>	<u>146,231,352</u>	<u>8,314,392</u>

See accompanying notes to basic financial statements.

CITY OF KINGSTON, NEW YORK
STATEMENT OF NET POSITION – (CONTINUED)
DECEMBER 31, 2019

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL PRIMARY GOVERNMENT	COMPONENT UNITS
LIABILITIES				
Accounts Payable	\$ 4,315,447	\$ 1,476,724	\$ 5,792,171	\$ -
Accrued Liabilities	830,442	276,894	1,107,336	5,753
Due to Other Governments	1,373,276	-	1,373,276	-
Non-Current Liabilities:				
Due and Payable Within One Year:				
Bond Anticipation Notes Payable (Note VIII)	5,804,776	3,976,187	9,780,963	-
Loans Payable	-	-	-	131,458
Landfill Remediation Liability (Note IX)	34,303	-	34,303	-
Installment Obligations Payable (Note IX)	140,513	289,935	430,448	-
Bonds Payable (Note IX)	1,191,493	1,297,209	2,488,702	-
Due and Payable More Than One Year:				
Loans Payable	-	-	-	547,187
Bond Anticipation Notes Payable (Note XI)	-	4,560,316	4,560,316	-
Landfill Remediation Liability (Note IX)	464,399	-	464,399	-
Installment Obligations Payable (Note IX)	197,900	517,643	715,543	-
Bonds Payable (Note IX)	10,235,465	14,589,536	24,825,001	-
Compensated Absence Liability (Note IX)	2,725,856	485,839	3,211,695	-
Share of Net Pension Liability (Note VI)	5,822,800	614,306	6,437,106	-
Other Post-Employment Benefits (Note VII)	150,407,681	20,772,327	171,180,008	-
Total Liabilities	183,544,351	48,856,916	232,401,267	684,398
DEFERRED INFLOWS OF RESOURCES				
Deferred Revenue	-	108,577	108,577	1,042,613
OPEB (Note VII)	6,298,206	869,342	7,167,548	-
Pension (Note VI)	1,960,806	205,091	2,165,897	-
Total Deferred Inflows of Resources	8,259,012	1,183,010	9,442,022	1,042,613
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	191,803,363	50,039,926	241,843,289	1,727,011
NET POSITION				
Net Investment in Capital Assets	33,641,642	18,757,944	58,105,893	2,850,212
Restricted for Economic and Community Development	191,047	-	191,047	-
Restricted for Special Purposes	627,159	1,276,864	1,904,023	505,602
Unrestricted	(136,052,937)	(14,053,656)	(155,812,900)	3,231,567
TOTAL NET POSITION	\$ (101,593,089)	\$ 5,981,152	\$ (95,611,937)	\$ 6,587,381

See accompanying notes to basic financial statements.

CITY OF KINGSTON, NEW YORK
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

FOR THE YEAR ENDED DECEMBER 31, 2019

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	CHANGES IN NET POSITION PRIMARY GOVERNMENT			COMPONENT UNITS
					GOVERNMENTAL ACTIVITIES	BUSINESS- TYPE ACTIVITIES	TOTAL	
Governmental Activities:								
General Government Support	\$ (6,432,187)	\$ 790,901	\$ 244,878	\$ -	\$ (5,396,408)	\$ -	\$ (5,396,408)	\$ -
Public Safety	(29,101,869)	1,675,069	48,046	425,334	(26,953,420)	-	(26,953,420)	-
Health	(208,649)	60,402	75,311	-	(72,936)	-	(72,936)	-
Transportation	(4,732,199)	354,638	-	3,075,982	(1,301,579)	-	(1,301,579)	-
Economic Assistance & Opportunity	(1,599,235)	66,755	267,004	636,272	(629,204)	-	(629,204)	-
Culture and Recreation	(4,191,069)	432,579	174,343	-	(3,584,147)	-	(3,584,147)	-
Home and Community Services	(5,561,151)	339,838	-	1,163,872	(4,057,441)	-	(4,057,441)	-
Interest on Long-Term Debt	(469,945)	-	-	-	(469,945)	-	(469,945)	-
Total Governmental Activities	(52,296,304)	3,720,182	809,582	5,301,460	(42,465,080)	-	(42,465,080)	-
Business-type Activities:								
Water Fund	(4,929,169)	4,707,951	-	1,213,058	-	991,840	991,840	-
Sewer Fund	(5,048,367)	5,006,152	-	1,599,117	-	1,556,902	1,556,902	-
Total Business-type Activities	(9,977,536)	9,714,103	-	2,812,175	-	2,548,742	2,548,742	-
Total Primary Government	\$ (62,273,840)	\$ 13,434,285	\$ 809,582	\$ 8,113,635	(42,465,080)	2,548,742	(39,916,338)	-
Component Units:								
Kingston Local Development Corp.	\$ (124,710)	\$ 156,967	\$ -	\$ -	-	-	-	32,257
Kingston City Land Bank, Inc.	(5,608)	-	5,608	-	-	-	-	-
Total Component Units	\$ (130,318)	\$ 156,967	\$ 5,608	\$ -	-	-	-	32,257
General revenues								
Real Property Taxes					17,708,048	-	17,708,048	-
Real Property Tax Items					785,970	-	785,970	-
Non-Property Tax Items					14,649,632	-	14,649,632	-
Use of Money and Property					214,207	119,819	334,026	7,100
Sale of Property					212,368	6,549	218,917	-
Loss on Disposal of Assets					(336,277)	-	(336,277)	-
Miscellaneous					1,290,597	-	1,290,597	-
State Aid					3,693,154	-	3,693,154	-
Total General Revenues					38,217,699	126,368	38,344,067	7,100
Change in Net Position					(4,247,381)	2,675,110	(1,572,271)	39,357
Net Position - Beginning					(97,345,708)	3,306,042	(94,039,666)	6,548,024
Net Position - Ending					\$ (101,593,089)	\$ 5,981,152	\$ (95,611,937)	\$ 6,587,381

See accompanying notes to the financial statements.

CITY OF KINGSTON, NEW YORK
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	General	Special Grant	Capital Projects	Debt Service	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	\$ 8,363,158	\$ 355,924	\$ 49,571	\$ 281,375	\$ 9,050,028
Receivables:					
Taxes	5,274,418	-	-	-	5,274,418
Other	1,382,438	-	-	-	1,382,438
Inventory	11,691	-	-	-	11,691
Notes Receivable (Note I I)	-	1,098,498	-	-	1,098,498
Due from Other Funds (Note IV)	2,797,379	-	623,591	304,267	3,725,237
Due from Other Governments	1,949,393	-	69,577	460,000	2,478,970
State and Federal Receivable	1,897,307	138,202	3,105,177	-	5,140,686
Prepaid Expenses	688,787	-	-	-	688,787
Total Assets	\$ 22,364,571	\$ 1,592,624	\$ 3,847,916	\$ 1,045,642	\$ 28,850,753
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 1,562,522	\$ 233,315	2,519,610	\$ -	\$ 4,315,447
Accrued Liabilities	677,699	-	-	2,472	680,171
Bond Anticipation Notes Payable (Note VIII)	-	-	5,804,776	-	5,804,776
Due to Other Funds (Note IV)	1,140,778	-	2,705,242	156,428	4,002,448
Due to Other Governments	3,165,226	27,039	-	-	3,192,265
Total Liabilities	6,546,225	260,354	11,029,628	158,900	17,995,107
 Deferred Inflows of Resources	 5,096,223	 1,141,223	 -	 14,164	 6,251,610
Fund Balance:					
Nonspendable	700,478	-	-	-	700,478
Restricted	627,159	-	-	-	627,159
Assigned Appropriated	1,457,190	-	-	-	1,457,190
Assigned Unappropriated	506,796	191,047	1,297,155	872,578	2,867,576
Unassigned	7,430,500	-	(8,478,867)	-	(1,048,367)
Total Fund Balance	10,722,123	191,047	(7,181,712)	872,578	4,604,036
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 22,364,571	\$ 1,592,624	\$ 3,847,916	\$ 1,045,642	\$ 28,850,753

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, 2019

	Total Governmental Funds	Long-Term Assets and Liabilities	Reclassifications and Eliminations	Statement of Net Position Totals
ASSETS				
Cash and Cash Equivalents	\$ 9,050,028	\$ -	\$ -	\$ 9,050,028
Receivables				
Taxes	5,274,418	-	-	5,274,418
Other	6,523,124	-	-	6,523,124
Inventory	11,691	-	-	11,691
Notes Receivable	1,098,498	-	-	1,098,498
Due from Other Funds	3,725,237	-	(3,725,237)	-
Due from Other Governments	2,478,970	-	-	2,478,970
Prepaid Expenses	688,787	777,277	-	1,466,064
Capital Assets, net	-	51,211,789	-	51,211,789
Deferred Outflows of Resources - OPEB	-	8,917,426	-	8,917,426
Deferred Outflows of Resources - Pension	-	4,455,477	-	4,455,477
Total Assets and Deferred Outflows	\$ 28,850,753	\$ 65,361,969	\$ (3,725,237)	\$ 90,487,485
LIABILITIES				
Accounts Payable	\$ 4,315,447	\$ -	\$ -	\$ 4,315,447
Accrued Liabilities	680,171	150,271	-	830,442
Bond Anticipation Notes Payable	5,804,776	-	-	5,804,776
Landfill Remediation Payable	-	498,702	-	498,702
Installment Obligations Payable	-	338,413	-	338,413
Bonds Payable	-	11,426,958	-	11,426,958
Due to Other Funds	4,002,448	-	(3,725,237)	277,211
Due to Other Governments	3,192,265	(1,818,989)	-	1,373,276
Compensated Absences	-	2,725,856	-	2,725,856
Net Pension Liability-Proportionate Share	-	5,822,800	-	5,822,800
Other Postemployment Benefits	-	150,407,681	-	150,407,681
Deferred Inflows of Resources - Deferred Revenue	6,251,610	(6,251,610)	-	-
Deferred Inflows of Resources - OPEB	-	6,298,206	-	6,298,206
Deferred Inflows of Resources - Pension	-	1,960,806	-	1,960,806
Total Liabilities and Deferred Inflows	24,246,717	171,559,094	(3,725,237)	192,080,574
Total Fund Balances/Net Position	4,604,036	(106,197,125)	-	(101,593,089)
Total Liabilities, Deferred Inflows and Fund Balances/Net Position	\$ 28,850,753	\$ 65,361,969	\$ (3,725,237)	\$ 90,487,485

See accompanying notes to the financial statements.

CITY OF KINGSTON, NEW YORK
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	General	Special Grant	Capital Projects	Debt Service	Total Governmental Funds
Revenues:					
Real Property Taxes	\$ 17,248,065	\$ -	\$ -	\$ -	\$ 17,248,065
Real Property Tax Items	785,970	-	-	-	785,970
Non Property Tax Items	14,649,632	-	-	-	14,649,632
Departmental Income	2,531,936	-	16,357	-	2,548,293
Intergovernmental Charges	559,565	-	-	-	559,565
Use of Money and Property	215,540	50	-	388	215,978
Licenses and Permits	890,043	-	-	-	890,043
Fines and Forfeitures	136,853	-	-	-	136,853
Sale of Property and Compensation for Loss	243,704	-	-	-	243,704
Miscellaneous	4,453,107	25,720	399,625	-	4,878,452
State Aid	1,941,522	15,000	1,805,231	-	3,761,753
Federal Aid	538,297	829,514	958,783	-	2,326,594
Total Revenues	44,194,234	870,284	3,179,996	388	48,244,902
Expenditures:					
General Government	3,542,823	-	32,159	19,107	3,594,089
Public Safety	13,251,225	-	18,270	-	13,269,495
Health	115,518	-	-	-	115,518
Transportation	2,242,601	-	21,670	-	2,264,271
Economic Assistance and Opportunity	1,141,697	-	-	-	1,141,697
Culture and Recreation	2,347,896	-	97	-	2,347,993
Home and Community Services	2,219,867	846,752	58	-	3,066,677
Employee Benefits	15,690,271	-	-	-	15,690,271
Capital Outlay	1,669,900	-	9,008,630	-	10,678,530
Debt Service	469,117	-	5,430	1,760,623	2,235,170
Total Expenditures	42,690,915	846,752	9,086,314	1,779,730	54,403,711
Excess/(Deficiency) of Revenues Over Expenditures	1,503,319	23,532	(5,906,318)	(1,779,342)	(6,158,809)
Other Financing Sources/(Uses):					
BANS Redeemed from Appropriations	-	-	300,000	-	300,000
Operating Transfers In	-	-	-	1,686,877	1,686,877
Operating Transfers Out	(1,686,877)	-	-	-	(1,686,877)
Total Other Financing Sources/(Uses)	(1,686,877)	-	300,000	1,686,877	300,000
Change in Fund Balances	(183,558)	23,532	(5,606,318)	(92,465)	(5,858,809)
Fund Balances - Beginning	10,905,681	167,515	(1,575,394)	965,043	10,462,845
Fund Balances - Ending	\$ 10,722,123	\$ 191,047	\$(7,181,712)	\$ 872,578	\$ 4,604,036

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, 2019

	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	\$ 17,248,065	\$ 459,983	\$ -	\$ -	\$ -	\$ 17,708,048
Real Property Tax Items	785,970	-	-	-	-	785,970
Non Property Tax Items	14,649,632	-	-	-	-	14,649,632
Departmental Income	2,548,293	(23,346)	-	-	-	2,524,947
Intergovernmental/Grant Income	559,565	-	-	-	-	559,565
Use of Money and Property	215,978	(1,771)	-	-	-	214,207
Licenses and Permits	890,043	-	-	-	-	890,043
Fines and Forfeitures	136,853	-	-	-	-	136,853
Sale of Property	243,704	(31,336)	-	-	-	212,368
Loss on Disposal of Assets	-	(336,277)	-	-	-	(336,277)
Miscellaneous	4,878,452	(236,445)	-	-	-	4,642,007
State and Federal Aid	6,088,347	(26,787)	-	-	-	6,061,560
Total Revenues	48,244,902	(195,979)	-	-	-	48,048,923
Expenditures:						
General Government	3,594,089	-	586,866	-	2,251,232	6,432,187
Public Safety	13,269,495	-	607,602	-	15,224,772	29,101,869
Health	115,518	-	-	-	93,131	208,649
Transportation	2,264,271	-	1,310,258	-	1,157,670	4,732,199
Economic Assistance and Opportunity	1,141,697	-	-	-	457,538	1,599,235
Culture and Recreation	2,347,993	-	486,343	-	1,356,733	4,191,069
Home and Community Services	3,066,677	-	1,002,685	(34,306)	1,526,095	5,561,151
Capital Outlay	10,678,530	-	(10,678,530)	-	-	-
Employee Benefits	15,690,271	6,376,900	-	-	(22,067,171)	-
Debt Service	2,235,170	(56,409)	-	(1,708,816)	-	469,945
Total Expenditures	54,403,711	6,320,491	(6,684,776)	(1,743,122)	-	52,296,304
Excess/(Deficiency) of Revenues Over Expenditures	(6,158,809)	(6,516,470)	6,684,776	1,743,122	-	(4,247,381)
Other Financing Sources/(Uses):						
BANS Redeemed from Appropriations	300,000	-	-	(300,000)	-	-
Operating Transfers In	1,686,877	-	-	-	(1,686,877)	-
Operating Transfers Out	(1,686,877)	-	-	-	1,686,877	-
Total Other Financing Sources/(Uses)	300,000	-	-	(300,000)	-	-
Change in Fund Balances	\$ (5,858,809)	\$ (6,516,470)	\$ 6,684,776	\$ 1,443,122	\$ -	\$ (4,247,381)

See accompanying notes to the financial statements.

CITY OF KINGSTON, NEW YORK
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2019

	WATER FUND	SEWER FUND	TOTAL
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash And Cash Equivalents	\$ 1,861,482	\$ 2,363,645	\$ 4,225,127
Cash - Restricted	1,276,864	-	1,276,864
Due From Other Governments	-	259,880	259,880
Other Receivables	1,013,592	2,625,534	3,639,126
Inventories	162,764	-	162,764
Prepaid Items	251,915	46,263	298,178
Due from Other Funds (Note IV)	-	691,002	691,002
	<u>4,566,617</u>	<u>5,986,324</u>	<u>10,552,941</u>
Capital Assets, not being depreciated	5,149,640	5,665,694	10,815,334
Capital Assets, being depreciated, net	11,606,547	21,566,889	33,173,436
Total Capital Assets (Note V)	<u>16,756,187</u>	<u>27,232,583</u>	<u>43,988,770</u>
Total Assets	<u>21,322,804</u>	<u>33,218,907</u>	<u>54,541,711</u>
DEFERRED OUTFLOWS OF RESOURCES			
OPEB (Note VII)	458,502	683,043	1,141,545
Other	-	12,223	12,223
Pension (Note VI)	310,255	304,896	615,151
Total Deferred Outflows of Resources	<u>768,757</u>	<u>1,000,162</u>	<u>1,768,919</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>26,658,178</u>	<u>40,205,393</u>	<u>66,863,571</u>

See accompanying notes to the financial statements.

CITY OF KINGSTON, NEW YORK
STATEMENT OF NET POSITION (CONTINUED)
PROPRIETARY FUNDS
DECEMBER 31, 2019

	WATER FUND	SEWER FUND	TOTAL
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 1,006,015	\$ 470,709	\$ 1,476,724
Accrued Liabilities	103,043	173,851	276,894
Due to Other Funds (Note IV)	3,044	286,508	289,552
Other Postemployment Benefits (Note IX)	234,300	-	234,300
Bond Anticipation Notes Payable (Note VIII)	48,500	3,927,687	3,976,187
Current Portion of Bonds, Notes, and Loans Payable (Note IX)	502,216	1,084,928	1,587,144
Compensated Absence Liability (Note IX)	5,944	-	5,944
Total Current Liabilities	1,903,062	5,943,683	7,846,745
Non-Current Liabilities:			
Bond Anticipation Notes Payable (Note IX)	4,091,637	468,679	4,560,316
Compensated Absence Liability (Note IX)	205,325	274,570	479,895
Bonds, Notes, and Loans Payable (Note IX)	5,304,698	9,802,481	15,107,179
Other Postemployment Benefits (Note IX)	8,842,815	11,695,212	20,538,027
Proportionate Share of Net Pension Liability (Note IX)	309,828	304,478	614,306
Total Non-Current Liabilities	18,754,303	22,545,420	41,299,723
Total Liabilities	20,657,365	28,489,103	49,146,468
DEFERRED INFLOWS OF RESOURCES			
Other	-	108,577	108,577
OPRB	386,930	482,412	869,342
Pension	103,439	101,652	205,091
Total Deferred Inflows of Resources	490,369	692,641	1,183,010
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	21,147,734	29,181,744	50,329,478
NET POSITION			
Net Investment in Capital Assets	6,809,136	11,948,808	18,757,944
Restricted	1,276,864	-	1,276,864
Unrestricted	(7,142,173)	(6,911,483)	(14,053,656)
Total Net Position	\$ 943,827	\$ 5,037,325	\$ 5,981,152

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, 2019

	WATER FUND	SEWER FUND	TOTAL
OPERATING REVENUES			
Charges for Services	\$ 4,640,078	4,968,584	\$ 9,608,662
Program Grants and Subsidies	-	295,923	295,923
Other Revenue	14,887	37,568	52,455
Total Operating Revenues	4,654,965	5,302,075	9,957,040
OPERATING EXPENSES			
Personal Services	2,928,447	2,272,087	5,200,534
Real Property Taxes	315,651	-	315,651
Maintenance, Operations and Contractual Services	722,325	1,186,172	1,908,497
Depreciation	766,095	1,099,506	1,865,601
Total Operating Expenses	4,732,518	4,557,765	9,290,283
Net Operating Income/(Loss)	(77,553)	744,310	666,757
Non-Operating Income and (Expense)			
Rental Income	52,986	-	52,986
Federal Grant Revenue	391,054	1,303,194	1,694,248
State Grant Revenue	822,004	-	822,004
Interest Income	22,379	97,440	119,819
Net Gain on Sale Of Property	888	5,661	6,549
Interest on Bonds and Notes	(196,651)	(490,602)	(687,253)
Total Non-Operating Income and (Expense)	1,092,660	915,693	2,008,353
Change in Net Position	1,015,107	1,660,003	2,675,110
Net Position, beginning	(71,280)	3,377,322	3,306,042
Net Position, ending	\$ 943,827	\$ 5,037,325	\$ 5,981,152

See accompanying notes to the financial statements.

CITY OF KINGSTON, NEW YORK
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
DECEMBER 31, 2019

	WATER FUND	SEWER FUND	TOTAL
Cash Flows From Operating Activities:			
Cash Received From Users	\$ 4,679,596	\$ 5,533,163	\$ 10,212,759
Cash Paid To Employees	(1,584,638)	(2,272,087)	(3,856,725)
Cash Paid For Operating Expenses	(2,110,275)	(736,486)	(2,846,761)
Net Cash Provided by Operating Activities	984,683	2,524,590	3,509,273
Cash Flows From Capital and Related Financing Activities:			
Proceeds From Capital Debt	364,924	588,967	953,891
Proceeds From Capital Debt - Bond Premium	11,411	-	11,411
Proceed From Sale of Capital Assets	1,512	5,661	7,173
Federal Grant Revenue	428,790	1,303,194	1,731,984
State Grant Revenue	822,004	-	822,004
Purchase of Fixed Assets	(2,053,578)	(1,325,121)	(3,378,699)
Interest Payments on Bonded Indebtedness	(206,416)	(490,602)	(697,018)
Principal Payments on Bonded Indebtedness	(955,282)	(1,127,249)	(2,082,531)
Net Cash Used by Capital and Related Financing Activities	(1,586,635)	(1,045,150)	(2,631,785)
Cash Flows From Investing Activities:			
Rental Income	52,986	-	52,986
Interest Received	22,379	97,440	119,819
Net Cash Provided by Investing Activities	75,365	97,440	172,805
Net Increase (Decrease) in Cash and Cash Equivalents	(526,587)	1,576,880	1,050,293
Cash and Cash Equivalents at January 1, 2019	3,664,933	786,765	4,451,698
Cash and Cash Equivalents at December 31, 2019	\$ 3,138,346	\$ 2,363,645	\$ 5,501,991
Reconciliation Of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income	\$ (77,553)	\$ 744,310	\$ 666,757
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	766,095	1,099,506	1,865,601
Changes in Assets and Liabilities:			
Decrease (Increase) in Accounts Receivable	24,631	231,088	255,719
Decrease (Increase) in Inventories	(8,035)	-	(8,035)
Decrease (Increase) in Prepaid Items	(50,932)	(2,769)	(53,701)
Decrease (Increase) in Due From Related Party	(7,922)	(376,453)	(384,375)
Increase (Decrease) in Accounts Payable	(3,807)	176,613	172,806
Increase (Decrease) in Deferred Outflows/Inflows, net	(99,398)	141,306	41,908
Increase (Decrease) in Net Pension Obligation	152,123	-	152,123
Increase (Decrease) in Other Postemployment Benefits	278,356	-	278,356
Increase(Decrease) in Accrued Expenses and Other Liabilities	11,125	510,989	522,114
Net Cash Provided by Operating Activities	\$ 984,683	\$ 2,524,590	\$ 3,509,273

See accompanying notes to the financial statements.

CITY OF KINGSTON, NEW YORK
STATEMENT OF NET POSITION
FIDUCIARY FUND
DECEMBER 31, 2019

	AGENCY FUNDS	EXPENDABLE TRUST
ASSETS		
Cash and Cash Equivalents	\$ 511,317	\$ 170,604
Total Assets	\$ 511,317	\$ 170,604
LIABILITIES		
Escrow Funds Returnable and Other Liabilities	\$ 387,078	\$ -
Due to Other Funds	124,239	-
Total Liabilities	511,317	-
TOTAL NET POSITION	\$ -	\$ 170,604

See accompanying notes to the financial statements.

CITY OF KINGSTON, NEW YORK
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
DECEMBER 31, 2019

	EXPENDABLE TRUST
EARNINGS	
Donations and Grants	\$ 2,454
Interest	39
Total Earnings	2,493
DEDUCTIONS	
Recreation Expenses	5,440
Total Deductions	5,440
Change in Net Position	(2,947)
Net Position Held in Trust - Beginning	173,551
Net Position Held in Trust - Ending	\$ 170,604

See accompanying notes to the financial statements.

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The 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 Governmental Accounting Standards Board (“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 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. See Note XII, Related Party Transactions.

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. See Note XII, Related Party Transactions.

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 has been jointly administered with the Kingston City School District. As of September 19, 2019, the City took over management of the stadium. See Note XII, Related Party Transactions.

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 non-fiduciary 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.

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

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 generally funded by the U.S. Department of Housing and Urban Development ("HUD").

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

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.

**CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS**

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, 2019, the City had total real property tax receivables of \$5,274,418. On the fund financial statements, the taxes are offset by deferred inflows of resources in the amount of \$4,680,716 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 \$1,570,894 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.

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

I. Notes Receivable

The following is a summary of notes receivable as of December 31, 2019:

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 12/31/2018	Additions	Reductions	Balance 12/31/2019	Due in One Year
Homeowner Loans	\$ 1,083,500	\$ 143,135	\$ 128,137	\$ 1,098,498	\$ -
Total Loans	<u>\$ 1,083,500</u>	<u>\$ 143,135</u>	<u>\$ 128,137</u>	<u>\$ 1,098,498</u>	<u>\$ -</u>

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 for all assets except those pertaining to the water department are as follows:

	All funds except Water		Water Fund	
	Capitalization Threshold	Estimated Useful Life	Capitalization Threshold	Estimated Useful Life
Buildings	\$ 20,000	40 years	\$ 5,000	15 - 40 years
Improvements	20,000	15 years	5,000	15 - 40 years
Machinery and Equipment	10,000	3 - 10 years	5,000	3 - 40 years

M. Infrastructure

The City includes long-lived improvements to roads, property, sewer 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.

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

	Capitalization Threshold	Estimated Useful Life
Roads	\$ 20,000	20 years
Sewer & Other Systems	20,000	30 - 40 years
Water	5,000	15 - 40 years

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

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.

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

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.

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

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, 2019, through October 28, 2020, 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. In the description below, positive numbers represent increases to the Balance Sheet line items and negative numbers represent decreases.

- (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	\$ 82,012,873
Accumulated Depreciation	<u>(30,801,084)</u>
Capital Assets, Net	<u>\$ 51,211,789</u>

- (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	<u>\$ 777,277</u>
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- (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, 2019	<u>\$ 150,271</u>
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CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

**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	\$ 11,765,371
Compensated Absences Payable	2,725,856
ERS and PFRS Pension Liability-Proportionate Share	5,822,800
Landfill Remediation Liability	498,702
Other Postemployment Benefits	150,407,681
	<u>\$ 171,220,410</u>

- (5) Deferred outflows and inflows 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. Balances at year end were:

Deferred Outflows of Resources - OPEB	<u>\$ 8,917,426</u>
Deferred Inflows of Resources - OPEB	<u>\$ 6,298,206</u>

- (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	<u>\$ (1,818,989)</u>
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- (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 - Other	<u>\$ (6,251,610)</u>
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- (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 - Pension	<u>\$ 4,455,477</u>
Deferred Inflows of Resources - Pension	<u>\$ 1,960,806</u>

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

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	\$ 48,244,902
Loss on disposal of assets	(336,277)
Recognition of deferred property taxes	459,983
Recognition of deferred state and local grant revenue	(263,232)
Recognition of deferred bond premiums	(1,771)
Recognition of deferred insurance proceeds and fees	(54,682)
Total revenues reported in the Statement of Activities	<u>\$ 48,048,923</u>

Total Expenditures/Expenses

Total expenditures reported in governmental funds	\$ 54,403,711
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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.

91,850

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.

7,087,820

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

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 less than the amount of financial resources expended during the year. (561,632)

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 was less than the interest payable for the prior year. (56,409)

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 \$10,678,530 exceeded depreciation expense of \$3,993,754 in the current year. (6,684,776)

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. (1,781,565)

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. (202,695)

Total expenses reported in the Statement of Activities \$ 52,296,304

III. CASH

At December 31, 2019, the carrying amount of the City's deposits (cash, certificates of deposit and interest-bearing savings accounts) was \$13,955,826 and the bank balance was \$14,201,043. The City's deposits at December 31, 2019, 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.

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

IV. INTERFUND ACTIVITY

Interfund receivables and payables at December 31, 2019 were as follows:

FUND	RECEIVABLE	PAYABLE
General	\$ 2,797,379	\$ (1,140,778)
Capital Projects	623,591	(2,705,242)
Debt Service	304,267	(156,428)
Subtotal Governmental funds	<u>3,725,237</u>	<u>(4,002,448)</u>
Proprietary funds:		
Water	-	(3,044)
Sewer	691,002	(286,508)
Subtotal Proprietary funds	<u>691,002</u>	<u>(289,552)</u>
Fiduciary Funds:		
Trust & Agency	-	(124,239)
Private Purpose Trust	-	-
Subtotal Fiduciary funds	<u>-</u>	<u>(124,239)</u>
TOTALS	<u>\$ 4,416,239</u>	<u>\$ (4,416,239)</u>

Interfund revenues and expenditures at December 31, 2019 were as follows:

	TRANSFERS IN	TRANSFERS OUT
General	\$ -	\$ (1,686,877)
Debt Service	1,686,877	-
Subtotal Governmental funds	<u>1,686,877</u>	<u>(1,686,877)</u>
TOTALS	<u>\$ 1,686,877</u>	<u>\$ (1,686,877)</u>

Interfund transfers were made for the following purposes:

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

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

V. CAPITAL ASSETS

Capital asset balances and activity for the year ended December 31, 2019 were as follows:

	Beginning Balance 1/1/2019	Additions	Disposals	Reclassifications	Ending Balance 12/31/2019
<u>Governmental Activities:</u>					
Capital Assets, not being depreciated:					
Land	\$ 192,500	\$ 455,253	\$ -	\$ -	\$ 647,753
Construction in Progress	2,665,594	5,233,360	(24,996)	(5,657,272)	2,216,686
Total Capital Assets, not being depreciated	2,858,094	5,688,613	(24,996)	(5,657,272)	2,864,439
Capital Assets, being depreciated:					
Buildings	13,232,255	-	(1,718,163)	-	11,514,092
Improvements	18,015,387	426,397	(2,597,321)	2,047,238	17,891,701
Infrastructure	34,996,105	2,007,650	(2,912,944)	3,610,034	37,700,845
Machinery and Equipment	18,950,151	2,555,870	(9,464,225)	-	12,041,796
Total Capital Assets being depreciated	85,193,898	4,989,917	(16,692,653)	5,657,272	79,148,434
Accumulated Depreciation for:					
Buildings	(6,830,239)	(287,852)	1,718,163	-	(5,399,928)
Improvements	(8,414,110)	(883,732)	2,383,424	-	(6,914,418)
Infrastructure	(13,850,370)	(1,560,960)	2,912,944	-	(12,498,386)
Machinery and Equipment	(14,093,983)	(1,261,210)	9,366,841	-	(5,988,352)
Total Accumulated Depreciation	(43,188,702)	(3,993,754)	16,381,372	-	(30,801,084)
Total Capital Assets, being depreciated, net	42,005,196	996,163	(311,281)	5,657,272	48,347,350
Governmental Activities Capital Assets, net	\$ 44,863,290	\$ 6,684,776	\$ (336,277)	\$ -	\$ 51,211,789
<u>Business-Type Activities:</u>					
Capital Assets, not being depreciated:					
Land	\$ 363,659	\$ -	\$ -	\$ -	\$ 363,659
Construction in Progress	8,747,960	4,082,116	-	(2,378,401)	10,451,675
Total Capital Assets, not being depreciated	9,111,619	4,082,116	-	(2,378,401)	10,815,334
Capital Assets, being depreciated:					
Buildings and Improvements	23,764,514	-	(4,779,791)	2,292,737	21,277,460
Infrastructure	32,405,026	160,971	-	-	32,565,997
Machinery and Equipment	5,011,995	79,499	(1,035,789)	85,664	4,141,369
Total Capital Assets being depreciated	61,181,535	240,470	(5,815,580)	2,378,401	57,984,826
Accumulated Depreciation for:					
Buildings and Improvements	(15,815,485)	(847,279)	4,779,791	-	(11,882,973)
Infrastructure	(9,906,745)	(761,265)	-	-	(10,668,010)
Machinery and Equipment	(3,028,634)	(257,057)	1,025,284	-	(2,260,407)
Total Accumulated Depreciation	(28,750,864)	(1,865,601)	5,805,075	-	(24,811,390)
Total Capital Assets, being depreciated, net	32,430,671	(1,625,131)	(10,505)	2,378,401	33,173,436
Business-Type Capital Assets, net	\$ 41,542,290	\$ 2,456,985	\$ (10,505)	\$ -	\$ 43,988,770
General Government		\$ 586,866			
Public Safety		607,602			
Transportation		1,310,258			
Culture and Recreation		486,343			
Home and Community Services		1,002,685			
Total governmental activities depreciation		\$ 3,993,754			

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

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:

<u>Plan Year Ended March 31</u>	<u>ERS</u>	<u>PFRS</u>
2020	\$ 1,338,743	\$ 2,425,319
2019	\$ 1,272,396	\$ 2,305,012
2018	\$ 1,357,915	\$ 2,438,708

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

At December 31, 2019, the City reported liabilities of \$2,202,231 and \$4,234,875 for its proportionate share of the net pension liability for each of the Systems. The net pension liability was measured as of March 31, 2019 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, 2019, the City's proportion of the ERS net pension liability was 0.0310817%. At March 31, 2018, the City's proportion of the ERS net pension liability was 0.0315656%.

At March 31, 2019, the City's proportion of the PFRS net pension liability was 0.2525173%. At March 31, 2018, the City's proportion of the PFRS net pension liability was 0.2673421%.

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

VI. PENSION PLANS – CONTINUED

For the year ended December 31, 2019 the City recognized pension expense of \$1,562,608 for ERS and \$2,828,607 for PFRS. At December 31, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions for the following sources:

	Deferred Outflows or Resources		
	<u>ERS</u>	<u>PFRS</u>	<u>Total</u>
Differences between expected and actual experience	\$ 433,665	\$ 1,028,768	\$ 1,462,433
Changes of assumptions	553,551	1,538,643	2,092,194
Changes in proportion and difference between the City's contributions and proportionate share of contributions	214,211	297,959	512,170
City's contributions subsequent to the measurement date	1,003,831	-	1,003,831
Total	<u>\$ 2,205,258</u>	<u>\$ 2,865,370</u>	<u>\$ 5,070,628</u>

	Deferred Inflows or Resources		
	<u>ERS</u>	<u>PFRS</u>	<u>Total</u>
Differences between expected and actual experience	\$ 147,832	\$ 452,143	\$ 599,975
Net difference between projected and actual earnings on pension plan investments	565,214	848,142	1,413,356
Changes in proportion and difference between the City's contributions and proportionate share of contributions	22,186	130,380	152,566
Total	<u>\$ 735,232</u>	<u>\$ 1,430,665</u>	<u>\$ 2,165,897</u>

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:	<u>ERS</u>	<u>PFRS</u>
2020	\$ 546,192	\$ 901,184
2021	(376,918)	(107,807)
2022	(5,778)	46,024
2023	302,699	498,841
2024	-	96,463
	<u>\$ 466,195</u>	<u>\$ 1,434,705</u>

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

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:

Measurement Date	ERS	PFRS
	March 31, 2019	March 31, 2019
Investment Rate of Return	7.00% compounded annually net of investment expense	7.00% compounded annually net of investment expense
Projected Salary Increases	4.20%	5.00%
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:

Measurement Date	ERS and PFRS	
	March 31, 2019	
Asset Class:	Target Allocation	Long-term Expected Real Rate of Return
Domestic Equity	36%	4.55%
International Equity	14%	6.35%
Private Equity	10%	7.50%
Real Estate	10%	5.55%
Absolute Return Strategies	2%	3.75%
Opportunistic Portfolio	3%	5.68%
Real Assets	3%	5.29%
Bonds and Mortgages	17%	1.31%
Cash	1%	-0.25%
Inflation-indexed bonds	4%	1.25%
Total	100%	

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

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:

	1% Decrease 6.0%	Current Assumption 7.0%	1% Increase 8.0%
ERS			
Employer's Proportionate Share of the Net Pension Asset/(Liability)	\$ (9,628,508)	\$ (2,202,231)	\$ 4,036,367
PFRS			
Employer's Proportionate Share of the Net Pension Asset/(Liability)	\$ (15,304,204)	\$ (4,234,875)	\$ 5,009,300

Pension Plan Fiduciary Net Position

The components of the current-year net pension liability of the employers as of March 31, 2019, were as follows:

	(Dollars in Thousands)	
	ERS	PFRS
Measurement Date	March 31, 2019	March 31, 2019
Employers' total pension liability	\$ (189,803,429)	\$ (34,128,100)
Plan net position	182,718,124	32,451,037
Employers' net pension asset/(liability)	<u>\$ (7,085,305)</u>	<u>\$ (1,677,063)</u>
Ratio of plan net position to the employers' total pension asset/(liability)	96.27%	95.09%

Payables to the Pension Plan

For ERS, employer contributions for the plan year ended March 31, 2020 were paid to the System in December 2019. Prepaid retirement contributions as of December 31, 2019 amount to \$334,610.

For PFRS, employer contributions for the plan year ended March 31, 2020 were paid to the System in February 2020. Accrued retirement contributions as of December 31, 2019 amount to \$1,818,989.

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

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:

Group	Provider Options	Minimum Years of Service		City Contributions (Fixed)		Reimburse Part B Premium		
				Individual	Family	Individual	Spouse	Surviving Spouse
Staff	NYSHIP	10	Under 65	1,015.00	1,174.00	Y	Y	Y
		10	Over 65	444.00	N/A			
Public Safety	NYSHIP	20	Under 65	1,015.00	1,174.00	Y	Y	Y
		20	Over 65	444.00	N/A			
Water Dept.	NYSHIP	10	Under 65	913.50	821.80	Y	Y	Y
		10	Over 65	399.60	N/A			
		30	Under 65	1,015.00	821.80			
		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, 2019.

Employees Covered by Benefit Terms

At December 31, 2019, 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, 2019. The liability for other postemployment benefits was measured as of December 31, 2019 and totaled \$171,180,008.

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

VII. OTHER POSTEMPLOYMENT BENEFITS – CONTINUED

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2019 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	3.26%
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, 2019 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 12/31/19:

Balance - Beginning	\$ 162,275,846
Changes for the Year:	
Service Cost	4,617,343
Interest	5,839,219
Changes in Assumptions	11,122,788
Differences Between Expected and Actual Experience	(8,959,434)
Benefit Payments	(3,715,754)
Net Changes	<u>8,904,162</u>
Balance - Ending	<u>\$ 171,180,008</u>

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

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 2.26%	Discount Rate 3.26%	1% Increase 4.26%
Total OPEB Liability	\$ 200,460,579	\$ 171,180,008	\$ 141,899,426

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	\$ 139,221,559	\$ 171,180,008	\$ 209,989,790

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

For the year ended December 31, 2019, the City recognized OPEB expense of \$11,276,142. At December 31, 2019, the City reported the following deferred outflows of resources related to OPEB.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,160,741	\$ 7,167,548
Changes of Assumptions or other inputs	8,898,230	-
Total	<u>\$ 10,058,971</u>	<u>\$ 7,167,548</u>

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:

2020	\$ 819,584
2021	819,584
2022	819,584
2023	432,668
	<u>\$ 2,891,420</u>

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

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, 2019:

Description	Balance 12/31/2018	New Issues	Payments	Balance 12/31/2019
Bond Anticipation Notes:				
Governmental Activities:				
Equipment/Improvement	\$ 1,030,433	\$ 5,074,343	\$ (300,000)	\$ 5,804,776
Total Governmental Activities:	<u>1,030,433</u>	<u>5,074,343</u>	<u>(300,000)</u>	<u>5,804,776</u>
Business-type Activities:				
Sewer Improvements	3,807,399	748,967	(160,000)	4,396,366
Water Improvements	4,234,213	364,924	(459,000)	4,140,137
Total Business-type Activities	<u>8,041,612</u>	<u>1,113,891</u>	<u>(619,000)</u>	<u>8,536,503</u>
Total Bond Anticipation Notes	<u>\$ 9,072,045</u>	<u>\$ 6,188,234</u>	<u>\$ (919,000)</u>	<u>\$ 14,341,279</u>

Governmental activities

Interest Paid	\$ 21,982
Less: Interest accrued - prior year	(1,803)
Plus: Interest accrued - current year	<u>40,311</u>
	<u>\$ 60,490</u>

Business-type Activities

Interest Paid	\$135,730
Less: Interest accrued - prior year	(50,779)
Plus: Interest accrued - current year	<u>76,456</u>
	<u>\$161,407</u>

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

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, 2019, the total long-term principal indebtedness outstanding for serial bonds and installment obligations of the City, was \$28,459,694. See Schedule of Indebtedness.

Governmental activities

Interest Paid - Bonds and Installment obligations	\$ 489,868
Less: Interest accrued - prior year net	(208,739)
Plus: Interest accrued - current year	113,822
Interest Expense	394,951
Less: Library portion of interest paid and accrued	(23,939)
Add: Retirement interest paid	38,443
Total Governmental Activities Interest	<u>\$ 409,455</u>

Business-type Activities

Interest Paid	\$ 609,679
Less: Interest accrued - prior year net	(211,662)
Plus: Interest accrued - current year	127,829
Interest Expense	<u>\$ 525,846</u>

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	\$ 12,738,806	\$ -	\$ (1,311,848)	\$ 11,426,958	\$ 1,191,493
Retirement system obligations	1,174,496	-	(1,174,496)	-	-
Compensated absences	2,634,006	91,850	-	2,725,856	-
Landfill remediation liability	533,008	-	(34,306)	498,702	34,303
Installment obligations	473,824	-	(135,411)	338,413	140,513
Share of net pension liability	3,423,220	2,399,580	-	5,822,800	-
OPEB liability	142,091,750	8,315,931	-	150,407,681	-
Total governmental	163,069,110	10,807,361	(2,656,061)	171,220,410	1,366,309
Business-type Activities:					
Bonds payable	17,141,897	-	(1,255,152)	15,886,745	1,297,209
Bond anticipation note payable	8,041,612	1,113,891	(619,000)	8,536,503	3,976,187
Retirement system obligations	88,157	-	(88,157)	-	-
Compensated absences	437,977	47,862	-	485,839	5,944
Installment obligations	1,087,800	-	(280,222)	807,578	289,935
Share of net pension liability	293,826	320,480	-	614,306	-
OPEB liability	20,184,095	588,232	-	20,772,327	-
Total business-type	47,275,364	2,070,465	(2,242,531)	47,103,298	5,569,275
Total Long Term Debt	<u>\$ 210,344,474</u>	<u>\$ 12,877,826</u>	<u>\$ (4,898,592)</u>	<u>\$ 218,323,708</u>	<u>\$ 6,935,584</u>

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.

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

IX. LONG-TERM DEBT – CONTINUED

The following is a summary of the maturity of long-term indebtedness for serial bonds and installment obligations:

	Governmental Activities		Business-type Activities			
	Principal	Interest	Sewer Fund		Water Fund	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 1,332,006	\$ 329,667	\$ 1,084,928	\$ 361,431	\$ 502,216	\$ 179,797
2021	1,224,080	295,710	1,055,280	325,658	498,409	165,623
2022	1,148,493	264,474	1,071,637	291,748	504,645	150,512
2023	845,875	237,350	814,771	256,923	485,353	134,478
2024	798,218	213,477	809,429	229,601	493,353	117,455
2025-2029	3,239,871	721,970	3,243,364	760,842	1,832,765	375,214
2030-2034	2,094,235	332,160	1,982,000	264,040	1,163,765	125,753
2035-2038	1,082,593	60,292	826,000	49,458	326,408	19,700
	<u>\$ 11,765,371</u>	<u>\$ 2,455,100</u>	<u>\$ 10,887,409</u>	<u>\$ 2,539,701</u>	<u>\$ 5,806,914</u>	<u>\$ 1,268,532</u>

Constitutional Debt Limit- As of the December 31, 2019 calculation the projected net indebtedness of the City of Kingston aggregated \$42,800,973. Of this amount, \$29,153,919 was subject to the constitutional debt limit and represented approximately 28% of its limit.

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 \$10,070.
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 \$71,443.

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 \$498,702 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. DEFICIT FUND BALANCES

The Capital Projects Fund had a deficit fund balance at December 31, 2019. The deficit will be eliminated as short-term debt is converted to permanent financing.

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

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 \$175,804 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 described in Notes VIII and IX, \$56,379,638 has been authorized but was unissued at December 31, 2019.

Transit

The City dissolved its transit service on July 1, 2019 due to declining Citibus ridership and entered into an agreement with Ulster County for usage of the Area Transit services. The City has committed to pay \$225,000 annually for five years from 2020 – 2024. The City paid \$112,500 in 2019 for the first six months of service.

Capital Projects

The City of Kingston other than the Water Department have prepared four capital plans. The current estimated total cost of projects contemplated for the next four years is \$24,574,530 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.

XII. RELATED PARTY TRANSACTIONS

The City of Kingston and Kingston City School District had undertaken the joint operation and maintenance of Dietz Stadium, a recreational facility, through the Dietz Stadium Commission. As of September 19, 2019, the City and School District signed an inter-municipal agreement, wherein the School District conveyed its share of management and capital control to the City for a period of 5 years with an automatic renewal for an additional five years. The School District will pay the City \$95,000 per year with scheduled increases and share in capital costs. The City received the first payment of \$95,000 in 2019. This revenue and the related operating and maintenance expenditures are recorded in the General Fund.

Beginning in 2019, the City developed payroll/benefit reimbursement agreements with the KLDC for personnel services provided by the City. The reimbursements are now based upon the amounts established in those agreements. The City received \$29,961 under those agreements. The City also received \$222,565 from the Community Foundations of the Hudson Valley in the form of a grant for the benefit of the Land Bank for staffing expenses.

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

XIII. LEASE AGREEMENTS

In August 2005, the City entered into an agreement with Aslan Environmental Services (“Aslan”) to implement and manage a process for converting sludge into bio-solid pellets with equipment provided by Aslan. The term of the agreement was for 10 years. \$-0- was paid in 2019, as currently, the City is in litigation with Aslan. The total financial impact of any settlement has yet to be determined. The City has been processing their sludge with outside agencies, primarily Ulster County Resource Recovery Agency (“UCRRA”).

XIV. 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, 2019:

Start Date	Agreement	Total Assessed Value	2019 City Tax Rate	2019 City Tax Value Without Exemptions**	City PILOT and Tax Received For 2019	City Taxes Abated For 2019 *	Potentially Eligible for RPTL 581a
2014	EA Flatbush, LLC	\$ 1,848,000	\$ 15.587267	\$ 28,805.27	\$ 20,459.00	\$ 8,346.27	No
2015	Golden Hill Acquisition LLC	\$ 9,027,000	\$ 15.587267	\$ 140,706.26	\$ 46,951.00	\$ 93,755.26	No
2005	Benedictine Hospital	\$ 2,364,000	\$ 15.587267	\$ 36,848.30	\$ 15,089.00	\$ 21,759.30	No
2014	JBT Holdings LLC	\$ 3,003,000	\$ 15.587267	\$ 46,808.56	\$ 24,133.00	\$ 22,675.56	No
2015	Lace Mill Limited Partnership	\$ 4,855,000	\$ 15.587267	\$ 75,676.18	\$ 16,696.00	\$ 58,980.18	Yes
2006	Kingston Property Associates (Springbrook Village)	\$ 7,763,000	\$ 15.587267	\$ 121,003.95	\$ 123,792.00	\$ (2,788.05)	Yes
1961	Rondout Gardens	\$ 6,887,000	\$ 15.587267	\$ 107,349.51	\$ 7,974.00	\$ 99,375.51	Yes
2008	Anderson Center (Valentine Ct) **	\$ 354,000	\$ 15.587267	\$ -	\$ 3,020.00	\$ (3,020.00)	No
2002	Brigham Senior Housing LP	\$ 1,526,000	\$ 15.587267	\$ 23,786.17	\$ 25,403.00	\$ (1,616.83)	Yes
2015	Birchwood Village LP	\$ 4,780,000	\$ 15.587267	\$ 74,507.14	\$ 11,535.00	\$ 62,972.14	Yes
2020	Landmark Preservation - Yosman	\$ 3,531,000	\$ 15.587267	\$ 55,038.64	Abatements start in 2020		Yes
2020	Landmark Preservation - Gov Clinton	\$ 3,531,000	\$ 15.587267	\$ 55,038.64			Yes
2020	Energy Square Housing Development Fund Co, Inc	\$ 539,000	\$ 15.587267	\$ 8,401.54			Yes
2020	Hudson Valley Development LLC	\$ 468,000	\$ 15.587267	\$ 7,294.84			No
2020	Hudson Valley Development LLC	\$ 304,000	\$ 15.587267	\$ 4,738.53			No
2020	Hudson Valley Development LLC	\$ 304,000	\$ 15.587267	\$ 4,738.53			No
2020	Hudson Valley Development LLC	\$ 598,000	\$ 15.587267	\$ 9,321.19			No

*The amount listed in the “City Taxes Abated For 2019” column is based upon market value assessments. These figures would be significantly lower if 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).

CITY OF KINGSTON, NEW YORK
NOTES TO BASIC FINANCIAL STATEMENTS

XV. SUBSEQUENT EVENTS

In April 2020, the Common Council committed to using \$165,000 of fund balance in the General Fund to fund Pike Plan capital improvements.

In July 2020, the City agreed to a voluntary interest arbitration award with the Kingston P.B.A. Union, Inc. covering the period January 1, 2017 to December 31, 2019. The three year cost of award is estimated at \$850,000 and is expected to be financed through fund balance in the General Fund.

Subsequent to December 31, 2019, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitation on travel and size and duration of group meetings. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Management has advised staff to work remotely as a response to current NYS on Pause regulations. Accordingly, while management cannot quantify the financial and any other impacts to the City as on October 28, 2020, management does believe that a material impact on the City's financial position and results of future operation is reasonably possible.

XVI. NEW ACCOUNTING PRINCIPLES

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 City is required to implement GASB 84 for the year ending December 31, 2020 and is currently evaluating the effect of GASB 84 on its financial statements.

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, 2022. 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, 2020. The City is currently evaluating the effect of GASB 88 on its financial statements.

In May 2020, GASB issued Statement 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which delayed the effective dates of Statements 84, 87 and 88 to the dates reflected above.

GASB has also issued Statements 89 through 94, 96 and 97, 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

<u>Total OPEB Liability</u>	<u>Dec. 31, 2019</u>	<u>Dec. 31, 2018</u>
Service Cost	\$ 4,617,343	\$ 4,228,337
Interest	5,839,219	5,544,492
Differences Between Expected and Actual Experience	(8,959,434)	1,934,543
Changes in Assumptions	11,122,788	-
Benefit Payments	(3,715,754)	(3,505,480)
Net Change in Total OPEB Liability	8,904,162	8,201,892
Total OPEB liability - beginning	162,275,846	154,073,954
Total OPEB liability - ending (a)	<u>\$ 171,180,008</u>	<u>\$ 162,275,846</u>
Plan Fiduciary net position		
Contributions - Employer	\$ 3,715,754	\$ 3,505,480
Net Investment Income	-	-
Benefit Payments	(3,715,754)	(3,505,480)
Administrative Expense	-	-
Net Change in Plan Fiduciary Net Position	-	-
Plan Fiduciary net position - beginning	-	-
Plan Fiduciary net position - ending (b)	<u>\$ -</u>	<u>\$ -</u>
City's net OPEB liability - ending (a) - (b)	<u>\$ 171,180,008</u>	<u>\$ 162,275,846</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%
Covered Payroll	20,652,801	20,675,343
Total OPEB Liability as a percentage of covered payroll	828.85%	784.88%

Notes to Schedule:

Changes of Benefit Terms:

None

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%
12/31/19	3.26%

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

	2019	2018
Actuarial determined contribution (SC + 20 year amort NOL)	\$ 16,180,344	\$ 15,136,996
Actual contributions relating to the actuarially determined contribution	(3,715,754)	(3,505,480)
Contribution (Excess)/Deficiency	<u>\$ 12,464,590</u>	<u>\$ 11,631,516</u>
Covered - employee Payroll	\$ 20,652,801	\$ 20,675,343
Contributions as a percentage of covered - employee payroll	17.99%	16.95%

Notes to Schedule:

Valuation date:	1/1/2019	1/1/2018
Disclosure date:	1/1/2018	1/1/2018

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	3.00%	
Healthcare cost trend rates	8% decrease to 5%	
Salary increases	3.00%	
Investment rate of return	3.26%	3.64%
Retirement age	Rates start at 20 years, or	
Mortality	age 55 and 10 years	
	RP 2014	

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					
3/31/2019	0.03108170%	\$ (2,202,231)	\$ 9,575,008	23.00%	96.27%
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					
3/31/2019	0.25251730%	\$ (4,234,875)	\$ 10,566,486	40.08%	95.09%
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.

CITY OF KINGSTON, NEW YORK
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					
3/31/2020	\$ 1,338,743	\$ 1,338,743	\$ -	\$ 9,564,299	14.00%
3/31/2019	\$ 1,272,396	\$ 1,272,396	\$ -	\$ 9,575,008	13.29%
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					
3/31/2020	\$ 2,425,319	\$ 2,425,319	\$ -	\$ 10,124,452	23.96%
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, 2019

	GENERAL FUND			VARIANCE WITH FINAL BUDGET
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
REVENUES				
Real Property Taxes	\$ 17,709,231	\$ 17,709,231	\$ 17,248,065	\$ (461,166)
Other Property Tax Items	815,000	815,000	785,970	(29,030)
Non Property Tax Items	14,430,000	14,452,310	14,649,632	197,322
Departmental Income	2,185,641	2,343,766	2,531,936	188,170
Intergovernmental Charges	516,500	524,250	559,565	35,315
Use of Money and Property	115,200	115,200	215,540	100,340
Licenses and Permits	646,150	646,150	890,043	243,893
Fines and Forfeitures	214,000	214,000	136,853	(77,147)
Sale of Property and Compensation for Loss	57,500	59,950	243,704	183,754
Miscellaneous Local Sources	4,261,214	4,312,340	4,453,107	140,767
State Aid	1,342,071	2,154,667	1,941,522	(213,145)
Federal Aid	779,888	779,888	538,297	(241,591)
Total Revenues	43,072,395	44,126,752	44,194,234	67,482
EXPENDITURES AND ENCUMBRANCES				
General Government Support	4,970,264	5,168,601	3,542,823	1,625,778
Public Safety	13,557,711	13,662,643	13,251,225	411,418
Health	116,641	107,436	115,518	(8,082)
Transportation	2,214,435	2,394,968	2,242,601	152,367
Economic Assistance and Opportunity	875,708	1,241,129	1,141,697	99,432
Culture and Recreation	1,858,741	2,805,645	2,347,896	457,749
Home and Community Service	2,575,989	2,876,409	2,219,867	656,542
Employee Benefits	15,432,068	16,299,261	15,690,271	608,990
Capital Outlay	121,477	987,968	1,669,900	(681,932)
Debt Service	545,066	523,066	469,117	53,949
Total Expenditures and Encumbrances	42,268,100	46,067,126	42,690,915	3,376,211
Excess of Revenues Over/(Under)				
Expenditures and Encumbrances	804,295	(1,940,374)	1,503,319	3,443,693
Other Financing Sources/(Uses):				
Operating Transfers In	-	2,017,500	-	(2,017,500)
Operating Transfers Out	(1,708,377)	(1,723,377)	(1,686,877)	36,500
Total Other Financing Sources	(1,708,377)	294,123	(1,686,877)	(1,981,000)
Net Change in Fund Balance	(904,082)	(1,646,251)	(183,558)	1,462,693
Appropriated Fund Balance, Unassigned	904,082	1,646,251	183,558	(1,462,693)
Total	\$ -	\$ -	\$ -	\$ -

**OTHER
SUPPLEMENTARY
INFORMATION**

**CITY OF KINGSTON, NEW YORK
SCHEDULE OF INDEBTEDNESS
DECEMBER 31, 2019**

	Date of Issue	Date of Final Maturity	Interest Rate	Outstanding Beginning of Fiscal Year	Issued During Fiscal Year	Paid During Fiscal Year	Refinanced During Fiscal Year	Outstanding End of Fiscal Year	Interest Paid During Fiscal Year	Interest Accrued at 12/31/2019	Due Within the Next Year
<u>BOND ANTICIPATION NOTES</u>											
Various Improvements	2018	2019	3.000%	\$ 4,697,463	\$ -	\$ (460,000)	\$ (4,237,463)	\$ -	\$ 100,212	\$ -	\$ -
Various Improvements	2019	2020	2.000%	-	5,495,000	-	4,237,463	9,732,463	-	40,311	5,495,000
Water Improvements	2018	2019	2.500%	2,300,000	-	(420,000)	(1,880,000)	-	57,500	-	-
Water Improvements	2019	2020	3.000%	-	-	-	1,880,000	1,880,000	-	43,867	1,880,000
Sewer Improvements	2017	2022	0.000%	140,369	328,310	-	-	468,679	-	27,712	-
Water Improvements	2015	2020	0.000%	1,934,213	220,912	(39,000)	-	2,116,125	-	-	2,116,125
Water Improvements	2017	2020	1.170%	-	144,012	-	-	144,012	-	4,877	144,012
TOTAL BOND ANTICIPATION NOTES				9,072,045	6,188,234	(919,000)	-	14,341,279	157,712	116,767	9,635,137
<u>INSTALLMENT OBLIGATIONS</u>											
Equipment Lease	2005	2020	4.490%	134,091	-	(65,573)	-	68,518	6,021	509	68,517
Wendel Energy	2007	2022	4.490%	1,269,319	-	(301,534)	-	967,785	43,335	13,382	311,828
Equipment Lease	2015	2020	3.000%	42,897	-	(21,127)	-	21,770	1,305	55	21,770
Vehicle Lease	2017	2022	3.350%	115,317	-	(27,399)	-	87,918	3,923	249	28,331
TOTAL INSTALLMENT PURCHASE DEBT				1,561,624	-	(415,633)	-	1,145,991	54,584	14,195	430,446
<u>SERIAL BONDS</u>											
Clean Water Revolving Loan	2004	2025	4.25 - 5.025%	1,075,000	-	(140,000)	-	935,000	17,380	16,521	140,000
Clean Water Revolving Loan	2005	2025	3.814 - 4.27%	174,000	-	(22,000)	-	152,000	1,847	2,440	22,000
Clean Water Revolving Loan	2005	2024	3.529 - 3.969%	530,000	-	(80,000)	-	450,000	20,563	4,436	85,000
Clean Water Revolving Loan	2011	2031	0.281 - 4.113%	4,000,000	-	(300,000)	-	3,700,000	142,887	12,309	300,000
Various Public Improvements	2010	2027	2.00 - 4.25%	1,565,000	-	(215,000)	-	1,350,000	59,550	11,299	220,000
Clean Water Revolving Loan	2012	2032	0.285 - 3.4%	2,605,000	-	(160,000)	-	2,445,000	53,590	11,922	165,000
Refunding Serial Bonds	2015	2026	2.00 - 5.00%	1,509,999	-	(330,000)	-	1,179,999	58,306	22,351	200,000
Public Improvement	2015	2035	2.00 - 3.5%	6,485,000	-	(510,000)	-	5,975,000	165,965	46,431	525,000
Public Improvement	2018	2038	3.00 - 3.375%	11,936,704	-	(810,000)	-	11,126,704	524,875	99,747	831,703
TOTAL SERIAL BONDS				29,880,703	-	(2,567,000)	-	27,313,703	1,044,963	227,456	2,488,703

CITY OF KINGSTON, NEW YORK
SCHEDULE OF INDEBTEDNESS (Continued)
DECEMBER 31, 2019

	Date of Issue	Date of Final Maturity	Interest Rate	Outstanding Beginning of Fiscal Year	Issued During Fiscal Year	Paid During Fiscal Year	Refinanced During Fiscal Year	Outstanding End of Fiscal Year	Interest Paid During Fiscal Year	Interest Accrued at 12/31/2019	Due Within the Next Year
RETIREMENT SYSTEM OBLIGATIONS											
NYS Police & Fire Retirement											
System Obligations	2012	2/1/2022	3.750%	115,578	-	(115,578)	-	-	(7,779)	-	-
NYS Employees' Retirement											
System Obligations	2013	2/1/2023	3.000%	122,454	-	(122,454)	-	-	4,139	-	-
NYS Police & Fire Retirement											
System Obligations	2013	2/1/2023	3.000%	205,443	-	(205,443)	-	-	10,532	-	-
NYS Police & Fire Retirement											
System Obligations	2014	2/1/2024	3.670%	360,651	-	(360,651)	-	-	13,236	-	-
NYS Employees' Retirement											
System Obligations	2015	2/1/2025	3.150%	260,821	-	(260,821)	-	-	9,259	-	-
NYS Police & Fire Retirement											
System Obligations	2015	2/1/2025	3.150%	98,790	-	(98,790)	-	-	5,477	-	-
NYS Employees' Retirement											
System Obligations	2016	2/1/2026	3.210%	98,877	-	(98,877)	-	-	3,579	-	-
				1,262,614	-	(1,262,614)	-	-	38,443	-	-
TOTAL INDEBTEDNESS				\$ 41,776,986	\$ 6,188,234	\$ (5,164,247)	\$ -	\$ 42,800,973	\$ 1,295,702	\$ 358,418	\$ 12,554,286

**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, 2019**

<u>Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number/NYSDOT Contract/ Reference Number</u>	<u>Provided to Subrecipients</u>	<u>Total Federal Expenditures</u>
<u>US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
DIRECT PROGRAMS:				
<i>CDBG - Entitlement Grants Cluster</i>				
Community Development Block Grants/Entitlement Grants	14.218	N/A	\$ 79,033	\$ 554,754
PASSED THROUGH NYS HOUSING TRUST FUND CORP.:				
HOME Investment Partnerships Program	14.239	SHARS ID 20133151	-	1,845
<u>US DEPARTMENT OF TRANSPORTATION</u>				
DIRECT PROGRAMS:				
<i>Federal Transit Cluster</i>				
Federal Transit Formula Grants	20.507	N/A	-	233,602
Federal Grants for Rural Areas and Tribal Transit Program	20.509	N/A	-	11,875
PASSED THROUGH NEW YORK STATE:				
<i>Highway Planning and Construction Cluster</i>				
Highway Planning and Construction	20.205 *	N/A	-	805,832
Recreation Trails Program	20.219 *	N/A	-	113,404
Total Highway Planning & Construction Cluster			-	919,236
<u>ENVIRONMENTAL PROTECTION AGENCY</u>				
DIRECT PROGRAMS:				
Brownfields Multipurpose, Assessment, Revolving Loan Fund and Cleanup Cooperative Agreements	66.818 *	N/A	-	235,627
PASSED THROUGH NEW YORK STATE:				
<i>Drinking Water State Revolving Fund Cluster</i>				
Capitalization Grants for Drinking Water State Revolving Funds	66.468		-	391,054
<u>US DEPARTMENT OF HOMELAND SECURITY</u>				
PASSED THROUGH NEW YORK STATE DHSES:				
Homeland Security Grant Program	97.067	3972701	-	32,786
Hazard Mitigation Grant	97.039	N/A	-	1,303,194
Disaster Grants - Public Assistance	97.036	N/A	-	31,575
Staffing for Adequate Fire & Emergency Response (SAFER)	97.083	N/A	-	262,376
TOTAL FEDERAL AWARDS EXPENDED			\$ 79,033	\$ 3,977,924
<u>STATE TRANSPORTATION ASSISTANCE</u>				
New York State Department of Transportation:				
CHIPS - Capital Reimbursement Component	**	N/A		\$ 595,082
State Transit Op Assistance - Sponsor Operated		N/A		183,563
Marchiselli Match - Federal Highway Projects		8756.18.121		81,000
Albany Ave Arterial		N/A		26,383
TOTAL STATE TRANSPORTATION ASSISTANCE EXPENDITURES				\$ 886,028

* A major program

** State transportation program tested

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

CITY OF KINGSTON, NEW YORK
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE TRANSPORTATION ASSISTANCE
DECEMBER 31, 2019

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, New York under programs of the federal government and state transportation assistance for the year ended December 31, 2019. 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 2019:

<u>Program Title</u>	<u>CDFA Number</u>	<u>Amount Provided to Subrecipients</u>
Community Development Block Grants/Entitlement Grants	14.218	\$ 79,033

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, 2019, which were originally funded with federal awards. Loans made during the year are included in the federal expenditures presented in the schedule:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Expenditures for the Year Ended December 31, 2019</u>	<u>Amount Outstanding December 31, 2019</u>
Community Development Block Grant Program	14.218	\$ 143,135	\$ 1,098,498

CITY OF KINGSTON, NEW YORK
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE TRANSPORTATION ASSISTANCE
DECEMBER 31, 2019

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:

	<u>Federal</u>	<u>State</u>
Federal expenditures as reported in the SEFA	\$ 3,977,924	\$ 886,028
Reconciling items:		
SEFA is reported on the basis of expenditures not revenues	42,918	-
Non-DOT State Aid	<u>-</u>	<u>3,697,729</u>
	<u>\$ 4,020,842</u>	<u>\$ 4,583,757</u>
 Federal and State aid as reported in the Statement of Revenues, Expenditures, and Changes in Fund Balances	 \$ 2,326,594	 \$ 3,761,753
Federal and State aid as reported in the Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds	<u>1,694,248</u>	<u>822,004</u>
Total Federal and State Aid	<u>\$ 4,020,842</u>	<u>\$ 4,583,757</u>

NOTE 7 – State Matching Costs

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



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, New York ("the City"), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City of Kingston, New York's basic financial statements, and have issued our report thereon dated October 28, 2020. Our report includes a reference to other auditors who audited the financial statements of the City's Water Fund and the discretely presented component units, 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 which 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'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'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
October 28, 2020



LIMITED LIABILITY PARTNERSHIP
CERTIFIED PUBLIC ACCOUNTANTS BUSINESS DEVELOPMENT CONSULTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY UNIFORM GUIDANCE**

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 ("the City")'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, New York's major federal programs for the year ended December 31, 2019. The City'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'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.

rbtcpas.com

11 Racquet Road
Newburgh, NY 12550
T: (845) 567-9000
F: (845) 567-9228

2678 South Road, Suite 101
Poughkeepsie, NY 12601
T: (845) 485-5510
F: (845) 485-5547

P.O. Box 209
51 Sullivan Street
Wurtsboro, NY 12790
T: (845) 888-5656
F: (845) 888-2789

340 Madison Avenue
19th Floor
New York, NY 10173
T: (718) 772-0850
F: (718) 772-0851

Opinion

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, 2019.

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
October 28, 2020



LIMITED LIABILITY PARTNERSHIP
CERTIFIED PUBLIC ACCOUNTANTS BUSINESS DEVELOPMENT CONSULTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH STATE
TRANSPORTATION ASSISTANCE PROGRAM TESTED
AND ON INTERNAL CONTROL OVER COMPLIANCE**

Members of the Common Council
City of Kingston
420 Broadway
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's state transportation assistance programs that were tested for the year ended December 31, 2019. 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.

rbtcpas.com

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340 Madison Avenue
19th Floor
New York, NY 10173
T: (718) 772-0850
F: (718) 772-0851

Opinion

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, 2019.

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
October 28, 2020

**CITY OF KINGSTON, NEW YORK
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2019**

A. Internal Control Findings

None Noted

B. Compliance Findings

None noted

CITY OF KINGSTON, NEW YORK
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2019

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(s) identified?	<u> </u> Yes	<u> X </u> None reported

Noncompliance material to the financial statements noted?	<u> </u> Yes	<u> X </u> No
---	-----------------------	-------------------------

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(s) identified?	<u> </u> Yes	<u> X </u> 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)?	<u> </u> Yes	<u> X </u> No
--	-----------------------	-------------------------

Identification of major programs:

<u>CFDA/Grant Numbers</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning & Construction
20.219	Recreation Trails Program
66.818	Brownfields Multipurpose, Assessment, Revolving Loan Fund and Cleanup Cooperative Agreements

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

Auditee qualified as low-risk auditee	<u> X </u> Yes	<u> </u> No
---------------------------------------	--------------------------	----------------------

State Awards

Internal control over state transportation expended:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(s) identified?	<u> </u> Yes	<u> X </u> 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?	<u> </u> Yes	<u> X </u> No
--	-----------------------	-------------------------

Identification of program tested:

CHIPS - Capital Reimbursement Component

**CITY OF KINGSTON, NEW YORK
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2019**

SECTION II – FINANCIAL STATEMENT FINDINGS

A. Internal Control Findings

None Noted

B. Compliance Findings

None noted

Kingston Common Council Agenda Item Report

Meeting Date: December 1, 2020

Submitted by: Dee Sills

Submitting Department: Common Council

Item Type: Informational Purposes

Agenda Section:

Subject:

Handicap Parking O'Neil St.

Suggested Action:

Attachments:

[20201130120213.pdf](#)

Tinti, Elisa

PS/GG

From: Shaut, Andrea
Sent: Tuesday, November 17, 2020 8:29 AM
To: Eric Sturniolo; Tinti, Elisa
Subject: RE: [EXTERNAL EMAIL] Re: 21 Oneil St Project - Handicapped Spot

Good morning Eric,

Any request for the Common Council to consider would be made to me. I would then assign it to a committee for deliberation. We would need to know exactly where you are asking for the handicap spot. Please keep in mind that a handicap sign on any city street can be used by anyone who has a handicap permit. It cannot be designated for your business alone.

If you can send me a formal request (cc'ing Elisa Tinti) by 11/25 12pm, I can assign it to Public Safety for 12/23. If the committee approves the request, it would then go to the full Common Council for vote on 1/5. Let me know if you have any questions.

Very Respectfully,
Andrea

From: Eric Sturniolo [mailto:eric.sturniolo@gmail.com]
Sent: Thursday, November 12, 2020 11:07 AM
To: Shaut, Andrea <ashaut@kingston-ny.gov>; Tinti, Elisa <emtinti@kingston-ny.gov>
Subject: [EXTERNAL EMAIL] Re: 21 Oneil St Project - Handicapped Spot

Hello, just wanted to quickly follow up. Thanks for your time, I appreciate it!

On Mon, Nov 9, 2020 at 1:38 PM Eric Sturniolo <eric.sturniolo@gmail.com> wrote:

Hi Andrea, Elisa,

Suzanne Cahill at Planning recommended I reach out. I'm in the process of getting approval for a new craft beer bar at 21 Oneil St. We're going to need to apply for 1 handicapped space in front of the building. Can you tell me where I can mail/email my request? Thanks for your time and let me know if you need any further information! Feel free to email me back here or call my cell anytime at 845-641-5193.

Sincerely,

Eric Sturniolo

ATTENTION: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

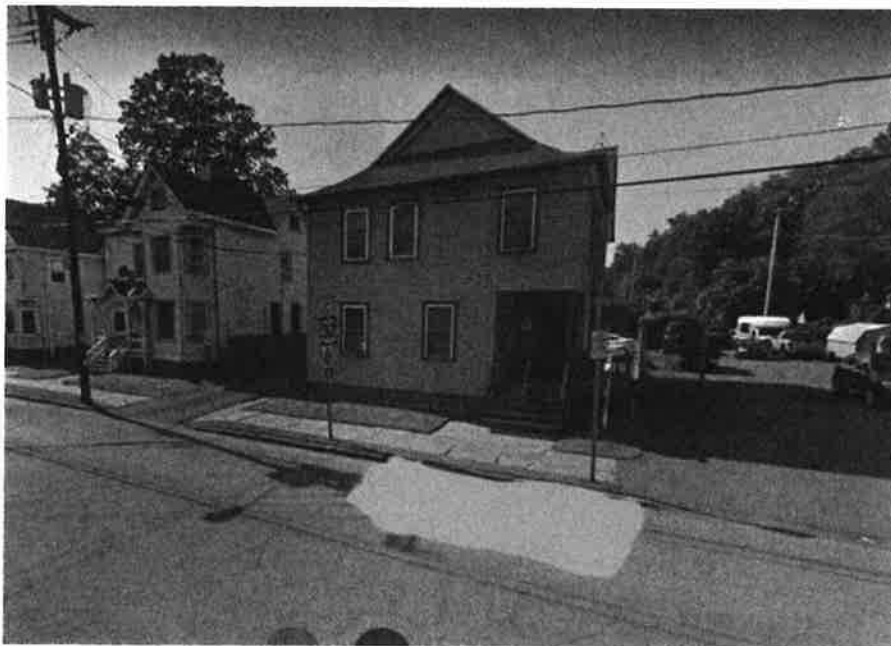
Eric Sturniolo
ERS Real Estate Holding, LLC
21 Oneil Street
Kingston, NY 12401

November 11, 2020

Kingston Common Council

To Whom It May Concern:

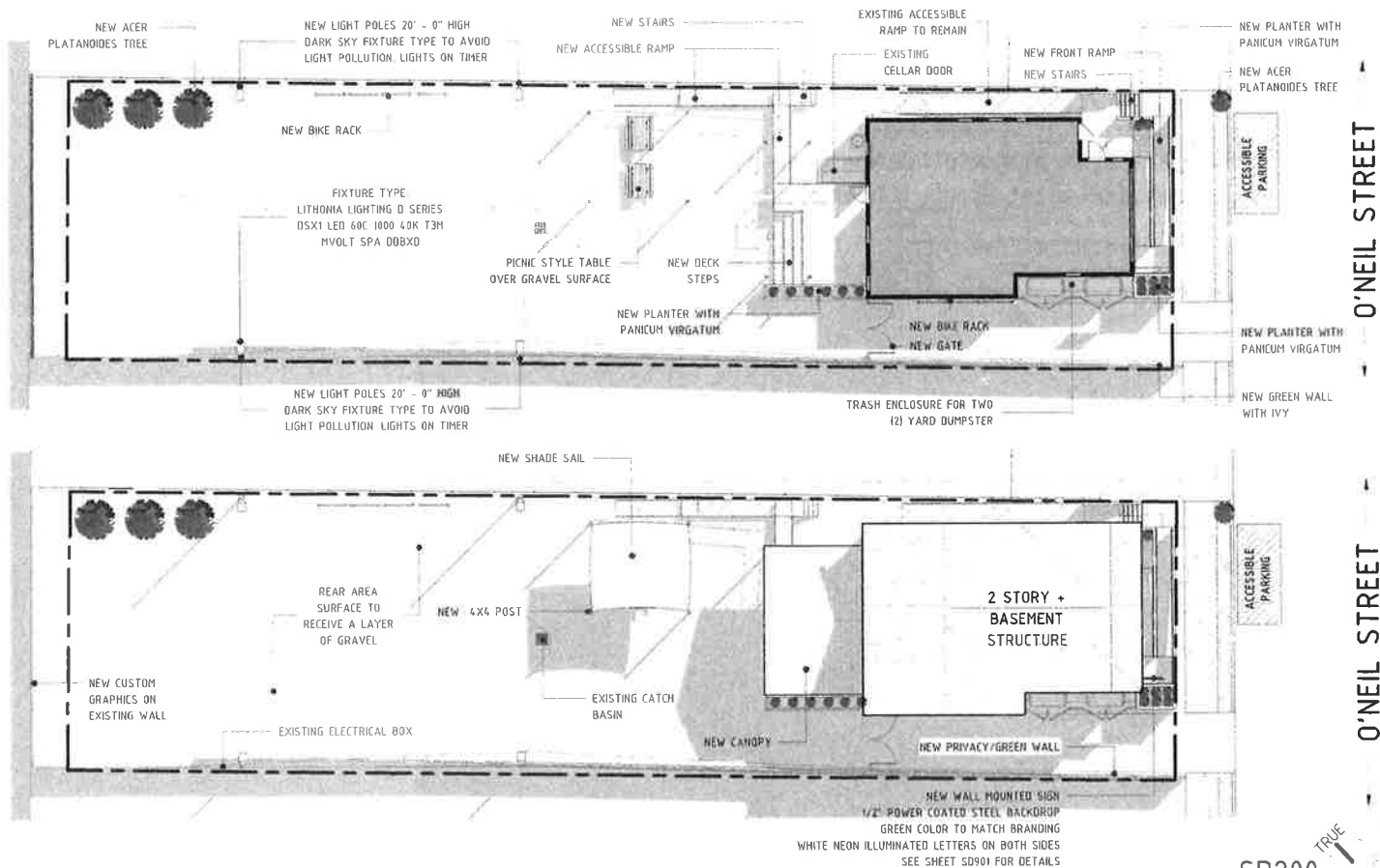
I am currently in the process of opening a beer garden at 21 Oneil Street. I am requesting 1 handicap space, located on-street, directly in front of the building:



I can be reached by email at eric.sturniolo@gmail.com or at 845-641-5193.

Thank you in advance for your time and consideration,

Eric Sturniolo



DEAR KINGSTON

21 Oneil St, Kingston, NY

1/16" = 1'-0"

PROPOSED SITE PLAN

SD200

PROJECT

2013

alloy

Architecture + Construction

11/10/20

Tinti, Elisa

From: Shaut, Andrea
Sent: Wednesday, November 25, 2020 12:11 PM
To: Tinti, Elisa
Subject: Fwd: [EXTERNAL EMAIL] Re: 21 Oneil St Project - Handicapped Spot
Attachments: Handicap Spot Letter to Common Council - FINAL.pdf; ATT00001.htm

There is one communication that will need the attached PDF. Can you print it?

A

Sent from my iPhone

Begin forwarded message:

From: Eric Sturniolo <eric.sturniolo@gmail.com>
Date: November 17, 2020 at 10:42:51 AM EST
To: "Shaut, Andrea" <ashaut@kingston-ny.gov>
Cc: "Tinti, Elisa" <emtinti@kingston-ny.gov>
Subject: Re: [EXTERNAL EMAIL] Re: 21 Oneil St Project - Handicapped Spot

Hi Andrea, thanks for getting back to me!

I attached my request to this email. It's my first time doing this, so please let me know if you need anything changed. Thanks in advance for your time, I appreciate it!

Eric
845-641-5193

On Tue, Nov 17, 2020 at 8:29 AM Shaut, Andrea <ashaut@kingston-ny.gov> wrote:

Good morning Eric,

Any request for the Common Council to consider would be made to me. I would then assign it to a committee for deliberation. We would need to know exactly where you are asking for the handicap spot. Please keep in mind that a handicap sign on any city street can be used by anyone who has a handicap permit. It cannot be designated for your business alone.

If you can send me a formal request (cc'ing Elisa Tinti) by 11/25 12pm, I can assign it to Public Safety for 12/23. If the committee approves the request, it would then go to the full Common Council for vote on 1/5. Let me know if you have any questions.

Very Respectfully,

Andrea

From: Eric Sturniolo [mailto:eric.sturniolo@gmail.com]
Sent: Thursday, November 12, 2020 11:07 AM
To: Shaut, Andrea <ashaut@kingston-ny.gov>; Tinti, Elisa <emtinti@kingston-ny.gov>
Subject: [EXTERNAL EMAIL] Re: 21 Oneil St Project - Handicapped Spot

Hello, just wanted to quickly follow up. Thanks for your time, I appreciate it!

On Mon, Nov 9, 2020 at 1:38 PM Eric Sturniolo <eric.sturniolo@gmail.com> wrote:

Hi Andrea, Elisa,

Suzanne Cahill at Planning recommended I reach out. I'm in the process of getting approval for a new craft beer bar at 21 Oneil St. We're going to need to apply for 1 handicapped space in front of the building. Can you tell me where I can mail/email my request? Thanks for your time and let me know if you need any further information! Feel free to email me back here or call my cell anytime at 845-641-5193.

Sincerely,

Eric Sturniolo

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Kingston Common Council Agenda Item Report

Meeting Date: December 1, 2020

Submitted by: Elisa Tinti

Submitting Department:

Item Type: Informational Purposes

Agenda Section:

Subject:

Transfer

Suggested Action:

Attachments:

[Copy of WWTP Inter Dept Trans 11 30 2020.pdf](#)

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: <i>WWTP</i>	Date: <i>October 23, 2020</i>
--------------------------------	--------------------------------------

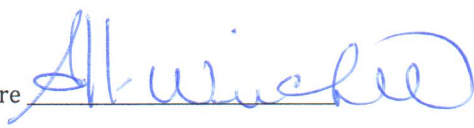
G1 G1 8130 11 5211 <i>Other Equipment</i>	G1 G1 8121 11 5101 <i>Pump Station Regular Pay</i>
---	--

	40,000.00		40,000.00
--	-----------	--	-----------

<i>TOTAL</i>	40,000.00	<i>TOTAL</i>	40,000.00
--------------	-----------	--------------	-----------

TOTAL TRANSFER FROM

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, Ward 2 Chairman		
Reynolds Scott-Childress, Ward 3		
Tony Davis, Ward 6		
Steven Schabot, Ward 8		
Michelle Hirsch, Ward 9		

Kingston Common Council Agenda Item Report

Meeting Date: December 1, 2020

Submitted by: Elisa Tinti

Submitting Department:

Item Type: Informational Purposes

Agenda Section:

Subject:

Stop Signs

Suggested Action:

Attachments:

[Stop Signs.docx](#)

Dear President Shaut,

I am submitting this communication for referral to Public Safety based on previous discussions that the City of Kingston may have stop signs in locations throughout the city that are not referenced in our city code.

I am requesting that an inventory of all stop signs with and without legislation, be submitted to the Common Council by Monday, December 21st so Aldermen may begin creating legislation in their wards, to keep the stop signs in place.

In the meantime, I am requesting that no stop signs shall be removed until the above mentioned inventory is completed and any new legislation on existing stop signs has been addressed.

Thank you.

With kind regards,

Michele Hirsch
Alderwoman, Ward 9

Kingston Common Council Agenda Item Report

Meeting Date: December 1, 2020

Submitted by: Elisa Tinti

Submitting Department: Common Council

Item Type: Informational Purposes

Agenda Section:

Subject:

Updated Legislation List December 2020

Suggested Action:

Attachments:

[LEGISLATION LIST-DECEMBER 2020.docx](#)

CITY OF KINGSTON

Office of the City Clerk & Registrar of Vital Statistics

cityclerk@kingston-ny.gov

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



Deidre Sills, Deputy Clerk
Susan Mesches, Deputy Registrar

LEGISLATION LIST- DECEMBER 2020

RESOLUTION 181- TRANSFER IN THE PARKS & RECREATION
DEPARTMENT IN THE AMOUNT OF \$148,322.00

RESOLUTION 182- TRANSFER IN THE PARKS & RECREATION
DEPARTMENT IN THE AMOUNT OF \$75,000.00

RESOLUTION 183- AUTHORIZING APPROVAL TO ENTER INTO A
STIPULATION OF SETTLEMENT CORRECTING AND REDUCING THE
2019 AND 2020 ASSESSMENT ROLLS FOR SBL NOS. 48.331-7-7

RESOLUTION 184- AUTHORIZING APPROVAL TO ENTER INTO A
STIPULATION OF SETTLEMENT CORRECTING AND REDUCING THE
2019 AND 2020 ASSESSMENT ROLLS FOR SBL NOS. 48.80-1-10.100

RESOLUTION 185- AUTHORIZING APPROVAL TO ENTER INTO A
STIPULATION OF SETTLEMENT CORRECTING AND REDUCING THE
2019 AND 2020 ASSESSMENT ROLLS FOR SBL NOS. 48.80-1-34

RESOLUTION 186- TRANSFER IN THE PARKS & RECREATION
DEPARTMENT IN THE AMOUNT OF \$32,910.00

RESOLUTION 187- TRANSFER IN DPW IN THE AMOUNT OF \$59,365.85

RESOLUTION 188- TRANSFER IN THE WWTP BUDGET IN THE AMOUNT
OF \$12,000.00

RESOLUTION 189- TRANSFER IN THE WWTP BUDGET IN THE AMOUNT
OF \$7,100.00

RESOLUTION 190- TRANSFER IN THE KPD BUDGET IN THE AMOUNT

OF \$27,000.00

RESOLUTION 191- TRANSFER IN THE KPD BUDGET IN THE AMOUNT OF \$375,000.00

RESOLUTION 192- TRANSFER IN THE BUILDING SAFETY AND ZONING ENFORCEMENT BUDGET IN THE AMOUNT OF \$2,500.00

RESOLUTION 193- MEMORIALIZING RESOLUTION IN SUPPORT OF THE RETURN OF ADULT IN-PATIENT BEHAVIORAL HEALTH AND DETOX UNITS TO THE MARY'S AVENUE CAMPUS OF HEALTH ALLIANCE

RESOLUTION 194- APPROVAL OF CAPITAL PROJECTS TOTALING \$1,286,500.00, FUNDING TO COME FROM BONDING

RESOLUTION 195- ADOPTION OF A BOND ORDINANCE IN THE AMOUNT OF \$1,286,500.00

RESOLUTION 196- BOND ORDINANCE

RESOLUTION 197- ADOPTING CHANGE TO THE MAYOR'S 2021 RECOMMENDED BUDGET TO INCREASE PART TIME SALARIES AND BENEFITS IN THE ZONING DEPARTMENT

RESOLUTION 198- ADOPTING CHANGE TO THE MAYOR'S 2021 RECOMMENDED BUDGET REMOVING VACANT PROJECT MANAGERS POSITION IN THE GRANTS MANAGEMENT DEPARTMENT

RESOLUTION 199- ADOPTING THE FOLLOWING CHANGE TO THE MAYOR'S 2021 RECOMMENDED BUDGET TO INCREASE CONTINGENCY BY \$10,000.00 FOR POTENTIAL COMMON COUNCIL ATTORNEY

RESOLUTION 200- ADOPTING THE FOLLOWING CHANGE TO THE MAYOR'S 2021 RECOMMENDED BUDGET TO MOVE SENIOR ACCOUNT CLERK

RESOLUTION 201- ADOPTING THE FOLLOWING CHANGE TO THE MAYOR'S 2021 RECOMMENDED BUDGET CHANGING THE START DATE OF THE VACANT ENGINEERING TECH POSITION AND INCREASING

THE SEWER FUND

RESOLUTION 202- ADOPTING THE FOLLOWING CHANGE THE MAYOR'S 2021 RECOMMENDED BUDGET REDUCING APPROPRIATION OF FUND BALANCE USED TO BALANCE THE 2021 BUDGET BY \$31,509.00

RESOLUTION 203- APPROVING THE CITY'S 2021 GENERAL FUND BUDGET

RESOLUTION 204- APPROVAL OF \$17,675,495.00 IN TAXES TO BE RAISED BY THE CITY'S 2021 BUDGET

RESOLUTION 205- AUTHORIZATION TO ADOPT THE HOMESTEAD/ NON-HOMESTEAD BASE PROPORTION RATION FOR THE 2021 TAX YEAR

RESOLUTION 206- APPROVAL OF THE CITY'S 2021 SEWER FUND BUDGET WITH TOTAL EXPENDITURES OF \$5,073,019.00

RESOLUTION 207- APPROVAL OF THE CITY'S SEWER RATE AT AN AMOUNT OF \$6.20 PER UNIT

RESOLUTION 208- ADDING A STOP SIGN ON BOND STREET AT THE INTERSECTION OF BOND AND WEST CHESTER

RESOLUTION 209-ADDING HANDICAP PARKING ON HONE STREET

RESOLUTION 210- ADDING HANDICAP PARKING ON LINWOOD PLACE

RESOLUTION 211- REMOVING HANDICAP PARKING ON SOUTH MANOR AVENUE

RESOLUTION 212- APPROVAL FOR ADDING DPW CHARGES TO THE 2021 PROPERTY TAX BILLS

RESOLUTION 213- APPROVAL FOR ADDING BUILDING SAFETY DIVISION CHARGES TO THE 2021 PROPERTY TAX BILLS

RESOLUTION 214- APPROVAL FOR ADDING ENERGY IMPROVEMENT

CORPORATION CHARGES TO THE 2021 PROPERTY TAX BILLS

RESOLUTION 215-RE-ALLOCATING \$4,500 FROM KINGSTON CITY SCHOOL'S INTERNSHIP PROGRAM TO BUSINESS ALLIANCE OF KINGSTON'S MADE IN KINGSTON

RESOLUTION 216- ATRANSFER IN THE DEPARTMENT OF PUBLIC WORK IN THE AMOUNT OF \$7,100.00

RESOLUTION 217-RECOMMENDING APPROVAL FOR ADDING WATER DEPARTMENT CHARGES TO THE 2021 PROPERTY TAX BILLS.

RESOLUTION 218- AUTHORIZING THE RELEASE OF THE RESTICTION IN THE DEED FOR 40 CONDE STREET

RESOLUTION 219- APPROVING THE SETTLEMENT BETWEEN LUTHER AND THE CITY OF KINGSTON

RESOLUTION 220- ADOPTING A FINDING THAT A PORTION OF NORTH STREET DETERMINED TO NO LONGER BE A THOUGHFARE AND AUTHORIZING A TRANSFER OF THAT PORTION TO QUARRY WATERS LLC

Kingston Common Council Agenda Item Report

Meeting Date: December 1, 2020

Submitted by: Elisa Tinti

Submitting Department:

Item Type: Informational Purposes

Agenda Section:

Subject:

Corrected Proposed Resolutions and New Proposed Resolutions

Suggested Action:

Attachments:

[Corrected and new proposed resolutions.pdf](#)

RESOLUTION 193 OF 2020

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, SUPPORTING THE RETURN OF ADULT IN-PATIENT BEHAVIORAL HEALTH AND MANAGED WITHDRAWAL SERVICES (DETOX) UNITS TO THE MARY'S AVENUE CAMPUS OF THE HEALTH ALLIANCE HOSPITAL OF THE HUDSON VALLEY

Sponsored by: Laws & Rules Committee: Alderman
Ventura Morell, O'Reilly, Scott-Childress,
Tallerman, Worthington

WHEREAS, The World Health Organization ("WHO") has declared the COVID-19 outbreak a global pandemic, defined as the worldwide spread of a new virus for which most people do not have immunity; and

WHEREAS, On March 7, 2020, New York Governor Andrew Cuomo declared a state of emergency based on COVID-19; and

WHEREAS, As of April 1, 2020, there were over 83,000 documented cases of COVID-19 within the State of New York; and

WHEREAS, Both Governor Cuomo and the New York State Department of Health have issued declarations banning non-essential employees from work, closing schools, and limits on public gatherings, as well as recommendations on social distancing, staying home if sick, canceling or postponing large group events,, and other precautions to protect public health and prevent transmission of this communicable virus; and

WHEREAS, In March, 2020, the Health Alliance Hospital in Kingston, Mary's Avenue Campus became a designated COVID overflow hospital and the Adult In-Patient Behavioral Health and Detox Unit beds were temporarily and understandably moved to Mid-Hudson Regional Hospital in Poughkeepsie, NY and

WHEREAS, Ulster County, NY has had some of the highest Opioid overdoses and fatalities in the State of New York going back, to 2018. COVID-19 has created a significant increase in Suicides and Drug Overdoses in Kingston, NY and Ulster County, NY. By March of 2020, Ulster County had already reached 25 Opioid related fatalities, already nearing the overall total number Opioid fatalities of 33 in 2019. By July of 2020,

Ulster County had recorded 38 Opioid fatalities. Opioid fatalities from January to July have gone up 171% compared to the same time period in 2019.

WHEREAS, Assemblymember Kevin Cahill stated in our local newspaper, The Daily Freeman on November 8th that “the Health Alliance Hospital’s Mental Health Unit’s move outside of Ulster County violates it’s licensing agreement” and as of November 8th, 2020, the Adult In-Patient Behavioral Health and Detox Unit has not been returned to the Health Alliance Hospital in Kingston, NY and

WHEREAS, Having the move of the Health Alliance Hospital Adult In-Patient and Detox Units out of Kingston, NY and Ulster County is a great detriment to our community and has created a barrier to care to patients due to longer wait times in the Health Alliance Hospital Psychiatric Emergency Room in Kingston, NY as patients await in-patient beds outside of Ulster County, longer wait time for both adults and children mixed together in the same Psychiatric Emergency Room which creates additional trauma and stress for children and their families, a barrier on visitation for families without private transportation having to travel outside of Ulster County to support and participate in treatment with family members and a barrier to care by lessening overall community support and

WHEREAS, Westchester Medical Center, the parent company of Health Alliance of the Hudson Valley, has stated that it will seek approval from the New York State Department of Health and New York State Department of Mental Health to move the Adult In-Patient Behavioral Health and Medical Managed Withdrawal (Detox) Units permanently out of Kingston, NY, to Mid-Hudson Regional Hospital in Poughkeepsie, NY and

BE IT RESOLVED that the City of Kingston calls on Westchester Medical Center to honor their licensing agreement and return the Adult In-Patient Behavioral Health and Medical Managed Withdrawal (Detox) Units back to Health Alliance Hospital in Kingston, NY and not seek approval from the New York State Department of Health and New York State Department of Mental Health to move the units to Mid-Hudson Regional Hospital in Poughkeepsie, NY and

BE IT RESOLVED that the City of Kingston calls on the New York State Department of Health, the New York State Department of Mental Health, the New York State Office of Addiction and Support Services and New York State Governor Andrew Cuomo to reject any application made by Westchester Medical Center to move the Adult In-Patient Behavioral Health and Medical Managed Withdrawal (Detox) Units from Health Alliance of the Hudson Valley Mary’s Avenue Campus in Kingston, NY to Mid-Hudson Regional Hospital in Poughkeepsie, NY.

BE IT FURTHER RESOLVED, that the City Clerk is directed to send a copy of this resolution to Governor Andrew Cuomo, New York State Department of Health Commissioner Howard Zucker, MD, New York State Department of Mental Health Commissioner Anne Marie Sullivan MD, New York State Office of Addiction and Support Services Commissioner Arlene Gonzalez-Sanchez, MS, LMSW, New York State Senator Amedore, JR, New York State Senator-Elect Michelle Hinchey and New York State Assemblymember Kevin Cahill.

Submitted to the Mayor this ____ day of _____, 2020

Elisa Tinti, City Clerk

Approved by the Mayor this ____ day of _____, 2020

Steven T. Noble, Mayor

Adopted by Council on _____, 2020

RESOLUTION 195 of 2020

**RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK,
AUTHORIZING ADOPTING A BOND ORDINANCE IN THE SUM OF \$1,286,500 TO FINANCE THE
CITY'S 2021 CAPITAL PLAN AS PER THE ATTACHED**

Sponsored By: Finance and Audit Committee: Alderman: Koop,
Scott-Childress, Davis, Hirsch, Schabot

WHEREAS, request has been made to adopt a bond ordinance in the sum of \$1,286,500
to finance the City's 2021 Capital Plan.

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

SECTION 1. That the Common Council of the City of Kingston authorizes adopting a
bond in an amount of \$1,286,500 to finance the City's 2021 Capital Plan, as per the attached.

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this ____ day of
_____, 2020

Approved by the Mayor this ____ day of
_____, 2020

Elisa Tinti, City Clerk

Steven T. Noble, Mayor

Adopted by Council on _____, 2020

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Orrick, Herrington & Sutcliffe LLP
51 WEST 52ND STREET
New York, NY 10019-6142
+1 212 506 5000
orrick.com

November 30, 2020

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

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

Thomas E. Myers
E tmyers@orrick.com
D +1 212 506 5212
F +1 212 506 5151

Re: City of Kingston, Ulster County, New York
2021 Capital Improvements - \$1,286,500 Bonds
Orrick File: 42394-2-

Dear John:

In accordance with your recent request, we are enclosing draft proceedings of the Common Council containing a bond ordinance in connection with the above matter.

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

As soon as possible after the adoption of such ordinance, the enclosed Legal Notice of Estoppel should be published in full in the official newspaper designated for this purpose in Section 9 of the bond ordinance.

As soon as available, please furnish us with the following:

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

With best wishes,

Very truly yours,

Tom

Thomas E. Myers

TEM/es
Enclosures

BOND ORDINANCE

At a regular meeting of the Common Council of the City of Kingston, Ulster County, New York, held at Common Council Chambers, City Hall, 420 Broadway, in said City, on the 1st day of December, 2020, at _____ o'clock P.M., Prevailing Time.

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

PRESENT:

ABSENT:

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

BOND ORDINANCE DATED DECEMBER 1, 2020.

AN ORDINANCE AUTHORIZING THE ISSUANCE OF \$1,286,500 BONDS OF THE CITY OF KINGSTON, ULSTER COUNTY, NEW YORK, TO PAY THE COST OF VARIOUS CITY PURPOSES IN AND FOR SAID CITY.

WHEREAS, all conditions precedent to the financing of the capital items hereinafter described, including compliance with the provisions of the State Environmental Quality Review Act, have been performed; and

WHEREAS, it is now desired to authorize the financing of such capital items; NOW, THEREFORE, BE IT

RESOLVED by the affirmative vote of not less than two-thirds of the total voting strength of the Common Council of the City of Kingston, Ulster County, New York, as follows:

Section 1. For the purpose of paying the cost of various City purposes as further set forth below for the City of Kingston, Ulster County, New York, including incidental costs and expenses in connection therewith, there are hereby authorized to be issued \$1,286,500 bonds of said City pursuant to the provisions of the Local Finance Law.

Section 2. It is hereby determined that the maximum estimated cost of the aforesaid objects or purposes is \$1,286,500, which are hereby each authorized at the maximum estimate cost hereinafter specified, and the plan for the financing thereof is by the issuance of the \$1,286,000 bonds of said City authorized to be issued pursuant to this bond ordinance, allocated as follows:

- a) The purchase of heavy equipment, at a maximum estimated cost of \$1,151,000. It is hereby determined that the plan for the financing of such class of objects or purposes shall consist of the issuance of \$1,151,000 serial bonds authorized to be issued therefor pursuant to this bond ordinance. It is hereby determined that the period of probable usefulness of this purpose is fifteen years, pursuant to subdivision 28 of paragraph a of Section 11.00 of the Local Finance Law;
- b) The purchase of a police vehicle, at a maximum estimated cost of \$47,500. It is hereby determined that the plan for the financing of such specific object or purpose shall consist of the issuance of \$47,500 serial bonds authorized to be issued therefor pursuant to this bond

ordinance. It is hereby determined that the period of probable usefulness of this purpose is three years, pursuant to subdivision 77 of paragraph a of Section 11.00 of the Local Finance Law;

- c) The purchase of police department equipment, at a maximum estimated cost of \$73,000. It is hereby determined that the plan for the financing of such class of objects or purposes shall consist of the issuance of \$73,000 serial bonds authorized to be issued therefor pursuant to this bond ordinance. It is hereby determined that the period of probable usefulness of this purpose is five years, pursuant to subdivision 32 of paragraph a of Section 11.00 of the Local Finance Law; and
- d) The purchase of a mower, at a maximum estimated cost of \$15,000. It is hereby determined that the plan for the financing of such specific object or purpose shall consist of the issuance of \$15,000 serial bonds authorized to be issued therefor pursuant to this bond ordinance. It is hereby determined that the period of probable usefulness of this purpose is five years, pursuant to subdivision 28 of paragraph a of Section 11.00 of the Local Finance Law.

Section 3. The faith and credit of said City of Kingston, Ulster County, New York, are hereby irrevocably pledged for the payment of the principal of and interest on such obligations as the same respectively become due and payable. An annual appropriation shall be made in each year sufficient to pay the principal of and interest on such obligations becoming due and payable in such year. To the extent not paid from other sources, there shall annually be levied on all the taxable real property of said City, a tax sufficient to pay the principal of and interest on such obligations as the same become due and payable.

Section 4. Subject to the provisions of the Local Finance Law, the power to authorize the issuance of and to sell bond anticipation notes in anticipation of the issuance and sale of the serial bonds herein authorized, including renewals of such notes, is hereby delegated to the City Comptroller, the chief fiscal officer of said City. Such notes shall be of such terms, form and contents, and shall be sold in such manner, as may be prescribed by said City Comptroller, consistent with the provisions of the Local Finance Law.

Section 5. All other matters, except as provided herein relating to such bonds herein authorized including date, denominations, maturities, interest payment dates, and whether said bonds

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

Section 6. This ordinance shall constitute a statement of official intent for purposes of Treasury Regulations Section 1.150-2. Other than as specified in this ordinance, no monies are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside with respect to the permanent funding of the object or purpose described herein.

Section 7. The validity of such bonds and bond anticipation notes may be contested only if:

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

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

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

Section 8. The proceeds of the bonds herein authorized and any bond anticipation notes issued in anticipation of said bonds may be applied to reimburse the City for expenditures made after the effective date of this ordinance for the purpose for which said bonds are authorized. The foregoing statement of intent with respect to reimbursement is made in conformity with Treasury Regulation Section 1.150-2 of the United States Treasury Department.

Section 9. This ordinance, which takes effect immediately, shall be published in summary form in The Daily Freeman, the official newspaper of said City hereby designated for such purpose, together with a notice of the City Clerk in substantially the form set forth in paragraph a of Section 81.00 of the Local Finance Law.

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

Alderman _____	VOTING _____
Alderman _____	VOTING _____
Alderman _____	VOTING _____
Alderman _____	VOTING _____
Alderman _____	VOTING _____
Alderman _____	VOTING _____
Alderman _____	VOTING _____
Alderman _____	VOTING _____
Alderman _____	VOTING _____

The ordinance was thereupon declared duly adopted.

* * * * *

CERTIFICATION

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

I, the undersigned Clerk of the City of Kingston, Ulster County, New York, DO HEREBY CERTIFY:

- 1) That a meeting of the Issuer was duly called, held and conducted on the 1st day of December, 2020.
- 2) That such meeting was a special regular (circle one) meeting.
- 3) That attached hereto is a proceeding of the Issuer which was duly adopted at such meeting by the Common Council of the Issuer.
- 4) That such attachment constitutes a true and correct copy of the entirety of such proceeding as so adopted by said Common Council.
- 5) That all members of the Common Council of the Issuer had due notice of said meeting.
- 6) That said meeting was open to the general public in accordance with Section 103 of the Public Officers Law, commonly referred to as the "Open Meetings Law".
- 7) That notice of said meeting (the meeting at which the proceeding was adopted) was given PRIOR THERETO in the following manner:

PUBLICATION (here insert newspaper(s) and date(s) of publication)

POSTING (here insert place(s) and date(s) of posting)

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Issuer this _____ day of December, 2020.

City Clerk

(CORPORATE SEAL)

LEGAL NOTICE OF ESTOPPEL

The bond ordinance, a summary of which is published herewith, has been adopted on December 1, 2020, and the validity of the obligations authorized by such ordinance may be hereafter contested only if such obligations were authorized for an object or purpose for which the City of Kingston, Ulster County, New York, is not authorized to expend money, or if the provisions of law which should have been complied with as of the date of publication of this notice were not substantially complied with, and an action, suit or proceeding contesting such validity is commenced within twenty days after the date of publication of this notice, or such obligations were authorized in violation of the provisions of the Constitution.

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

Dated: Kingston, New York,

_____, 2020.

City Clerk

BOND ORDINANCE DATED DECEMBER 1, 2020.

AN ORDINANCE AUTHORIZING THE ISSUANCE OF \$1,286,500 BONDS OF THE CITY OF KINGSTON, ULSTER COUNTY, NEW YORK, TO PAY THE COST OF VARIOUS CITY PURPOSES IN AND FOR SAID CITY.

Class of objects or purposes:	Purchase of heavy equipment
Maximum Estimated Cost:	\$1,151,000
Period of probable usefulness:	15 years
Amount of obligations to be issued:	\$1,151,000 bonds

Specific object or purpose:	Purchase of police vehicle
Maximum Estimated Cost:	\$47,500
Period of probable usefulness:	3 years
Amount of obligations to be issued:	\$47,500 bonds

Class of objects or purposes:	Police department equipment
Maximum Estimated Cost:	\$73,000
Period of probable usefulness:	5 years
Amount of obligations to be issued:	\$73,000 bonds

Specific object or purpose:	Purchase of a mower
Maximum Estimated Cost:	\$15,000
Period of probable usefulness:	5 years
Amount of obligations to be issued:	\$15,000 bonds

RESOLUTION 197 OF 2020

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, HEREBY ADOPTING THE FOLLOWING CHANGES TO THE MAYOR'S 2021 RECOMMENDED BUDGET: INCREASE PART TIME SALARIES AND BENEFITS BY \$12,384.00 IN THE ZONING DEPARTMENT

Sponsored by: Finance/Audit Committee: Alderman
Koop, Scott-Childress, Davis, Schabot, Hirsch

WHEREAS, request has been made to adopt a change to the Mayor's 2021 recommended budget to increase the part time salaries and benefits by \$12,384.00 (\$10,097.00 salary and \$2,287.00 benefits) in the Zoning Department.

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

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

SECTION 1. That the Common Council of the City of Kingston authorizes and adopts a change to the Mayor's 2021 recommended budget to increase the part time salaries and benefits by \$12,384.00 in Department 8010 - Zoning Department.

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this ____ day of _____, 2020

Approved by the Mayor this ____ day of _____, 2020

Elisa Tinti, City Clerk

Steven T. Noble, Mayor

Adopted by Council on _____, 2020

RESOLUTION 216 OF 2020

**A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF
KINGSTON, NEW YORK, AUTHORIZING A TRANSFER IN THE
DEPARTMENT OF PUBLIC WORKS IN THE AMOUNT OF \$7,100.00 TO
COVER SHORT FALLS IN THE WASTE WATER TREATMENT PLANT**

Sponsored by: Finance/Audit Committee: Alderman
Koop, Scott-Childress, Davis, Schabot, Hirsch

WHEREAS, the Department of Public Works has requested a transfer in the Waste Water Treatment budget to cover the expense of short falls, and;

WHEREAS, The Finance/Audit Committee has received, reviewed, and approved this request, and;

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

FROM:	G1.8121.11.5101	Pump Station Reg. Pay	\$7,100.00
TO:	G1.8121.14.5443	Pump Station Build. Maint.	\$2,000.00
	G1.8121.14.5484	Pump Station Build. Materials	\$2,500.00
	G1.8130.14.5401	WWT Gen. Contract Ex.	\$1,200.00
	Gi.8130.14.5443	WWT Building Maint.	\$1,400.00

Submitted to the Mayor this ____ day of
_____, 2020

Approved by the Mayor this ____ day of
_____, 2020

Elisa Tinti, City Clerk

Steven T. Noble, Mayor

Adopted by Council on _____, 2020

RESOLUTION 217 of 2020

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, RECOMMENDING APPROVAL FOR ADDING WATER DEPARTMENT CHARGES TO THE 2021 PROPERTY TAX BILLS

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

WHEREAS, the Water Department has a list of unpaid invoices for various properties within the City of Kingston for outstanding water and sewer charges incurred during the year 2020; and

WHEREAS, the Water Department has billed the property owners and notified them that the charges would be added to the 2021 General Taxes if not paid, per the Code of the City of Kingston.

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

SECTION 1. That the attached charges totaling \$782,600.63 (\$429,539.37 Sewer, \$353,061.26 Water) be added to the 2021 Tax Roll.

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this ____ day of _____, 2020

Approved by the Mayor this ____ day of _____, 2020

Elisa Tinti, City Clerk

Steven T. Noble, Mayor

Adopted by Council on _____, 2020

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THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER _____
AUTHORIZATION X _____
CLAIMS _____

CONTINGENCY TRANSFER _____
BUDGET MODIFICATION _____
ZONING _____

TRANSFER _____
BONDING REQUEST _____
OTHER _____

DEPARTMENT Comptroller on behalf of Water Dept DATE 11/30/20

Description: Request authorization to relevy unpaid sewer and water charges totaling
\$782,600.63 (\$429,539.37 Sewer, \$353,061.26 Water) on the City's 2021 tax bills.

Estimated Financial Impact N/A Signature _____

Motion by _____

Seconded by _____

Action Required:

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

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

<u>Committee Vote</u>	<u>YES</u>	<u>NO</u>
Douglas Koop, Chairman	☐	☐
Reynolds Scott-Childress Ward 3	☐	☐
Anthony Davis, Ward 6	☐	☐
Michele Hirsch, Ward 9	☐	☐
Steven Schabot, Ward 8	☐	☐

RESOLUTION 218 of 2020

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AUTHORIZING THE RELEASE OF THE RESTRICTION IN THE DEED FOR 40 CONDE STREET REQUIRING THAT THE PROPERTY CANNOT BE SOLD IN THE FUTURE WITHOUT COMMON COUNCIL CONSENT

Sponsored By: Finance and Audit Committee: Alderman: Koop, Scott-Childress, Davis, Hirsch, Schabot

WHEREAS, by Resolution 168 of 2005 the Common Council authorized the sale of 40 Conde Street to Gerald and Bernice McCloskey; and

WHEREAS, said Resolution 168 of 205 required that the deed to the property contain a restriction that the property could not be sold in the future without the consent of the Common Council; and

WHEREAS, Gerald and Bernice McCloskey conveyed said property to Jeffrey C. Klitzner and Catherine F. Klitzner without obtaining said release from the Common Council; and

WHEREAS, Jeffrey C. Klitzner and Catherine F. Klitzner are desirous of selling said premises and requests that the Common Council release the restriction requiring that the property cannot be sold in the future without the consent of the Common Council.

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

SECTION 1. That the Common Council of the City of Kingston hereby consents to the elimination of the clause requiring the consent of the Common Council to the resale of 40 Conde Street.

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this _____ day of _____, 2020

Approved by the Mayor this ____ day of _____, 2020

Elisa Tinti, City Clerk

Steven T. Noble, Mayor

Adopted by Council on _____, 2020

218

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

REQUEST DESCRIPTION

INTERNAL TRANSFER _____
AUTHORIZATION _____
CLAIMS _____

CONTINGENCY TRANSFER _____
BUDGET MODIFICATION _____
ZONING _____

TRANSFER _____
BONDING REQUEST _____
OTHER _____

DEPARTMENT: Corporation Counsel

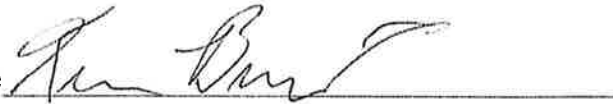
DATE: November 30, 2020

Description:

Authorize the release of restrictions in the deed for 40 Conde Street requiring that the property cannot be sold in the future without Common Council Consent

Estimated Financial Impact: \$

Signature



Motion by _____

Seconded by _____

Action Required:

SEQRA Decision:

Type I Action _____

Type II Action _____

Unlisted Action _____

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

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

RESOLUTION 219 of 2020

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, APPROVING THE SETTLEMENT BETWEEN LUTHER AND THE CITY OF KINGSTON

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

WHEREAS, Kathy Luther instituted an action against the City of Kingston for a trip and fall accident resulting in personal injuries; and

WHEREAS, the parties have reached a settlement of the case.

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

SECTION 1. That the Common Council of the City of Kingston hereby authorizes the settlement of the lawsuit between Kathy Luther and the City of Kingston for personal injuries Kathy Luther suffered in a trip and fall accident, not to exceed \$20,000.00.

SECTION 2. That the Common Council of the City of Kingston authorizes the execution of a Settlement Agreement and Release and any other related documents necessary to settle said matter.

SECTION 3. This resolution shall take effect immediately.

Submitted to the Mayor this ____ day of _____, 2020

Approved by the Mayor this ____ day of _____, 2020

Elisa Tinti, City Clerk

Steven T. Noble, Mayor

Adopted by Council on _____, 2020

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THE CITY OF KINGSTON COMMON COUNCIL

**FINANCE AND AUDIT
COMMITTEE REPORT**

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

DEPARTMENT: Corporation Counsel DATE: November 29, 2020

Description: Approve proposed settlement of the Luther vs. City of Kingston personal injury action in the amount of \$20,000.00 and authorize the execution of any and all documents necessary to effectuate said settlement

Estimated Financial Impact: \$ _____ Signature _____

Motion by _____

Seconded by _____

Action Required:

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

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

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

RESOLUTION 220 of 2020

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, ADOPTING A FINDING THAT A PORTION OF NORTH STREET IS DETERMINED TO BE NO LONGER USED AS A PUBLIC THOROUGHFARE AND AUTHORIZING THE TRANSFER OF A PORTION OF NORTH STREET TO QUARRY WATERS LLC, OR THEIR SUCCESSOR IN TITLE

Sponsored By: Finance and Audit Committee: Alderman: Koop,
Scott-Childress, Davis, Hirsch, Schabot

WHEREAS, a request has been made to adopt a finding that a portion of North Street is determined to be no longer used as a public thoroughfare and to transfer a portion of North Street, approximately six (6) acres of land to Quarry Waters LLC, or their successor in title, in exchange for a public trail access easement over the alignment of the Hudson River Brickyard Trail, to be granted to the City of Kingston by Quarry Waters LLC, or their successor in title.

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

SECTION 1. That the Common Council of the City of Kingston hereby adopts a finding that a portion of North Street is determined to be no longer used as a public thoroughfare and authorizes the transfer of a portion of North Street to Quarry Waters LLC, or their successor in title, in exchange for a public trail access easement over the alignment of the Hudson River Brickyard Trail, to be granted to the City of Kingston by Quarry Waters LLC, or their successor in title.

SECTION 2. That the Common Council of the City of Kingston hereby authorizes the Mayor to execute any and all documents necessary for the transfer of a portion of North Street to Quarry Waters, or their successor in interest, and to execute any and all documents necessary for the public trail access easement over the alignment of the Hudson River Brickyard Trail.

SECTION 3. This resolution shall take effect immediately.

Submitted to the Mayor this _____ day of _____, 2020

Approved by the Mayor this ____ day of _____, 2020

Elisa Tinti, City Clerk

Steven T. Noble, Mayor

Adopted by Council on _____, 2020

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THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT
COMMITTEE REPORT

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

DEPARTMENT: Engineering DATE: November 30, 2020

Description: Adopting a finding that a portion of North Street is determined as no longer used as a public thoroughfare and authorizing the Mayor to transfer a portion of this street, approximately 6 acres of land to Quarry Waters LLC or their successor in title, in exchange for a public trail access easement over the alignment of the Hudson River Brickyard Trail, to be granted to the City by Quarry Waters LLC or their successor in title

Estimated Financial Impact: \$ 0 Signature _____

Motion by _____

Seconded by _____

Action Required:

SEQRA Decision:

Type I Action _____

Type II Action _____

Unlisted Action _____

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

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